

# CRAWFORD COUNTY, OHIO

## Annual Comprehensive Financial Report

For the Year Ended  
December 31, 2022

**INTRODUCTORY  
SECTION**

Crawford County, Ohio

ANNUAL COMPREHENSIVE

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2022

Prepared by:

**Robyn M. Sheets**

CRAWFORD COUNTY AUDITOR

**Crawford County, Ohio**  
*Annual Comprehensive Financial Report*  
*For the Year Ended December 31, 2022*  
*Table of Contents*

**I. INTRODUCTORY SECTION**

Table of Contents .....	ii
Letter of Transmittal .....	v
GFOA Certificate of Achievement .....	x
Elected Officials.....	xi
Organization Chart.....	xii
Duties and Responsibilities of the County Auditor.....	xiii

**II. FINANCIAL SECTION**

Independent Auditor’s Report.....	1
General Purpose External Financial Statements:	
Management’s Discussion and Analysis.....	5
Basic Financial Statements	
Government-Wide Financial Statements:	
Statement of Net Position .....	14
Statement of Activities.....	16
Fund Financial Statements:	
Balance Sheet - Governmental Funds.....	18
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities.....	21
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.....	22
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to Statement of Activities.....	25
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual:	
General Fund.....	27
Auto License and Gas Tax Fund.....	28
Child Welfare Fund.....	29
Criminal Justice Services Levy Fund .....	30
Job and Family Services Fund.....	31
Jail Operation Levy Fund.....	32
Local Fiscal Recovery Fund .....	33
Developmental Disabilities Fund.....	34
Statement of Fund Net Position - Proprietary Funds .....	35

**Crawford County, Ohio**  
*Annual Comprehensive Financial Report*  
*For the Year Ended December 31, 2022*  
*Table of Contents (continued)*

Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds .....	36
Statement of Cash Flows - Proprietary Funds .....	37
Statement of Fiduciary Net Position - Custodial Funds.....	38
Statement of Change in Fiduciary Net Position - Custodial Funds.....	39
Notes to the Basic Financial Statements .....	41
<b>Required Supplementary Information</b>	
Schedule of the County’s Proportionate Share of the Net Pension Liability (Asset) -	
Ohio Public Employees Retirement System .....	96
State Teachers Retirement System of Ohio .....	100
Schedule of the County’s Proportionate Share of the Net OPEB Liability (Asset) -	
Ohio Public Employees Retirement System .....	102
State Teachers Retirement System of Ohio .....	104
Schedule of the County’s Contributions -	
Ohio Public Employees Retirement System .....	106
State Teachers Retirement System of Ohio .....	108
Notes to the Required Supplementary Information .....	110
<b>Combining Statements and Individual Fund Schedules</b>	
<b>Combining Statements - Nonmajor Governmental Funds</b>	
Fund Descriptions .....	115
Combining Balance Sheet - Nonmajor Governmental Funds.....	119
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds.....	129
<b>Combining Statements - Custodial Funds</b>	
Fund Descriptions .....	141
Combining Statement of Fiduciary Net Position - Custodial Funds.....	142
Combining Statement of Changes in Fiduciary Net Position - Custodial Funds.....	146
<b>Individual Fund Schedules of Revenues, Expenditures/Expenses, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual .....</b>	
Major Funds.....	151
Nonmajor Funds.....	152
	164

**Crawford County, Ohio**  
*Annual Comprehensive Financial Report*  
*For the Year Ended December 31, 2022*  
*Table of Contents (continued)*

**III. STATISTICAL SECTION**

Statistical Section Description .....	S1
Net Position by Component - Last Ten Years .....	S2
Changes in Net Position - Last Ten Years .....	S4
Fund Balances, Governmental Funds - Last Ten Years.....	S8
Changes in Fund Balances, Governmental Funds - Last Ten Years.....	S10
Assessed and Estimated Actual Value of Taxable Property - Last Ten Years .....	S12
Property Tax Rates - Direct and Overlapping Governments - Last Ten Years .....	S14
Property Tax Levies and Collections - Last Ten Years .....	S18
Principal Property Taxpayers - Current Year and Nine Years Ago.....	S21
Taxable Sales by Type - Last Ten Years .....	S22
Ratios of Outstanding Debt, by Type - Last Ten Years.....	S24
Legal Debt Margin Information - Last Ten Years .....	S26
Ratios of General Bonded Debt Outstanding - Last Ten Years .....	S28
Demographic and Economic Statistics - Last Ten Years.....	S29
Principal Nonpublic Employers - Current Year and Nine Years Ago.....	S30
Full-Time County Government Employees as of December 31 by Program - Last Ten Years .....	S31
Operating Indicators by Program/Department - Last Ten Years .....	S32
Capital Asset Statistics by Program/Department - Last Ten Years .....	S34



# Robyn M. Sheets

## Crawford County Auditor

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June 27, 2023

Crawford County Commissioners  
Citizens of Crawford County

As County Auditor, I am pleased to present Crawford County's Annual Comprehensive Financial Report for the year ended December 31, 2022. This Annual Comprehensive 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, 2022. The Independent Auditor's Report is located at the front of the financial section of this report.

### PROFILE OF THE COUNTY

The County was formed by an act of the General Assembly on April 1, 1826. Located approximately sixty miles from the state capital of Columbus, the County encompasses two municipalities, five villages, and sixteen townships. The central part of the County is comprised largely of the two municipalities, Bucyrus (which is the County seat) and Galion. The remaining areas of the County are semi-rural to rural. The County includes 400 square miles and has an estimated population of 41,522.

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

Crawford County has significant potential in terms of its economy. Crawford County's economy is fundamentally strong and growing despite shrinking labor force and aging population concerns. From 2019 to 2021, the County's population increased 1.3% which was higher than the State's growth in the same time period.

The County's strong economy is evidenced with nearly 1,400 business establishments generating \$2.5 billion in annual revenue. Additionally, the County excels in fostering small businesses, with more than one-third of its workforce employed by businesses with fewer than 50 employees, which is significantly higher than the state's 25% average.

The County's significant strength in the manufacturing sector is reflected in its location quotient of 2.0 for manufacturing. Particular manufacturing strengths for the County include wood products, fabricated metals, machinery manufacturing, and transportation equipment. Healthcare has also grown to be just as strong as manufacturing with one out of five people employed in the healthcare sector. The County also ranks fourth in the State for agriculture.

Within the County, businesses completed five major economic development projects in 2022 for Site Selection magazine's national database, which is the most in more than a decade. This places Crawford County in the top four percent nationally in Site Selection magazine's rankings for large, private economic development projects in 2022, tying for a rank of #22 out of 453 micropolitan counties in the United States.

The projects included Advanced Fiber Technology investing more than \$1 million in machinery and equipment; Millennial Services who opened their first physical training center in Bucyrus and plans to hire 50 people over the next three years; Diamond Wipes International who invested \$5 million in a state-of-the-art automation line to assemble canisters for wipes; Imasen Bucyrus Technology who completed a capital investment project that added 70 jobs in addition to the 230 they retained; and Shelter Works, a St. Louis-based fiberglass shelter company who opened their first sister location totaling 45,000 square feet. Another notable project included Avita Health System, the County's largest employer, investing \$2.7 million in equipment for its Bucyrus and Galion hospitals as well as facility improvements in Crestline.



Industrial and commercial projects in the County created 176 jobs, retained more than 1,800+ jobs, and totaled nearly \$13 million in investment.

In addition to industrial and commercial investment, communities within the County recognized community development. Bucyrus welcomed Governor DeWine who announced an \$800,000 H2Ohio grant was awarded to partially fund a new six-mile waterline from Bucyrus to Nevada. The project will bring a more reliable water source to 350 homes and increase usage of the City's water plant. The Galion Community Center YMCA and the City of Galion partnered to invest \$500 thousand in new features and infrastructure. The Crawford County Land Reutilization Corporation was awarded a \$1.1 million state grant for two projects, one in Bucyrus and one in Galion. The green space created in Bucyrus is the future site for the Norton Bicentennial Inc.'s 2.5-acre park along the Sandusky River.

Crawford County is experiencing significant investment from local businesses, vacant buildings are being filled, entrepreneurs are opening or buying businesses, and jobs are being created and retained. A speculative building in Galion will be completed and aggressive marketing efforts will continue by the Crawford Partnership, Regional Growth Partnership, and JobsOhio. Several manufacturers in Crossroads Industrial Park are actively reviewing product and facility expansions as well as efficiency projects.

The County's strong manufacturing, healthcare, and agriculture sectors, coupled with its ability to foster small businesses, make it an attractive place for business to thrive. By continuing to work toward creating and filling more job opportunities and supporting existing businesses, Crawford County can strengthen its position as an economic powerhouse.

#### 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 2022 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. 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 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 the first half of 2023.

## 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 Annual Comprehensive Financial Report for the year ended December 31, 2021.

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 annual comprehensive 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 for their dedication and hard work. I would like to recognize Marsha Sheerer and Kim Young for payroll help and knowledge, Jenny King for her assistance with statistics and budgetary information, and Sara Cramer for assistance with budgetary information. Without their assistance and dedication this report would not be possible.

Sincerely,

A handwritten signature in blue ink that reads "Robyn M. Sheets". The signature is written in a cursive style.

Robyn M. Sheets  
Crawford County Auditor



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Crawford County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2021

*Christopher P. Morill*

Executive Director/CEO

**Crawford County, Ohio**  
*Annual Comprehensive Financial Report*  
*For the Year Ended December 31, 2022*  
*Elected Officials*

Board of Commissioners  
Douglas Weisenauer (President)  
Larry Schmidt  
Tim Ley

Auditor  
Robyn M. Sheets

Treasurer  
Cynthia Edwards

Recorder  
Julie Smith

Clerk of Courts  
Janelle Moore

Coroner  
Christopher Johnson

Engineer  
Mark E. Baker

Prosecutor  
Matthew E. Crall

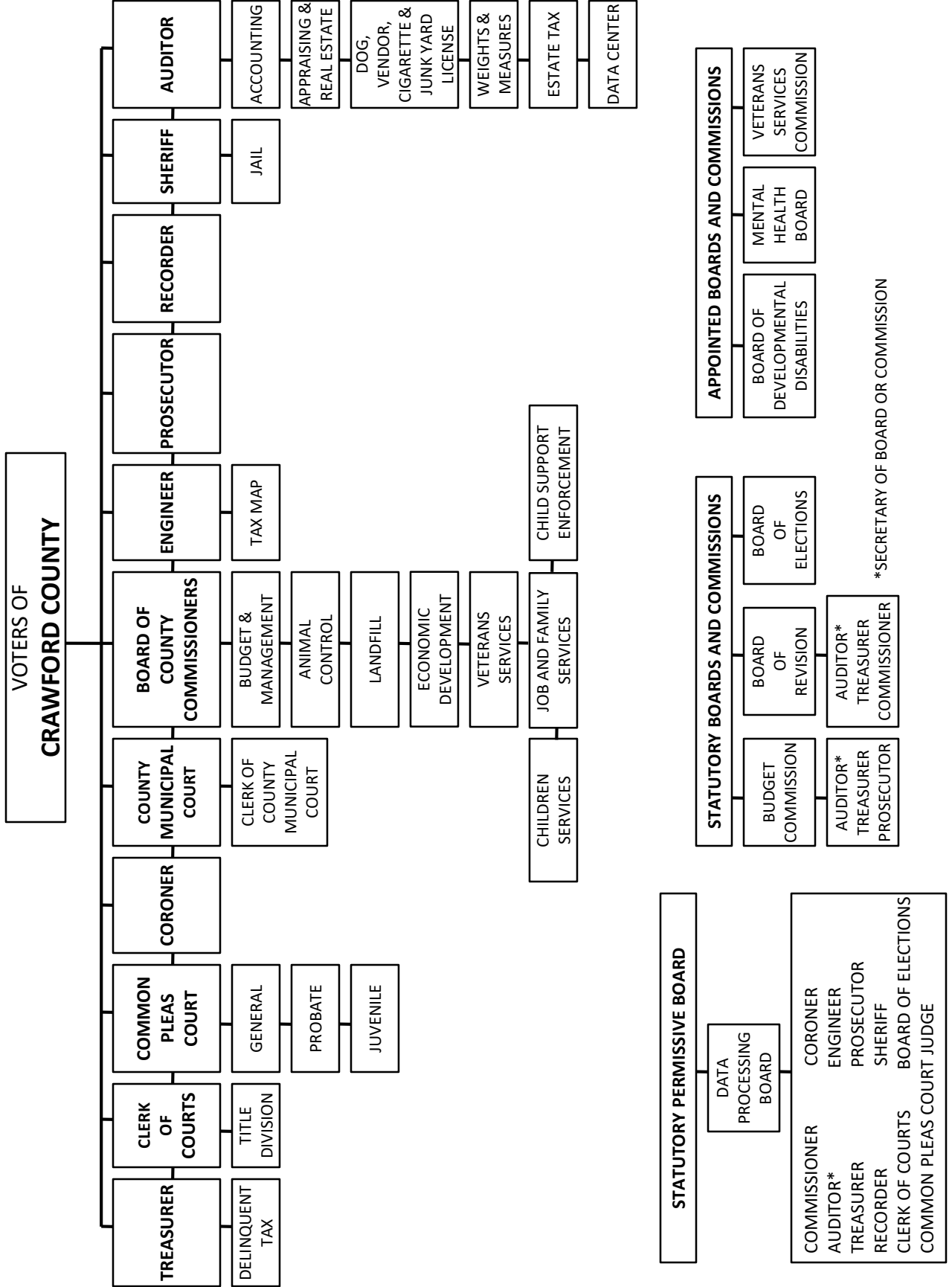
Sheriff  
Scott M. Kent

Common Pleas Court Judge  
Sean Leuthold

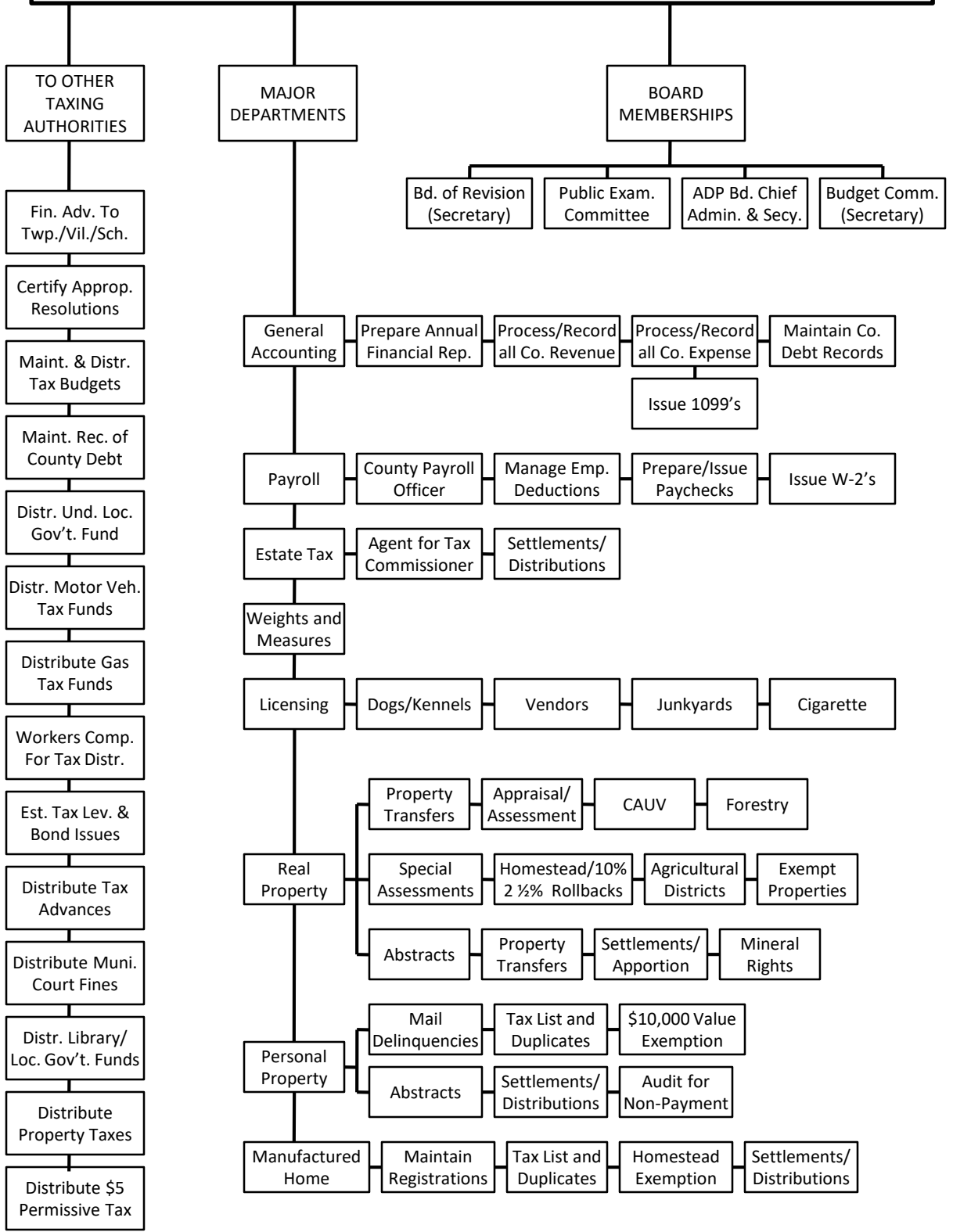
Probate/Juvenile Court Judge  
Patrick T. Murphy

Municipal Court Judge  
Shane Leuthold

# ORGANIZATION CHART



# DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



**ROBYN M. SHEETS, CRAWFORD COUNTY AUDITOR**

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FINANCIAL  
SECTION

# OHIO AUDITOR OF STATE KEITH FABER



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

## INDEPENDENT AUDITOR'S REPORT

Crawford County  
112 East Mansfield Street  
Bucyrus, Ohio 44820

To the Board of Commissioners:

### Report on the Audit of the Financial Statements

#### **Opinions**

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

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective 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, 2022, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparisons for the General, Auto License and Gas Tax, Child Welfare, Criminal Justice Services Levy, Job and Family Services, Jail Operation Levy, Local Fiscal Recovery, and Developmental Disabilities funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

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

#### **Emphasis of Matter**

As discussed in Note 3 to the financial statements, during 2022, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No.87, *Leases*. Our opinion is not modified with respect to this matter.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Supplementary information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Information***

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

In accordance with *Government Auditing Standards*, we will also issue our report dated June 27, 2023, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 27, 2023

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2022  
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, 2022. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

### **Highlights**

Highlights for 2022 are as follows:

The County's total net position increased \$12,833,433, or 17 percent.

Major capital improvements occurred in 2022 with the construction of a storage and training facility for the Sheriff's Office, accessibility improvements to the exterior entrance of the Courthouse, and the construction of a multi-use building located at the fairgrounds.

The County received an additional \$4 million dollars in American Rescue Plan Act (ARPA) dollars to aid in the support of infrastructure investments throughout the County.

### **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 2022. 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, etc.). 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, 2022  
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, and human services. 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, Local Fiscal Recovery Fund, and Developmental Disabilities Fund.

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

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

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

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

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

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2022  
Unaudited

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

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 2022 and 2021:

Table 1  
Net Position  
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2022	2021	2022	2021	2022	2021
Assets						
Current and Other Assets	\$82,109	\$70,784	\$59	\$54	\$82,168	\$70,838
Capital Assets, Net	49,738	49,220	3,318	3,426	53,056	52,646
Total Assets	<u>131,847</u>	<u>120,004</u>	<u>3,377</u>	<u>3,480</u>	<u>135,224</u>	<u>123,484</u>
Deferred Outflows of Resources	<u>3,913</u>	<u>3,727</u>	<u>0</u>	<u>0</u>	<u>3,913</u>	<u>3,727</u>
Liabilities						
Current and Other Liabilities	10,898	7,140	0	0	10,898	7,140
Long-Term Liabilities	13,412	19,487	0	0	13,412	19,487
Total Liabilities	<u>24,310</u>	<u>26,627</u>	<u>0</u>	<u>0</u>	<u>24,310</u>	<u>26,627</u>
Deferred Inflows of Resources	<u>25,778</u>	<u>24,368</u>	<u>0</u>	<u>0</u>	<u>25,778</u>	<u>24,368</u>
Net Position						
Net Investment in Capital Assets	46,405	45,300	3,318	3,426	49,723	48,726
Restricted	45,127	39,059	0	0	45,127	39,059
Unrestricted (Deficit)	<u>(5,860)</u>	<u>(11,623)</u>	<u>59</u>	<u>54</u>	<u>(5,801)</u>	<u>(11,569)</u>
Total Net Position	<u>\$85,672</u>	<u>\$72,736</u>	<u>\$3,377</u>	<u>\$3,480</u>	<u>\$89,049</u>	<u>\$76,216</u>



**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2022  
Unaudited

The net pension liability (asset) and the net OPEB asset reported by the County at December 31, 2022, 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 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 (as applicable). 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 plans and State law governing those systems 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) (as applicable) 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 systems to provide health care to eligible benefit recipients. The retirement systems 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.

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2022  
Unaudited

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 applicable). 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 and also from the receipt of ARPA revenue. An increase in the net OPEB asset and property tax receivables also contributed to the increase in current and other assets. The increase in current and other liabilities is due to an increase in outstanding payables to contractors and an increase in unearned revenue (generally related to ARPA resources). The decrease in other-long liabilities is due to a decrease in the net pension liability as well as scheduled debt retirement. With these combined changes, net position increased for the year. For the business-type activity, the change in current and other assets (cash and cash equivalents) along with net capital assets was insignificant.

Table 2 shows the change in net position for 2022 and 2021.

Table 2  
Change in Net Position  
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2022	2021	2022	2021	2022	2021
Revenues						
Program Revenues						
Charges for Services	\$18,750	\$17,555	\$9	\$53	\$18,759	\$17,608
Operating Grants, Contributions, and Interest	16,668	16,761	0	0	16,668	16,761
Capital Grants and Contributions	758	1,447	0	0	758	1,447
Total Program Revenues	<u>36,176</u>	<u>35,763</u>	<u>9</u>	<u>53</u>	<u>36,185</u>	<u>35,816</u>

(continued)

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2022  
Unaudited

Table 2  
Change in Net Position (continued)  
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2022	2021	2022	2021	2022	2021
General Revenues						
Property Taxes	\$13,617	\$11,657	\$0	\$0	\$13,617	\$11,657
Sales Taxes	7,658	7,419	0	0	7,658	7,419
Grants and Entitlements	1,703	1,579	0	0	1,703	1,579
Interest	(653)	(86)	0	0	(653)	(86)
Other	1,145	873	0	1	1,145	874
Total General Revenues	<u>23,470</u>	<u>21,442</u>	<u>0</u>	<u>1</u>	<u>23,470</u>	<u>21,443</u>
Total Revenues	<u>59,646</u>	<u>57,205</u>	<u>9</u>	<u>54</u>	<u>59,655</u>	<u>57,259</u>
Program Expenses						
General Government						
Legislative and Executive	3,812	3,720	0	0	3,812	3,720
Judicial	3,073	2,035	0	0	3,073	2,035
Public Safety	6,609	4,499	0	0	6,609	4,499
Public Works	15,886	13,157	0	0	15,886	13,157
Health	6,294	5,460	0	0	6,294	5,460
Human Services	10,903	8,317	0	0	10,903	8,317
Economic Development	0	823	0	0	0	823
Interest and Fiscal Charges	133	146	0	0	133	149
Sewer	0	0	112	1,471	112	1,471
Total Expenses	<u>46,710</u>	<u>38,157</u>	<u>112</u>	<u>1,471</u>	<u>46,822</u>	<u>39,628</u>
Increase (Decrease) in						
Net Position	12,936	19,048	(103)	(1,417)	12,833	17,631
Net Position Beginning of Year	<u>72,736</u>	<u>53,688</u>	<u>3,480</u>	<u>4,897</u>	<u>76,216</u>	<u>58,585</u>
Net Position End of Year	<u>\$85,672</u>	<u>\$72,736</u>	<u>\$3,377</u>	<u>\$3,480</u>	<u>\$89,049</u>	<u>\$76,216</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 changed insignificantly overall. A slight increase in charges for services was due to an increase in lease revenue within the Developmental Disabilities program. Operating grants, contributions, and interest decreased within the Economic Development program as a result of ending COVID-19 relief related funding. Capital grants and contributions decreased from a decrease in resources for resurfacing County roads and rehabilitating County bridges. Although General revenues increased 9 percent due to an increase in property tax revenue from the triennial update, the most significant change in general revenues was due to the decrease in interest revenues based on market fluctuations on the County's investments.

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2022  
Unaudited

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

The decrease in net position for the business-type activity was insignificant.

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	
	2022	2021	2022	2021
General Government				
Legislative and Executive	\$3,812	\$3,720	(\$41)	\$394
Judicial	3,073	2,035	1,287	270
Public Safety	6,609	4,499	4,857	2,660
Public Works	15,886	13,157	(854)	(3,172)
Health	6,294	5,460	3,346	2,173
Human Services	10,903	8,317	1,806	(78)
Economic Development	0	823	0	0
Interest and Fiscal Charges	133	146	133	146
Total Expenses	<u>\$46,710</u>	<u>\$38,157</u>	<u>\$10,534</u>	<u>\$2,393</u>

For 2022, 23 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. Program revenues consisting mainly of fees for general government administration paid for all of the costs for the legislative and executive program. Various court filing and administrative fees provided 58 percent of the support in the judicial program. During 2022, 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.

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2022  
Unaudited

**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, Local Fiscal Recovery Fund, and Development Disabilities Fund.

There was a slight decrease in fund balance in the General Fund. Operating revenues changed insignificantly. Operating expenditures increased 6 percent from the prior year. The most significant increase in expenditures was for the health and human services programs from an increase in support for the County Agricultural Society and an increase in assistance to Veterans. Transfers decreased by 25 percent due to less support required for building projects.

Fund balance in the Auto License and Gas Tax Fund increased 7 percent from the prior year due to a decrease in contracted services.

Fund balance in the Child Welfare Fund changed insignificantly despite a 38 percent increase in contractual services for the placement of children.

Fund balance in the Criminal Justice Services Levy Fund changed insignificantly.

Fund balance in the Job and Family Services Fund increased 35 percent from an increase in intergovernmental revenue received from the State of Ohio. Operating subsidies were made from the General Fund.

Fund balance in the Jail Operation Levy Fund remained virtually unchanged. Transfers from the General Fund were made to subsidize operations.

The Local Fiscal Recovery Fund accounted for federal COVID relief funding.

Fund balance increased slightly in the Developmental Disabilities Fund. An increase in property tax revenues contributed to the change.

**Business-Type Activity Financial Analysis**

The County's only enterprise fund is the Sewer Fund. The County provides sewer services to the City of Galion in accordance with an agreement whereby the City has assumed operational responsibilities while the County retains ownership of sewer lines and infrastructure to the Westmoor subdivision.

**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, a 15 percent increase from the original budget to the final budget was made for increased sales tax revenues and charges for services. Changes from the final budget to actual revenues were primarily due to increased sales tax receipts and intergovernmental resources. Changes from the original budget to the final budget for expenditures were not significant. Actual expenditures were 12 percent less than the final budget due to budgeting conservatively.

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2022  
Unaudited

**Capital Assets and Debt Administration**

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2022, was \$49,722 thousand (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment, roads, and bridges. Note 9 provides information on capital asset activity for 2022. During 2022, various roads were resurfaced and bridges rehabilitated bringing the governmental activities infrastructure investment of the County to \$55,214 thousand. Additions to capital assets also included improvements made to County facilities and the purchase of vehicles for the Highway Department and the Sheriff's Department.

Long-Term Debt - At December 31, 2022, the County's overall long-term obligations included \$3,488 thousand in general obligation bonds, \$170 thousand in special assessment bonds, and \$37 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 liability. Additional information on the County's long-term obligations can be found in Note 16 of this report.

**Economic Factors**

Crawford County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. The County's tax base increased to \$2.5 billion in 2022. Sales tax revenue increased slightly to more than \$7.5 million in 2022 from 2021. The unemployment rate for the County was 4.8 percent as of year end, decreasing by 1 percent from the prior year. The County's unemployment rate for 2022 exceeded the State's average unemployment rate of 4 percent and also the national average of 3.5 percent. The General Fund balance at December 31, 2022, was \$7,023,846 and operating revenues exceeded operating expenditures by 15 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 Robyn Sheets, Crawford County Auditor, 112 East Mansfield Street, Suite 105, Bucyrus, Ohio 44820.

**Crawford County, Ohio**  
*Statement of Net Position*  
*December 31, 2022*

	Primary Government		
	Governmental Activities	Business-Type Activity	Total
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$50,111,444	\$59,373	\$50,170,817
Cash and Cash Equivalents			
in Segregated Accounts	206,469	0	206,469
Cash and Cash Equivalents with Fiscal Agent	142,256	0	142,256
Accounts Receivable	442,474	0	442,474
Accrued Interest Receivable	66,083	0	66,083
Sales Taxes Receivable	2,056,556	0	2,056,556
Due from Other Governments	4,873,401	0	4,873,401
Leases Receivable	423,405	0	423,405
Special Assessments Receivable	249,187	0	249,187
Prepaid Items	423,760	0	423,760
Materials and Supplies Inventory	387,189	0	387,189
Property Taxes Receivable	19,506,771	0	19,506,771
Net Pension Asset	344,684	0	344,684
Net OPEB Asset	2,875,985	0	2,875,985
Nondepreciable Capital Assets	8,850,826	0	8,850,826
Depreciable Capital Assets, Net	40,886,882	3,317,494	44,204,376
<i>Total Assets</i>	<i>131,847,372</i>	<i>3,376,867</i>	<i>135,224,239</i>
<b>Deferred Outflows of Resources</b>			
Deferred Charge on Refunding	191,668	0	191,668
Pension	3,695,084	0	3,695,084
OPEB	26,147	0	26,147
<i>Total Deferred Outflows of Resources</i>	<i>3,912,899</i>	<i>0</i>	<i>3,912,899</i>
<b>Liabilities</b>			
Wages Payable	582,679	0	582,679
Accounts Payable	1,296,066	0	1,296,066
Contracts Payable	944,318	0	944,318
Due to Other Governments	583,740	0	583,740
Matured Compensated Absences Payable	22,215	0	22,215
Unearned Revenue	7,273,321	0	7,273,321
Employee Withholding Payable	186,869	0	186,869
Accrued Interest Payable	9,184	0	9,184
Long-Term Liabilities			
Due Within One Year	1,328,297	0	1,328,297
Due in More Than One Year	3,665,061	0	3,665,061
Due in More Than One Year - Net Pension Liability	8,418,159	0	8,418,159
<i>Total Liabilities</i>	<i>24,309,909</i>	<i>0</i>	<i>24,309,909</i>
<b>Deferred Inflows of Resources</b>			
Property Taxes	12,254,256	0	12,254,256
Leases	423,405	0	423,405
Pension	9,862,201	0	9,862,201
OPEB	3,238,177	0	3,238,177
<i>Total Deferred Inflows of Resources</i>	<i>25,778,039</i>	<i>0</i>	<i>25,778,039</i>

(continued)

**Crawford County, Ohio**  
*Statement of Net Position (continued)*  
 December 31, 2022

	Primary Government		
	Governmental Activities	Business-Type Activity	Total
<b>Net Position</b>			
Net Investment in Capital Assets	\$46,404,551	\$3,317,494	\$49,722,045
Restricted for			
Debt Service	170,791	0	170,791
General Government			
Legislative and Executive	2,385,305	0	2,385,305
Judicial	1,317,732	0	1,317,732
Public Safety	5,048,610	0	5,048,610
Public Works	10,630,535	0	10,630,535
Health	17,523,719	0	17,523,719
Human Services	7,496,344	0	7,496,344
Other Purposes	238,088	0	238,088
Pension and OPEB Plans	316,313	0	316,313
Unrestricted (Deficit)	(5,859,665)	59,373	(5,800,292)
<i>Total Net Position</i>	\$85,672,323	\$3,376,867	\$89,049,190

See accompanying notes to the basic financial statements



**Crawford County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2022

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
General Government				
Legislative and Executive	\$3,811,853	\$3,368,927	\$37,142	\$447,220
Judicial	3,072,664	1,320,087	465,190	0
Public Safety				
Criminal Justice Services	2,926,840	108,444	266,562	0
Jail Operation	3,573,644	33,097	0	0
Other Public Safety	108,757	766,351	577,317	0
Public Works				
Local Fiscal Recovery	746,858	0	746,858	0
Other Public Works	15,138,829	9,766,153	5,916,289	310,690
Health				
Developmental Disabilities	4,439,482	248,433	1,105,421	0
Other Health	1,855,082	1,475,463	119,648	0
Human Services				
Child Welfare	4,159,483	69,422	2,689,808	0
Job and Family Services	4,983,973	1,289,411	3,995,244	0
Other Human Services	1,759,915	304,291	748,756	0
Interest and Fiscal Charges	133,041	0	0	0
<i>Total Governmental Activities</i>	46,710,421	18,750,079	16,668,235	757,910
<b>Business-Type Activity</b>				
Sewer	111,410	8,812	0	0
<i>Total Primary Government</i>	\$46,821,831	\$18,758,891	\$16,668,235	\$757,910

**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

Investment Earnings and Other Interest

Other

*Total General Revenues*

Transfers

*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
\$41,436	\$0	\$41,436
(1,287,387)	0	(1,287,387)
(2,551,834)	0	(2,551,834)
(3,540,547)	0	(3,540,547)
1,234,911	0	1,234,911
0	0	0
854,303	0	854,303
(3,085,628)	0	(3,085,628)
(259,971)	0	(259,971)
(1,400,253)	0	(1,400,253)
300,682	0	300,682
(706,868)	0	(706,868)
(133,041)	0	(133,041)
(10,534,197)	0	(10,534,197)
<u>0</u>	<u>(102,598)</u>	<u>(102,598)</u>
<u>(10,534,197)</u>	<u>(102,598)</u>	<u>(10,636,795)</u>
2,113,125	0	2,113,125
2,483,765	0	2,483,765
4,500,870	0	4,500,870
903,338	0	903,338
1,921,456	0	1,921,456
1,695,023	0	1,695,023
5,105,603	0	5,105,603
2,552,082	0	2,552,082
1,702,847	0	1,702,847
(653,001)	0	(653,001)
1,145,120	0	1,145,120
23,470,228	0	23,470,228
(6)	6	0
12,936,025	(102,592)	12,833,433
<u>72,736,298</u>	<u>3,479,459</u>	<u>76,215,757</u>
<u>\$85,672,323</u>	<u>\$3,376,867</u>	<u>\$89,049,190</u>

**Crawford County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2022*

	General	Auto License and Gas Tax	Child Welfare
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$6,332,667	\$7,880,209	\$4,054,438
Cash and Cash Equivalents in Segregated Accounts	0	0	40,070
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	27,333	9,365	0
Accrued Interest Receivable	66,083	0	0
Sales Taxes Receivable	1,371,297	0	0
Due from Other Governments	770,318	2,529,881	693,949
Leases Receivable	0	0	0
Special Assessments Receivable	0	0	0
Prepaid Items	151,898	12,996	1,270
Materials and Supplies Inventory	30,870	303,271	0
Interfund Receivable	346,237	3,708	30,184
Property Taxes Receivable	2,863,147	0	2,668,756
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	238,088	0	0
<i>Total Assets</i>	<u>\$12,197,938</u>	<u>\$10,739,430</u>	<u>\$7,488,667</u>
<b>Liabilities</b>			
Wages Payable	\$145,588	\$66,631	\$0
Accounts Payable	124,902	229,298	513,984
Contracts Payable	36,859	105,961	2,297
Due to Other Governments	127,274	20,823	1,067
Interfund Payable	32	0	481,902
Matured Compensated Absences Payable	0	10,216	0
Unearned Revenue	0	0	0
Employee Withholding Payable	186,869	0	0
<i>Total Liabilities</i>	<u>621,524</u>	<u>432,929</u>	<u>999,250</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes	1,853,438	0	1,670,124
Leases	0	0	0
Unavailable Revenue	2,699,130	2,429,132	1,591,495
<i>Total Deferred Inflows of Resources</i>	<u>4,552,568</u>	<u>2,429,132</u>	<u>3,261,619</u>
<b>Fund Balances</b>			
Nonspendable	420,856	316,267	1,270
Restricted	0	7,561,102	3,226,528
Committed	0	0	0
Assigned	5,790,534	0	0
Unassigned (Deficit)	812,456	0	0
<i>Total Fund Balances</i>	<u>7,023,846</u>	<u>7,877,369</u>	<u>3,227,798</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$12,197,938</u>	<u>\$10,739,430</u>	<u>\$7,488,667</u>

See accompanying notes to the basic financial statements

Criminal Justice Services Levy	Job and Family Services	Jail Operation Levy	Local Fiscal Recovery	Developmental Disabilities	Other Governmental
\$372,075	\$993,266	\$1,286,574	\$7,535,470	\$11,806,121	\$9,612,536
0	0	0	0	0	166,399
0	0	0	0	142,256	0
0	8,750	2,026	0	158	394,842
0	0	0	0	0	0
0	0	685,259	0	0	0
129,420	0	12,600	0	464,394	272,839
0	0	0	0	423,405	0
0	0	0	0	0	249,187
29,451	38,598	52,069	0	19,245	108,016
8,135	22,792	5,799	0	5,073	11,249
0	525,362	424	0	0	6,957
3,649,409	0	0	0	6,620,532	3,704,927
0	0	0	0	0	0
<u>\$4,188,490</u>	<u>\$1,588,768</u>	<u>\$2,044,751</u>	<u>\$7,535,470</u>	<u>\$19,481,184</u>	<u>\$14,526,952</u>
\$82,606	\$78,862	\$78,330	\$0	\$60,017	\$70,645
43,764	46,902	71,081	0	85,094	181,041
1,540	132,577	50,895	262,149	8,336	343,704
56,478	57,314	60,072	0	213,879	46,833
0	41,814	0	0	112	389,012
0	0	0	0	11,999	0
0	0	0	7,273,321	0	0
0	0	0	0	0	0
<u>184,388</u>	<u>357,469</u>	<u>260,378</u>	<u>7,535,470</u>	<u>379,437</u>	<u>1,031,235</u>
2,277,366	0	0	0	4,126,697	2,326,631
0	0	0	0	423,405	0
<u>1,501,463</u>	<u>346,216</u>	<u>482,008</u>	<u>0</u>	<u>2,877,079</u>	<u>2,235,423</u>
<u>3,778,829</u>	<u>346,216</u>	<u>482,008</u>	<u>0</u>	<u>7,427,181</u>	<u>4,562,054</u>
37,586	61,390	57,868	0	24,318	119,265
187,687	823,693	1,244,497	0	11,650,248	8,738,673
0	0	0	0	0	100,620
0	0	0	0	0	316,863
0	0	0	0	0	(341,758)
<u>225,273</u>	<u>885,083</u>	<u>1,302,365</u>	<u>0</u>	<u>11,674,566</u>	<u>8,933,663</u>
<u>\$4,188,490</u>	<u>\$1,588,768</u>	<u>\$2,044,751</u>	<u>\$7,535,470</u>	<u>\$19,481,184</u>	<u>\$14,526,952</u>

(continued)

**Crawford County, Ohio**  
*Balance Sheet*  
*Governmental Funds (continued)*  
*December 31, 2022*

	Total Governmental Funds
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$49,873,356
Cash and Cash Equivalents in Segregated Accounts	206,469
Cash and Cash Equivalents with Fiscal Agent	142,256
Accounts Receivable	442,474
Accrued Interest Receivable	66,083
Sales Taxes Receivable	2,056,556
Due from Other Governments	4,873,401
Leases Receivable	423,405
Special Assessments Receivable	249,187
Prepaid Items	413,543
Materials and Supplies Inventory	387,189
Interfund Receivable	912,872
Property Taxes Receivable	19,506,771
Restricted Assets	
Equity in Pooled Cash and Cash Equivalents	238,088
<i>Total Assets</i>	\$79,791,650
<b>Liabilities</b>	
Wages Payable	\$582,679
Accounts Payable	1,296,066
Contracts Payable	944,318
Due to Other Governments	583,740
Interfund Payable	912,872
Matured Compensated Absences Payable	22,215
Unearned Revenue	7,273,321
Employee Withholding Payable	186,869
<i>Total Liabilities</i>	11,802,080
<b>Deferred Inflows of Resources</b>	
Property Taxes	12,254,256
Leases	423,405
Unavailable Revenue	14,161,946
<i>Total Deferred Inflows of Resources</i>	26,839,607
<b>Fund Balances</b>	
Nonspendable	1,038,820
Restricted	33,432,428
Committed	100,620
Assigned	6,107,397
Unassigned (Deficit)	470,698
<i>Total Fund Balances</i>	41,149,963
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	\$79,791,650

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Reconciliation of Total Governmental Fund Balances  
to Net Position of Governmental Activities  
December 31, 2022*

*Total Governmental Fund Balances* \$41,149,963

***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. 49,737,708  
Internal Service Fund (23,579)  
49,714,129

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 860,888  
Accrued Interest Receivable 66,083  
Sales Taxes Receivable 1,401,841  
Due from Other Governments 4,270,522  
Special Assessments Receivable 310,097  
Delinquent Property Taxes Receivable 7,252,515  
14,161,946

Deferred outflows of resources include deferred charges on refundings which do not provide current financial resources and, therefore, are not reported in the funds. 191,668

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. 33,796

Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.  
Accrued Interest Payable (9,184)  
General Obligation Bonds Payable (3,488,195)  
Special Assessment Bonds Payable (170,465)  
OPWC Loan Payable (36,630)  
Compensated Absences Payable (1,298,068)  
(5,002,542)

The net pension liability (asset) and net OPEB 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 344,684  
Net OPEB Asset 2,875,985  
Deferred Outflows - Pension 3,695,084  
Deferred Outflows - OPEB 26,147  
Deferred Inflows - Pension (9,862,201)  
Deferred Inflows - OPEB (3,238,177)  
Net Pension Liability (8,418,159)  
(14,576,637)

*Net Position of Governmental Activities* \$85,672,323

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, 2022*

	General	Auto License and Gas Tax	Child Welfare
<b>Revenues</b>			
Property Taxes	\$1,783,596	\$0	\$1,531,041
Sales Taxes	5,031,990	0	0
Special Assessments	0	0	0
Charges for Services	12,428,629	92,120	137,487
Licenses and Permits	3,265	0	0
Fines, Forfeitures, and Settlements	100,300	19,466	0
Intergovernmental	2,100,329	5,203,992	2,597,330
Investment Earnings and Other Interest	(677,780)	41,538	13
Leases	0	0	0
Rent	0	0	0
Other	141,235	15,144	5,720
<i>Total Revenues</i>	<u>20,911,564</u>	<u>5,372,260</u>	<u>4,271,591</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive	4,563,132	0	0
Judicial	3,024,207	0	0
Public Safety	659,074	0	0
Public Works	8,891,985	4,832,414	0
Health	556,510	0	0
Human Services	449,320	0	4,159,483
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>18,144,228</u>	<u>4,832,414</u>	<u>4,159,483</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,767,336</u>	<u>539,846</u>	<u>112,108</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	0	0	0
Transfers Out	(2,981,642)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,981,642)</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	(214,306)	539,846	112,108
<i>Fund Balances Beginning of Year</i>	<u>7,238,152</u>	<u>7,337,523</u>	<u>3,115,690</u>
<i>Fund Balances End of Year</i>	<u><u>\$7,023,846</u></u>	<u><u>\$7,877,369</u></u>	<u><u>\$3,227,798</u></u>

See accompanying notes to the basic financial statements

Criminal Justice Services Levy	Job and Family Services	Jail Operation Levy	Local Fiscal Recovery	Developmental Disabilities	Other Governmental
\$1,947,035	\$0	\$0	\$0	\$3,525,063	\$2,061,522
0	0	2,514,388	0	0	0
0	0	0	0	0	89,754
108,444	1,053,465	29,335	0	200,789	3,723,599
0	0	0	0	0	11,149
0	0	0	0	0	186,676
157,398	3,995,244	0	746,858	1,090,439	2,509,825
0	0	0	0	8,861	5,427
0	0	0	0	47,644	0
0	0	0	0	0	83,486
2,387	64,526	78,346	0	282,565	343,431
<u>2,215,264</u>	<u>5,113,235</u>	<u>2,622,069</u>	<u>746,858</u>	<u>5,155,361</u>	<u>9,014,869</u>
0	0	0	0	0	607,693
0	0	0	0	0	783,760
2,908,216	0	3,555,384	0	0	1,488,224
0	0	0	746,858	0	737,174
0	0	0	0	4,441,577	2,130,445
0	4,992,338	0	0	0	2,390,770
0	0	0	0	0	610,802
0	0	0	0	0	609,040
0	0	0	0	0	126,575
<u>2,908,216</u>	<u>4,992,338</u>	<u>3,555,384</u>	<u>746,858</u>	<u>4,441,577</u>	<u>9,484,483</u>
<u>(692,952)</u>	<u>120,897</u>	<u>(933,315)</u>	<u>0</u>	<u>713,784</u>	<u>(469,614)</u>
742,069	110,337	900,000	0	0	1,229,230
0	0	0	0	0	0
<u>742,069</u>	<u>110,337</u>	<u>900,000</u>	<u>0</u>	<u>0</u>	<u>1,229,230</u>
49,117	231,234	(33,315)	0	713,784	759,616
176,156	653,849	1,335,680	0	10,960,782	8,174,047
<u>\$225,273</u>	<u>\$885,083</u>	<u>\$1,302,365</u>	<u>\$0</u>	<u>\$11,674,566</u>	<u>\$8,933,663</u>

(continued)



**Crawford County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Governmental Funds (continued)*  
*For the Year Ended December 31, 2022*

	Total Governmental Funds
<b>Revenues</b>	
Property Taxes	\$10,848,257
Sales Taxes	7,546,378
Special Assessments	89,754
Charges for Services	17,773,868
Licenses and Permits	14,414
Fines, Forfeitures, and Settlements	306,442
Intergovernmental	18,401,415
Investment Earnings and Other Interest	(621,941)
Leases	47,644
Rent	83,486
Other	933,354
	55,423,071
 <b>Expenditures</b>	
Current:	
General Government	
Legislative and Executive	5,170,825
Judicial	3,807,967
Public Safety	8,610,898
Public Works	15,208,431
Health	7,128,532
Human Services	11,991,911
Capital Outlay	610,802
Debt Service:	
Principal Retirement	609,040
Interest and Fiscal Charges	126,575
	53,264,981
 <i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	
	2,158,090
 <b>Other Financing Sources (Uses)</b>	
Transfers In	2,981,636
Transfers Out	(2,981,642)
	(6)
 <i>Net Changes in Fund Balances</i>	
	2,158,084
 <i>Fund Balances Beginning of Year</i>	
	38,991,879
 <i>Fund Balances End of Year</i>	
	\$41,149,963

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to Statement of Activities  
For the Year Ended December 31, 2022*

*Net Changes in Fund Balances - Total Governmental Funds* \$2,158,084

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

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

Capital Outlay - Nondepreciable Capital Assets	1,403,801	
Capital Outlay - Depreciable Capital Assets	2,594,862	
Capital Contributions	447,220	
Depreciation	(3,932,971)	
Depreciation - Internal Service Fund	6,020	518,932

The cost of the 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. (1,149)

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

Delinquent Property Taxes	2,769,320	
Sales Taxes	111,307	
Special Assessments	(4,321)	
Charges for Services	438,792	
Intergovernmental	238,819	
Investment Earnings and Other Interest	10,478	
Other	211,766	3,776,161

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	580,000	
Special Assessment Bonds Payable	14,387	
OPWC Loan Payable	14,653	609,040

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	1,217	
Amortization of Premium	15,628	
Amortization of Deferred Charge on Refunding	(23,311)	(6,466)

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. 44,100

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. (15,975)

(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, 2022*

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

Pension	\$1,239,790	
OPEB	<u>2,524,689</u>	3,764,479

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

Pension	2,068,249	
OPEB	<u>20,570</u>	<u>2,088,819</u>

<i>Change in Net Position of Governmental Activities</i>		<u><u>\$12,936,025</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$1,770,875	\$1,770,875	\$1,790,903	\$20,028
Sales Taxes	3,550,000	4,155,000	5,008,379	853,379
Charges for Services	2,637,743	3,572,743	3,672,217	99,474
Licenses and Permits	2,380	2,380	3,265	885
Fines and Forfeitures	120,500	120,500	100,531	(19,969)
Intergovernmental	1,562,026	1,562,026	2,128,635	566,609
Interest	252,000	252,000	444,695	192,695
Other	66,329	66,329	141,286	74,957
<i>Total Revenues</i>	<u>9,961,853</u>	<u>11,501,853</u>	<u>13,289,911</u>	<u>1,788,058</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	5,239,753	5,421,741	4,692,534	729,207
Judicial	3,215,547	3,387,963	3,088,832	299,131
Public Safety	693,256	727,283	677,405	49,878
Public Works	135,062	153,966	122,596	31,370
Health	630,295	630,295	612,982	17,313
Human Services	651,474	651,474	452,917	198,557
<i>Total Expenditures</i>	<u>10,565,387</u>	<u>10,972,722</u>	<u>9,647,266</u>	<u>1,325,456</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(603,534)</u>	<u>529,131</u>	<u>3,642,645</u>	<u>3,113,514</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	329,904	329,904
Advances Out	0	0	(354,002)	(354,002)
Transfers Out	(3,163,428)	(3,163,428)	(2,981,642)	181,786
<i>Total Other Financing Sources (Uses)</i>	<u>(3,163,428)</u>	<u>(3,163,428)</u>	<u>(3,005,740)</u>	<u>157,688</u>
<i>Net Changes in Fund Balance</i>	(3,766,962)	(2,634,297)	636,905	3,271,202
<i>Fund Balance Beginning of Year</i>	6,037,576	6,037,576	6,037,576	0
Prior Year Encumbrances Appropriated	311,335	311,335	311,335	0
<i>Fund Balance End of Year</i>	<u>\$2,581,949</u>	<u>\$3,714,614</u>	<u>\$6,985,816</u>	<u>\$3,271,202</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$65,000	\$65,000	\$95,011	\$30,011
Fines and Forfeitures	22,000	22,000	18,415	(3,585)
Intergovernmental	5,090,000	5,090,000	5,206,398	116,398
Interest	20,000	20,000	32,338	12,338
<i>Total Revenues</i>	5,197,000	5,197,000	5,352,162	155,162
<b>Expenditures</b>				
Current:				
Public Works	6,044,962	6,139,962	5,493,936	646,026
<i>Net Changes in Fund Balance</i>	(847,962)	(942,962)	(141,774)	801,188
<i>Fund Balance Beginning of Year</i>	6,908,252	6,908,252	6,908,252	0
Prior Year Encumbrances Appropriated	454,796	454,796	454,796	0
<i>Fund Balance End of Year</i>	<u>\$6,515,086</u>	<u>\$6,420,086</u>	<u>\$7,221,274</u>	<u>\$801,188</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$1,590,608	\$1,590,608	\$1,529,127	(\$61,481)
Charges for Services	41,056	41,056	137,487	96,431
Intergovernmental	2,458,840	2,458,840	2,397,318	(61,522)
Interest	0	0	5	5
Other	13,000	13,000	5,720	(7,280)
<i>Total Revenues</i>	4,103,504	4,103,504	4,069,657	(33,847)
<b>Expenditures</b>				
Current:				
Human Services	5,146,217	5,146,217	4,667,390	478,827
<i>Net Changes in Fund Balance</i>	(1,042,713)	(1,042,713)	(597,733)	444,980
<i>Fund Balance Beginning of Year</i>	2,554,904	2,554,904	2,554,904	0
Prior Year Encumbrances Appropriated	803,376	803,376	803,376	0
<i>Fund Balance End of Year</i>	<u>\$2,315,567</u>	<u>\$2,315,567</u>	<u>\$2,760,547</u>	<u>\$444,980</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$2,258,335	\$2,258,335	\$1,944,438	(\$313,897)
Charges for Services	0	0	108,444	108,444
Intergovernmental	256,530	256,530	157,398	(99,132)
Other	0	0	2,387	2,387
<i>Total Revenues</i>	2,514,865	2,514,865	2,212,667	(302,198)
<b>Expenditures</b>				
Current:				
Public Safety	2,953,723	2,993,723	2,941,105	52,618
<i>Excess of Revenues Under Expenditures</i>	(438,858)	(478,858)	(728,438)	(249,580)
<b>Other Financing Sources</b>				
Transfers In	285,000	285,000	742,069	457,069
<i>Net Changes in Fund Balance</i>	(153,858)	(193,858)	13,631	207,489
<i>Fund Balance Beginning of Year</i>	167,576	167,576	167,576	0
Prior Year Encumbrances Appropriated	28,616	28,616	28,616	0
<i>Fund Balance End of Year</i>	<u>\$42,334</u>	<u>\$2,334</u>	<u>\$209,823</u>	<u>\$207,489</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$1,306,430	\$1,306,430	\$865,569	(\$440,861)
Intergovernmental	4,756,828	4,139,118	3,928,482	(210,636)
Other	110,778	110,778	66,813	(43,965)
<i>Total Revenues</i>	6,174,036	5,556,326	4,860,864	(695,462)
<b>Expenditures</b>				
Current:				
Human Services	6,462,389	5,944,679	5,151,580	793,099
<i>Excess of Revenues Under Expenditures</i>	(288,353)	(388,353)	(290,716)	97,637
<b>Other Financing Sources</b>				
Transfers In	115,165	115,165	110,337	(4,828)
<i>Net Changes in Fund Balance</i>	(173,188)	(273,188)	(180,379)	92,809
<i>Fund Balance Beginning of Year</i>	663,644	663,644	663,644	0
Prior Year Encumbrances Appropriated	210,367	210,367	210,367	0
<i>Fund Balance End of Year</i>	<u>\$700,823</u>	<u>\$600,823</u>	<u>\$693,632</u>	<u>\$92,809</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Sales Taxes	\$2,000,000	\$2,000,000	\$2,502,883	\$502,883
Charges for Services	100,000	100,000	29,335	(70,665)
Other	142,640	142,640	77,954	(64,686)
<i>Total Revenues</i>	2,242,640	2,242,640	2,610,172	367,532
<b>Expenditures</b>				
Current:				
Public Safety	3,675,703	3,953,926	3,783,553	170,373
<i>Excess of Revenues Under Expenditures</i>	(1,433,063)	(1,711,286)	(1,173,381)	537,905
<b>Other Financing Sources</b>				
Transfers In	900,000	900,000	900,000	0
<i>Net Changes in Fund Balance</i>	(533,063)	(811,286)	(273,381)	537,905
<i>Fund Balance Beginning of Year</i>	1,007,553	1,007,553	1,007,553	0
Prior Year Encumbrances Appropriated	401,360	401,360	401,360	0
<i>Fund Balance End of Year</i>	<u>\$875,850</u>	<u>\$597,627</u>	<u>\$1,135,532</u>	<u>\$537,905</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*  
*Local Fiscal Recovery Fund*  
*For the Year Ended December 31, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$4,019,507	\$4,019,507	\$4,029,862	\$10,355
Interest	3,000	3,000	85	(2,915)
<i>Total Revenues</i>	4,022,507	4,022,507	4,029,947	7,440
<b>Expenditures</b>				
Current:				
Public Works	814,645	814,645	690,094	124,551
<i>Net Changes in Fund Balance</i>	3,207,862	3,207,862	3,339,853	131,991
<i>Fund Balance Beginning of Year</i>	4,005,790	4,005,790	4,005,790	0
Prior Year Encumbrances Appropriated	14,645	14,645	14,645	0
<i>Fund Balance End of Year</i>	<u>\$7,228,297</u>	<u>\$7,228,297</u>	<u>\$7,360,288</u>	<u>\$131,991</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$4,091,626	\$4,091,626	\$3,520,365	(\$571,261)
Charges for Services	0	0	200,789	200,789
Intergovernmental	1,201,917	1,201,917	1,025,257	(176,660)
Interest	0	0	848	848
Other	136,324	136,324	338,111	201,787
<i>Total Revenues</i>	5,429,867	5,429,867	5,085,370	(344,497)
<b>Expenditures</b>				
Current:				
Health	5,182,416	5,161,176	4,614,136	547,040
<i>Net Changes in Fund Balance</i>	247,451	268,691	471,234	202,543
<i>Fund Balance Beginning of Year</i>	10,515,583	10,515,583	10,515,583	0
Prior Year Encumbrances Appropriated	225,536	225,536	225,536	0
<i>Fund Balance End of Year</i>	<u>\$10,988,570</u>	<u>\$11,009,810</u>	<u>\$11,212,353</u>	<u>\$202,543</u>

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2022*

	Business-Type Activity- Sewer	Governmental Activity- Internal Service
<b>Assets</b>		
Current Assets		
Equity in Pooled Cash and Cash Equivalents	\$59,373	\$0
Prepaid Items	0	10,217
<i>Total Current Assets</i>	59,373	10,217
Noncurrent Assets		
Capital Assets		
Depreciable Capital Assets, Net	3,317,494	23,579
<i>Total Assets</i>	3,376,867	33,796
<b>Net Position</b>		
Net Investment in Capital Assets	3,317,494	23,579
Unrestricted	59,373	10,217
<i>Total Net Position</i>	\$3,376,867	\$33,796

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, 2022*

	Business-Type Activity- Sewer	Governmental Activity- Internal Service
<b>Operating Revenues</b>		
Charges for Services	\$8,812	\$0
<i>Total Operating Revenues</i>	8,812	0
<b>Operating Expenses</b>		
Materials and Supplies	0	2,824
Contractual Services	162	13,151
Depreciation	108,176	6,020
Other	3,072	0
<i>Total Operating Expenses</i>	111,410	21,995
<i>Operating Loss</i>	(102,598)	(21,995)
Transfers In	6	0
<i>Changes in Net Position</i>	(102,592)	(21,995)
<i>Net Position Beginning of Year</i>	3,479,459	55,791
<i>Net Position End of Year</i>	\$3,376,867	\$33,796

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2022

	Business-Type Activity- Sewer	Governmental Activity- Internal Service
<b>Increase (Decrease) in Cash and Cash Equivalents</b>		
<b>Cash Flows from Operating Activities</b>		
Cash Received from Customers	\$8,812	\$0
Cash Payments for Materials and Supplies	0	(2,824)
Cash Payments for Contractual Services	(6)	(11,134)
Cash Payments for Other	(3,072)	0
	5,734	(13,958)
<i>Net Cash Provided by (Used for) Operating Activities</i>		
<b>Cash Flows from Noncapital Financing Activities</b>		
Transfers In	6	0
	5,740	(13,958)
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>		
<i>Cash and Cash Equivalents Beginning of Year</i>	53,633	13,958
<i>Cash and Cash Equivalents End of Year</i>	\$59,373	\$0
<b>Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities</b>		
Operating Loss	(\$102,598)	(\$21,995)
Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used for) Operating Activities		
Depreciation	108,176	6,020
Increase (Decrease in Assets)		
Prepaid Items	156	2,017
	\$5,734	(\$13,958)
<i>Net Cash Provided by (Used for) Operating Activities</i>	\$5,734	(\$13,958)

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Fiduciary Net Position*  
*Custodial Funds*  
*December 31, 2022*

<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$4,295,993
Cash and Cash Equivalents in Segregated Accounts	215,514
Due from Other Governments	2,784,424
Special Assessments Receivable	397,096
Property Taxes Receivable	<u>72,725,984</u>
<i>Total Assets</i>	80,419,011
<b>Liabilities</b>	
Due to Other Governments	2,045,705
<b>Deferred Inflows of Resources</b>	
Property Taxes	<u>44,163,096</u>
<b>Net Position</b>	
Restricted for Individuals, Organizations, and Other Governments	<u><u>\$34,210,210</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, 2022*

<b>Additions</b>	
Intergovernmental Amounts for Other Governments	\$3,729,405
Amounts Received as Fiscal Agent	4,207,545
Licenses, Permits, and Fees for Other Governments	4,313,819
Fines and Forfeitures for Other Governments	343,361
Property Tax Collections for Other Governments	38,452,495
Special Assessments Collections for Other Governments	56,446
Sheriff Sales Collections for Others	<u>773,463</u>
<i>Total Additions</i>	<u>51,876,534</u>
<b>Deductions</b>	
Distributions to the State of Ohio	3,719
Distributions of State Funds to Other Governments	3,595,747
Distributions to Other Governments	34,034
Distributions as Fiscal Agent	4,323,988
Licenses, Permits, and Fees Distributions to Other Governments	4,311,552
Fines and Forfeitures Distributions to Other Governments	342,490
Property Tax Distributions to Other Governments	27,378,970
Special Assessments Distributions to Other Governments	229,508
Sheriff Sales Distributions to Others	<u>754,640</u>
<i>Total Deductions</i>	<u>40,974,648</u>
<i>Net Increase in Fiduciary Net Position</i>	10,901,886
<i>Net Position Beginning of Year</i>	<u>23,308,324</u>
<i>Net Position End of Year</i>	<u><u>\$34,210,210</u></u>

See accompanying notes to the basic financial statements



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**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

**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, 2022*

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 21)

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

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

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

**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, 2022*

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.

Local Fiscal Recovery Fund - The fund accounts for a Federal grant restricted to replacement of lost revenue due to the COVID-19 pandemic and broad investments in water, sewer, or broadband infrastructure.

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 services.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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.

Fiduciary Funds

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

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

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

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

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

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

In addition to liabilities, the statements of financial position may report deferred inflows of resources. Deferred inflows of resources represents an acquisition of net assets 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, leases, pension, and OPEB. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2022, but which were levied to finance year 2023 operations. This amount have been recorded as deferred inflow on both the government-wide statement of net position and the government fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes accrued interest, sales taxes, intergovernmental revenues including grants, special assessments, delinquent property taxes, and other sources. These amounts are deferred and recognized as an inflow of resources in the period 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 found on page 21. The deferred inflow for leases is related to leases receivable and is being recognized as lease revenue in a systematic and rational manner over the term of the lease. Deferred inflows of resources related to pension and OPEB are reported on the government-wide statement of net position and explained in Notes 13 and 14 to the basic financial statements.

Expenses/Expenditures

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

E. Budgetary Process

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

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



**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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

F. Cash and Investments

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

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

During 2022, the County invested in mutual funds, nonnegotiable and negotiable certificates of deposit, federal agency securities, U.S. Treasury 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 2022, 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 \$250 million requiring the excess amount to be transacted the following business day(s) but only to the \$250 million limit. All accounts of the participant will be combined for this purpose.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Investment Earnings/Interest revenue credited to the general fund during 2022 amounted to (\$677,780) which includes (\$603,327) 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, 2022, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

H. Inventory

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

I. Restricted Assets

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

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

J. Capital Assets

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

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

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Buildings and Building Improvements	40 years	40 years
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, and storm and sanitary sewer 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.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

K. Deferred Charge on Refunding

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

L. Interfund Receivables/Payables

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

M. Compensated Absences

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

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

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

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

N. Accrued Liabilities and Long-Term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, 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 (as applicable) 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.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

O. Unamortized Premium

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

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

P. Net Position

Net position represents the difference between all other elements on the statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings 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. Restricted net position for pension and OPEB plans represent the corresponding restricted asset amounts after considering the related deferred outflows and deferred inflows.

Q. Leases

The County serves as lessor in various noncancelable leases which are accounted for as follows:

Lessor - At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

R. 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).

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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.

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 2023 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.

#### S. OneOhio Opioid Settlement Monies

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Although the settlement has been reached, uncertainties remain related to measurement. As a participating subdivision, the County received the first of eighteen distributions in 2022. This distribution of \$22,650 is reflected as fines, forfeitures and settlements revenue in the OneOhio Opioid Special Revenue Fund in the accompanying financial statements.

#### T. 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.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

U. 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.

V. 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.

W. Capital Contributions

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

X. Estimates

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

**Note 3 - Change in Accounting Principles**

For fiscal year 2022, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases* and related guidance from (GASB) Implementation Guide No. 2019-3, *Leases*. The City also implemented GASB Statement No. 91, *Conduit Debt Obligations*, GASB Statement No. 92, *Omnibus 2020*, GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, and *Implementation Guide No. 2020-1*

GASB Statement 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the County's 2022 financial statements. The County recognized \$471,049 in leases receivable at January 1, 2022; however, this entire amount was offset by the deferred inflows related to leases.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

GASB 91 clarifies the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

GASB 92 addresses a variety of topics including reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers and references to nonrecurring fair value measurements of assets or liabilities in authoritative literature. These changes did not impact the County's financial statements.

GASB 97, among other items, requires that a Section 457 plan be classified as either a pension plan or an other employee benefit plan depending on whether the plan meets the definition of a pension plan.

The changes for GASB 87, GASB 91 and GASB 97 were incorporated in the County's 2022 financial statements; however, there was no effect on beginning net position/fund balance.

**Note 4 - Budgetary Basis of Accounting**

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures (budget basis) rather than as 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	(\$214,306)	\$539,846	\$112,108	\$49,117
Non-Budgeted Cash Activity	1,135,885	(10,251)	(97,395)	(2,597)
Net Adjustment for Revenue Accruals	(22,717)	(9,847)	(104,539)	0
Net Adjustment for Expenditure Accruals	(23,916)	(48,017)	610,799	26,598
Prepaid Items	(4,541)	(4,595)	(1,270)	(7,580)
Materials and Supplies Inventory	5,342	38,485	0	459
Encumbrances	(238,842)	(647,395)	(1,117,436)	(52,366)
Budget Basis	\$636,905	(\$141,774)	(\$597,733)	\$13,631

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

	Net Changes in Fund Balance			
	Job and Family Services	Jail Operation Levy	Local Fiscal Recovery	Developmental Disabilities
GAAP Basis	\$231,234	(\$33,315)	\$0	\$713,784
Non-Budgeted Cash Activity	(73,026)	0	85	(13,056)
Net Adjustment for Revenue Accruals	(179,345)	(11,897)	0	(38,812)
Net Adjustment for Expenditure Accruals	87,995	(65,548)	3,514,950	174,540
Prepaid Items	(12,613)	(12,008)	0	11,714
Materials and Supplies Inventory	(8,016)	429	0	(1,434)
Encumbrances	(226,608)	(151,042)	(175,182)	(375,502)
Budget Basis	<u>(\$180,379)</u>	<u>(\$273,381)</u>	<u>\$3,339,853</u>	<u>\$471,234</u>

**Note 5 - Deposits and Investments**

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts in eligible institutions pursuant to Ohio Revised Code Section 135.32;



**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer or if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian. Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System, a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to ensure the repayment of all public moneys deposited in the financial institution.

**Investments**

As of December 31, 2022, the County had the following investments:

Measurement/ Investment	Measurement Amount	Maturities			
		Less Than 6 Months	6 Months to One Year	One Year To Two Years	More Than Two Years
Fair Value - Level 1					
Mutual Funds	\$64,116	\$64,116	\$0	\$0	\$0
Fair Value - Level 2					
Negotiable Certificates of Deposit	5,679,380	1,623,600	971,698	1,921,942	1,162,140
Federal Farm Credit Bank Notes	3,401,708	0	240,230	1,322,839	1,838,639
Federal Home Loan Bank Notes	2,517,046	245,517	242,483	804,733	1,224,313
Federal National Mortgage Association Notes	2,335,401	0	753,770	0	1,581,631
Federal Home Loan Mortgage Corporation Notes	639,164	0	242,478	0	396,686
Federal Agricultural Mortgage Corporation Notes	217,967	0	0	0	217,967
U.S. Treasury Notes	7,817,641	793,728	1,221,254	1,333,652	4,469,007
Corporate Notes	851,591	494,460	245,191	111,940	0
Local Government Bonds	213,014	0	0	0	213,014
Amortized Cost					
Commercial Paper	249,035	249,035	0	0	0
Net Asset Value Per Share					
STAR Ohio	11,621,256	11,621,256	0	0	0
Total Investments	<u>\$35,607,319</u>	<u>\$15,091,712</u>	<u>\$3,917,104</u>	<u>\$5,495,106</u>	<u>\$11,103,397</u>

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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, 2022. The County's investment in mutual funds measured at fair value is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

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

The negotiable certificates of deposit are generally covered by FDIC Insurance. All of the federal agency securities and U.S. Treasury notes are rated Aaa by Moody's. The local government bonds are rated Aaa by Moody's. The corporate notes are rated A1 or A2 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 that mutual funds must be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. United States corporation notes must be rated in the second highest or higher category by two nationally recognized standard rating services at the time of purchase. Commercial paper must 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	\$5,679,380	15.95%
Federal Farm Credit Bank	3,401,708	9.55
Federal Home Loan Bank Notes	2,517,046	7.07
Federal National Mortgage Association	2,335,401	6.56
Federal Home Loan Mortgage Corporation	639,164	1.80
Federal Agricultural Mortgage Corporation	217,967	.61
U.S. Treasury Notes	7,817,641	21.96
Corporate Notes	851,591	2.39
Local Government Bonds	213,014	.60
Commercial Paper	249,035	.70

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

**Note 6 - Receivables**

Receivables at December 31, 2022, consisted of accounts, accrued interest, sales taxes, grants, entitlements, shared revenues, leases, special assessments, interfund, and property taxes. All receivables are expected to be collected within one year, except leases, special assessments, and property taxes. Special assessments, in the amount of \$170,465 will not be received within one year. At December 31, 2022, the amount of delinquent special assessments was \$3,185. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

The County is reporting leases receivable of \$423,405 in the Developmental Disabilities special revenue fund at December 31, 2022. This amount represents the discounted future lease payments. This discount is being amortized using the interest method. For 2022, the County recognized lease revenue of \$47,644 and interest revenue of \$7,774 in the Developmental Disabilities special revenue fund. A description of the County's lease arrangement is as follows:

<u>Company</u>	<u>Lease Commencement Date</u>	<u>Years</u>	<u>Lease Ending Date</u>	<u>Payment Method</u>
Specialized Education of Ohio, Inc.	2017	14	2030	Monthly

A summary of future lease revenue is as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2023	\$48,475	\$6,943
2024	51,380	6,090
2025	54,354	5,168
2026	55,302	4,220
2027	58,326	3,249
2028-2030	155,568	3,501
	<u>\$423,405</u>	<u>\$29,171</u>

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 collectability. 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, 2022*

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

Fund	Description	Amount
Governmental Activities		
Major Funds		
General Fund	Homestead and Rollback	\$99,373
	Local Government	382,675
	Casino Distribution	141,666
	Grants and Subsidies	146,604
		<u>770,318</u>
Auto License and Gas Tax	Motor Vehicle License Tax and Gas Tax	2,517,625
	Reimbursements	12,256
		<u>2,529,881</u>
Child Welfare	Homestead and Rollback	32,212
	Child Welfare Grants	661,737
		<u>693,949</u>
Criminal Justice Services Levy	Homestead and Rollback	112,186
	Grants and Subsidies	14,703
	Reimbursements	2,531
		<u>129,420</u>
Jail Operation Levy	Housing of Prisoners	12,600
Developmental Disabilities	Homestead and Rollback	202,596
	Developmental Disability Grants	261,798
		<u>464,394</u>
Total Major Funds		<u>4,600,562</u>
Nonmajor Funds		
Community Development Block Grant	Community Development Block Grants	99,428
Council on Aging Levy	Homestead and Rollback	44,414
Delinquent Real Estate Tax Collection	Reimbursements	981
Emergency Management Agency	Emergency Management Grants	22,865
Felony Delinquent Care	Felony Delinquent Care Grant	50,724
Indigent Driver Interlock and Alcohol Monitoring	Bureau of Motor Vehicles	433
Law Enforcement Overtime Project	Law Enforcement Overtime Grant	5,779
Mental Health	Homestead and Rollback	40,795
Victims of Crime	Victims of Crime Grant	5,521
Violent Crime Reduction	Violent Crime Reduction Grant	1,899
Total Nonmajor Funds		<u>272,839</u>
Total Governmental Activities		<u>\$4,873,401</u>
Custodial Funds		
Undivided Tax	Motor Vehicle License Tax and Gas Tax	\$1,316,257
Library Local Government	Library Local Government	987,480
Local Government	Local Government	480,687
Total Custodial Funds		<u>\$2,784,424</u>

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

**Note 7 - Permissive Sales and Use Tax**

In 1978, the County Commissioners, by resolution, imposed a one-half of one percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property, including motor vehicles not subject to the sales tax. In February 1993, the County Commissioners, by resolution, imposed an additional one-half of one percent tax on all retail sales pursuant to Sections 5739.02 and 5741.02 of the Ohio Revised Code. In May 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 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 2022. 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 8 - Property Taxes**

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2022 represent the collection of 2021 taxes. Real property taxes received in 2022 were levied after October 1, 2021, on the assessed values as of January 1, 2021, 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 2022 represent the collection of 2021 taxes. Public utility real and tangible personal property taxes received in 2022 became a lien on December 31, 2020, were levied after October 1, 2021, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

Accrued property taxes receivable represents real, public utility, and outstanding delinquent property taxes which were measurable as of December 31, 2022, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2022 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, 2022, was \$14.50 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2022 property tax receipts were based are as follows:

	Amount
Agricultural/Residential and Other Real Estate	\$735,082,090
Public Utility	333,676,580
Total Assessed Value	\$1,068,758,670

**Note 9 - Capital Assets**

Capital asset activity for the year ended December 31, 2022, was as follows:

	Balance at December 31, 2021	Additions	Reductions	Balance at December 31, 2022
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	1,379,317	1,403,801	(1,863,159)	919,959
Total Nondepreciable Capital Assets	9,310,184	1,403,801	(1,863,159)	8,850,826
Depreciable Capital Assets				
Buildings and Building Improvements	34,161,993	2,476,471	0	36,638,464
Equipment	3,485,905	78,514	(23,072)	3,541,347
Vehicles	7,105,395	390,786	(1,089,865)	6,406,316
Furniture/Fixtures	443,179	0	0	443,179
Infrastructure	53,255,179	1,959,470	0	55,214,649
Landfill Cells	15,023,685	0	0	15,023,685
Total Depreciable Capital Assets	113,475,336	4,905,241	(1,112,937)	117,267,640

(continued)

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

	Balance at December 31, 2021	Additions	Reductions	Balance at December 31, 2022
Governmental Activities (continued)				
Less Accumulated Depreciation for				
Buildings and Building Improvements	(\$16,989,481)	(\$853,021)	\$0	(\$17,842,502)
Equipment	(2,318,689)	(274,472)	23,072	(2,570,089)
Vehicles	(5,046,895)	(467,756)	1,088,716	(4,425,935)
Furniture/Fixtures	(256,704)	(12,873)	0	(269,577)
Infrastructure	(35,561,067)	(1,912,924)	0	(37,473,991)
Landfill Cells	(13,392,759)	(405,905)	0	(13,798,664)
Total Accumulated Depreciation	<u>(73,565,595)</u>	<u>(3,926,951)</u>	<u>1,111,788</u>	<u>(76,380,758)</u>
Total Depreciable Capital Assets, Net	<u>39,909,741</u>	<u>978,290</u>	<u>(1,149)</u>	<u>40,886,882</u>
Governmental Activities Capital Assets, Net	<u>\$49,219,925</u>	<u>\$2,382,091</u>	<u>(\$1,864,308)</u>	<u>\$49,737,708</u>

Governmental activities accepted contributions of capital assets from outside sources, in the amount of \$447,220.

Business-Type Activities

Depreciable Capital Assets

Vehicles	\$34,898	\$0	\$0	\$34,898
Infrastructure	4,292,175	0	0	4,292,175
Total Depreciable Capital Assets	<u>4,327,073</u>	<u>0</u>	<u>0</u>	<u>4,327,073</u>
Less Accumulated Depreciation for				
Vehicles	(34,026)	(872)	0	(34,898)
Infrastructure	(867,377)	(107,304)	0	(974,681)
Total Accumulated Depreciation	<u>(901,403)</u>	<u>(108,176)</u>	<u>0</u>	<u>(1,009,579)</u>
Business-Type Activities Capital Assets, Net	<u>\$3,425,670</u>	<u>(\$108,176)</u>	<u>\$0</u>	<u>\$3,317,494</u>



**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$426,432
Judicial	64,642
Public Safety	
Jail Operation	577,198
Other Public Safety	31,603
Public Works	2,606,297
Health	
Developmental Disabilities	80,972
Other Health	23,970
Human Services	
Child Welfare	24,297
Job and Family Services	81,331
Other Human Services	10,209
Total Depreciation Expense-Governmental Activities	\$3,926,951

**Note 10 - Interfund Receivables/Payables**

Interfund balances at December 31, 2022, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Job and Family Services Fund	4,393
Other Governmental Funds	341,844
Total General Fund	\$346,237
Due to Auto License and Gas Tax Fund from:	
Other Governmental Funds	\$3,708
Due to Child Welfare Fund from:	
Job and Family Services Fund	\$30,184
Due to Job and Family Services Fund from:	
Child Welfare Fund	481,902
Other Governmental Funds	43,460
Total Job and Family Services Fund	\$525,362
Due to Jail Operation Levy Fund from:	
General Fund	32
Job and Family Services Fund	280
Developmental Disabilities Fund	112
Total Jail Operation Levy Fund	\$424
Due to Other Governmental Funds from:	
Job and Family Services Fund	\$6,957

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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

**Note 11 - Risk Management**

**A. Property and Liability**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2022, the County contracted with the County Risk Sharing Authority (CORSA) for the following coverage.

Property Liability	\$114,111,226
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 2022, the County provided medical/surgical benefits through Anthem, a managed care plan. The employees shared the cost of the monthly premium with the County. The premium varied with employee depending on marital and family status and on the union contract, where applicable.

**C. Workers' Compensation**

In 2022, 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.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

**Note 12 - Other Significant Commitments**

The County has outstanding contracts for professional services. The following amounts remain on these contracts as of December 31, 2022:

Vendor	Contract Amount	Amount Paid As of 12/31/22	Outstanding Balance
Greystone Construction Co.	\$216,950	\$0	\$216,950
J&F Construction, Inc.	1,235,000	907,040	327,960

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2023 are as follows:

General Fund	\$238,842
Auto License and Gas Tax	647,395
Child Welfare	1,117,436
Criminal Justice Services Levy	52,366
Job and Family Services	226,608
Jail Operation Levy	151,042
Local Fiscal Recovery	175,182
Developmental Disabilities	375,502
Other Governmental Funds	595,366
Total	<u><u>\$3,579,739</u></u>

**Note 13 - Defined Benefit Pension Plans**

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

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

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

The net pension/OPEB liability (asset) represent 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) calculations are 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.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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

The proportionate share of each plan's unfunded benefits is presented as a net pension/OPEB asset or a 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 in intergovernmental payable. The remainder of this note includes the required pension disclosures. See Note 14 for the required OPEB disclosures.

**Ohio Public Employees Retirement System (OPERS)**

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

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 OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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

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

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

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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

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

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
<b>2022 Statutory Maximum Contribution Rates</b>			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	**	***
<b>2022 Actual Contribution Rates</b>			
Employer:			
Pension ****	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits ****	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

\* 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 ORC.

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

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

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

For 2022, the County's contractually required contribution was \$1,984,436 for the traditional plan, \$55,876 for the combined plan, and \$51,425 for the member-directed plan. Of these amounts, \$294,332 is reported as an intergovernmental payable for the traditional plan, \$8,165 for the combined plan, and \$7,503 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. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at [www.strsoh.org](http://www.strsoh.org).

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent upon a determination by its actuary that it was necessary to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Effective July 1, 2022, an ad-hoc COLA of 3 percent of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2023 as long as they retired prior to July 1, 2018. Eligibility changes will be phased in until August 1, 2023, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2023, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit regardless of age.

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate is deposited into the member's DC account and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty and after termination of employment.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. Eligible survivors of members who die before service retirement may qualify for monthly benefits. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2022 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2022, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$50,898 for 2022. Of this amount, \$1,992 is reported as an intergovernmental payable.

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

The net pension liability (asset) for OPERS was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. 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 of the County's defined benefit pension plans:

	<u>Traditional Plan</u>	<u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.089773000%	0.087482000%	0.002732980%	
Prior Measurement Date	<u>0.090798000%</u>	<u>0.086687000%</u>	<u>0.002966908%</u>	
Change in Proportionate Share	<u><u>-0.001025000%</u></u>	<u><u>0.000795000%</u></u>	<u><u>-0.000233928%</u></u>	
Proportionate Share of the:				
Net Pension Liability	\$7,810,615	\$0	\$607,544	\$8,418,159
Net Pension Asset	0	344,684	0	344,684
Pension Expense	(1,237,803)	(13,655)	11,668	(1,239,790)

2022 pension expense for the member-directed defined contribution plan was \$51,425. The aggregate pension expense for all pension plans was a negative \$1,188,365 for 2022.



**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>				
Differences between expected and actual experience	\$398,174	\$2,138	\$7,777	\$408,089
Changes of assumptions	976,709	17,321	72,705	1,066,735
Net difference between projected and actual earnings on pension plan investments	0	0	21,141	21,141
Changes in proportion and differences between County contributions and proportionate share of contributions	113,770	7,013	10,087	130,870
County contributions subsequent to the measurement date	1,984,436	55,876	27,937	2,068,249
<b>Total Deferred Outflows of Resources</b>	<b><u>\$3,473,089</u></b>	<b><u>\$82,348</u></b>	<b><u>\$139,647</u></b>	<b><u>\$3,695,084</u></b>
<b>Deferred Inflows of Resources</b>				
Differences between expected and actual experience	\$171,306	\$38,552	\$2,324	\$212,182
Changes of assumptions	0	0	54,726	54,726
Net difference between projected and actual earnings on pension plan investments	9,290,442	73,895	0	9,364,337
Changes in proportion and differences between County contributions and proportionate share of contributions	126,835	10,693	93,428	230,956
<b>Total Deferred Inflows of Resources</b>	<b><u>\$9,588,583</u></b>	<b><u>\$123,140</u></b>	<b><u>\$150,478</u></b>	<b><u>\$9,862,201</u></b>

\$2,068,249 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 to the net pension asset in 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Year Ending December 31:				
2023	(\$1,205,457)	(\$23,550)	(\$25,193)	(\$1,254,200)
2024	(3,232,021)	(32,209)	(27,771)	(3,292,001)
2025	(2,184,559)	(21,439)	(47,417)	(2,253,415)
2026	(1,477,893)	(16,079)	61,613	(1,432,359)
2027	0	(2,651)	0	(2,651)
Thereafter	0	(740)	0	(740)
<b>Total</b>	<b><u>(\$8,099,930)</u></b>	<b><u>(\$96,668)</u></b>	<b><u>(\$38,768)</u></b>	<b><u>(\$8,235,366)</u></b>

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

**Actuarial Assumptions - OPERS**

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

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

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
Wage Inflation	2.75 percent	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation	2.75 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	3.0 percent, simple through 2022, then 2.05 percent, simple	3.0 percent, simple through 2022, then 2.05 percent, simple
Investment Rate of Return	6.9 percent	6.9 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

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

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
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 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	0.5 percent, simple through 2021, then 2.15 percent, simple	0.5 percent, simple through 2021, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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

For 2020, pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all the above-described tables.

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

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 15.3 percent for 2021.

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2022

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

Discount Rate - The discount rate used to measure the total pension liability for the current year was 6.9 percent for the traditional plan and the combined plan. The discount rate for the prior year was 7.2 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan and member-directed plan 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 6.9 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	<u>1% Decrease (5.90%)</u>	<u>Discount Rate (6.90%)</u>	<u>1% Increase (7.90%)</u>
<b>County's proportionate share of the net pension liability (asset)</b>			
OPERS Traditional Plan	\$20,593,028	\$7,810,615	(\$2,826,054)
OPERS Combined Plan	(\$257,197)	(\$344,684)	(\$412,915)

**Actuarial Assumptions - STRS**

Key methods and assumptions used in the June 30, 2022, actuarial valuation are presented below:

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

	June 30, 2022
Inflation	2.50 percent
Salary increases	From 2.5 percent to 12.5 percent based on age
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent
Payroll Increases	3.00 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017

For 2022, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

For 2021, post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020. Post-retirement mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2022, valuation are based on the results of an actuarial experience study for the period July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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:

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2022

<u>Asset Class</u>	<u>Target Allocation *</u>	<u>Long-Term Expected Rate of Return **</u>
Domestic Equity	26.00%	6.60%
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	1.00	1.00
Total	<u>100.00%</u>	

\* Target allocation percentage is effective July 1, 2022.

Target weights were phased in over a 3 month period concluding on October 1, 2022

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

Discount Rate - The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2022. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2022. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2022.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.00 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.00 percent) or one-percentage-point higher (8.00 percent) than the current rate:

	<u>1% Decrease (6.00%)</u>	<u>Current Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
County's proportionate share of the net pension liability	\$917,779	\$607,544	\$345,183

**Note 14 - Defined Benefit OPEB Plans**

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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

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

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

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

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

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60. Members in Group A are eligible for coverage at any age with 30 or more years of qualifying service. Members in Group B are eligible at any age with 32 years of qualifying service, or at age 52 with 31 years of qualifying service. Members in Group C are eligible for coverage with 32 years of qualifying service and a minimum age of 55. Current retirees eligible (or who became eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2022, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2022, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2022 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$20,570 for 2022. Of this amount, \$3,001 is reported as an intergovernmental payable.



**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians’ fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Health care premiums will be reduced by a Medicare Part B premium credit beginning in 2023. The Plan is included in the report of STRS which can be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2022, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB asset for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB asset was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net OPEB Liability/Asset:			
Prior Measurement Date	0.090264000%	0.002966908%	
Current Measurement Date	<u>0.089562000%</u>	<u>0.002732980%</u>	
Change in Proportionate Share	<u><u>-0.000702000%</u></u>	<u><u>-0.000233928%</u></u>	
Proportionate Share of the Net OPEB Asset	\$2,805,219	\$70,766	\$2,875,985
OPEB Expense	(\$2,510,469)	(\$14,220)	(\$2,524,689)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience	\$0	\$1,026	\$1,026
Changes of assumptions	0	3,015	3,015
Net difference between projected and actual earnings on OPEB plan investments	0	1,232	1,232
Changes in proportionate Share and difference between County contributions and proportionate share of contributions	0	304	304
County contributions subsequent to the measurement date	<u>20,570</u>	<u>0</u>	<u>20,570</u>
Total Deferred Outflows of Resources	<u>\$20,570</u>	<u>\$5,577</u>	<u>\$26,147</u>
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$425,509	\$10,628	\$436,137
Changes of assumptions	1,135,521	50,180	1,185,701
Net difference between projected and actual earnings on OPEB plan investments	1,337,330	0	1,337,330
Changes in Proportionate Share and Difference between County contributions and proportionate share of contributions	<u>275,895</u>	<u>3,114</u>	<u>279,009</u>
Total Deferred Inflows of Resources	<u>\$3,174,255</u>	<u>\$63,922</u>	<u>\$3,238,177</u>

\$20,570 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 asset or an increase of the net OPEB asset in 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Fiscal Year Ending December 31:			
2023	(\$2,064,310)	(\$17,698)	(\$2,082,008)
2024	(625,685)	(17,454)	(643,139)
2025	(292,200)	(7,583)	(299,783)
2026	(192,060)	(3,140)	(195,200)
2027	0	(4,146)	(4,146)
Thereafter	<u>0</u>	<u>(8,324)</u>	<u>(8,324)</u>
Total	<u>(\$3,174,255)</u>	<u>(\$58,345)</u>	<u>(\$3,232,600)</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.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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

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

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

For 2020, pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all the above-described tables.

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contributions are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 14.3 percent for 2021.

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

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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

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

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB asset	\$1,649,732	\$2,805,219	\$3,764,291

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

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

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB asset	\$2,835,533	\$2,805,219	\$2,769,257

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

**Actuarial Assumptions - STRS**

Key methods and assumptions used in the June 30, 2022, actuarial valuation are presented below:

	June 30, 2022	June 30, 2021
Projected salary increases	Varies by service from 2.5 percent to 8.5 percent	Varies by age from 2.5 percent to 12.50 percent
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.00 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7.00 percent	7.00 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	7.50 percent initial 3.94 percent ultimate	5.00 percent initial 4 percent ultimate
Medicare	-68.78 percent initial 3.94 percent ultimate	-16.18 percent initial 4 percent ultimate
Prescription Drug		
Pre-Medicare	9.00 percent initial 3.94 percent ultimate	6.50 percent initial 4 percent ultimate
Medicare	-5.47 percent initial 3.94 percent ultimate	29.98 percent initial 4 percent ultimate

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

For 2022, healthy retirees post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

For 2021, healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2022, valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

Discount Rate - The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2022. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2022.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate - The following table represents the net OPEB asset as of June 30, 2022, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net OPEB asset	\$65,421	\$70,766	\$75,344

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	\$73,402	\$70,766	\$67,439

**Note 15 - Other Employee Benefits**

**A. Health Insurance**

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

**B. Compensated Absences**

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

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

**Note 16 - Long-Term Liabilities**

Changes in the County's long-term obligations during 2022 were as follows:

	Balance at December 31, 2021	Additions	Reductions	Balance at December 31, 2022	Due Within One Year
Governmental Activities					
General Obligation Bonds					
2015 Various Purpose Refunding Bonds 2.00-3.00%					
Term Bonds	\$555,000	\$0	\$135,000	\$420,000	\$140,000
2015 Administrative Building Refunding Bonds .70-3.45%					
Term Bonds	590,000	0	140,000	450,000	145,000
2017 Various Purpose Refunding Bonds 2.00-4.00%					
Serial Bonds	2,780,000	0	305,000	2,475,000	310,000
Premium	158,823	0	15,628	143,195	0
Total 2017 Various Purpose Refunding Bonds	2,938,823	0	320,628	2,618,195	310,000
Total General Obligation Bonds	4,083,823	0	595,628	3,488,195	595,000
Special Assessment Bonds					
Special Assessment Bonds 3.50%	180,700	0	13,700	167,000	14,200
Special Assessment Bonds 3.25%	4,152	0	687	3,465	722
Total Special Assessment Bonds	184,852	0	14,387	170,465	14,922
Loan from Direct Borrowings:					
OPWC Loan	51,283	0	14,653	36,630	14,652
Compensated Absences	1,342,168	46,708	90,808	1,298,068	703,723
Net Pension Liability					
OPERS	13,445,207	0	5,634,592	7,810,615	\$0
STRS	379,345	228,199	0	607,544	0
Total Net Pension Liability	13,824,552	0	5,634,592	8,418,159	0
Total Governmental Activities	\$19,486,678	\$274,907	\$6,350,068	\$13,411,517	\$1,328,297

**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.



**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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 occurred 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.

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 occurred 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
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. The bonds for constructing waterlines were retired through the 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, 2022*

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 \$36,630, payable through January 2025.

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 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, Solid Waste Management District, and Victims of Crime special revenue funds.

The County's legal debt margin as of December 31, 2022, was \$22,878,026.

Principal and interest requirements to retire the general obligation debt outstanding at December 31, 2022, were as follows:

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

Governmental Activities				
General Obligation Bonds				
Year Ending	Serial		Term	
	Principal	Interest	Principal	Interest
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	325,000	57,950	0	0
2027	225,000	48,200	0	0
2028-2031	980,000	100,000	0	0
Totals	\$2,475,000	\$422,975	\$870,000	\$55,895

Governmental Activities			
Year Ending	Special Assessment Bonds		OPWC Loan From Direct Borrowing
	Principal	Interest	Principal
2023	\$14,922	\$5,836	\$14,652
2024	15,447	5,323	14,652
2025	16,074	4,762	7,326
2026	16,500	4,196	0
2027	16,822	3,613	0
2028-2032	90,700	8,965	0
Totals	\$170,465	\$32,695	\$36,630

**Note 17 - Conduit Debt**

To further economic development, the County has issued Healthcare Improvement Revenue bonds that provide capital financing to private-sector entities (the Borrower) for capital improvements to the HomeCare Matters Home Health and Hospice Project (the Facilities). The properties financed are pledged as collateral, and the bonds are payable solely from payments received from the private-sector entities on the underlying mortgage. In addition, no commitments beyond the collateral, the payment from the private-sector, and maintenance of the tax-exempt status of the conduit debt obligation were extended by the County for any of those bonds. At December 31, 2022, the bonds have an aggregate outstanding principal amount of \$273,809.

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

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

**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 2022 was \$5,283,826.

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 2022, 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 2022, these costs were \$11,520,746. 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. For 2022, the County collected \$1,199,683.

**Note 19 - Interfund Transfers**

During 2022, the following transfers were made:

Transfers In	Transfers Out
	General
Governmental Activities	
Criminal Justice Services Levy	\$742,069
Job and Family Services	110,337
Jail Operation Levy	900,000
Other Governmental	1,229,230
Total Governmental Activities	2,981,636
Business-Type Activity	
Sewer	6
Total	\$2,981,642

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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 20 - Fund Balance**

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

Fund Balance	General	Auto License and Gas Tax	Child Welfare	Criminal Justice Services Levy
Nonspendable for:				
Prepaid Items	\$151,898	\$12,996	\$1,270	\$29,451
Materials and Supplies Inventory	30,870	303,271	0	8,135
Unclaimed Moneys	238,088	0	0	0
<b>Total Nonspendable</b>	<b>420,856</b>	<b>316,267</b>	<b>1,270</b>	<b>37,586</b>
Child Welfare Operations	0	0	3,226,528	0
Road and Bridge Repair/ Improvement	0	7,561,102	0	0
Sheriff Operations	0	0	0	187,687
<b>Total Restricted</b>	<b>0</b>	<b>7,561,102</b>	<b>3,226,528</b>	<b>187,687</b>
Assigned for:				
Document Recording	43,796	0	0	0
Vehicle Titling	327,549	0	0	0
Projected Budget Shortage	5,304,100	0	0	0
Unpaid Obligations	115,089	0	0	0
<b>Total Assigned</b>	<b>5,790,534</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unassigned	812,456	0	0	0
<b>Total Fund Balance</b>	<b>\$7,023,846</b>	<b>\$7,877,369</b>	<b>\$3,227,798</b>	<b>\$225,273</b>

Fund Balance	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental
Nonspendable for:				
Prepaid Items	\$38,598	\$52,069	\$19,245	\$108,016
Materials and Supplies Inventory	22,792	5,799	5,073	11,249
<b>Total Nonspendable</b>	<b>\$61,390</b>	<b>\$57,868</b>	<b>\$24,318</b>	<b>\$119,265</b>

(continued)

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

Fund Balance (continued)	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental
Restricted for:				
Child Support Enforcement	\$0	\$0	\$0	\$653,548
Court Operations	0	0	0	1,492,683
Crime Victims Assistance	0	0	0	7,129
Debt Retirement	0	0	0	19,550
Delinquent Tax Collections	0	0	0	140,348
Developmental Disabilities Operations	0	0	11,650,248	0
Ditch Maintenance	0	0	0	92,794
Diversion Program	0	0	0	6,744
Dog and Kennel Operations	0	0	0	84,440
Domestic Shelter	0	0	0	1,263
Economic Development	0	0	0	105,395
Emergency Management	0	0	0	377,903
Jail Operations	0	1,244,497	0	590,454
Job and Family Services Operations	823,693	0	0	0
Mental Health	0	0	0	39,959
Real Estate Assessments	0	0	0	2,155,609
Road and Bridge Repair/Improvement	0	0	0	79,379
Senior Citizens	0	0	0	73,809
Sheriff Operations	0	0	0	659,687
Solid Waste Management	0	0	0	2,148,707
Voting Assistance	0	0	0	9,272
<b>Total Restricted</b>	<b>823,693</b>	<b>1,244,497</b>	<b>11,650,248</b>	<b>8,738,673</b>
Committed for:				
Debt Retirement	0	0	0	7,182
Sheriff Operations	0	0	0	93,438
<b>Total Committed</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,620</b>
Assigned for:				
Building Improvement	0	0	0	309,536
Debt Retirement	0	0	0	7,327
<b>Total Assigned</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>316,863</b>
Unassigned for:				
Crime Reduction Assistance (Deficit)	0	0	0	(332)
Economic Development (Deficit)	0	0	0	(11,479)
Mental Health (Deficit)	0	0	0	(329,947)
<b>Total Unassigned</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(341,758)</b>
<b>Total Fund Balance</b>	<b>\$885,083</b>	<b>\$1,302,365</b>	<b>\$11,674,566</b>	<b>\$8,933,663</b>

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

**Note 21 - Related Organization**

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

**Note 22 - Joint Ventures**

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

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

The housing purchases are financed by State grants that are distributed to each DD Board and then to the Corporation. The DD Boards also fund the operational costs of the Corporation. The Corporation is not accumulating significant financial resources or experiencing fiscal stress which would cause an additional benefit to or burden on the County. During 2022, \$60,032 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, 2022*

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, 2022. The Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is located at 113 West Rensselaer Street, Bucyrus, Ohio 44820.

**Note 23 - Risk Sharing Pool**

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

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

**Note 24 - Contingent Liabilities**

**A. Grants**

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

**B. Housing Loans**

Crawford County is liable for the housing loans entered into by Northland Homes and Properties, Inc. upon the default on payment or dissolution of the non-profit corporation (See Note 22).

**Note 25 - COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency ended in April 2023. During 2022, the County received COVID-19 funding. The County will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

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



**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 Nine Years (1)*

	2022	2021	2020	2019
County's Proportion of the Net Pension Liability	0.089773000%	0.090798000%	0.08834400%	0.08965500%
County's Proportionate Share of the Net Pension Liability	\$7,810,615	\$13,445,207	\$17,461,791	\$24,554,686
County's Covered Payroll	\$12,737,758	\$12,618,603	\$12,168,009	\$11,865,547
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	61.32%	106.55%	143.51%	206.94%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.62%	86.88%	82.17%	74.70%

(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

2018	2017	2016	2015	2014
0.08944300%	0.08888000%	0.09201600%	0.09479600%	0.09479600%
\$14,031,873	\$20,183,137	\$15,938,332	\$11,433,457	\$11,175,213
\$11,605,273	\$11,235,890	\$11,317,844	\$11,372,887	\$11,480,161
120.91%	179.63%	140.82%	100.53%	97.34%
84.66%	77.25%	81.08%	86.45%	86.36%

**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 Five Years (1)*

	2022	2021	2020	2019
County's Proportion of the Net Pension Asset	0.08748200%	0.08668700%	0.08914800%	0.09455800%
County's Proportionate Share of the Net Pension Asset	\$344,684	\$250,232	\$185,894	\$105,738
County's Covered Payroll	\$398,829	\$386,007	\$396,850	\$404,414
County's Proportionate Share of the Net Pension Asset as a Percentage of Covered Payroll	-86.42%	-64.83%	-46.84%	-26.15%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	169.88%	157.67%	145.28%	126.64%

(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

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2018

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0.07894300%

\$107,468

\$323,315

-33.24%

137.28%

**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 Ten Fiscal Years*

	2022	2021	2020	2019
County's Proportion of the Net Pension Liability	0.00273298%	0.00296691%	0.00337773%	0.00324547%
County's Proportionate Share of the Net Pension Liability	\$607,544	\$379,345	\$817,290	\$717,715
County's Covered Payroll	\$355,300	\$366,100	\$407,636	\$381,029
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	170.99%	103.62%	200.50%	188.36%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.90%	87.80%	75.50%	77.40%

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

See Accompanying Notes to the Required Supplementary Information

2018	2017	2016	2015	2014	2013
0.00326182%	0.00350538%	0.00423162%	0.00446025%	0.00450170%	0.00450170%
\$717,201	\$832,711	\$1,416,453	\$1,232,686	\$1,082,436	\$1,289,390
\$370,814	\$385,371	\$445,250	\$465,350	\$489,662	\$401,423
193.41%	216.08%	318.13%	264.89%	221.06%	321.20%
77.30%	75.30%	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 (Asset)*  
*Ohio Public Employees Retirement System*  
*Last Six Years (1)*

	2022	2021	2020	2019
County's Proportion of the Net OPEB Liability (Asset)	0.08956200%	0.09026400%	0.09833100%	0.08883500%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$2,805,219)	(\$1,608,127)	\$13,582,066	\$11,581,988
County's Covered Payroll	\$13,658,112	\$13,493,235	\$13,005,759	\$12,643,761
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered Payroll	-20.54%	-11.92%	104.43%	91.60%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	128.23%	115.57%	47.80%	46.33%

(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

2018	2017
0.08802500%	0.08750000%
\$9,558,866	\$8,837,797
\$12,265,138	\$11,861,123
77.94%	74.51%
54.14%	54.04%



**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 Six Fiscal Years (1)*

	2022	2021	2020	2019
County's Proportion of the Net OPEB Liability (Asset)	0.002732980%	0.002966908%	0.00337773%	0.00324547%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$70,766)	(\$62,554)	(\$59,363)	(\$53,751)
County's Covered Payroll	\$355,300	\$366,100	\$407,636	\$381,029
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered Payroll	-19.92%	-17.09%	-14.56%	-14.11%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	230.70%	174.70%	182.10%	174.70%

(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

<u>2018</u>	<u>2017</u>
0.00326182%	0.00350538%
(\$52,414)	\$136,767
\$370,814	\$385,371
-14.13%	35.49%
176.00%	47.10%

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

	2022	2021	2020	2019
<b>Net Pension Liability - Traditional Plan</b>				
Contractually Required Contribution	\$1,984,436	\$1,823,614	\$1,806,537	\$1,739,800
Contributions in Relation to the Contractually Required Contribution	<u>(1,984,436)</u>	<u>(1,823,614)</u>	<u>(1,806,537)</u>	<u>(1,739,800)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll	\$13,843,784	\$12,737,758	\$12,618,603	\$12,168,009
Contributions as a Percentage of Covered Payroll	<u>14.33%</u>	<u>14.32%</u>	<u>14.32%</u>	<u>14.30%</u>
<b>Net Pension Liability - Combined Plan</b>				
Contractually Required Contribution	\$55,876	\$55,836	\$54,041	\$55,559
Contributions in Relation to the Contractually Required Contribution	<u>(55,876)</u>	<u>(55,836)</u>	<u>(54,041)</u>	<u>(55,559)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll	\$399,114	\$398,829	\$386,007	\$396,850
Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
<b>Net OPEB Liability - OPEB Plan (1)</b>				
Contractually Required Contribution	\$20,570	\$21,661	\$19,545	\$17,636
Contributions in Relation to the Contractually Required Contribution	<u>(20,570)</u>	<u>(21,661)</u>	<u>(19,545)</u>	<u>(17,636)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll (2)	\$14,757,148	\$13,658,112	\$13,493,235	\$13,005,759
OPEB Contributions as a Percentage of Covered Payroll	<u>0.14%</u>	<u>0.16%</u>	<u>0.14%</u>	<u>0.14%</u>

(1) 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.

(2) 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

2018	2017	2016	2015	2014	2013
\$1,695,073	\$1,539,264	\$1,380,528	\$1,389,735	\$1,396,401	\$1,520,981
<u>(1,695,073)</u>	<u>(1,539,264)</u>	<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>	<u>\$0</u>	<u>\$0</u>
\$11,865,547	\$11,605,273	\$11,235,890	\$11,317,844	\$11,372,887	\$11,480,161
<u>14.29%</u>	<u>13.26%</u>	<u>12.29%</u>	<u>12.28%</u>	<u>12.28%</u>	<u>13.25%</u>
\$56,618	\$42,031	\$33,796	\$34,686	\$41,732	\$43,499
<u>(56,618)</u>	<u>(42,031)</u>	<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>	<u>\$0</u>	<u>\$0</u>
\$404,414	\$323,315	\$281,633	\$289,050	\$347,767	\$334,608
<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>
\$14,952	\$132,748	\$244,095			
<u>(14,952)</u>	<u>(132,748)</u>	<u>(244,095)</u>			
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>			
\$12,643,761	\$12,265,138	\$11,861,123			
<u>0.12%</u>	<u>1.08%</u>	<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*

	2022	2021	2020	2019
<b>Net Pension Liability</b>				
Contractually Required Contribution	\$50,898	\$50,132	\$55,163	\$55,446
Contributions in Relation to the Contractually Required Contribution	<u>(50,898)</u>	<u>(50,132)</u>	<u>(55,163)</u>	<u>(55,446)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$363,557	\$358,086	\$394,021	\$396,043
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
<b>Net OPEB Liability (Asset)</b>				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

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

See Notes to the Required Supplementary Information

2018	2017	2016	2015	2014	2013
\$52,612	\$48,717	\$61,114	\$64,839	\$55,498	\$52,372
(52,612)	(48,717)	(61,114)	(64,839)	(55,498)	(52,372)
\$0	\$0	\$0	\$0	\$0	\$0
\$375,800	\$347,979	\$436,529	\$463,136	\$407,847	\$402,862
14.00%	14.00%	14.00%	14.00%	13.61%	13.00%
\$0	\$0	\$0	\$0	\$1,591	\$4,029
0	0	0	0	(1,591)	(4,029)
\$0	\$0	\$0	\$0	\$0	\$0
0.00%	0.00%	0.00%	0.00%	0.39%	1.00%

**Crawford County, Ohio**  
*Notes to Required Supplementary Information*  
*For the Year Ended December 31, 2022*

**Changes in Assumptions - OPERS Pension - Traditional Plan**

Amounts reported beginning in 2022 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

	<u>2022</u>	<u>2019</u>	<u>2018 and 2017</u>	<u>2016 and prior</u>
Wage Inflation	2.75 percent	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases	2.75 to 10.75 percent including wage 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 Retirees	3 percent, simple	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age	Individual Entry Age

The assumptions related to COLA or Ad Hoc COLA for Post-January 7, 2013, Retirees are as follows:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

2022	3.0 percent, simple through 2022 then 2.05 percent, simple
2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2019 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple

Amounts reported beginning in 2022 use pre-retirement mortality rates based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

**Crawford County, Ohio**  
*Notes to Required Supplementary Information*  
*For the Year Ended December 31, 2022*

Amounts reported beginning in 2017 use pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 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**

	2022	2019	2018
Wage Inflation	2.75 percent	3.25 percent	3.25 percent
Future Salary Increases	2.75 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

For 2022, 2021 and 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013, retirees as the Traditional Plan.

**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:



**Crawford County, Ohio**  
*Notes to Required Supplementary Information*  
*For the Year Ended December 31, 2022*

	2017	2016 and Prior
Inflation	2.50 percent	2.75 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	See Below	See Below
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustment (COLA)	0.0 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
Investment rate of return:		
2021 and 2022		7.00 percent, net of investment expenses, including inflation
2017 through 2020		7.45 percent, net of investment expenses, including inflation
2016 and prior		7.75 percent, net of investment expenses, including inflation

Beginning in 2022, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Beginning in 2017, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For 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 are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

**Crawford County, Ohio**  
*Notes to Required Supplementary Information*  
*For the Year Ended December 31, 2022*

**Changes in Assumptions - OPERS OPEB**

Wage Inflation:	
2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
2022	2.75 to 10.75 percent
2021 and prior	3.25 to 10.75 percent
Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2022	6.00 percent
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2022	5.5 percent, initial 3.5 percent, ultimate in 2034
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

**Changes in Benefit Term - STRS Pension**

For 2022, the Board approved a one-time 3 percent COLA effective on the anniversary of a benefit recipient's retirement date for those eligible during Fiscal Year 2023 and eliminated the age 60 requirement to receive unreduced retirement that was scheduled to go into effect August 1, 2026.

**Changes in Benefit Terms - OPERS OPEB**

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts 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 non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

**Crawford County, Ohio**  
*Notes to Required Supplementary Information*  
*For the Year Ended December 31, 2022*

**Changes in Assumptions - STRS OPEB**

For 2022, salary increase rates were updated based on the actuarial experience study for the period July 1, 2015, through June 30, 2021, and were changed from age based to service based. Healthcare trends were updated to reflect emerging claims and recoveries experience.

For 2021, the discount rate was decreased from 7.45 percent to 7.00 percent.

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 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in 2022. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

For 2020, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021 premium based on 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 costs 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.

*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.

*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.

(continued)

## Crawford County, Ohio

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

*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.

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

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

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

(continued)

## Crawford County, Ohio

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

*OneOhio Opioid Fund* - To account for settlement monies received from an agreement between the State of Ohio and the three largest distributors of opioids.

*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.

*School Safety Training Fund* - To account for State grants received from the Ohio Attorney General's Office restricted for school safety initiatives that serve to educate about and decrease school violence.

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

*Violent Crime Reduction Fund* - To account for grants received from the Ohio Department of Public Safety restricted to providing assistance to local law enforcement agencies with case investigations.

*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, committed, or assigned 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.

*County Infrastructure Projects Fund* - To account for grants from the Ohio Department of Transportation restricted for the paving, rehabilitation, and construction of specific County roads and bridges.

*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, 2022*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$9,108,798	\$27,102	\$476,636	\$9,612,536
Cash and Cash Equivalents in Segregated Accounts	166,399	0	0	166,399
Accounts Receivable	333,932	60,910	0	394,842
Due from Other Governments	272,839	0	0	272,839
Special Assessments Receivable	78,722	170,465	0	249,187
Prepaid Items	108,016	0	0	108,016
Materials and Supplies Inventory	11,249	0	0	11,249
Interfund Receivable	0	6,957	0	6,957
Property Taxes Receivable	3,704,927	0	0	3,704,927
<i>Total Assets</i>	<u>\$13,784,882</u>	<u>\$265,434</u>	<u>\$476,636</u>	<u>\$14,526,952</u>
<b>Liabilities</b>				
Wages Payable	\$70,645	\$0	\$0	\$70,645
Accounts Payable	172,250	0	8,791	181,041
Contracts Payable	185,395	0	158,309	343,704
Due to Other Governments	46,833	0	0	46,833
Interfund Payable	389,012	0	0	389,012
<i>Total Liabilities</i>	<u>864,135</u>	<u>0</u>	<u>167,100</u>	<u>1,031,235</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	2,326,631	0	0	2,326,631
Unavailable Revenue	2,004,048	231,375	0	2,235,423
<i>Total Deferred Inflows of Resources</i>	<u>4,330,679</u>	<u>231,375</u>	<u>0</u>	<u>4,562,054</u>
<b>Fund Balances</b>				
Nonspendable	119,265	0	0	119,265
Restricted	8,719,123	19,550	0	8,738,673
Committed	93,438	7,182	0	100,620
Assigned	0	7,327	309,536	316,863
Unassigned (Deficit)	(341,758)	0	0	(341,758)
<i>Total Fund Balances</i>	<u>8,590,068</u>	<u>34,059</u>	<u>309,536</u>	<u>8,933,663</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$13,784,882</u>	<u>\$265,434</u>	<u>\$476,636</u>	<u>\$14,526,952</u>



**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2022*

	Court Computer	Community Development Block Grant	Concealed Handgun Expense	Council on Aging Levy
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$191,599	\$206,340	\$188,727	\$73,809
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	99,428	0	44,414
Special Assessments Receivable	0	0	0	0
Prepaid Items	2,806	0	415	0
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	2,377,869
<i>Total Assets</i>	<u>\$194,405</u>	<u>\$305,768</u>	<u>\$189,142</u>	<u>\$2,496,092</u>
<b>Liabilities</b>				
Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	0	62,584	0	0
Contracts Payable	900	150,235	0	0
Due to Other Governments	0	0	282	0
Interfund Payable	0	5,000	0	0
<i>Total Liabilities</i>	<u>900</u>	<u>217,819</u>	<u>282</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	1,498,498
Unavailable Revenue	0	99,428	0	923,785
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>99,428</u>	<u>0</u>	<u>2,422,283</u>
<b>Fund Balances</b>				
Nonspendable	2,806	0	415	0
Restricted	190,699	0	188,445	73,809
Committed	0	0	0	0
Unassigned (Deficit)	0	(11,479)	0	0
<i>Total Fund Balances (Deficit)</i>	<u>193,505</u>	<u>(11,479)</u>	<u>188,860</u>	<u>73,809</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$194,405</u>	<u>\$305,768</u>	<u>\$189,142</u>	<u>\$2,496,092</u>

Commissary	Child Support Enforcement Agency	Diversion Program	Dog and Kennel	Drug Law Enforcement	Ditch Maintenance	Delinquent Real Estate Tax Collection
\$526,671	\$727,654	\$7,114	\$105,971	\$132,363	\$92,794	\$136,876
64,564	0	0	0	0	0	0
27,715	0	0	83	0	0	0
0	0	0	0	0	0	981
0	0	0	0	0	78,722	0
0	10,311	63	609	0	0	402
2,090	0	0	544	0	0	1,186
0	0	0	0	0	0	0
<u>\$621,040</u>	<u>\$737,965</u>	<u>\$7,177</u>	<u>\$107,207</u>	<u>\$132,363</u>	<u>\$171,516</u>	<u>\$139,445</u>
\$0	\$16,648	\$304	\$8,852	\$0	\$0	\$2,598
345	32	0	4,949	15,934	0	2,851
0	67	0	3,770	0	0	0
436	9,758	66	3,212	450	0	804
0	47,601	0	831	3,708	0	0
<u>781</u>	<u>74,106</u>	<u>370</u>	<u>21,614</u>	<u>20,092</u>	<u>0</u>	<u>6,253</u>
0	0	0	0	0	0	0
27,715	0	0	0	0	78,722	0
<u>27,715</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>78,722</u>	<u>0</u>
2,090	10,311	63	1,153	0	0	1,588
590,454	653,548	6,744	84,440	112,271	92,794	131,604
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>592,544</u>	<u>663,859</u>	<u>6,807</u>	<u>85,593</u>	<u>112,271</u>	<u>92,794</u>	<u>133,192</u>
<u>\$621,040</u>	<u>\$737,965</u>	<u>\$7,177</u>	<u>\$107,207</u>	<u>\$132,363</u>	<u>\$171,516</u>	<u>\$139,445</u>

(continued)

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2022*

	Domestic Shelter	Enforcement and Education	Emergency Management Agency	Felony Delinquent Care
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$6,043	\$12,292	\$383,842	\$114,087
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	22,865	50,724
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	11,403	1,398
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$6,043</u>	<u>\$12,292</u>	<u>\$418,110</u>	<u>\$166,209</u>
<b>Liabilities</b>				
Wages Payable	\$0	\$0	\$2,662	\$5,391
Accounts Payable	4,780	0	1,528	2,572
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	1,749	3,504
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>4,780</u>	<u>0</u>	<u>5,939</u>	<u>11,467</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	22,865	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>22,865</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	0	0	11,403	1,398
Restricted	1,263	12,292	377,903	153,344
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>1,263</u>	<u>12,292</u>	<u>389,306</u>	<u>154,742</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$6,043</u>	<u>\$12,292</u>	<u>\$418,110</u>	<u>\$166,209</u>

Help America Vote Act	Indigent Driver Alcohol Treatment	Indigent Driver Interlock and Alcohol Monitoring	Indigent Guardianship	Law Enforcement Assistance	Law Enforcement Overtime Project	Law Enforcement Records Management
\$10,047	\$238,763	\$2,292	\$47,363	\$39,655	\$10,394	\$93,438
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	433	0	0	5,779	0
0	0	0	0	0	0	0
0	0	0	0	0	59	38,747
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$10,047</u>	<u>\$238,763</u>	<u>\$2,725</u>	<u>\$47,363</u>	<u>\$39,655</u>	<u>\$16,232</u>	<u>\$132,185</u>
\$0	\$0	\$0	\$0	\$0	\$1,600	\$0
775	1,957	50	416	0	0	0
0	0	0	0	0	0	0
0	0	0	477	0	956	0
0	0	0	0	0	0	0
<u>775</u>	<u>1,957</u>	<u>50</u>	<u>893</u>	<u>0</u>	<u>2,556</u>	<u>0</u>
0	0	0	0	0	0	0
0	0	0	0	0	5,779	0
0	0	0	0	0	5,779	0
0	0	0	0	0	59	38,747
9,272	236,806	2,675	46,470	39,655	7,838	0
0	0	0	0	0	0	93,438
0	0	0	0	0	0	0
<u>9,272</u>	<u>236,806</u>	<u>2,675</u>	<u>46,470</u>	<u>39,655</u>	<u>7,897</u>	<u>132,185</u>
<u>\$10,047</u>	<u>\$238,763</u>	<u>\$2,725</u>	<u>\$47,363</u>	<u>\$39,655</u>	<u>\$16,232</u>	<u>\$132,185</u>

(continued)

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2022*

	Law Enforcement Trust	Law Library Resource	Library and Legal Research	Mental Health
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$66,147	\$190,752	\$3,064	\$39,959
Cash and Cash Equivalents in Segregated Accounts	101,835	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	40,795
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	31	0	0
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	1,327,058
<i>Total Assets</i>	<u>\$167,982</u>	<u>\$190,783</u>	<u>\$3,064</u>	<u>\$1,407,812</u>
<b>Liabilities</b>				
Wages Payable	\$0	\$184	\$0	\$0
Accounts Payable	23,087	30,882	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	112	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>23,087</u>	<u>31,178</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	828,133
Unavailable Revenue	0	0	0	539,720
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,367,853</u>
<b>Fund Balances</b>				
Nonspendable	0	31	0	0
Restricted	144,895	159,574	3,064	39,959
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>144,895</u>	<u>159,605</u>	<u>3,064</u>	<u>39,959</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$167,982</u>	<u>\$190,783</u>	<u>\$3,064</u>	<u>\$1,407,812</u>

Municipal Court Probation Officer	OneOhio Opioid	Probate Court	Probation Services	Prepayment Interest	Real Estate Assessment	Revolving Loan
\$52,001	\$20	\$9,163	\$46,604	\$21,412	\$2,150,685	\$67,504
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
1,081	0	0	2,393	0	33,176	0
0	0	0	0	0	1,926	0
0	0	0	0	0	0	0
<u>\$53,082</u>	<u>\$20</u>	<u>\$9,163</u>	<u>\$48,997</u>	<u>\$21,412</u>	<u>\$2,185,787</u>	<u>\$67,504</u>
\$5,254	\$0	\$0	\$6,578	\$0	\$0	\$0
0	0	0	1,079	0	582	0
0	0	0	0	0	10,517	0
3,028	0	0	4,096	0	5,389	0
0	329,967	0	0	0	0	0
<u>8,282</u>	<u>329,967</u>	<u>0</u>	<u>11,753</u>	<u>0</u>	<u>16,488</u>	<u>0</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,081	0	0	2,393	0	35,102	0
43,719	0	9,163	34,851	21,412	2,134,197	67,504
0	0	0	0	0	0	0
0	(329,947)	0	0	0	0	0
<u>44,800</u>	<u>(329,947)</u>	<u>9,163</u>	<u>37,244</u>	<u>21,412</u>	<u>2,169,299</u>	<u>67,504</u>
<u>\$53,082</u>	<u>\$20</u>	<u>\$9,163</u>	<u>\$48,997</u>	<u>\$21,412</u>	<u>\$2,185,787</u>	<u>\$67,504</u>

(continued)

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2022*

	Railroad Grade Crossing Improvement	Sanction Costs	School Safety Training	Special Projects
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$79,379	\$95,493	\$3,000	\$537,859
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	149	0	1,977
Materials and Supplies Inventory	0	0	0	860
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$79,379</u>	<u>\$95,642</u>	<u>\$3,000</u>	<u>\$540,696</u>
<b>Liabilities</b>				
Wages Payable	\$0	\$0	\$0	\$7,998
Accounts Payable	0	89	0	8,325
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	0	4,622
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>89</u>	<u>0</u>	<u>20,945</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	0	149	0	2,837
Restricted	79,379	95,404	3,000	516,914
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>79,379</u>	<u>95,553</u>	<u>3,000</u>	<u>519,751</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$79,379</u>	<u>\$95,642</u>	<u>\$3,000</u>	<u>\$540,696</u>

Solid Waste Management District	Tax Certificate Administration	Tax Incentive Review	Victims of Crime	Violent Crime Reduction	Wireless E-911	Total
\$2,191,069	\$8,744	\$37,891	\$6,172	\$6	\$153,740	\$9,108,798
0	0	0	0	0	0	166,399
306,134	0	0	0	0	0	333,932
0	0	0	5,521	1,899	0	272,839
0	0	0	0	0	0	78,722
2,659	0	0	337	0	0	108,016
2,546	2,097	0	0	0	0	11,249
0	0	0	0	0	0	3,704,927
<u>\$2,502,408</u>	<u>\$10,841</u>	<u>\$37,891</u>	<u>\$12,030</u>	<u>\$1,905</u>	<u>\$153,740</u>	<u>\$13,784,882</u>
\$9,867	\$0	\$0	\$2,453	\$256	\$0	\$70,645
8,933	0	0	0	0	500	172,250
17,957	0	0	0	0	1,949	185,395
5,705	0	0	2,111	76	0	46,833
0	0	0	0	1,905	0	389,012
<u>42,462</u>	<u>0</u>	<u>0</u>	<u>4,564</u>	<u>2,237</u>	<u>2,449</u>	<u>864,135</u>
0	0	0	0	0	0	2,326,631
306,034	0	0	0	0	0	2,004,048
<u>306,034</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,330,679</u>
5,205	2,097	0	337	0	0	119,265
2,148,707	8,744	37,891	7,129	0	151,291	8,719,123
0	0	0	0	0	0	93,438
0	0	0	0	(332)	0	(341,758)
<u>2,153,912</u>	<u>10,841</u>	<u>37,891</u>	<u>7,466</u>	<u>(332)</u>	<u>151,291</u>	<u>8,590,068</u>
<u>\$2,502,408</u>	<u>\$10,841</u>	<u>\$37,891</u>	<u>\$12,030</u>	<u>\$1,905</u>	<u>\$153,740</u>	<u>\$13,784,882</u>



**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2022*

	Capital Projects	Courthouse Roof and Projects	Total
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$363,982	\$112,654	\$476,636
<b>Liabilities</b>			
Accounts Payable	\$8,791	\$0	\$8,791
Contracts Payable	158,309	0	158,309
<i>Total Liabilities</i>	167,100	0	167,100
<b>Fund Balances</b>			
Assigned	196,882	112,654	309,536
<i>Total Fund Balances (Deficit)</i>	196,882	112,654	309,536
<i>Total Liabilities and Fund Balances</i>	\$363,982	\$112,654	\$476,636

**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2022*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$2,061,522	\$0	\$0	\$2,061,522
Special Assessments	69,531	20,223	0	89,754
Charges for Services	3,707,409	16,190	0	3,723,599
Licenses and Permits	11,149	0	0	11,149
Fines and Forfeitures	186,676	0	0	186,676
Intergovernmental	2,199,135	0	310,690	2,509,825
Investment Earnings and Other Interest	5,427	0	0	5,427
Rent	0	83,486	0	83,486
Other	343,431	0	0	343,431
<i>Total Revenues</i>	<u>8,584,280</u>	<u>119,899</u>	<u>310,690</u>	<u>9,014,869</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	607,693	0	0	607,693
Judicial	783,760	0	0	783,760
Public Safety	1,488,224	0	0	1,488,224
Public Works	737,174	0	0	737,174
Health	2,130,445	0	0	2,130,445
Human Services	2,390,770	0	0	2,390,770
Capital Outlay	0	0	610,802	610,802
Debt Service:				
Principal Retirement	0	609,040	0	609,040
Interest and Fiscal Charges	0	126,575	0	126,575
<i>Total Expenditures</i>	<u>8,138,066</u>	<u>735,615</u>	<u>610,802</u>	<u>9,484,483</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	446,214	(615,716)	(300,112)	(469,614)
<b>Other Financing Sources</b>				
Transfers In	181,533	547,697	500,000	1,229,230
<i>Net Changes in Fund Balances</i>	627,747	(68,019)	199,888	759,616
<i>Fund Balances Beginning of Year</i>	<u>7,962,321</u>	<u>102,078</u>	<u>109,648</u>	<u>8,174,047</u>
<i>Fund Balances End of Year</i>	<u><u>\$8,590,068</u></u>	<u><u>\$34,059</u></u>	<u><u>\$309,536</u></u>	<u><u>\$8,933,663</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, 2022*

	Court Computer	Community Development Block Grant	Concealed Handgun Expense	Council on Aging Levy
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$1,353,359
Special Assessments	0	0	0	0
Charges for Services	29,701	0	0	44,550
Licenses and Permits	0	0	11,149	0
Fines, Forfeitures and Settlements	0	0	0	0
Intergovernmental	0	550,097	0	45,036
Investment Earnings and Other Interest	0	195	0	0
Other	0	45,709	0	0
<i>Total Revenues</i>	<u>29,701</u>	<u>596,001</u>	<u>11,149</u>	<u>1,442,945</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	19,161	0	0	0
Public Safety	0	0	4,997	0
Public Works	0	643,013	0	0
Health	0	0	0	0
Human Services	0	0	0	1,441,200
<i>Total Expenditures</i>	<u>19,161</u>	<u>643,013</u>	<u>4,997</u>	<u>1,441,200</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	10,540	(47,012)	6,152	1,745
<b>Other Financing Sources</b>				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	10,540	(47,012)	6,152	1,745
<i>Fund Balances Beginning of Year</i>	<u>182,965</u>	<u>35,533</u>	<u>182,708</u>	<u>72,064</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$193,505</u></u>	<u><u>(\$11,479)</u></u>	<u><u>\$188,860</u></u>	<u><u>\$73,809</u></u>

<u>Commissary</u>	<u>Child Support Enforcement Agency</u>	<u>Diversion Program</u>	<u>Dog and Kennel</u>	<u>Drug Law Enforcement</u>	<u>Ditch Maintenance</u>	<u>Delinquent Real Estate Tax Collection</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	69,531	0
508,672	152,029	5,275	144,289	0	0	177,972
0	0	0	0	0	0	0
0	0	0	1,727	34,485	0	0
0	703,937	0	4,501	0	0	0
0	0	0	0	0	0	0
151,126	105,455	0	440	0	3,000	5,113
<u>659,798</u>	<u>961,421</u>	<u>5,275</u>	<u>150,957</u>	<u>34,485</u>	<u>72,531</u>	<u>183,085</u>
0	0	0	0	0	0	158,943
0	0	0	0	0	0	0
542,004	0	7,590	0	62,993	0	0
0	0	0	0	0	94,161	0
0	0	0	212,974	0	0	0
0	940,107	0	0	0	0	0
<u>542,004</u>	<u>940,107</u>	<u>7,590</u>	<u>212,974</u>	<u>62,993</u>	<u>94,161</u>	<u>158,943</u>
117,794	21,314	(2,315)	(62,017)	(28,508)	(21,630)	24,142
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
117,794	21,314	(2,315)	(62,017)	(28,508)	(21,630)	24,142
<u>474,750</u>	<u>642,545</u>	<u>9,122</u>	<u>147,610</u>	<u>140,779</u>	<u>114,424</u>	<u>109,050</u>
<u>\$592,544</u>	<u>\$663,859</u>	<u>\$6,807</u>	<u>\$85,593</u>	<u>\$112,271</u>	<u>\$92,794</u>	<u>\$133,192</u>

(continued)

**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2022*

	Domestic Shelter	Enforcement and Education	Emergency Management Agency	Felony Delinquent Care
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	9,463	0	6,609	0
Licenses and Permits	0	0	0	0
Fines, Forfeitures and Settlements	0	965	0	0
Intergovernmental	0	0	70,662	257,706
Investment Earnings and Other Interest	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>9,463</u>	<u>965</u>	<u>77,271</u>	<u>257,706</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	130,265	258,409
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	9,463	0	0	0
<i>Total Expenditures</i>	<u>9,463</u>	<u>0</u>	<u>130,265</u>	<u>258,409</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	965	(52,994)	(703)
<b>Other Financing Sources</b>				
Transfers In	0	0	130,000	0
<i>Net Changes in Fund Balances</i>	0	965	77,006	(703)
<i>Fund Balances Beginning of Year</i>	<u>1,263</u>	<u>11,327</u>	<u>312,300</u>	<u>155,445</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$1,263</u></u>	<u><u>\$12,292</u></u>	<u><u>\$389,306</u></u>	<u><u>\$154,742</u></u>

Help America Vote Act	Indigent Driver Alcohol Treatment	Indigent Driver Interlock and Alcohol Monitoring	Indigent Guardianship	Law Enforcement Assistance	Law Enforcement Overtime Project	Law Enforcement Records Management
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	8,910	0	0	98,339
0	0	0	0	0	0	0
0	14,974	0	0	0	0	0
10,000	0	6,947	0	9,005	11,859	0
47	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>10,047</u>	<u>14,974</u>	<u>6,947</u>	<u>8,910</u>	<u>9,005</u>	<u>11,859</u>	<u>98,339</u>
775	0	0	0	0	0	0
0	1,957	11,583	2,765	0	0	0
0	0	0	0	0	16,601	54,776
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>775</u>	<u>1,957</u>	<u>11,583</u>	<u>2,765</u>	<u>0</u>	<u>16,601</u>	<u>54,776</u>
9,272	13,017	(4,636)	6,145	9,005	(4,742)	43,563
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9,272	13,017	(4,636)	6,145	9,005	(4,742)	43,563
<u>0</u>	<u>223,789</u>	<u>7,311</u>	<u>40,325</u>	<u>30,650</u>	<u>12,639</u>	<u>88,622</u>
<u>\$9,272</u>	<u>\$236,806</u>	<u>\$2,675</u>	<u>\$46,470</u>	<u>\$39,655</u>	<u>\$7,897</u>	<u>\$132,185</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, 2022*

	Law Enforcement Trust	Law Library Resource	Library and Legal Research	Mental Health
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$708,163
Special Assessments	0	0	0	0
Charges for Services	0	0	220	40,431
Licenses and Permits	0	0	0	0
Fines, Forfeitures and Settlements	25,138	80,712	0	0
Intergovernmental	0	0	0	40,820
Investment Earnings and Other Interest	53	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>25,191</u>	<u>80,712</u>	<u>220</u>	<u>789,414</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	132,916	0	0
Public Safety	51,426	0	0	0
Public Works	0	0	0	0
Health	0	0	0	788,469
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>51,426</u>	<u>132,916</u>	<u>0</u>	<u>788,469</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(26,235)	(52,204)	220	945
<b>Other Financing Sources</b>				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	(26,235)	(52,204)	220	945
<i>Fund Balances Beginning of Year</i>	<u>171,130</u>	<u>211,809</u>	<u>2,844</u>	<u>39,014</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$144,895</u></u>	<u><u>\$159,605</u></u>	<u><u>\$3,064</u></u>	<u><u>\$39,959</u></u>

<u>Municipal Court Probation Officer</u>	<u>Municipal Court Technology</u>	<u>OneOhio Opioid</u>	<u>Probate Court</u>	<u>Probation Services</u>	<u>Prepayment Interest</u>	<u>Real Estate Assessment</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
167,970	0	0	231	0	0	685,865
0	0	0	0	0	0	0
0	0	22,650	0	0	0	0
0	0	0	0	225,000	0	0
0	0	0	0	0	4,773	0
8	0	0	0	0	0	3,810
<u>167,978</u>	<u>0</u>	<u>22,650</u>	<u>231</u>	<u>225,000</u>	<u>4,773</u>	<u>689,675</u>
0	0	0	0	0	0	446,097
186,881	47,655	0	0	0	0	0
0	0	0	0	215,259	0	0
0	0	0	0	0	0	0
0	0	352,597	0	0	0	0
0	0	0	0	0	0	0
<u>186,881</u>	<u>47,655</u>	<u>352,597</u>	<u>0</u>	<u>215,259</u>	<u>0</u>	<u>446,097</u>
(18,903)	(47,655)	(329,947)	231	9,741	4,773	243,578
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(18,903)	(47,655)	(329,947)	231	9,741	4,773	243,578
<u>63,703</u>	<u>47,655</u>	<u>0</u>	<u>8,932</u>	<u>27,503</u>	<u>16,639</u>	<u>1,925,721</u>
<u>\$44,800</u>	<u>\$0</u>	<u>(\$329,947)</u>	<u>\$9,163</u>	<u>\$37,244</u>	<u>\$21,412</u>	<u>\$2,169,299</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, 2022*

	Revolving Loan	Railroad Grade Crossing Improvement	Sanction Costs	School Safety Training
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	20,200	0
Licenses and Permits	0	0	0	0
Fines, Forfeitures and Settlements	0	450	0	0
Intergovernmental	0	0	0	0
Investment Earnings and Other Interest	359	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>359</u>	<u>450</u>	<u>20,200</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	0	19,509	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>19,509</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	359	450	691	0
<b>Other Financing Sources</b>				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	359	450	691	0
<i>Fund Balances Beginning of Year</i>	<u>67,145</u>	<u>78,929</u>	<u>94,862</u>	<u>3,000</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$67,504</u></u>	<u><u>\$79,379</u></u>	<u><u>\$95,553</u></u>	<u><u>\$3,000</u></u>

Special Projects	Solid Waste Management District	Tax Certificate Administration	Tax Incentive Review	Victims of Crime	Violent Crime Reduction	Wireless E-911
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
386,043	1,220,340	300	0	0	0	0
0	0	0	0	0	0	0
5,575	0	0	0	0	0	0
0	115,147	0	0	38,077	1,899	108,442
0	0	0	0	0	0	0
0	28,770	0	0	0	0	0
<u>391,618</u>	<u>1,364,257</u>	<u>300</u>	<u>0</u>	<u>38,077</u>	<u>1,899</u>	<u>108,442</u>
0	0	1,878	0	0	0	0
361,333	0	0	0	0	0	0
0	0	0	0	86,717	2,231	54,956
0	0	0	0	0	0	0
0	776,405	0	0	0	0	0
0	0	0	0	0	0	0
<u>361,333</u>	<u>776,405</u>	<u>1,878</u>	<u>0</u>	<u>86,717</u>	<u>2,231</u>	<u>54,956</u>
30,285	587,852	(1,578)	0	(48,640)	(332)	53,486
0	0	0	0	51,533	0	0
30,285	587,852	(1,578)	0	2,893	(332)	53,486
489,466	1,566,060	12,419	37,891	4,573	0	97,805
<u>\$519,751</u>	<u>\$2,153,912</u>	<u>\$10,841</u>	<u>\$37,891</u>	<u>\$7,466</u>	<u>(\$332)</u>	<u>\$151,291</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, 2022*

	Total
<b>Revenues</b>	
Property Taxes	\$2,061,522
Special Assessments	69,531
Charges for Services	3,707,409
Licenses and Permits	11,149
Fines, Forfeitures and Settlements	186,676
Intergovernmental	2,199,135
Investment Earnings and Other Interest	5,427
Other	343,431
<i>Total Revenues</i>	8,584,280
<b>Expenditures</b>	
Current:	
General Government	
Legislative and Executive	607,693
Judicial	783,760
Public Safety	1,488,224
Public Works	737,174
Health	2,130,445
Human Services	2,390,770
<i>Total Expenditures</i>	8,138,066
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	446,214
<b>Other Financing Sources</b>	
Transfers In	181,533
<i>Net Changes in Fund Balances</i>	627,747
<i>Fund Balances Beginning of Year</i>	7,962,321
<i>Fund Balances (Deficit) End of Year</i>	\$8,590,068

**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2022*

	Capital Projects	County Infrastructure Projects	Courthouse Roof and Projects	Ohio Public Works Commission Projects
<b>Revenues</b>				
Intergovernmental	\$0	143,220	\$0	\$167,470
<b>Expenditures</b>				
Capital Outlay	605,356	5,446	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(605,356)	137,774	0	167,470
<b>Other Financing Sources</b>				
Transfers In	500,000	0	0	0
<i>Net Changes in Fund Balances</i>	(105,356)	137,774	0	167,470
<i>Fund Balances (Deficit) Beginning of Year</i>	302,238	(137,774)	112,654	(167,470)
<i>Fund Balances (Deficit) End of Year</i>	\$196,882	\$0	\$112,654	\$0

(continued)

**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds (continued)*  
*For the Year Ended December 31, 2022*

	Total
<b>Revenues</b>	
Intergovernmental	\$310,690
<b>Expenditures</b>	
Capital Outlay	610,802
<i>Excess of Revenues Over (Under) Expenditures</i>	(300,112)
<b>Other Financing Sources</b>	
Transfers In	500,000
<i>Net Changes in Fund Balances</i>	199,888
<i>Fund Balances (Deficit) Beginning of Year</i>	109,648
<i>Fund Balances (Deficit) End of Year</i>	\$309,536

## **Crawford County, Ohio**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Crawford County, Ohio**  
*Combining Statement of Fiduciary Net Position*  
*Custodial Funds*  
*December 31, 2022*

	County Court	County Health	Undivided Tax	Undivided General Tax
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,642,637	\$0	\$2,004,205
Cash and Cash Equivalents in Segregated Accounts	181,705	0	0	0
Due from Other Governments	0	0	1,316,257	0
Special Assessments Receivable	0	0	0	397,096
Property Taxes Receivable	0	0	0	72,725,984
<i>Total Assets</i>	181,705	1,642,637	1,316,257	75,127,285
<b>Liabilities</b>				
Due to Other Governments	0	0	0	2,004,205
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	44,163,096
<b>Net Position</b>				
Restricted for Individuals, Organizations, and Other Governments	\$181,705	\$1,642,637	\$1,316,257	\$28,959,984

Family and Children First Council	Housing Trust	Indigent Application Fee	Library Local Government	Local Government	Ohio Elections Commission
\$359,027	\$40,952	\$253	\$0	\$0	\$295
0	0	0	0	0	0
0	0	0	987,480	480,687	0
0	0	0	0	0	0
0	0	0	0	0	0
359,027	40,952	253	987,480	480,687	295
0	40,952	253	0	0	295
0	0	0	0	0	0
<u>\$359,027</u>	<u>\$0</u>	<u>\$0</u>	<u>\$987,480</u>	<u>\$480,687</u>	<u>\$0</u>

(continued)



**Crawford County, Ohio**  
*Combining Statement of Fiduciary Net Position*  
*Custodial Funds (continued)*  
*December 31, 2022*

	Park District	Sheriff Civil	Soil and Water	Special Emergency Planning
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$148,687	\$0	\$69,622	\$30,315
Cash and Cash Equivalents in Segregated Accounts	0	33,809	0	0
Due from Other Governments	0	0	0	0
Special Assessments Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	148,687	33,809	69,622	30,315
<b>Liabilities</b>				
Due to Other Governments	0	0	0	0
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
<b>Net Position</b>				
Restricted for Individuals, Organizations, and Other Governments	\$148,687	\$33,809	\$69,622	\$30,315

<u>Total</u>
\$4,295,993
215,514
2,784,424
397,096
<u>72,725,984</u>
80,419,011
2,045,705
<u>44,163,096</u>
<u><u>\$34,210,210</u></u>

**Crawford County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Position*  
*Custodial Funds*  
*For the Year Ended December 31, 2022*

	County Court	County Health	Tangible Tax	Undivided Tax
<b>Additions</b>				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$34,034	\$2,630,218
Amounts Received as Fiscal Agent	0	2,760,092	0	0
Licenses, Permits, and Fees for Other Governments	4,134,119	0	0	0
Fines and Forfeitures for Other Governments	343,361	0	0	0
Property Tax Collections for Other Governments	0	0	0	0
Special Assessments Collections for Other Governments	0	0	0	0
Sheriff Sales Collections for Others	0	0	0	0
<i>Total Additions</i>	<u>4,477,480</u>	<u>2,760,092</u>	<u>34,034</u>	<u>2,630,218</u>
<b>Deductions</b>				
Distributions to the State of Ohio	0	0	0	3,719
Distributions of State Funds to Other Governments	0	0	0	2,634,373
Distributions to Other Governments	0	0	34,034	0
Distributions as Fiscal Agent	0	2,795,233	0	0
Licenses, Permits, and Fees Distributions to Other Governments	4,131,852	0	0	0
Fines and Forfeitures Distributions to Other Governments	342,490	0	0	0
Property Tax Distributions to Other Governments	0	0	0	0
Special Assessments Distributions to Other Governments	0	0	0	0
Sheriff Sales Distributions to Others	0	0	0	0
<i>Total Deductions</i>	<u>4,474,342</u>	<u>2,795,233</u>	<u>34,034</u>	<u>2,638,092</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	3,138	(35,141)	0	(7,874)
<i>Net Position Beginning of Year</i>	<u>178,567</u>	<u>1,677,778</u>	<u>0</u>	<u>1,324,131</u>
<i>Net Position End of Year</i>	<u>\$181,705</u>	<u>\$1,642,637</u>	<u>\$0</u>	<u>\$1,316,257</u>

Undivided General Tax	Family and Children First	Housing Trust	Indigent Application Fee	Library Local Government	Local Government
\$0	\$0	\$0	\$0	\$74,656	\$990,497
0	597,889	0	0	0	0
0	0	178,072	1,413	0	0
0	0	0	0	0	0
38,452,495	0	0	0	0	0
56,446	0	0	0	0	0
0	0	0	0	0	0
<u>38,508,941</u>	<u>597,889</u>	<u>178,072</u>	<u>1,413</u>	<u>74,656</u>	<u>990,497</u>
0	0	0	0	0	0
0	0	0	0	0	961,374
0	0	0	0	0	0
0	604,625	0	0	0	0
0	0	178,072	1,413	0	0
0	0	0	0	0	0
27,378,970	0	0	0	0	0
229,508	0	0	0	0	0
0	0	0	0	0	0
<u>27,608,478</u>	<u>604,625</u>	<u>178,072</u>	<u>1,413</u>	<u>0</u>	<u>961,374</u>
10,900,463	(6,736)	0	0	74,656	29,123
<u>18,059,521</u>	<u>365,763</u>	<u>0</u>	<u>0</u>	<u>912,824</u>	<u>451,564</u>
<u>\$28,959,984</u>	<u>\$359,027</u>	<u>\$0</u>	<u>\$0</u>	<u>\$987,480</u>	<u>\$480,687</u>

(continued)

**Crawford County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Position*  
*Custodial Funds*  
*For the Year Ended December 31, 2022*

	Ohio Elections Commission	Park District	Sheriff Civil	Soil and Water
<b>Additions</b>				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$0	\$0
Amounts Received as Fiscal Agent	0	449,083	0	384,086
Licenses, Permits, and Fees for Other Governments	215	0	0	0
Fines and Forfeitures for Other Governments	0	0	0	0
Property Tax Collections for Other Governments	0	0	0	0
Special Assessments Collections for Other Governments	0	0	0	0
Sheriff Sales Collections for Others	0	0	773,463	0
<i>Total Additions</i>	<u>215</u>	<u>449,083</u>	<u>773,463</u>	<u>384,086</u>
<b>Deductions</b>				
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	0	0	0	0
Distributions as Fiscal Agent	0	495,443	0	426,783
Licenses, Permits, and Fees Distributions to Other Governments	215	0	0	0
Fines and Forfeitures Distributions to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	0	0	0
Special Assessments Distributions to Other Governments	0	0	0	0
Sheriff Sales Distributions to Others	0	0	754,640	0
<i>Total Deductions</i>	<u>215</u>	<u>495,443</u>	<u>754,640</u>	<u>426,783</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	0	(46,360)	18,823	(42,697)
<i>Net Position Beginning of Year</i>	<u>0</u>	<u>195,047</u>	<u>14,986</u>	<u>112,319</u>
<i>Net Position End of Year</i>	<u>\$0</u>	<u>\$148,687</u>	<u>\$33,809</u>	<u>\$69,622</u>

Special Emergency Planning	Total
\$0	\$3,729,405
16,395	4,207,545
0	4,313,819
0	343,361
0	38,452,495
0	56,446
0	773,463
<u>16,395</u>	<u>51,876,534</u>
0	3,719
0	3,595,747
0	34,034
1,904	4,323,988
0	4,311,552
0	342,490
0	27,378,970
0	229,508
0	754,640
<u>1,904</u>	<u>40,974,648</u>
14,491	10,901,886
<u>15,824</u>	<u>23,308,324</u>
<u>\$30,315</u>	<u>\$34,210,210</u>

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



**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$1,770,875	\$1,770,875	\$1,790,903	\$20,028
Sales Taxes	3,550,000	4,155,000	5,008,379	853,379
Charges for Services	2,637,743	3,572,743	3,672,217	99,474
Licenses and Permits	2,380	2,380	3,265	885
Fines, Forfeitures, and Settlements	120,500	120,500	100,531	(19,969)
Intergovernmental	1,562,026	1,562,026	2,128,635	566,609
Interest	252,000	252,000	444,695	192,695
Other	66,329	66,329	141,286	74,957
<i>Total Revenues</i>	<u>9,961,853</u>	<u>11,501,853</u>	<u>13,289,911</u>	<u>1,788,058</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive Commissioners				
Personal Services	408,732	398,447	352,701	45,746
Materials and Supplies	3,210	3,210	1,920	1,290
Contractual Services	114,156	114,156	106,956	7,200
Capital Outlay	2,000	32,040	5,096	26,944
Other	11,858	13,429	10,777	2,652
Auditor				
Personal Services	439,139	451,139	405,977	45,162
Materials and Supplies	2,418	4,418	3,640	778
Contractual Services	1,624	1,624	109	1,515
Capital Outlay	2,165	6,165	5,171	994
Other	4,395	4,395	1,650	2,745
Treasurer				
Personal Services	233,247	233,247	182,987	50,260
Materials and Supplies	4,417	4,417	3,715	702
Contractual Services	5,120	5,120	3,693	1,427
Capital Outlay	3,933	3,933	1,874	2,059
Other	3,247	3,247	2,694	553
Prosecutor				
Personal Services	835,574	859,499	827,030	32,469
Materials and Supplies	3,789	5,339	5,339	0
Contractual Services	6,103	7,303	7,261	42
Capital Outlay	3,942	3,942	327	3,615
Other	37,551	37,551	21,313	16,238
Bureau of Examination				
Contractual Services	129,064	129,064	80,593	48,471
Auto Data Processing Board				
Personal Services	144,447	144,447	142,414	2,033
Materials and Supplies	1,000	1,000	679	321
Contractual Services	90,818	90,818	66,553	24,265
Capital Outlay	50,000	50,000	31,571	18,429
Other	500	500	33	467
Board of Elections				
Personal Services	496,331	512,481	428,698	83,783
Materials and Supplies	15,468	15,468	10,182	5,286
Contractual Services	94,171	149,636	125,817	23,819
Capital Outlay	17,687	17,687	7,195	10,492
Other	28,130	118,720	105,941	12,779

(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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Courthouse and Jail				
Personal Services	\$371,492	\$380,406	\$371,277	\$9,129
Materials and Supplies	19,710	19,710	19,152	558
Contractual Services	518,757	482,827	381,578	101,249
Capital Outlay	104,948	104,948	48,155	56,793
Other	236,373	207,274	198,586	8,688
Recorder				
Personal Services	245,436	245,436	240,697	4,739
Materials and Supplies	3,365	2,794	2,794	0
Contractual Services	43,153	44,489	44,083	406
Capital Outlay	0	5,435	5,402	33
Other	4,335	4,335	2,528	1,807
Insurances				
Contractual Services	242,740	242,740	175,212	67,528
Clerk of Courts Title				
Personal Services	204,803	205,803	204,269	1,534
Materials and Supplies	3,560	3,560	1,126	2,434
Contractual Services	34,207	34,207	33,823	384
Capital Outlay	637	3,334	3,190	144
Other	12,001	12,001	10,756	1,245
<b>Total General Government - Legislative and Executive</b>	<b>5,239,753</b>	<b>5,421,741</b>	<b>4,692,534</b>	<b>729,207</b>
General Government - Judicial				
Commissioners				
Other	44,724	44,724	26,319	18,405
Court of Appeals				
Other	21,543	44,043	42,845	1,198
Common Pleas Court				
Personal Services	876,005	876,005	840,430	35,575
Materials and Supplies	5,855	4,016	3,869	147
Contractual Services	13,389	28,389	26,348	2,041
Other	215,373	277,212	272,643	4,569
Jury Commission				
Personal Services	1,399	1,399	1,397	2
Materials and Supplies	218	218	184	34
Juvenile Court				
Personal Services	376,538	365,438	291,675	73,763
Materials and Supplies	11,300	13,300	11,066	2,234
Contractual Services	17,726	22,726	22,034	692
Capital Outlay	5,000	19,340	15,484	3,856
Other	155,381	145,881	120,236	25,645
Probate Court				
Personal Services	344,963	344,983	323,977	21,006
Materials and Supplies	2,122	2,122	2,084	38
Contractual Services	2,222	2,222	2,222	0
Capital Outlay	4,080	11,066	11,066	0
Other	2,388	2,388	455	1,933

(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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Clerk of Courts				
Personal Services	\$285,721	\$286,333	\$231,045	\$55,288
Materials and Supplies	5,412	6,912	6,912	0
Contractual Services	5,484	9,138	7,432	1,706
Capital Outlay	2,706	2,706	181	2,525
Other	788	988	673	315
Municipal Court				
Personal Services	639,097	639,104	598,392	40,712
Materials and Supplies	3,481	3,481	3,206	275
Contractual Services	17,125	17,118	16,365	753
Other	155,507	216,711	210,292	6,419
<b>Total General Government - Judicial</b>	<b>3,215,547</b>	<b>3,387,963</b>	<b>3,088,832</b>	<b>299,131</b>
Public Safety				
Probation Department				
Personal Services	413,452	433,852	416,438	17,414
Contractual Services	99,053	110,053	110,006	47
Other	4,347	6,847	6,666	181
Coroner				
Personal Services	92,119	92,119	83,729	8,390
Contractual Services	81,579	81,579	58,073	23,506
Capital Outlay	0	127	127	0
Other	2,706	2,706	2,366	340
<b>Total Public Safety</b>	<b>693,256</b>	<b>727,283</b>	<b>677,405</b>	<b>49,878</b>
Public Works				
Engineer				
Personal Services	110,831	110,831	108,165	2,666
Materials and Supplies	1,000	1,250	995	255
Contractual Services	14,465	14,465	11,075	3,390
Capital Outlay	1,500	1,250	84	1,166
Other	250	250	17	233
Sanitary Engineer				
Contractual Services	7,016	25,920	2,260	23,660
<b>Total Public Works</b>	<b>135,062</b>	<b>153,966</b>	<b>122,596</b>	<b>31,370</b>
Health				
Agriculture				
Personal Services	177	177	65	112
Other	498,693	498,693	498,267	426
T.B. Hospital				
Materials and Supplies	1,050	1,050	930	120
Vital Statistics				
Other	1,061	1,061	1,046	15
Other Health				
Other	129,314	129,314	112,674	16,640
<b>Total Health</b>	<b>630,295</b>	<b>630,295</b>	<b>612,982</b>	<b>17,313</b>

(continued)

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2022*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Human Services				
Veterans Service Commission				
Personal Services	\$83,916	\$83,916	\$51,574	\$32,342
Materials and Supplies	8,756	14,756	6,237	8,519
Contractual Services	29,370	34,370	31,563	2,807
Capital Outlay	5,687	35,187	33,491	1,696
Other	160,707	120,207	62,996	57,211
Veterans Services				
Personal Services	321,204	321,204	244,086	77,118
Other	41,834	41,834	22,970	18,864
Total Human Services	<u>651,474</u>	<u>651,474</u>	<u>452,917</u>	<u>198,557</u>
<i>Total Expenditures</i>	<u>10,565,387</u>	<u>10,972,722</u>	<u>9,647,266</u>	<u>1,325,456</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(603,534)</u>	<u>529,131</u>	<u>3,642,645</u>	<u>3,113,514</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	329,904	329,904
Advances Out	0	0	(354,002)	(354,002)
Transfers Out	(3,163,428)	(3,163,428)	(2,981,642)	181,786
<i>Total Other Financing Sources (Uses)</i>	<u>(3,163,428)</u>	<u>(3,163,428)</u>	<u>(3,005,740)</u>	<u>157,688</u>
<i>Net Changes in Fund Balance</i>	(3,766,962)	(2,634,297)	636,905	3,271,202
<i>Fund Balance Beginning of Year</i>	6,037,576	6,037,576	6,037,576	0
Prior Year Encumbrances Appropriated	<u>311,335</u>	<u>311,335</u>	<u>311,335</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,581,949</u>	<u>\$3,714,614</u>	<u>\$6,985,816</u>	<u>\$3,271,202</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$65,000	\$65,000	\$95,011	\$30,011
Fines, Forfeitures, and Settlements	22,000	22,000	18,415	(3,585)
Intergovernmental	5,090,000	5,090,000	5,206,398	116,398
Interest	20,000	20,000	32,338	12,338
<i>Total Revenues</i>	<u>5,197,000</u>	<u>5,197,000</u>	<u>5,352,162</u>	<u>155,162</u>
<b>Expenditures</b>				
Current:				
Public Works				
Personal Services	1,619,766	1,620,816	1,511,429	109,387
Materials and Supplies	581,149	641,149	586,922	54,227
Contractual Services	3,041,155	2,985,105	2,626,853	358,252
Capital Outlay	525,348	525,348	451,616	73,732
Other	277,544	367,544	317,116	50,428
<i>Total Expenditures</i>	<u>6,044,962</u>	<u>6,139,962</u>	<u>5,493,936</u>	<u>646,026</u>
<i>Net Changes in Fund Balance</i>	(847,962)	(942,962)	(141,774)	801,188
<i>Fund Balance Beginning of Year</i>	6,908,252	6,908,252	6,908,252	0
Prior Year Encumbrances Appropriated	<u>454,796</u>	<u>454,796</u>	<u>454,796</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,515,086</u></u>	<u><u>\$6,420,086</u></u>	<u><u>\$7,221,274</u></u>	<u><u>\$801,188</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$1,590,608	\$1,590,608	\$1,529,127	(\$61,481)
Charges for Services	41,056	41,056	137,487	96,431
Intergovernmental	2,458,840	2,458,840	2,397,318	(61,522)
Interest	0	0	5	5
Other	13,000	13,000	5,720	(7,280)
<i>Total Revenues</i>	<u>4,103,504</u>	<u>4,103,504</u>	<u>4,069,657</u>	<u>(33,847)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Children Services				
Materials and Supplies	5,000	5,000	103	4,897
Contractual Services	3,608,670	3,480,230	3,198,606	281,624
Capital Outlay	30,000	30,000	13,484	16,516
Other	1,418,364	1,616,804	1,450,836	165,968
Independent Living				
Other	84,183	14,183	4,361	9,822
<i>Total Expenditures</i>	<u>5,146,217</u>	<u>5,146,217</u>	<u>4,667,390</u>	<u>478,827</u>
<i>Net Changes in Fund Balance</i>	(1,042,713)	(1,042,713)	(597,733)	444,980
<i>Fund Balance Beginning of Year</i>	2,554,904	2,554,904	2,554,904	0
Prior Year Encumbrances Appropriated	803,376	803,376	803,376	0
<i>Fund Balance End of Year</i>	<u><u>\$2,315,567</u></u>	<u><u>\$2,315,567</u></u>	<u><u>\$2,760,547</u></u>	<u><u>\$444,980</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$2,258,335	\$2,258,335	\$1,944,438	(\$313,897)
Charges for Services	0	0	108,444	108,444
Intergovernmental	256,530	256,530	157,398	(99,132)
Other	0	0	2,387	2,387
<i>Total Revenues</i>	<u>2,514,865</u>	<u>2,514,865</u>	<u>2,212,667</u>	<u>(302,198)</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	2,583,504	2,563,504	2,524,454	39,050
Materials and Supplies	99,828	141,908	141,070	838
Contractual Services	137,572	167,572	162,142	5,430
Capital Outlay	89,205	79,205	73,361	5,844
Other	43,614	41,534	40,078	1,456
<i>Total Expenditures</i>	<u>2,953,723</u>	<u>2,993,723</u>	<u>2,941,105</u>	<u>52,618</u>
<i>Excess of Revenues Under Expenditures</i>	(438,858)	(478,858)	(728,438)	(249,580)
<b>Other Financing Sources</b>				
Transfers In	285,000	285,000	742,069	457,069
<i>Net Changes in Fund Balance</i>	(153,858)	(193,858)	13,631	207,489
<i>Fund Balance Beginning of Year</i>	167,576	167,576	167,576	0
Prior Year Encumbrances Appropriated	28,616	28,616	28,616	0
<i>Fund Balance End of Year</i>	<u>\$42,334</u>	<u>\$2,334</u>	<u>\$209,823</u>	<u>\$207,489</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$1,306,430	\$1,306,430	\$865,569	(\$440,861)
Intergovernmental	4,756,828	4,139,118	3,928,482	(210,636)
Other	110,778	110,778	66,813	(43,965)
<i>Total Revenues</i>	<u>6,174,036</u>	<u>5,556,326</u>	<u>4,860,864</u>	<u>(695,462)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Public Assistance/Administration				
Personal Services	1,648,021	1,552,021	1,514,215	37,806
Materials and Supplies	52,365	52,365	49,699	2,666
Contractual Services	273,094	273,094	163,445	109,649
Capital Outlay	160,500	65,500	63,924	1,576
Other	590,212	725,212	708,907	16,305
Public Assistance/Social Services				
Personal Services	1,310,138	1,129,318	947,508	181,810
Contractual Services	763,150	888,150	788,446	99,704
Other	148,633	148,633	96,405	52,228
Public Assistance/Transfers				
Personal Services	712,927	712,927	508,571	204,356
Workforce Investment Act				
Contractual Services	623,746	237,746	218,191	19,555
Capital Outlay	5,000	5,000	0	5,000
Other	174,603	154,713	92,269	62,444
<i>Total Expenditures</i>	<u>6,462,389</u>	<u>5,944,679</u>	<u>5,151,580</u>	<u>793,099</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(288,353)	(388,353)	(290,716)	97,637
<b>Other Financing Sources</b>				
Transfers In	115,165	115,165	110,337	(4,828)
<i>Net Changes in Fund Balance</i>	(173,188)	(273,188)	(180,379)	92,809
<i>Fund Balance Beginning of Year</i>	663,644	663,644	663,644	0
Prior Year Encumbrances Appropriated	210,367	210,367	210,367	0
<i>Fund Balance End of Year</i>	<u>\$700,823</u>	<u>\$600,823</u>	<u>\$693,632</u>	<u>\$92,809</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Sales Taxes	\$2,000,000	\$2,000,000	\$2,502,883	\$502,883
Charges for Services	100,000	100,000	29,335	(70,665)
Other	142,640	142,640	77,954	(64,686)
<i>Total Revenues</i>	<u>2,242,640</u>	<u>2,242,640</u>	<u>2,610,172</u>	<u>367,532</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	2,318,028	2,300,610	2,278,590	22,020
Materials and Supplies	49,238	59,238	57,079	2,159
Contractual Services	964,783	1,015,201	1,000,429	14,772
Capital Outlay	340,144	578,367	447,455	130,912
Other	3,510	510	0	510
<i>Total Expenditures</i>	<u>3,675,703</u>	<u>3,953,926</u>	<u>3,783,553</u>	<u>170,373</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(1,433,063)	(1,711,286)	(1,173,381)	537,905
<b>Other Financing Sources</b>				
Transfers In	900,000	900,000	900,000	0
<i>Net Changes in Fund Balance</i>	(533,063)	(811,286)	(273,381)	537,905
<i>Fund Balance Beginning of Year</i>	1,007,553	1,007,553	1,007,553	0
Prior Year Encumbrances Appropriated	401,360	401,360	401,360	0
<i>Fund Balance End of Year</i>	<u>\$875,850</u>	<u>\$597,627</u>	<u>\$1,135,532</u>	<u>\$537,905</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Local Fiscal Recovery Fund*  
*For the Year Ended December 31, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$4,019,507	\$4,019,507	\$4,029,862	\$10,355
Interest	3,000	3,000	85	(2,915)
<i>Total Revenues</i>	4,022,507	4,022,507	4,029,947	7,440
<b>Expenditures</b>				
Current:				
Public Works				
Contractual Services	814,645	814,645	690,094	124,551
<i>Net Changes in Fund Balance</i>	3,207,862	3,207,862	3,339,853	131,991
<i>Fund Balance Beginning of Year</i>	4,005,790	4,005,790	4,005,790	0
Prior Year Encumbrances Appropriated	14,645	14,645	14,645	0
<i>Fund Balance End of Year</i>	<u>\$7,228,297</u>	<u>\$7,228,297</u>	<u>\$7,360,288</u>	<u>\$131,991</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$4,091,626	\$4,091,626	\$3,520,365	(\$571,261)
Charges for Services	0	0	200,789	200,789
Intergovernmental	1,201,917	1,201,917	1,025,257	(176,660)
Interest	0	0	848	848
Other	136,324	136,324	338,111	201,787
<i>Total Revenues</i>	<u>5,429,867</u>	<u>5,429,867</u>	<u>5,085,370</u>	<u>(344,497)</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	2,659,287	2,651,813	2,365,155	286,658
Materials and Supplies	66,133	73,844	69,843	4,001
Contractual Services	2,075,948	2,054,182	1,959,998	94,184
Capital Outlay	245,551	245,840	159,499	86,341
Other	135,497	135,497	59,641	75,856
<i>Total Expenditures</i>	<u>5,182,416</u>	<u>5,161,176</u>	<u>4,614,136</u>	<u>547,040</u>
<i>Net Changes in Fund Balance</i>	247,451	268,691	471,234	202,543
<i>Fund Balance Beginning of Year</i>	10,515,583	10,515,583	10,515,583	0
Prior Year Encumbrances Appropriated	<u>225,536</u>	<u>225,536</u>	<u>225,536</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10,988,570</u></u>	<u><u>\$11,009,810</u></u>	<u><u>\$11,212,353</u></u>	<u><u>\$202,543</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$5,154	\$5,154	\$8,812	\$3,658
<b>Expenses</b>				
Contractual Services	0	6	6	0
Other	0	3,072	3,072	0
<i>Total Expenses</i>	0	3,078	3,078	0
<i>Excess of Revenues Over Expenses</i>	5,154	2,076	5,734	3,658
Transfers In	0	0	6	6
<i>Net Changes in Fund Balance</i>	5,154	2,076	5,740	3,664
<i>Fund Balance Beginning of Year</i>	53,633	53,633	53,633	0
<i>Fund Balance End of Year</i>	<u>\$58,787</u>	<u>\$55,709</u>	<u>\$59,373</u>	<u>\$3,664</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$26,600	\$26,600	\$30,054	\$3,454
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Common Pleas Court				
Contractual Services	13,490	14,840	13,865	975
Capital Outlay	3,897	11,897	10,091	1,806
Juvenile Court				
Capital Outlay	2,040	2,040	0	2,040
Municipal Court				
Contractual Services	0	1,005	1,005	0
<i>Total Expenditures</i>	<u>19,427</u>	<u>29,782</u>	<u>24,961</u>	<u>4,821</u>
<i>Net Changes in Fund Balance</i>	7,173	(3,182)	5,093	8,275
<i>Fund Balance Beginning of Year</i>	<u>182,415</u>	<u>182,415</u>	<u>182,415</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$189,588</u></u>	<u><u>\$179,233</u></u>	<u><u>\$187,508</u></u>	<u><u>\$8,275</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$1,120,276	\$557,388	\$550,097	(\$7,291)
Interest	0	0	116	116
Other	0	25,621	45,709	20,088
<i>Total Revenues</i>	1,120,276	583,009	595,922	12,913
<b>Expenditures</b>				
Current:				
Public Works				
Contractual Services	1,120,276	604,075	466,569	137,506
<i>Net Changes in Fund Balance</i>	0	(21,066)	129,353	150,419
<i>Fund Balance Beginning of Year</i>	47,823	47,823	47,823	0
<i>Fund Balance End of Year</i>	<u>\$47,823</u>	<u>\$26,757</u>	<u>\$177,176</u>	<u>\$150,419</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Licenses and Permits	\$22,836	\$22,836	\$11,149	(\$11,687)
<b>Expenditures</b>				
Current:				
Public Safety				
Materials and Supplies	1,530	1,530	0	1,530
Contractual Services	16,200	16,200	5,979	10,221
<i>Total Expenditures</i>	17,730	17,730	5,979	11,751
<i>Net Changes in Fund Balance</i>	5,106	5,106	5,170	64
<i>Fund Balance Beginning of Year</i>	182,257	182,257	182,257	0
Prior Year Encumbrances Appropriated	900	900	900	0
<i>Fund Balance End of Year</i>	\$188,263	\$188,263	\$188,327	\$64

**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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$1,545,458	\$1,390,350	\$1,351,614	(\$38,736)
Charges for Services	0	0	44,550	44,550
Intergovernmental	88,915	88,915	45,036	(43,879)
<i>Total Revenues</i>	1,634,373	1,479,265	1,441,200	(38,065)
<b>Expenditures</b>				
Current:				
Human Services				
Contractual Services	1,634,373	1,479,265	1,441,200	38,065
<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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$115,088	\$115,088	\$147,124	\$32,036
Other	40,000	40,000	151,126	111,126
<i>Total Revenues</i>	<u>155,088</u>	<u>155,088</u>	<u>298,250</u>	<u>143,162</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Materials and Supplies	103,916	153,916	133,272	20,644
Capital Outlay	35,551	50,551	49,731	820
<i>Total Expenditures</i>	<u>139,467</u>	<u>204,467</u>	<u>183,003</u>	<u>21,464</u>
<i>Net Changes in Fund Balance</i>	15,621	(49,379)	115,247	164,626
<i>Fund Balance Beginning of Year</i>	407,012	407,012	407,012	0
Prior Year Encumbrances Appropriated	<u>3,462</u>	<u>3,462</u>	<u>3,462</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$426,095</u></u>	<u><u>\$361,095</u></u>	<u><u>\$525,721</u></u>	<u><u>\$164,626</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$198,403	\$198,403	\$152,029	(\$46,374)
Intergovernmental	802,309	802,309	703,937	(98,372)
Other	98,604	98,604	105,455	6,851
<i>Total Revenues</i>	<u>1,099,316</u>	<u>1,099,316</u>	<u>961,421</u>	<u>(137,895)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	839,382	838,382	677,809	160,573
Materials and Supplies	0	2,000	1,525	475
Contractual Services	191,740	131,740	51,577	80,163
Capital Outlay	4,000	4,000	577	3,423
Other	278,081	337,081	303,346	33,735
<i>Total Expenditures</i>	<u>1,313,203</u>	<u>1,313,203</u>	<u>1,034,834</u>	<u>278,369</u>
<i>Net Changes in Fund Balance</i>	(213,887)	(213,887)	(73,413)	140,474
<i>Fund Balance Beginning of Year</i>	626,143	626,143	626,143	0
Prior Year Encumbrances Appropriated	<u>61,826</u>	<u>61,826</u>	<u>61,826</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$474,082</u></u>	<u><u>\$474,082</u></u>	<u><u>\$614,556</u></u>	<u><u>\$140,474</u></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, 2022*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Charges for Services	\$3,400	\$3,400	\$5,543	\$2,143
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	<u>9,204</u>	<u>9,204</u>	<u>7,607</u>	<u>1,597</u>
<i>Net Changes in Fund Balance</i>	(5,804)	(5,804)	(2,064)	3,740
<i>Fund Balance Beginning of Year</i>	<u>9,178</u>	<u>9,178</u>	<u>9,178</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,374</u></u>	<u><u>\$3,374</u></u>	<u><u>\$7,114</u></u>	<u><u>\$3,740</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Dog and Kennel Fund*  
*For the Year Ended December 31, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$164,662	\$164,662	\$142,279	(\$22,383)
Intergovernmental	0	0	4,501	4,501
Fines, Forfeitures, and Settlements	651	651	1,827	1,176
Other	0	0	440	440
<i>Total Revenues</i>	<u>165,313</u>	<u>165,313</u>	<u>149,047</u>	<u>(16,266)</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	105,342	110,265	106,468	3,797
Materials and Supplies	13,213	17,213	13,205	4,008
Contractual Services	52,649	55,425	46,571	8,854
Capital Outlay	4,000	45,576	45,322	254
Other	9,019	10,269	9,739	530
<i>Total Expenditures</i>	<u>184,223</u>	<u>238,748</u>	<u>221,305</u>	<u>17,443</u>
<i>Net Changes in Fund Balance</i>	(18,910)	(73,435)	(72,258)	1,177
<i>Fund Balance Beginning of Year</i>	161,338	161,338	161,338	0
Prior Year Encumbrances Appropriated	<u>4,835</u>	<u>4,835</u>	<u>4,835</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$147,263</u></u>	<u><u>\$92,738</u></u>	<u><u>\$93,915</u></u>	<u><u>\$1,177</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Fines, Forfeitures, and Settlements	\$7,552	\$7,552	\$34,485	\$26,933
<b>Expenditures</b>				
Current:				
Public Safety				
Contractual Services	240	4,240	3,240	1,000
Capital Outlay	5,970	50,970	47,821	3,149
<i>Total Expenditures</i>	6,210	55,210	51,061	4,149
<i>Net Changes in Fund Balance</i>	1,342	(47,658)	(16,576)	31,082
<i>Fund Balance Beginning of Year</i>	140,779	140,779	140,779	0
Prior Year Encumbrances Appropriated	240	240	240	0
<i>Fund Balance End of Year</i>	\$142,361	\$93,361	\$124,443	\$31,082

**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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Special Assessments	\$66,633	\$70,164	\$69,531	(\$633)
Other	0	0	3,000	3,000
<i>Total Revenues</i>	66,633	70,164	72,531	2,367
<b>Expenditures</b>				
Current:				
Public Works				
Other	107,198	181,229	94,161	87,068
<i>Net Changes in Fund Balance</i>	(40,565)	(111,065)	(21,630)	89,435
<i>Fund Balance Beginning of Year</i>	114,424	114,424	114,424	0
<i>Fund Balance End of Year</i>	<u>\$73,859</u>	<u>\$3,359</u>	<u>\$92,794</u>	<u>\$89,435</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$159,856	\$159,856	\$177,972	\$18,116
Other	24,000	24,000	4,996	(19,004)
<i>Total Revenues</i>	<u>183,856</u>	<u>183,856</u>	<u>182,968</u>	<u>(888)</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Treasurer				
Personal Services	68,487	68,487	32,566	35,921
Materials and Supplies	2,208	2,716	2,556	160
Contractual Services	88,074	88,074	78,099	9,975
Capital Outlay	1,624	2,013	1,875	138
Other	1,712	1,737	1,674	63
Prosecutor				
Personal Services	49,119	49,119	35,342	13,777
Contractual Services	4,055	4,055	3,184	871
Other	5,769	5,769	5,764	5
<i>Total Expenditures</i>	<u>221,048</u>	<u>221,970</u>	<u>161,060</u>	<u>60,910</u>
<i>Net Changes in Fund Balance</i>	(37,192)	(38,114)	21,908	60,022
<i>Fund Balance Beginning of Year</i>	108,532	108,532	108,532	0
Prior Year Encumbrances Appropriated	<u>1,579</u>	<u>1,579</u>	<u>1,579</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$72,919</u></u>	<u><u>\$71,997</u></u>	<u><u>\$132,019</u></u>	<u><u>\$60,022</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Domestic Shelter Fund*  
*For the Year Ended December 31, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$9,000	\$9,000	\$9,229	\$229
<b>Expenditures</b>				
Current:				
Human Services				
Contractual Services	10,500	10,500	10,012	488
<i>Net Changes in Fund Balance</i>	(1,500)	(1,500)	(783)	717
<i>Fund Balance Beginning of Year</i>	5,972	5,972	5,972	0
<i>Fund Balance End of Year</i>	<u>\$4,472</u>	<u>\$4,472</u>	<u>\$5,189</u>	<u>\$717</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Fines, Forfeitures, and Settlements	\$1,000	\$1,000	\$842	(\$158)
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Materials and Supplies	1,082	1,082	0	1,082
Contractual Services	1,082	1,082	0	1,082
<i>Total Expenditures</i>	2,164	2,164	0	2,164
<i>Net Changes in Fund Balance</i>	(1,164)	(1,164)	842	2,006
<i>Fund Balance Beginning of Year</i>	11,327	11,327	11,327	0
<i>Fund Balance End of Year</i>	\$10,163	\$10,163	\$12,169	\$2,006

**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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$18,757	\$18,757	\$6,609	(\$12,148)
Intergovernmental	60,000	60,000	70,662	10,662
Other	10,000	10,000	0	(10,000)
<i>Total Revenues</i>	<u>88,757</u>	<u>88,757</u>	<u>77,271</u>	<u>(11,486)</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	150,263	150,263	95,672	54,591
Materials and Supplies	4,164	4,164	3,042	1,122
Contractual Services	30,980	30,980	29,610	1,370
Capital Outlay	10,000	10,000	0	10,000
Other	4,350	4,350	4,098	252
<i>Total Expenditures</i>	<u>199,757</u>	<u>199,757</u>	<u>132,422</u>	<u>67,335</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(111,000)	(111,000)	(55,151)	55,849
<b>Other Financing Sources</b>				
Transfers In	130,000	130,000	130,000	0
<i>Net Changes in Fund Balance</i>	19,000	19,000	74,849	55,849
<i>Fund Balance Beginning of Year</i>	303,173	303,173	303,173	0
Prior Year Encumbrances Appropriated	1,894	1,894	1,894	0
<i>Fund Balance End of Year</i>	<u>\$324,067</u>	<u>\$324,067</u>	<u>\$379,916</u>	<u>\$55,849</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$224,593	\$224,593	\$233,555	\$8,962
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	137,213	220,554	195,380	25,174
Materials and Supplies	4,300	4,300	1,280	3,020
Contractual Services	150,230	105,858	69,489	36,369
Other	22,577	22,577	7,178	15,399
<i>Total Expenditures</i>	314,320	353,289	273,327	79,962
<i>Net Changes in Fund Balance</i>	(89,727)	(128,696)	(39,772)	88,924
<i>Fund Balance Beginning of Year</i>	89,938	89,938	89,938	0
Prior Year Encumbrances Appropriated	53,282	53,282	53,282	0
<i>Fund Balance End of Year</i>	\$53,493	\$14,524	\$103,448	\$88,924

**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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$10,000	\$10,000
Interest	0	0	35	35
<i>Total Revenues</i>	0	0	10,035	10,035
<b>Expenditures</b>	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	0	10,035	10,035
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$10,035	\$10,035

**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, 2022*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Fines, Forfeitures, and Settlements	\$15,000	\$15,000	\$14,914	(\$86)
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Contractual Services	<u>10,824</u>	<u>10,824</u>	<u>6,000</u>	<u>4,824</u>
<i>Net Changes in Fund Balance</i>	4,176	4,176	8,914	4,738
<i>Fund Balance Beginning of Year</i>	<u>223,335</u>	<u>223,335</u>	<u>223,335</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$227,511</u></u>	<u><u>\$227,511</u></u>	<u><u>\$232,249</u></u>	<u><u>\$4,738</u></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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$5,000	\$5,000	\$6,933	\$1,933
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Contractual Services	9,839	12,818	12,818	0
<i>Net Changes in Fund Balance</i>	(4,839)	(7,818)	(5,885)	1,933
<i>Fund Balance Beginning of Year</i>	7,207	7,207	7,207	0
Prior Year Encumbrances Appropriated	920	920	920	0
<i>Fund Balance End of Year</i>	<u>\$3,288</u>	<u>\$309</u>	<u>\$2,242</u>	<u>\$1,933</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$9,000	\$9,000	\$8,800	(\$200)
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Other	10,901	10,901	5,610	5,291
<i>Net Changes in Fund Balance</i>	(1,901)	(1,901)	3,190	5,091
<i>Fund Balance Beginning of Year</i>	36,178	36,178	36,178	0
Prior Year Encumbrances Appropriated	3,801	3,801	3,801	0
<i>Fund Balance End of Year</i>	<u>\$38,078</u>	<u>\$38,078</u>	<u>\$43,169</u>	<u>\$5,091</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$9,005	\$9,005
<b>Expenditures</b>	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	0	9,005	9,005
<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>\$39,655</u>	<u>\$9,005</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, 2022*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Intergovernmental	\$23,919	\$23,919	\$11,859	(\$12,060)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	<u>22,308</u>	<u>22,308</u>	<u>14,458</u>	<u>7,850</u>
<i>Net Change in Fund Balance</i>	1,611	1,611	(2,599)	(4,210)
<i>Fund Balance Beginning of Year</i>	<u>12,993</u>	<u>12,993</u>	<u>12,993</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$14,604</u></u>	<u><u>\$14,604</u></u>	<u><u>\$10,394</u></u>	<u><u>(\$4,210)</u></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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$94,127	\$94,127	\$98,339	\$4,212
<b>Expenditures</b>				
Current:				
Public Safety				
Contractual Services	80,272	80,272	72,721	7,551
Capital Outlay	40,800	40,800	1,153	39,647
<i>Total Expenditures</i>	121,072	121,072	73,874	47,198
<i>Net Changes in Fund Balance</i>	(26,945)	(26,945)	24,465	51,410
<i>Fund Balance Beginning of Year</i>	46,275	46,275	46,275	0
Prior Year Encumbrances Appropriated	11,350	11,350	11,350	0
<i>Fund Balance End of Year</i>	\$30,680	\$30,680	\$82,090	\$51,410

**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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Fines, Forfeitures, and Settlements	\$91,000	\$91,000	\$79,159	(\$11,841)
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Personal Services	3,720	6,120	5,596	524
Materials and Supplies	204	204	39	165
Contractual Services	129,159	158,159	145,781	12,378
Capital Outlay	5,782	3,382	101	3,281
Other	2,181	2,181	1,368	813
<i>Total Expenditures</i>	141,046	170,046	152,885	17,161
<i>Net Changes in Fund Balances</i>	(50,046)	(79,046)	(73,726)	5,320
<i>Fund Balance Beginning of Year</i>	203,268	203,268	203,268	0
Prior Year Encumbrances Appropriated	24,159	24,159	24,159	0
<i>Fund Balance End of Year</i>	\$177,381	\$148,381	\$153,701	\$5,320

**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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$217	\$217
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Common Pleas Court				
Capital Outlay	1,912	1,912	1,912	0
<i>Net Changes in Fund Balances</i>	(1,912)	(1,912)	(1,695)	217
<i>Fund Balance Beginning of Year</i>	2,841	2,841	2,841	0
Prior Year Encumbrances Appropriated	1,912	1,912	1,912	0
<i>Fund Balance End of Year</i>	<u>\$2,841</u>	<u>\$2,841</u>	<u>\$3,058</u>	<u>\$217</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$821,292	\$821,292	\$707,218	(\$114,074)
Charges for Services	0	0	40,431	40,431
Intergovernmental	81,074	81,074	40,820	(40,254)
<i>Total Revenues</i>	902,366	902,366	788,469	(113,897)
<b>Expenditures</b>				
Current:				
Health				
Contractual Services	902,366	821,028	788,469	32,559
<i>Net Changes in Fund Balance</i>	0	81,338	0	(81,338)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$81,338	\$0	(\$81,338)

**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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$145,000	\$145,000	\$165,939	\$20,939
Other	0	0	8	8
<i>Total Revenues</i>	<u>145,000</u>	<u>145,000</u>	<u>165,947</u>	<u>20,947</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Personal Services	184,891	184,891	183,587	1,304
Other	4,500	4,500	2,579	1,921
<i>Total Expenditures</i>	<u>189,391</u>	<u>189,391</u>	<u>186,166</u>	<u>3,225</u>
<i>Net Changes in Fund Balance</i>	(44,391)	(44,391)	(20,219)	24,172
<i>Fund Balance Beginning of Year</i>	<u>61,730</u>	<u>61,730</u>	<u>61,730</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$17,339</u></u>	<u><u>\$17,339</u></u>	<u><u>\$41,511</u></u>	<u><u>\$24,172</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Municipal Court Technology Fund*  
*For the Year Ended December 31, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Capital Outlay	47,655	47,655	47,655	0
<i>Net Changes in Fund Balance</i>	(47,655)	(47,655)	(47,655)	0
<i>Fund Balance Beginning of Year</i>	47,655	47,655	47,655	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*OneOhio Opioid Fund*  
*For the Year Ended December 31, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Fines, Forfeitures, and Settlements	\$374,727	\$374,727	\$22,650	(\$352,077)
<b>Expenditures</b>				
Current:				
Health				
Contractual Services	500	500	500	0
Capital Outlay	352,097	352,097	352,097	0
<i>Total Expenditures</i>	<u>352,597</u>	<u>352,597</u>	<u>352,597</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>22,130</u>	<u>22,130</u>	<u>(329,947)</u>	<u>(352,077)</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	352,097	352,097
Advances Out	0	0	(22,130)	(22,130)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>329,967</u>	<u>329,967</u>
<i>Net Changes in Fund Balance</i>	22,130	22,130	20	(22,110)
<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>\$22,130</u></u>	<u><u>\$22,130</u></u>	<u><u>\$20</u></u>	<u><u>(\$22,110)</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$250	\$250	\$221	(\$29)
<b>Expenditures</b>	0	0	0	0
<i>Net Changes in Fund Balance</i>	250	250	221	(29)
<i>Fund Balance Beginning of Year</i>	8,920	8,920	8,920	0
<i>Fund Balance End of Year</i>	\$9,170	\$9,170	\$9,141	(\$29)

**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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$225,000	\$225,000	\$225,000	\$0
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	73,003	235,583	195,409	40,174
Materials and Supplies	1,048	2,248	1,667	581
Contractual Services	10,230	10,230	9,512	718
Capital Outlay	15,000	0	0	0
Other	16,000	14,800	11,823	2,977
<i>Total Expenditures</i>	<u>115,281</u>	<u>262,861</u>	<u>218,411</u>	<u>44,450</u>
<i>Net Changes in Fund Balance</i>	109,719	(37,861)	6,589	44,450
<i>Fund Balance Beginning of Year</i>	39,305	39,305	39,305	0
Prior Year Encumbrances Appropriated	<u>278</u>	<u>278</u>	<u>278</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$149,302</u>	<u>\$1,722</u>	<u>\$46,172</u>	<u>\$44,450</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Interest	\$2,000	\$2,000	\$3,187	\$1,187
<b>Expenditures</b>	0	0	0	0
<i>Net Changes in Fund Balance</i>	2,000	2,000	3,187	1,187
<i>Fund Balance Beginning of Year</i>	16,612	16,612	16,612	0
<i>Fund Balance End of Year</i>	<u>\$18,612</u>	<u>\$18,612</u>	<u>\$19,799</u>	<u>\$1,187</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$565,000	\$565,000	\$685,865	\$120,865
Other	4,215	4,215	3,810	(405)
<i>Total Revenues</i>	<u>569,215</u>	<u>569,215</u>	<u>689,675</u>	<u>120,460</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Personal Services	497,931	497,931	247,627	250,304
Materials and Supplies	14,362	14,362	7,764	6,598
Contractual Services	198,955	437,884	395,054	42,830
Capital Outlay	14,040	27,807	27,606	201
Other	9,798	6,931	4,042	2,889
<i>Total Expenditures</i>	<u>735,086</u>	<u>984,915</u>	<u>682,093</u>	<u>302,822</u>
<i>Net Changes in Fund Balance</i>	(165,871)	(415,700)	7,582	423,282
<i>Fund Balance Beginning of Year</i>	1,900,880	1,900,880	1,900,880	0
Prior Year Encumbrances Appropriated	<u>39,291</u>	<u>39,291</u>	<u>39,291</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,774,300</u></u>	<u><u>\$1,524,471</u></u>	<u><u>\$1,947,753</u></u>	<u><u>\$423,282</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Revolving Loan Fund*  
*For the Year Ended December 31, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Interest	\$0	\$0	\$280	\$280
<b>Expenditures</b>	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	0	280	280
<i>Fund Balance Beginning of Year</i>	67,144	67,144	67,144	0
<i>Fund Balance End of Year</i>	\$67,144	\$67,144	\$67,424	\$280

**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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Fines, Forfeitures, and Settlements	\$400	\$400	\$750	\$350
<b>Expenditures</b>	0	0	0	0
<i>Net Changes in Fund Balance</i>	400	400	750	350
<i>Fund Balance Beginning of Year</i>	78,629	78,629	78,629	0
<i>Fund Balance End of Year</i>	\$79,029	\$79,029	\$79,379	\$350

**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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$15,000	\$15,000	\$20,425	\$5,425
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Personal Services	17,483	27,483	7,817	19,666
Capital Outlay	20,000	20,000	3,487	16,513
Other	5,000	15,000	11,026	3,974
<i>Total Expenditures</i>	42,483	62,483	22,330	40,153
<i>Net Changes in Fund Balance</i>	(27,483)	(47,483)	(1,905)	45,578
<i>Fund Balance Beginning of Year</i>	93,788	93,788	93,788	0
<i>Fund Balance End of Year</i>	\$66,305	\$46,305	\$91,883	\$45,578

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*School Safety Training Fund*  
*For the Year Ended December 31, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	3,000	3,000	3,000	0
<i>Fund Balance End of Year</i>	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$0</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$329,500	\$329,500	\$383,139	\$53,639
Fines, Forfeitures, and Settlements	6,750	6,750	5,448	(1,302)
<i>Total Revenues</i>	<u>336,250</u>	<u>336,250</u>	<u>388,587</u>	<u>52,337</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Common Pleas Court				
Contractual Services	0	3,000	1,500	1,500
Capital Outlay	10,781	13,281	12,083	1,198
Other	5,000	2,000	604	1,396
Municipal Court				
Personal Services	266,379	266,483	259,570	6,913
Contractual Services	65,222	65,118	58,010	7,108
Capital Outlay	31,738	53,738	40,419	13,319
Other	13,324	13,324	3,199	10,125
<i>Total Expenditures</i>	<u>392,444</u>	<u>416,944</u>	<u>375,385</u>	<u>41,559</u>
<i>Net Changes in Fund Balance</i>	(56,194)	(80,694)	13,202	93,896
<i>Fund Balance Beginning of Year</i>	471,781	471,781	471,781	0
Prior Year Encumbrances Appropriated	14,241	14,241	14,241	0
<i>Fund Balance End of Year</i>	<u><u>\$429,828</u></u>	<u><u>\$405,328</u></u>	<u><u>\$499,224</u></u>	<u><u>\$93,896</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$811,500	\$811,500	\$1,324,170	\$512,670
Intergovernmental	115,147	115,147	115,147	0
Other	5,000	5,000	28,770	23,770
<i>Total Revenues</i>	<u>931,647</u>	<u>931,647</u>	<u>1,468,087</u>	<u>536,440</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	384,125	387,745	385,401	2,344
Materials and Supplies	20,812	38,812	38,710	102
Contractual Services	257,780	345,293	344,094	1,199
Capital Outlay	18,578	18,578	16,782	1,796
Other	4,107	26,107	25,433	674
<i>Total Expenditures</i>	<u>685,402</u>	<u>816,535</u>	<u>810,420</u>	<u>6,115</u>
<i>Net Changes in Fund Balance</i>	246,245	115,112	657,667	542,555
<i>Fund Balance Beginning of Year</i>	1,459,042	1,459,042	1,459,042	0
Prior Year Encumbrances Appropriated	<u>28,971</u>	<u>28,971</u>	<u>28,971</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,734,258</u></u>	<u><u>\$1,603,125</u></u>	<u><u>\$2,145,680</u></u>	<u><u>\$542,555</u></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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$2,500	\$2,500	\$300	(\$2,200)
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Materials and Supplies	2,165	2,673	2,508	165
Contractual Services	4,330	4,330	942	3,388
<i>Total Expenditures</i>	6,495	7,003	3,450	3,553
<i>Net Changes in Fund Balance</i>	(3,995)	(4,503)	(3,150)	1,353
<i>Fund Balance Beginning of Year</i>	11,894	11,894	11,894	0
<i>Fund Balance End of Year</i>	\$7,899	\$7,391	\$8,744	\$1,353

**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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	37,891	37,891	37,891	0
<i>Fund Balance End of Year</i>	<u>\$37,891</u>	<u>\$37,891</u>	<u>\$37,891</u>	<u>\$0</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$39,456	\$39,456	\$35,316	(\$4,140)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	86,431	86,431	85,980	451
Materials and Supplies	1,000	0	0	0
Contractual Services	150	150	0	150
Capital Outlay	100	100	0	100
Other	2,500	3,500	0	3,500
<i>Total Expenditures</i>	90,181	90,181	85,980	4,201
<i>Excess of Revenues Under Expenditures</i>	(50,725)	(50,725)	(50,664)	61
<b>Other Financing Sources</b>				
Transfers In	51,533	51,533	51,533	0
<i>Net Changes in Fund Balance</i>	808	808	869	61
<i>Fund Balance Beginning of Year</i>	5,303	5,303	5,303	0
<i>Fund Balance End of Year</i>	\$6,111	\$6,111	6,172	\$61

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Violent Crime Reduction Fund*  
*For the Year Ended December 31, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$1,905	\$1,905	\$0	(\$1,905)
<b>Expenditures</b>				
Current:				
Public Safety				
Capital Outlay	1,580	1,580	1,578	2
Other	325	325	321	4
<i>Total Expenditures</i>	1,905	1,905	1,899	6
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	(1,899)	(1,899)
<b>Other Financing Sources</b>				
Advances In	0	0	1,905	1,905
<i>Net Changes in Fund Balance</i>	0	0	6	6
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	6	\$6

**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, 2022*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Intergovernmental	\$93,147	\$93,147	\$113,649	\$20,502
<b>Expenditures</b>				
Current:				
Public Safety				
Contractual Services	95,247	95,247	78,206	17,041
Capital Outlay	25,000	25,000	0	25,000
<i>Total Expenditures</i>	<u>120,247</u>	<u>120,247</u>	<u>78,206</u>	<u>42,041</u>
<i>Net Changes in Fund Balance</i>	(27,100)	(27,100)	35,443	62,543
<i>Fund Balance Beginning of Year</i>	85,411	85,411	85,411	0
Prior Year Encumbrances Appropriated	<u>5,247</u>	<u>5,247</u>	<u>5,247</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$63,558</u></u>	<u><u>\$63,558</u></u>	<u><u>\$126,101</u></u>	<u><u>\$62,543</u></u>

**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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Special Assessments	\$20,230	\$20,230	\$20,223	(\$7)
Charges for Services	83,675	83,675	83,675	0
Rent	83,486	83,486	76,529	(6,957)
<i>Total Revenues</i>	<u>187,391</u>	<u>187,391</u>	<u>180,427</u>	<u>(6,964)</u>
<b>Expenditures</b>				
Debt Service:				
Principal Retirement	609,052	609,052	609,040	12
Interest and Fiscal Charges	126,548	126,575	126,575	0
<i>Total Expenditures</i>	<u>735,600</u>	<u>735,627</u>	<u>735,615</u>	<u>12</u>
<i>Excess of Revenues Under Expenditures</i>	(548,209)	(548,236)	(555,188)	(6,952)
<b>Other Financing Sources</b>				
Transfers In	547,697	547,697	547,697	0
<i>Net Changes in Fund Balance</i>	(512)	(539)	(7,491)	(6,952)
<i>Fund Balance Beginning of Year</i>	<u>34,593</u>	<u>34,593</u>	<u>34,593</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$34,081</u></u>	<u><u>\$34,054</u></u>	<u><u>\$27,102</u></u>	<u><u>(\$6,952)</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	1,474,481	959,548	674,479	285,069
Capital Outlay	<u>170,436</u>	<u>170,436</u>	<u>125,238</u>	<u>45,198</u>
<i>Total Expenditures</i>	<u>1,644,917</u>	<u>1,129,984</u>	<u>799,717</u>	<u>330,267</u>
<i>Excess of Revenues Under Expenditures</i>	(1,644,917)	(1,129,984)	(799,717)	330,267
<b>Other Financing Sources</b>				
Transfers In	<u>1,134,000</u>	<u>619,067</u>	<u>500,000</u>	<u>(119,067)</u>
<i>Net Changes in Fund Balance</i>	(510,917)	(510,917)	(299,717)	211,200
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	<u>510,917</u>	<u>510,917</u>	<u>510,917</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$211,200</u></u>	<u><u>\$211,200</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*County Infrastructure Projects Fund*  
*For the Year Ended December 31, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$143,220	\$143,220	\$143,220	\$0
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	143,220	143,220	143,220	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
<b>Other Financing Uses</b>				
Advances Out	0	0	(137,774)	(137,774)
<i>Net Changes in Fund Balance</i>	0	0	(137,774)	(137,774)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	137,774	137,774	137,774	0
<i>Fund Balance End of Year</i>	<u>\$137,774</u>	<u>\$137,774</u>	<u>\$0</u>	<u>(\$137,774)</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, 2022*

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

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Ohio Public Works Commission Projects Fund*  
*For the Year Ended December 31, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$170,000	\$170,000	\$167,470	(\$2,530)
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	170,000	170,000	167,470	2,530
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
<b>Other Financing Uses</b>				
Advances Out	0	0	(170,000)	(170,000)
<i>Net Changes in Fund Balance</i>	0	0	(170,000)	(170,000)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	170,000	170,000	170,000	0
<i>Fund Balance End of Year</i>	<u>\$170,000</u>	<u>\$170,000</u>	<u>\$0</u>	<u>(\$170,000)</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, 2022*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$25,529	\$25,529	\$0	(\$25,529)
<b>Expenses</b>				
Materials and Supplies	500	500	0	500
Contractual Services	15,029	15,029	11,134	3,895
Capital Outlay	3,000	3,000	2,824	176
<i>Total Expenses</i>	<u>18,529</u>	<u>18,529</u>	<u>13,958</u>	<u>4,571</u>
<i>Net Changes in Fund Balance</i>	7,000	7,000	(13,958)	(20,958)
<i>Fund Balance Beginning of Year</i>	13,958	13,958	13,958	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$20,958</u></u>	<u><u>\$20,958</u></u>	<u><u>\$0</u></u>	<u><u>(\$20,958)</u></u>

STATISTICAL  
SECTION

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

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

CONTENTS

**Financial Trends ..... S2**

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

**Revenue Capacity..... S12**

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

**Debt Capacity ..... S24**

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

**Demographic and Economic Information ..... S29**

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

**Operating Information ..... S31**

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

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

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$37,481,382	\$37,228,378	\$38,489,024	\$38,848,634
Restricted	20,379,552	20,606,359	20,732,376	22,655,490
Unrestricted (Deficit)	6,071,811	(4,945,528)	(4,124,196)	(5,776,469)
Total Governmental Activities Net Position	<u>63,932,745</u>	<u>52,889,209</u>	<u>55,097,204</u>	<u>55,727,655</u>
<b>Business-Type Activities</b>				
Net Investment in Capital Assets	5,383,600	5,277,521	5,195,402	5,092,243
Unrestricted	215,124	196,879	212,699	251,919
Total Business-Type Activities Net Position	<u>5,598,724</u>	<u>5,474,400</u>	<u>5,408,101</u>	<u>5,344,162</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	42,864,982	42,505,899	43,684,426	43,940,877
Restricted	20,379,552	20,606,359	20,732,376	22,655,490
Unrestricted (Deficit)	6,286,935	(4,748,649)	(3,911,497)	(5,524,550)
Total Primary Government Net Position	<u>\$69,531,469</u>	<u>\$58,363,609</u>	<u>\$60,505,305</u>	<u>\$61,071,817</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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$39,697,854	\$41,473,268	\$41,290,794	\$41,741,653	\$45,299,798	\$46,404,551
24,286,107	25,708,894	28,374,768	34,677,495	39,059,109	45,127,437
<u>(15,078,610)</u>	<u>(16,660,409)</u>	<u>(20,770,627)</u>	<u>(22,731,307)</u>	<u>(11,622,609)</u>	<u>(5,859,665)</u>
<u>48,905,351</u>	<u>50,521,753</u>	<u>48,894,935</u>	<u>53,687,841</u>	<u>72,736,298</u>	<u>85,672,323</u>
4,995,005	4,896,392	4,802,763	4,649,021	3,425,670	3,317,494
298,170	351,075	271,355	248,133	53,789	59,373
<u>5,293,175</u>	<u>5,247,467</u>	<u>5,074,118</u>	<u>4,897,154</u>	<u>3,479,459</u>	<u>3,376,867</u>
44,692,859	46,369,660	46,093,557	46,390,674	48,725,468	49,722,045
24,286,107	25,708,894	28,374,768	34,677,495	39,059,109	45,127,437
<u>(14,780,440)</u>	<u>(16,309,334)</u>	<u>(20,499,272)</u>	<u>(22,483,174)</u>	<u>(11,568,820)</u>	<u>(5,800,292)</u>
<u>\$54,198,526</u>	<u>\$55,769,220</u>	<u>\$53,969,053</u>	<u>\$58,584,995</u>	<u>\$76,215,757</u>	<u>\$89,049,190</u>

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<b>Expenses</b>				
Governmental Activities				
General Government				
Legislative and Executive	\$4,109,188	\$4,233,970	\$4,465,816	\$4,903,590
Judicial	2,292,230	2,398,258	2,512,270	2,765,487
Internal Service Fund-External Portion	0	0	6,395	6,296
Public Safety				
Criminal Justice Services	1,942,384	2,188,681	2,080,966	2,072,271
Jail Operation	2,488,758	2,581,772	2,476,862	2,551,435
Other Public Safety	1,778,645	1,659,392	1,736,161	1,972,018
Public Works				
Local Fiscal Recovery	0	0	0	0
Other Public Works	11,257,175	11,226,605	10,379,311	9,447,354
Health				
Developmental Disabilities	4,715,932	5,183,784	5,486,464	4,443,148
Other Health	1,258,607	1,193,406	736,609	1,277,227
Human Services				
Child Welfare	2,102,160	1,989,641	2,174,443	2,056,701
Job and Family Services	3,404,357	3,523,229	3,506,450	3,257,074
Other Human Services	2,065,527	1,546,153	1,551,877	1,826,425
Economic Development	108,501	82,771	24,592	92,963
Interest and Fiscal Charges	555,989	483,415	495,050	359,249
Total Governmental Activities Expenses	<u>38,079,453</u>	<u>38,291,077</u>	<u>37,633,266</u>	<u>37,031,238</u>
Business-Type Activities				
Sewer	251,716	368,446	339,942	320,400
Total Primary Government Expenses	<u>38,331,169</u>	<u>38,659,523</u>	<u>37,973,208</u>	<u>37,351,638</u>
<b>Program Revenues</b>				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	2,633,059	2,071,950	2,228,320	2,336,681
Judicial	1,198,313	1,147,836	1,180,323	1,449,204
Internal Service Fund-External Portion	0	0	5,792	6,669
Public Safety				
Criminal Justice Services	34	0	0	0
Jail Operation	134,379	97,231	118,884	153,192
Other Public Safety	482,073	496,577	531,780	621,213
Public Works				
Other Public Works	6,034,977	5,884,800	5,244,223	4,956,948
Health				
Developmental Disabilities	0	0	67,136	228,614
Other Health	590,725	534,508	456,422	595,735
Human Services				
Child Welfare	101,935	73,138	150,613	36,001
Job and Family Services	839,455	451,077	507,621	348,148
Other Human Services	283,869	291,885	279,130	282,015
Operating Grants, Contributions, and Interest	11,921,292	13,209,560	13,437,791	12,459,233
Capital Grants and Contributions	1,681,557	204,192	1,152,779	139,038
Total Governmental Activities Program Revenues	<u>25,901,668</u>	<u>24,462,754</u>	<u>25,360,814</u>	<u>23,612,691</u>

2017	2018	2019	2020	2021	2022
\$5,232,867	\$5,302,283	\$5,743,474	\$5,801,535	\$3,720,027	\$3,811,853
3,120,251	3,464,322	3,958,450	3,931,839	2,034,799	3,072,664
4,456	6,738	0	0	0	0
2,043,690	2,256,147	2,440,698	2,865,236	2,768,431	2,926,840
2,581,532	2,769,632	2,871,693	3,255,104	3,147,216	3,573,644
2,362,087	2,469,559	3,516,189	2,421,472	(1,417,337)	108,757
0	0	0	0	40,558	746,858
10,977,579	10,647,776	12,103,072	13,395,207	13,116,834	15,138,829
5,099,270	4,088,240	4,451,754	4,053,083	4,663,311	4,439,482
1,218,419	1,550,766	2,305,530	2,261,200	797,085	1,855,082
2,426,732	2,869,574	3,679,317	3,553,047	3,015,250	4,159,483
3,405,389	4,219,903	4,248,846	4,704,633	4,643,045	4,983,973
2,314,488	2,198,110	3,015,304	2,684,345	658,448	1,759,915
120,147	56,714	19,645	1,929,193	823,080	0
311,815	219,130	190,330	158,739	146,238	133,041
41,218,722	42,118,894	48,544,302	51,014,633	38,156,985	46,710,421
330,202	345,635	403,894	405,955	1,471,023	111,410
41,548,924	42,464,529	48,948,196	51,420,588	39,628,008	46,821,831
2,151,489	2,742,914	2,919,172	3,450,322	3,299,541	3,368,927
1,488,745	1,434,620	1,341,696	1,242,311	1,364,257	1,320,087
4,414	6,503	0	0	0	0
0	2,113	0	0	0	108,444
160,692	90,351	234,782	144,406	65,750	33,097
608,563	674,876	679,406	735,513	805,201	766,351
6,662,262	5,118,991	6,469,281	8,301,876	9,234,571	9,766,153
264,340	34,920	0	0	0	248,433
777,043	766,816	930,939	1,131,669	1,383,356	1,475,463
72,792	0	89,381	95,610	69,422	69,422
844,787	894,990	1,100,164	1,191,328	1,130,061	1,289,411
179,283	196,888	180,573	170,152	202,607	304,291
13,008,227	13,248,109	15,086,480	17,448,057	16,761,073	16,668,235
703,745	1,624,537	0	145,921	1,447,335	757,910
26,926,382	26,836,628	29,031,874	34,057,165	35,763,174	36,176,224

(continued)

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Business-Type Activities				
Charges for Services				
Sewer	\$222,037	\$236,943	\$256,354	\$256,461
Total Primary Government				
Program Revenues	26,123,705	24,699,697	25,617,168	23,869,152
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(12,177,785)	(13,828,323)	(12,272,452)	(13,418,547)
Business-Type Activities	(29,679)	(131,503)	(83,588)	(63,939)
Total Primary Government Net Expense	<u>(12,207,464)</u>	<u>(13,959,826)</u>	<u>(12,356,040)</u>	<u>(13,482,486)</u>
<b>General Revenues and Other</b>				
<b>Changes in Net Position</b>				
Governmental Activities				
Property Taxes Levied for:				
General Operating	1,166,292	1,129,589	1,170,608	1,319,544
Public Safety-Criminal Justice Services	1,459,508	1,413,076	1,438,602	1,462,215
Health-Developmental Disabilities	2,628,601	2,550,175	2,603,899	2,644,429
Health-Mental Health	0	0	0	0
Human Services-Child Welfare	188,240	184,848	188,979	167,451
Human Services-Council on Aging	424,226	410,828	430,710	543,039
Sales Taxes Levied for:				
General Operating	3,531,698	3,676,997	4,002,345	4,037,295
Public Safety-Jail Operation	1,413,538	1,468,679	1,618,044	1,630,847
Public Safety-Jail Debt	352,264	368,670	383,130	387,847
Grants and Entitlements not Restricted to				
Specific Purposes	1,182,025	1,273,157	1,345,056	1,241,195
Investment Earnings and Other Interest	120,319	148,677	237,446	148,824
Other	1,478,149	1,183,483	1,078,812	466,312
Transfers	(4,327,073)	(7,000)	(17,184)	0
Total Governmental Activities	<u>9,617,787</u>	<u>13,801,179</u>	<u>14,480,447</u>	<u>14,048,998</u>
Business-Type Activities				
Other	356	179	105	0
Transfers	4,327,073	7,000	17,184	0
Total Business-Type Activities	<u>4,327,429</u>	<u>7,179</u>	<u>17,289</u>	<u>0</u>
Total Primary Government	<u>13,945,216</u>	<u>13,808,358</u>	<u>14,497,736</u>	<u>14,048,998</u>
<b>Change in Net Position</b>				
Governmental Activities	(2,559,998)	(27,144)	2,207,995	630,451
Business-Type Activities	4,297,750	(124,324)	(66,299)	(63,939)
Total Primary Government	<u>\$1,737,752</u>	<u>(\$151,468)</u>	<u>\$2,141,696</u>	<u>\$566,512</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.

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>\$276,770</u>	<u>\$299,875</u>	<u>\$230,464</u>	<u>\$228,854</u>	<u>\$52,522</u>	<u>\$8,812</u>
<u>27,203,152</u>	<u>27,136,503</u>	<u>29,262,338</u>	<u>34,286,019</u>	<u>35,815,696</u>	<u>36,185,036</u>
<u>(14,292,340)</u>	<u>(15,282,266)</u>	<u>(19,512,428)</u>	<u>(16,957,468)</u>	<u>(2,393,811)</u>	<u>(10,534,197)</u>
<u>(53,432)</u>	<u>(45,760)</u>	<u>(173,430)</u>	<u>(177,101)</u>	<u>(1,418,501)</u>	<u>(102,598)</u>
<u>(14,345,772)</u>	<u>(15,328,026)</u>	<u>(19,685,858)</u>	<u>(17,134,569)</u>	<u>(3,812,312)</u>	<u>(10,636,795)</u>
1,290,976	1,376,580	1,504,207	2,081,619	2,043,901	2,113,125
1,474,637	1,530,290	1,687,591	2,410,330	2,348,364	2,483,765
2,667,054	2,767,707	3,053,639	3,837,932	2,983,473	4,500,870
0	540,714	613,830	876,630	854,089	903,338
301,651	1,312,750	1,342,032	1,867,041	1,820,628	1,921,456
547,585	567,792	625,637	1,057,686	1,606,859	1,695,023
3,953,179	3,903,166	4,122,094	4,332,340	4,947,362	5,105,603
1,600,021	1,519,621	1,318,393	2,162,925	2,471,436	2,552,082
377,247	431,605	242,721	0	0	0
3,238,121	1,441,800	1,413,773	1,279,092	1,578,721	1,702,847
314,720	557,898	1,204,189	836,882	(85,863)	(653,001)
546,661	739,199	757,504	1,007,897	873,298	1,145,120
0	0	0	0	0	(6)
<u>16,311,852</u>	<u>16,689,122</u>	<u>17,885,610</u>	<u>21,750,374</u>	<u>21,442,268</u>	<u>23,470,222</u>
2,445	52	81	137	806	0
0	0	0	0	0	6
<u>2,445</u>	<u>52</u>	<u>81</u>	<u>137</u>	<u>806</u>	<u>6</u>
<u>16,314,297</u>	<u>16,689,174</u>	<u>17,885,691</u>	<u>21,750,511</u>	<u>21,443,074</u>	<u>23,470,228</u>
2,019,512	1,406,856	(1,626,818)	4,792,906	19,048,457	12,936,025
(50,987)	(45,708)	(173,349)	(176,964)	(1,417,695)	(102,592)
<u>\$1,968,525</u>	<u>\$1,361,148</u>	<u>(\$1,800,167)</u>	<u>\$4,615,942</u>	<u>\$17,630,762</u>	<u>\$12,833,433</u>

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<b>General Fund</b>				
Nonspendable	\$251,454	\$208,899	\$248,567	\$237,775
Restricted	0	0	0	0
Assigned	2,520,300	1,416,901	770,393	1,051,104
Unassigned	<u>3,205,186</u>	<u>4,112,258</u>	<u>5,149,047</u>	<u>3,756,774</u>
<b>Total General Fund</b>	<u><u>5,976,940</u></u>	<u><u>5,738,058</u></u>	<u><u>6,168,007</u></u>	<u><u>5,045,653</u></u>
<b>All Other Governmental Funds</b>				
Nonspendable	374,397	371,049	497,281	621,271
Restricted	16,087,667	16,315,594	17,208,033	18,716,304
Committed	21,826	86,652	77,406	107,641
Assigned	0	85,270	99,922	283,511
Unassigned (Deficit)	<u>(63,156)</u>	<u>(76,687)</u>	<u>(286,720)</u>	<u>(15,763)</u>
<b>Total All Other Governmental Funds</b>	<u><u>16,420,734</u></u>	<u><u>16,781,878</u></u>	<u><u>17,595,922</u></u>	<u><u>19,712,964</u></u>
<b>Total Governmental Funds</b>	<u><u><u>\$22,397,674</u></u></u>	<u><u><u>\$22,519,936</u></u></u>	<u><u><u>\$23,763,929</u></u></u>	<u><u><u>\$24,758,617</u></u></u>

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$280,835	\$234,687	\$275,289	\$344,789	\$383,482	\$420,856
0	56,285	56,405	0	0	0
1,573,800	3,306,946	2,640,955	3,399,231	3,898,501	5,790,534
<u>4,959,227</u>	<u>2,919,954</u>	<u>3,933,353</u>	<u>4,073,389</u>	<u>2,956,169</u>	<u>812,456</u>
<u>6,813,862</u>	<u>6,517,872</u>	<u>6,906,002</u>	<u>7,817,409</u>	<u>7,238,152</u>	<u>7,023,846</u>
479,342	512,488	516,451	609,040	583,882	617,964
20,564,366	22,163,403	24,325,896	28,786,673	30,920,578	33,432,428
125,163	129,690	154,970	95,019	132,292	100,620
114,738	353,142	249,749	135,795	422,219	316,863
<u>(91,939)</u>	<u>(2,291)</u>	<u>0</u>	<u>0</u>	<u>(305,244)</u>	<u>(341,758)</u>
<u>21,191,670</u>	<u>23,156,432</u>	<u>25,247,066</u>	<u>29,626,527</u>	<u>31,753,727</u>	<u>34,126,117</u>
<u>\$28,005,532</u>	<u>\$29,674,304</u>	<u>\$32,153,068</u>	<u>\$37,443,936</u>	<u>\$38,991,879</u>	<u>\$41,149,963</u>

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

	2013	2014	2015	2016
<b>Revenues</b>				
Property Taxes	\$5,844,140	\$5,706,737	\$5,842,020	\$6,127,927
Sales Taxes	5,315,660	5,477,795	5,919,955	5,972,699
Special Assessments	87,082	98,632	97,425	84,936
Charges for Services	11,451,089	10,795,781	10,214,447	10,423,116
Licenses and Permits	52,325	28,431	30,353	43,326
Fines, Forfeitures, and Settlements	344,327	333,815	317,059	371,474
Intergovernmental	13,891,457	14,391,820	16,611,690	13,983,630
Investment Earnings and Other Interest	134,035	130,124	248,811	111,532
Leases	0	0	0	0
Rent	115,301	113,301	110,801	108,051
Other	1,492,350	1,182,111	1,076,841	468,329
<b>Total Revenues</b>	<b>38,727,766</b>	<b>38,258,547</b>	<b>40,469,402</b>	<b>37,695,020</b>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	3,805,103	4,050,722	4,080,009	4,357,611
Judicial	2,287,880	2,394,388	2,554,165	2,678,625
Public Safety	5,883,385	6,137,317	6,192,595	6,021,703
Public Works	10,069,437	10,426,548	10,460,993	8,280,552
Health	5,853,040	6,348,028	6,736,440	5,429,248
Human Services	7,052,507	6,999,959	7,164,230	6,958,174
Economic Development	107,520	98,936	24,592	92,963
Capital Outlay	396,464	239,788	554,903	1,325,913
Debt Service:				
Principal Retirement	1,029,735	931,949	1,006,878	1,078,742
Interest and Fiscal Charges	816,959	472,779	534,469	343,608
<b>Total Expenditures</b>	<b>37,302,030</b>	<b>38,100,414</b>	<b>39,309,274</b>	<b>36,567,139</b>
Excess of Revenues Over Expenditures	1,425,736	158,133	1,160,128	1,127,881
<b>Other Financing Sources (Uses)</b>				
General Obligation Refunding Bonds Issued	0	0	2,690,000	0
OPWC Loans Issued	0	0	131,873	0
OWDA Loans Issued	450	0	0	0
Premium on General Obligation Refunding Bonds Issued				
Refunding Bonds Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	(2,570,000)	0
Transfers In	1,797,837	2,601,324	2,047,831	3,619,677
Transfers Out	(1,797,837)	(2,637,195)	(2,215,839)	(3,752,870)
<b>Total Other Financing Sources (Uses)</b>	<b>450</b>	<b>(35,871)</b>	<b>83,865</b>	<b>(133,193)</b>
<b>Net Changes in Fund Balances</b>	<b>\$1,426,186</b>	<b>\$122,262</b>	<b>\$1,243,993</b>	<b>\$994,688</b>
Debt Service as a Percentage of Noncapital Expenditures	5.2%	3.9%	4.4%	4.2%



2017	2018	2019	2020	2021	2022
\$6,247,256	\$7,579,844	\$8,774,049	\$10,462,277	\$9,287,623	\$10,848,257
6,086,303	5,752,690	5,615,916	6,443,808	7,307,341	7,546,378
95,605	116,825	118,490	98,507	100,108	89,754
12,706,926	11,304,234	13,562,806	15,665,874	17,121,592	17,773,868
30,629	42,366	25,563	21,823	18,188	14,414
314,588	328,221	291,342	433,453	338,050	306,442
16,765,990	15,243,142	15,912,563	18,669,231	19,365,086	18,401,415
351,317	623,826	1,188,298	855,898	(87,840)	(621,941)
0	0	0	0	0	47,644
89,792	88,786	87,486	86,185	84,785	83,486
545,598	729,040	763,356	955,402	891,981	933,354
<u>43,234,004</u>	<u>41,808,974</u>	<u>46,339,869</u>	<u>53,692,458</u>	<u>54,426,914</u>	<u>55,423,071</u>
4,462,372	4,871,653	4,874,582	4,960,614	5,136,618	5,170,825
2,761,678	3,259,951	3,283,215	3,517,171	3,512,048	3,807,967
6,222,783	6,668,902	6,931,412	8,081,963	8,098,472	8,610,898
10,340,359	9,455,230	11,005,945	12,361,376	13,980,837	15,208,431
6,553,776	5,172,432	6,293,362	6,023,082	6,992,218	7,128,532
7,628,389	8,955,833	9,964,847	10,301,066	10,361,424	11,991,911
120,147	56,714	19,645	1,929,193	823,080	0
493,191	306,827	103,393	498,874	3,245,868	610,802
1,156,846	1,182,162	1,202,683	575,778	588,627	609,040
346,533	210,498	182,021	152,473	139,779	126,575
<u>40,086,074</u>	<u>40,140,202</u>	<u>43,861,105</u>	<u>48,401,590</u>	<u>52,878,971</u>	<u>53,264,981</u>
<u>3,147,930</u>	<u>1,668,772</u>	<u>2,478,764</u>	<u>5,290,868</u>	<u>1,547,943</u>	<u>2,158,090</u>
4,555,000	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
235,551	0	0	0	0	0
(4,691,566)	0	0	0	0	0
2,798,325	2,573,510	2,769,696	3,049,456	3,975,823	2,981,636
<u>(2,798,325)</u>	<u>(2,573,510)</u>	<u>(2,769,696)</u>	<u>(3,049,456)</u>	<u>(3,975,823)</u>	<u>(2,981,642)</u>
<u>98,985</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(6)</u>
<u>\$3,246,915</u>	<u>\$1,668,772</u>	<u>\$2,478,764</u>	<u>\$5,290,868</u>	<u>\$1,547,943</u>	<u>\$2,158,084</u>
4.1%	3.7%	3.3%	1.6%	1.6%	1.5%

**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			
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
2021	591,914,950	96,981,610	1,968,275,885	324,524,500	368,777,841
2022	635,563,400	99,518,690	2,100,234,543	333,676,580	379,177,932

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)
\$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
1,013,421,060	2,337,053,726	13.32
1,068,758,670	2,479,412,475	13.12

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

County	2013	2014	2015	2016	2017
General	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
Fairway					
Effective Millage Rates					
Residential/Agriculture	4.95	4.97	4.27	4.27	4.28
Commercial/Industrial	5.00	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	0.86	0.86	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	0.32	0.32	0.28	0.28	1.78
Commercial/Industrial	0.50	0.50	0.50	0.50	2.00
Tangible/Personal	0.50	0.50	0.50	0.50	2.00
Council on Aging					
Effective Millage Rates					
Residential/Agriculture	0.80	0.80	0.86	0.86	0.86
Commercial/Industrial	0.80	0.80	1.00	1.00	1.00
Tangible/Personal	0.80	0.80	1.00	1.00	1.00
Criminal Justice Services					
Effective Millage Rates					
Residential/Agriculture	2.75	2.75	2.36	2.37	2.37
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>12.45</u>	<u>12.45</u>	<u>13.95</u>
Effective Millage Rates					
Residential/Agriculture	12.02	12.04	10.83	10.84	12.35
Commercial/Industrial	12.25	12.25	12.45	12.45	13.95
Tangible/Personal	12.25	12.25	12.45	12.45	13.95
Total Weighted Average Tax Rate	12.06	12.08	11.14	11.11	12.63
School Districts					
Buckeye Central	25.94-29.29	25.89-29.13	25.32-28.68	24.92-28.24	24.97-28.77
Bucyrus	43.85-46.95	43.91-47.10	44.52-47.76	45.42-48.67	45.71-49.81
Colonel Crawford	27.47-42.30	27.49-42.46	27.00-42.50	28.01-43.50	28.00-43.47
Crestline	43.45-59.52	42.83-60.54	41.36-59.90	42.24-60.94	43.12-61.63
Galion	37.20-48.62	37.03-49.07	36.53-49.21	36.62-49.60	36.81-49.67
Wynford	27.99-36.73	27.97-36.67	25.30-35.84	24.65-35.24	30.79-40.75
Joint Vocational School Districts					
Pioneer	2.08-2.59	2.83-3.39	2.70-3.41	2.70-3.42	2.73-3.39
Tri-Rivers	2.04-3.55	2.00-3.62	2.00-3.65	2.00-3.64	2.00-3.55
Vanguard	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$2.20	\$2.20	\$2.20	\$2.20	\$2.00
4.34	4.35	2.18	4.07	4.08
5.00	4.61	2.27	4.49	4.53
5.00	5.00	2.50	5.00	5.00
0.87	0.88	0.88	0.82	0.82
1.00	0.92	0.91	0.90	0.91
1.00	1.00	1.00	1.00	1.00
1.78	1.78	1.78	1.67	1.67
2.00	1.84	1.82	1.80	1.81
2.00	2.00	2.00	2.00	2.00
0.87	0.88	1.63	1.52	1.52
1.00	0.92	1.65	1.63	1.64
1.00	1.00	1.75	1.75	1.75
2.40	2.41	2.41	2.26	2.26
2.75	2.54	2.50	2.47	2.49
2.75	2.75	2.75	2.75	2.75
<u>13.95</u>	<u>13.95</u>	<u>12.20</u>	<u>14.70</u>	<u>14.50</u>
12.46	12.50	11.08	12.54	12.35
13.95	13.03	11.35	13.49	13.38
13.95	13.95	12.20	14.70	14.50
12.73	12.73	11.47	13.32	13.12
25.47-26.45	22.26-23.32	23.52-23.54	23.19-24.22	23.19-24.21
42.71-46.66	42.99-46.24	43.08-46.13	38.50-43.78	39.03-44.27
28.54-39.75	28.53-39.36	28.24-39.06	27.25-39.33	25.90-37.99
43.35-60.36	43.65-61.18	43.98-61.91	40.48-60.45	41.48-61.76
34.42-45.76	34.48-46.22	34.40-46.24	31.73-45.09	30.63-44.91
31.58-39.52	30.42-38.04	30.46-36.12	31.48-37.12	29.88-35.67
2.75-3.35	2.76-3.36	2.61-3.34	2.54-3.34	2.53-3.39
2.00-3.60	2.00-3.56	2.00-3.58	2.00-3.54	2.00-3.50
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*

	2013	2014	2015	2016	2017
<b>Out-of-County School Districts</b>					
Mohawk	\$25.09-\$28.88	\$23.71-\$27.50	\$23.61-27.43	\$23.30-26.62	\$24.28-29.10
Plymouth	27.31-30.06	26.89-29.33	26.19-28.91	26.20-30.09	28.18-29.63
Ridgedale	24.00-24.00	24.02-25.37	24.00-25.37	23.74-24.93	23.97-25.15
Upper Sandusky	20.00-21.99	20.05-22.34	22.04-24.44	21.88-24.41	21.89-24.35
Willard	29.73-37.52	30.56-38.13	30.15-38.10	30.21-37.73	30.21-37.75
<b>Corporations</b>					
Bucyrus/City	4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30
Bucyrus/Colonel Crawford	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
Bucyrus/Wynford	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
Chatfield	1.30-1.30	1.30-1.30	6.30-6.30	6.30-6.30	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	3.90-3.90	3.90-3.90	3.90-3.90	3.90-3.90	3.90-3.90
Galion/Crestline	.70-.70	2.00-2.00	2.00-2.00	2.00-2.00	2.00-2.00
New Washington	4.65-4.67	4.65-4.68	4.44-4.65	4.44-4.65	4.44-4.79
North Robinson	4.60-4.60	4.60-4.60	4.60-4.60	4.60-4.60	4.60-4.60
Tiro	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
<b>Townships</b>					
Auburn	3.64-4.10	3.64-4.10	2.97-4.10	5.07-6.15	2.97-4.09
Bucyrus	5.59-6.20	5.59-6.20	4.76-6.20	4.76-6.20	4.76-5.98
Chatfield	4.70-5.05	4.71-5.05	3.59-5.05	5.90-7.00	5.20-6.30
Cranberry	2.25-2.30	2.82-2.30	1.81-2.30	3.41-3.90	1.81-2.30
Dallas	3.49-4.30	3.50-4.30	2.96-4.30	2.96-4.30	2.96-4.30
Holmes	3.21-3.30	3.23-3.30	5.19-6.10	5.19-6.10	5.21-6.10
Jackson	3.16-3.26	3.16-3.26	3.17-3.57	3.57-4.00	2.87-3.30
Jefferson	3.66-3.70	3.66-3.70	3.36-3.66	4.86-5.16	3.36-3.60
Liberty	4.22-4.69	4.21-4.68	3.81-4.80	3.81-4.80	3.81-4.80
Lykens	3.01-3.20	3.01-3.20	2.76-3.20	2.76-3.20	2.76-3.20
Polk	5.17-6.04	5.25-6.05	5.25-5.59	6.32-6.65	6.66-6.32
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	2.44-2.70	2.44-2.70	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	4.19-4.30	4.19-4.30	3.85-4.30	3.84-4.30	3.84-4.30
Whetstone	.97-1.10	.96-1.10	.85-1.10	2.65-2.90	.85-1.10
<b>Other Districts</b>					
Bucyrus Library	0.00	0.00	0.00	0.00	0.00
Crawford West Ambulance District					
Crawford Park District	.40-.40	.40-.40	.40-.40	.34-.40	.34-.40
Extension Library District	.98-.98	.98-.98	.88-.97	.88-.96	.89-.96
Life First Ambulance District					
Mohawk Community Library	.67-.80	.59-.80	.58-.80	.56-.78	.60-.80
Upper Sandusky Library	1.06-1.40	1.06-1.40	1.06-1.40	1.00-1.40	1.00-1.39
Wyandot East Fire District	1.52-2.27	1.53-2.32	1.43-2.32	1.36-2.34	1.37-2.35

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.

2018	2019	2020	2021	2022
\$24.38-28.53	\$24.00-27.70	\$24.34-28.07	\$23.20-26.91	\$22.35-27.62
28.31-30.34	28.12-31.16	28.43-31.38	26.12-29.41	25.88-28.98
23.55-24.66	23.74-25.00	23.74-25.06	23.72-25.04	23.27-23.27
21.90-24.26	21.84-22.26	21.91-22.31	21.94-22.31	21.69-21.81
29.30-36.27	29.09-35.92	27.95-34.75	27.30-34.30	27.30-34.32
4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30	4.10-4.10
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
5.86-6.30	5.86-6.30	5.86-6.30	5.36-6.30	5.34-6.30
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
6.57-7.07	6.57-7.07	6.58-7.07	6.43-7.07	6.43-7.07
3.86-4.43	4.12-4.43	4.13-4.43	4.13-4.42	4.13-4.42
1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
3.20-3.25	3.20-3.25	3.21-3.25	2.95-3.30	2.95-3.31
4.23-4.69	4.22-4.69	4.24-4.69	4.26-4.69	2.46-2.89
5.97-6.14	5.95-6.14	5.97-6.14	6.11-6.14	6.11-6.14
1.93-2.20	2.11-2.26	2.11-2.26	2.15-2.26	3.74-3.86
3.12-3.66	3.62-4.16	3.62-4.16	3.70-4.16	3.20-3.66
5.45-5.84	5.45-5.84	3.95-3.95	3.88-3.95	3.88-3.95
2.91-3.16	2.91-3.25	2.92-3.25	2.86-3.25	2.86-3.25
3.34-3.19	3.19-3.34	3.19-3.34	5.84-6.17	5.82-5.80
3.93-4.09	3.93-4.14	3.93-4.14	3.87-4.14	3.87-4.14
2.83-3.17	2.83-3.17	2.83-3.17	2.87-3.17	2.88-3.17
6.23-6.40	6.28-6.40	5.28-5.40	5.77-5.90	5.77-5.90
2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40
2.51-2.56	2.51-2.56	2.51-2.56	2.55-2.56	2.55-2.56
2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
3.95-3.96	3.95-3.95	3.95-3.95	3.94-3.95	3.94-3.95
.88-.98	.88-1.00	.88-1.00	.85-1.00	.85-1.00
.47-.50	.46-.50	.44-.50	.44-.47	.44-.47
			1.50-1.50	1.50-1.50
.35-.37	.35-.37	.35-.36	.33-.36	.33-.36
1.18-1.23	1.18-1.24	.88-.94	1.10-1.24	1.10-1.24
			1.97-2.00	1.97-2.00
.60-.80	.62-.80	.63-.80	.63-.80	.60-.80
1.00-1.39	1.02-1.21	1.02-1.22	1.02-1.22	.90-1.21
1.40-2.43	1.51-2.33	1.52-2.33	1.53-2.33	1.45-2.34

**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)
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
2021	12,123,500	8,832,899	72.86	357,187
2022	14,570,230	10,469,066	71.85	355,842

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
\$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
9,190,086	75.80	715,686	5.90
10,824,908	74.29	773,618	5.31

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**Crawford County, Ohio**  
*Principal Property Taxpayers*  
*Current Year and Nine Years Ago*

	2022			2013		
	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation
Hord Family Farms	\$4,178,700	1	0.39%	\$1,217,040	10	0.19%
Schifer, Donald P.	2,275,880	2	0.22			
Burkhart Farms	2,122,180	3	0.20	1,269,650	7	0.20
Timken Company	2,022,720	4	0.19	1,879,270	3	0.30
200 Crossroads Blvd.	2,012,500	5	0.19			
Sunrise Cooperative	1,804,660	6	0.17	4,153,530	1	0.66
Imasen Bucyrus Tech	1,645,750	7	0.15			
Crossroads Holdings	1,400,000	8	0.13			
Arctic Cat	1,314,430	9	0.12	1,309,500	6	0.21
Walmart	1,310,950	10	0.12			
General Electric				2,041,820	2	0.32
Worcester, Ronald				1,671,150	4	0.26
Hydraulic Technologies, Inc.				1,534,010	5	0.24
Bucyrus Precision Tech				1,240,480	8	0.20
Peoples Savings and Loan Co.				1,224,040	9	0.19
All Other	1,048,670,900		98.12	615,023,050		97.23
Total	<u>\$1,068,758,670</u>		<u>100.00%</u>	<u>\$632,563,540</u>		<u>100.00%</u>

Source: Crawford County Auditor

**Crawford County, Ohio**  
*Taxable Sales by Type*  
*Last Ten Years*

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Sales Tax Payments	\$1,671,550	\$1,678,178	\$1,700,181	\$1,750,307
Direct Pay Tax Return Payments	538,999	663,424	750,316	712,208
Seller's Use Tax Return Payments	587,613	642,177	670,427	763,591
Consumer's Use Tax Return Payments	118,704	124,171	119,526	141,101
Motor Vehicle Tax Payments	1,093,238	1,155,868	1,219,119	1,194,948
Non-Resident Motor Vehicle Tax Payments	2,920	3,194	6,641	5,821
Watercraft and Outboard Motors	4,609	6,804	10,397	10,694
Department of Liquor Control	23,240	23,982	25,549	29,920
Sales Tax on Motor Vehicle Fuel Refunds	1,089	1,641	1,502	744
Sales/Use Tax Voluntary Payments	9,548	92,874	4,739	2,011
Statewide Master Numbers	1,426,108	1,447,056	1,441,323	1,389,856
Sales/Use Tax Assessment Payments	35,906	19,459	45,038	28,825
Streamlined Sales Tax	6,192	9,241	7,668	8,513
Use Tax Amnesty	7,826	47	44	17
Managed Audits	0	6,064	8,308	21,200
Adjustments	<u>(230,042)</u>	<u>(359,834)</u>	<u>(7,259)</u>	<u>(3,767)</u>
<b>Total Sales Tax</b>	<b><u>\$5,297,500</u></b>	<b><u>\$5,514,346</u></b>	<b><u>\$6,003,519</u></b>	<b><u>\$6,055,989</u></b>
 Total Taxable Sales Rate (1)	 1.50%	 1.50%	 1.50%	 1.50%

Source: Crawford County Auditor

- (1) The County Commissioners established by resolution a one-half percent sales tax in 1978. In 1993, the County Commissioners imposed an additional one-half percent sales tax. In 1994, the voters approved a twenty-five year one-half percent sales tax for the construction and operation of a county jail. In 2019, the voters approved a continuing one-half percent sales tax for the administration and maintenance of a county jail.

Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately two months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$1,682,193	\$1,793,794	\$1,513,501	\$1,496,813	\$1,644,012	\$1,680,395
392,912	32,174	28,085	50,410	123,956	62,169
818,730	910,332	1,007,214	1,432,374	1,655,711	1,744,517
166,801	164,309	151,485	128,674	124,569	151,847
1,296,486	1,368,252	1,340,274	1,456,133	1,704,703	1,838,411
5,914	4,753	7,196	7,789	14,820	15,846
10,756	12,558	13,870	18,091	21,954	22,250
30,226	31,523	28,866	43,559	44,023	50,698
708	901	789	390	296	607
1,949	3,804	3,241	1,943	356	3
1,458,531	1,480,478	1,452,255	1,651,683	1,771,133	1,783,842
49,280	39,538	29,108	36,529	79,108	44,171
15,660	15,576	100,123	173,362	222,568	243,590
978	2,095	1,072	678	299	252
6,664	4,094	7,454	7,768	16,423	28,033
<u>(7,341)</u>	<u>(9,789)</u>	<u>(1,325)</u>	<u>(10,931)</u>	<u>(5,133)</u>	<u>(8,946)</u>
<u>\$5,930,447</u>	<u>\$5,854,392</u>	<u>\$5,683,208</u>	<u>\$6,495,265</u>	<u>\$7,418,798</u>	<u>\$7,657,685</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*

Year	Governmental Activities				
	General Obligation Bonds			Special Assessment Bonds	OPWC Loan
	Jail	Landfill Improvements	Other		
2013	\$2,071,445	\$2,269,816	\$7,180,240	\$292,927	\$0
2014	1,768,704	1,998,469	6,824,383	280,978	0
2015	1,450,963	1,725,000	6,485,747	269,100	131,873
2016	1,108,222	1,430,000	6,073,531	250,011	117,220
2017	757,715	1,105,000	5,727,585	237,818	102,567
2018	381,357	795,000	5,243,057	225,309	87,914
2019	0	465,000	4,763,656	212,279	73,261
2020	0	390,000	4,268,803	198,827	65,935
2021	0	315,000	3,768,823	184,852	51,283
2022	0	240,000	3,248,195	170,465	36,630

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>
\$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
0	0	4,319,958	103	0.24
0	0	3,695,291	89	0.19

**Crawford County, Ohio**  
*Legal Debt Margin Information*  
*Last Ten Years*

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Debt Limit	\$14,314,089	\$14,303,528	\$14,309,488	\$16,380,337
Total Net Debt Applicable to Limit	<u>5,780,000</u>	<u>5,480,000</u>	<u>5,235,000</u>	<u>4,734,299</u>
Legal Debt Margin	<u>\$8,534,089</u>	<u>\$8,823,528</u>	<u>\$9,074,488</u>	<u>\$11,646,038</u>
Total Net Debt Applicable to the Debt Limit as a Percentage of the Debt Limit	40.38%	38.31%	36.58%	28.90%



**Legal Debt Margin Calculation for Year 2022**

Assessed Value	\$1,068,758,670
Debt Limit	25,218,967
Debt Applicable to Limit	
General Obligation Bonds	3,345,000
Special Assessment Bonds	170,465
OPWC Loan	36,630
Less Exemptions	(1,177,095)
Less Amount Available in Debt Service Fund	<u>(34,059)</u>
Total Net Debt Applicable to Limit	<u>2,340,941</u>
 Legal Debt Margin	 <u><u>\$22,878,026</u></u>

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$16,461,351	\$16,522,447	\$17,798,772	\$24,036,168	\$23,835,527	\$25,218,967
<u>4,312,824</u>	<u>3,901,018</u>	<u>3,552,885</u>	<u>3,127,409</u>	<u>2,707,922</u>	<u>2,340,941</u>
<u>\$12,148,527</u>	<u>\$12,621,429</u>	<u>\$14,245,887</u>	<u>\$20,908,759</u>	<u>\$21,127,605</u>	<u>\$22,878,026</u>
 26.20%	 23.61%	 19.96%	 13.01%	 11.36%	 9.28%

**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)
2013	\$11,925,111	0.68%	\$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	0.23	113.94
2021	4,083,823	0.17	97.18
2022	3,488,195	0.14	84.01

Source: Crawford County Auditor

- (1) Refer to S24 for the breakdown of general bonded debt outstanding.
- (2) The estimated 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
2013	42,808	\$1,418,675	\$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
2021	42,025	1,815,480	43,200	5.80
2022	41,522	1,910,469	46,011	4.80

Source: Labor Market Information

**Crawford County, Ohio**  
*Principal Nonpublic Employers*  
*Current Year and Nine Years Ago*

Employer	2022			2013		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Avita Health System	1,474	1	8.72%	988	1	5.40%
Imasen Bucyrus Tech	400	2	2.37	650	2	3.55
Timken Company	370	3	2.19	300	5	1.64
Covert Manufacturing, Inc.	300	4	1.78	317	4	1.73
Ohio Mutual Insurance Group	245	5	1.45	210	7	1.15
Hord Family Farms	195	6	1.15			
Bucyrus Blades	139	7	0.82	170	8	0.93
Galion LLC	130	8	0.77	130	10	0.71
Tramec Sloan	108	9	0.64			
Crossroads Holdings	105	10	0.62			
General Electric				343	3	1.87
Bucyrus Precision Tech				250	6	1.37
Lifetouch				157	9	0.86
<b>Total</b>	<b>3,466</b>		<b>20.51%</b>	<b>3,515</b>		<b>19.21%</b>
<b>Total Employed within County</b>	<b>16,900</b>			<b>18,300</b>		

Sources: Crawford County Economic Development and Labor Market Information

**Crawford County, Ohio**  
*Full-Time County Government Employees as of December 31 by Program*  
*Last Ten Years*

<u>Program</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
General Government										
Legislative and Executive	49	48	50	47	48	49	48	47	46	46
Judicial	32	34	33	38	38	42	41	39	37	38
Public Safety										
Jail Operation	30	29	30	30	29	30	33	30	31	31
Other Public Safety	43	41	42	40	39	40	40	49	47	47
Public Works	26	21	22	22	22	22	23	24	24	23
Health										
Developmental Disabilities	57	54	50	50	48	34	35	32	33	32
Other Health	9	12	9	9	9	9	9	8	8	3
Human Services										
Job and Family Services	43	44	44	43	45	46	46	44	46	38
Other Human Services	13	12	14	13	15	15	14	15	14	13
Economic Development	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u><u>303</u></u>	<u><u>295</u></u>	<u><u>294</u></u>	<u><u>292</u></u>	<u><u>293</u></u>	<u><u>287</u></u>	<u><u>289</u></u>	<u><u>288</u></u>	<u><u>286</u></u>	<u><u>271</u></u>

Source: Crawford County Auditor

**Crawford County, Ohio**  
*Operating Indicators by Program/Department*  
*Last Ten Years*

Program/Department	2013	2014	2015	2016	2017
<b>Legislative/Executive</b>					
<b>Auditor</b>					
Number of Non-Exempt Conveyances	936	814	861	946	993
Number of Exempt Conveyances	846	880	861	892	786
Number of Transfers	1,782	1,694	1,722	1,838	1,779
<b>Board of Elections</b>					
Number of Registered Voters	28,151	28,333	27,259	28,156	28,268
Number of Voters Last General Election	9,398	12,205	12,920	19,534	9,732
Percent of Registered Voters Voting	33%	43%	47%	69%	34%
<b>Recorder</b>					
Number of Deeds Filed	1,646	1,559	1,591	2,230	2,097
Number of Mortgages Filed	1,339	1,141	1,202	3,204	3,154
<b>Judicial</b>					
<b>Common Pleas Court</b>					
Number of Civil Cases Filed	365	381	367	336	408
Number of Criminal Cases Filed	248	271	404	388	370
Number of Domestic Cases Filed	280	295	282	313	275
<b>Juvenile Court</b>					
Number of Civil Cases Filed	126	110	103	105	109
Number of Criminal Cases Filed	17	18	29	14	10
Number of Adjudged Delinquent Cases Filed	302	292	267	309	291
<b>Probate Court</b>					
Number of Civil Cases Filed	8	12	8	3	6
<b>Municipal Court</b>					
Number of Civil Cases Filed	1,606	1,335	1,492	1,426	1,611
Number of Criminal Cases Filed	8,585	9,199	8,794	9,006	8,889
<b>Public Safety</b>					
<b>Jail Operation</b>					
Prison Arrivals	1,652	1,538	1,610	1,144	1,564
Releases	1,641	1,534	1,622	1,603	1,583
Average Daily Count	114	116	109	108	94
<b>Public Works</b>					
<b>Engineer</b>					
Roads Resurfaced	7	4	5	5	3
Bridges Repaired	6	5	2	5	3
Bridges Replaced	1	3	3	0	1
Culverts Built	0	1	2	0	2
<b>Health</b>					
<b>Dog and Kennel</b>					
Number of Dog Licenses Sold	8,320	8,069	8,199	8,196	8,459
Number of Kennel Licenses Sold	70	67	49	42	20
<b>Developmental Disabilities</b>					
Number of Students Enrolled at Fairway	16	8	0	48	50
Number of Students Enrolled at Waycraft	113	123	4	106	99
<b>Business-Type Activity</b>					
<b>Sewer</b>					
Water Consumption (thousands of gallons)	9,209	7,412	8,599	8,625	8,377

Source: Various county departments

2018	2019	2020	2021	2022
941	1,005	972	1,126	1,084
870	806	736	850	817
1,811	1,811	1,708	1,976	1,901
28,582	27,292	28,213	27,887	28,021
14,464	6,423	20,860	5,904	15,161
51%	24%	74%	21%	54%
2,781	2,198	2,115	2,504	2,335
3,843	2,811	3,415	3,831	3,127
301	283	210	200	261
409	501	483	434	419
271	286	278	286	273
112	125	112	123	115
9	10	6	45	21
153	228	177	120	143
12	9	7	7	6
1,775	1,712	1,439	1,571	1,461
7,546	6,537	4,683	5,263	5,573
1,686	1,788	1,344	1,449	1,420
1,662	1,724	1,393	1,426	1,397
101	116	91	88	103
4	6	9	8	5
4	1	1	1	1
1	1	1	1	0
1	0	1	0	1
8,367	8,355	8,230	7,982	7,492
10	10	10	9	10
46	53	46	50	45
0	0	0	0	0
8,685	9,286	8,463	4,611	0

**Crawford County, Ohio**  
*Capital Asset Statistics by Program/Department*  
*Last Ten Years*

Program/Department	2013	2014	2015	2016
Legislative and Executive				
Auditor				
Vehicles	1	1	1	1
Commissioners				
Vehicles	1	1	1	0
Judicial				
Common Pleas Court	0	0	0	0
Vehicles				
Juvenile Court				
Vehicles	2	2	3	3
Public Safety				
Emergency Management				
Vehicles	2	2	2	2
Sheriff				
Vehicles	28	32	34	28
Public Works				
Engineer				
Vehicles	68	69	74	72
Roads (miles)	233.9	233.9	233.9	233.9
Bridges	197	197	200	200
Culverts	2,251	2,251	2,253	2,253
Sewer Plants	4	4	3	3
Sewer Lines (miles)	9.50	9.50	9.50	9.50
Water Lines (miles)	7.50	7.50	7.50	7.50
Health				
Developmental Disabilities				
Vehicles	3	3	3	4
Dog and Kennel				
Vehicles	2	2	2	2
Solid Waste				
Vehicles	26	26	28	28
Human Services				
Child Welfare				
Vehicles	1	1	1	1
County Home				
Vehicles	1	1	0	0
Job and Family Services				
Vehicles	8	8	8	7
Veterans Services				
Vehicles	2	2	2	2

Source: Various county departments



2017	2018	2019	2020	2021	2022
1	1	1	1	1	1
0	0	0	0	0	0
0	0	0	1	2	2
3	3	3	3	3	3
2	3	2	2	2	2
31	35	23	27	31	34
74	76	82	81	79	81
233.9	233.9	233.9	233.9	233.9	233.9
200	200	200	200	200	200
2,253	2,254	2,254	2,255	2,255	2,255
3	3	3	3	0	0
9.50	9.50	9.50	9.50	6.00	6.00
7.50	7.50	7.50	7.50	0.00	0.00
5	5	3	3	4	4
2	2	2	2	2	2
28	27	27	27	26	1
1	5	5	5	5	5
0	0	0	0	0	0
7	3	3	2	1	1
2	3	4	4	4	4

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