

CRAWFORD COUNTY, OHIO

Annual Comprehensive Financial Report

For the Year Ended
December 31, 2023

**INTRODUCTORY
SECTION**

Crawford County, Ohio

ANNUAL COMPREHENSIVE

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2023

Prepared by:

Robyn M. Sheets

CRAWFORD COUNTY AUDITOR

Crawford County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2023
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, 2023
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	40
Required Supplementary Information	
Schedule of the County’s Proportionate Share of the Net Pension Liability (Asset) -	
Ohio Public Employees Retirement System	94
State Teachers Retirement System of Ohio	98
Schedule of the County’s Proportionate Share of the Net OPEB Liability (Asset) -	
Ohio Public Employees Retirement System	100
State Teachers Retirement System of Ohio	102
Schedule of the County’s Contributions -	
Ohio Public Employees Retirement System	104
State Teachers Retirement System of Ohio	106
Notes to the Required Supplementary Information	108
Combining Statements and Individual Fund Schedules	
Combining Statements - Nonmajor Governmental Funds	
Fund Descriptions	113
Combining Balance Sheet - Nonmajor Governmental Funds.....	117
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds.....	129
Combining Statements - Custodial Funds	
Fund Descriptions	141
Combining Statement of Fiduciary Net Position - Custodial Funds.....	142
Combining Statement of Changes in Fiduciary Net Position - Custodial Funds.....	146
Individual Fund Schedules of Revenues, Expenditures/Expenses, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual	
Major Funds.....	151
Nonmajor Funds.....	152
	164

Crawford County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2023
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

June 26, 2024

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, 2023. 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, 2023. 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 41,529.

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 experienced economic growth and development in 2023. The County announced \$65 million in investment and the creation of 178 new jobs over the next three years, projected to generate a potential tax revenue of \$4.3 million in the next ten years.

The County's strong economy is evidenced with nearly 1,400 business establishments generating \$2.5 billion in annual revenue. Additionally, the County's manufacturing industry is twice as strong as the national average and the agricultural industry ranks fourth out of Ohio's 88 counties, generating \$250 million annually.

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.

Nationally, Crawford County has been ranked 16th among the more than 540 similar-sized communities by Site Selection magazine, placing it in the top 3% for economic development. These are large, private economic development projects that invest at least \$1 million, create 20 or more new jobs, or have 20,000 square feet in construction.

Highlighted expansions in 2023 included Wurm's Woodworking Company's \$2.1 million investment in a new 20,000 square foot facility; Tramec Sloan's \$1.7 million expansion with modern automated equipment; JBS Development's construction of a 50,000 square foot speculative building; Sunrise Cooperative's \$8 million investment in enhancing its facilities; Hord Family Farm's construction of a 125,000 square foot swine birthing barn; and Eagle Crusher's \$1.8 million investment in new technology and equipment.

In addition to industrial and commercial investment, communities within the County recognized community development. Community development highlights included the Salvation Army's relocation and investment of \$1.4 million into the former Maplecrest Assisted Living Facility; the Village of Crestline secured a \$17.4 million Ohio EPA loan for its wastewater treatment plant relocation and rebuild; completion of the \$1.6 million Bucyrus-Nevada waterline project, the Crawford County Land Bank's advancement of the Bucyrus Bicentennial Park and Galion East School demolition projects; the Galion Port Authority announced the completion of the first home in the Renschville Development in Galion; Crestline continued efforts to pursue Amtrak and completed an arch on North Seltzer Street; and Bascom Communications and North Central Electric Cooperative are deploying a \$26 million high-speed fiber optic network in Crawford and Seneca Counties.

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 2023 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 \$2.5 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 2026. The cost to complete all phases of the project is approximately \$3.9 million.

In 2023, the County Commissioners began working with an architect to develop plans for the construction of a new office building and collection facility. The facility, located on E. Mansfield St. in Bucyrus, will accommodate office space for the Solid Waste Management District as well as the Title Department with anticipated completion in the first half of 2025 at an estimated cost of \$2.2 million.

The County Commissioners have also approved repairs to the Grandstand at the Fairgrounds, parking lot improvements and air conditioning replacement at the jail facility and Courthouse administration building for a total estimated cost of \$2.4 million.

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, 2022.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive 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 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, 2022

Christopher P. Morill

Executive Director/CEO

Crawford County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2023
Elected Officials

Board of Commissioners

Tim Ley (President)
Larry Schmidt
Douglas Weisenauer

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

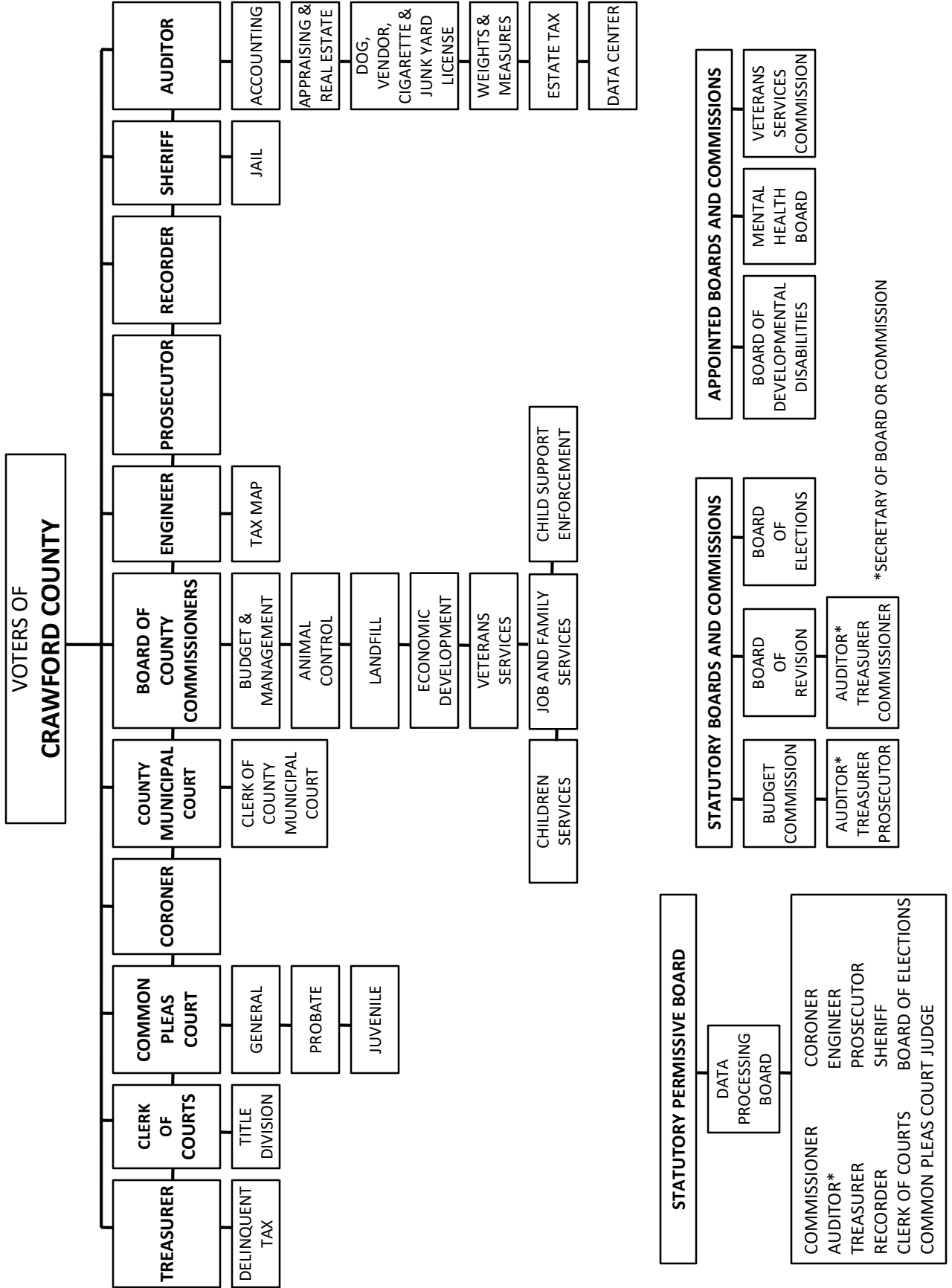
Probate/Juvenile Court Judge

Patrick T. Murphy

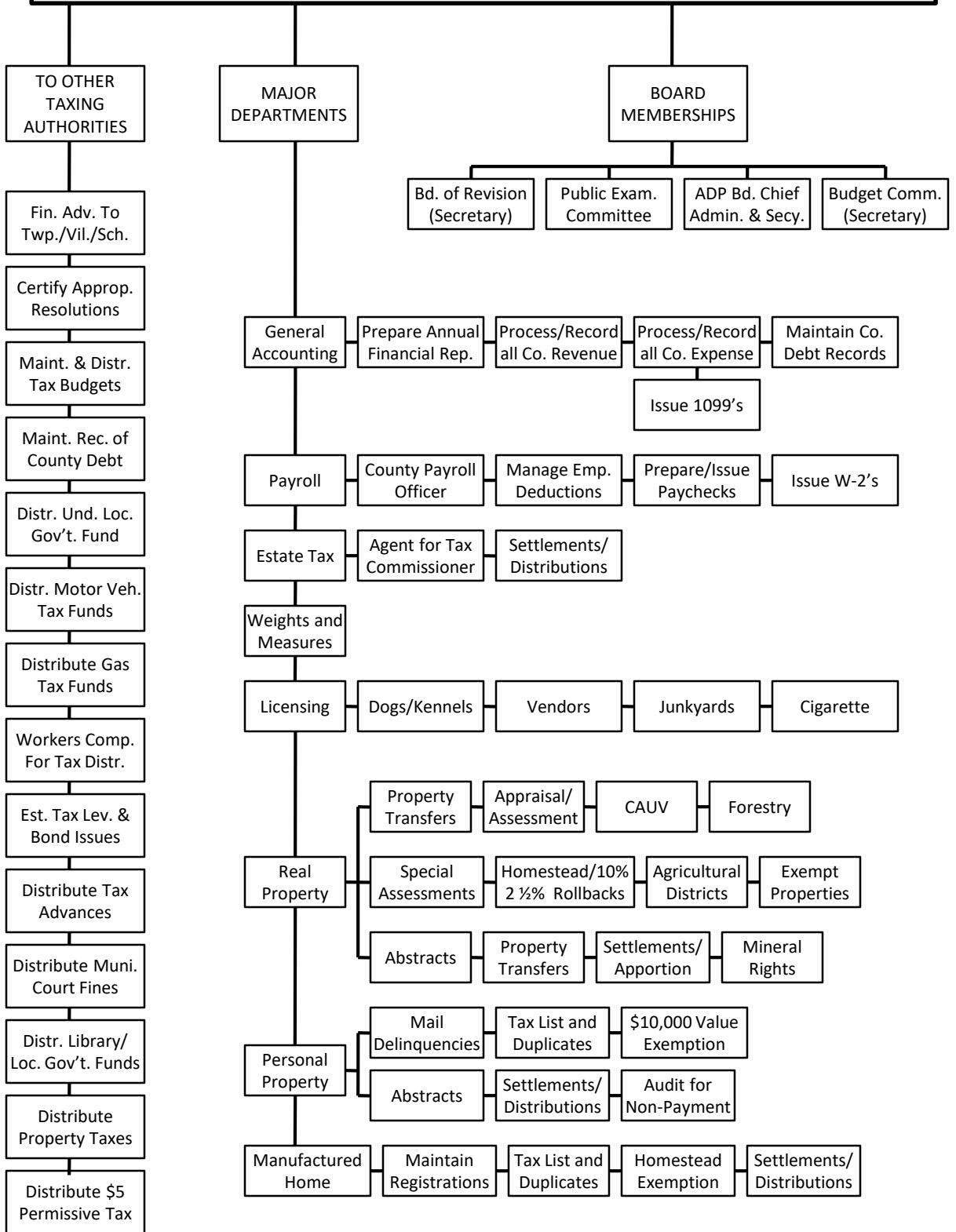
Municipal Court Judge

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



65 East State 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, 2023, 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, 2023, 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.

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 26, 2024, 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 26, 2024

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
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, 2023. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Highlights

Highlights for 2023 are as follows:

The County's total net position increased \$7,633,666, or 9 percent.

Major capital improvements occurred in 2023 with completion of construction of a multi-use building located at the fairgrounds and improvements made at the landfill.

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 2023. 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, 2023
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, 2023
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 2023 and 2022:

Table 1
Net Position
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2023	2022	2023	2022	2023	2022
Assets						
Current and Other Assets	\$81,887	\$82,109	\$66	\$59	\$81,953	\$82,168
Capital Assets, Net	53,416	49,738	3,210	3,318	56,626	53,056
Total Assets	<u>135,303</u>	<u>131,847</u>	<u>3,276</u>	<u>3,377</u>	<u>138,579</u>	<u>135,224</u>
Deferred Outflows of Resources	<u>13,165</u>	<u>3,913</u>	<u>0</u>	<u>0</u>	<u>13,165</u>	<u>3,913</u>
Liabilities						
Current and Other Liabilities	9,558	10,898	0	0	9,558	10,898
Long-Term Liabilities	<u>32,584</u>	<u>13,412</u>	<u>0</u>	<u>0</u>	<u>32,584</u>	<u>13,412</u>
Total Liabilities	<u>42,142</u>	<u>24,310</u>	<u>0</u>	<u>0</u>	<u>42,142</u>	<u>24,310</u>
Deferred Inflows of Resources	<u>12,919</u>	<u>25,778</u>	<u>0</u>	<u>0</u>	<u>12,919</u>	<u>25,778</u>
Net Position						
Net Investment in Capital Assets	50,684	46,405	3,210	3,318	53,894	49,723
Restricted	47,484	48,031	0	0	47,484	48,031
Unrestricted (Deficit)	<u>(4,761)</u>	<u>(8,764)</u>	<u>66</u>	<u>59</u>	<u>(4,695)</u>	<u>(8,705)</u>
Total Net Position	<u>\$93,407</u>	<u>\$85,672</u>	<u>\$3,276</u>	<u>\$3,377</u>	<u>\$96,683</u>	<u>\$89,049</u>

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

The net pension liability (asset) and the net OPEB liability (asset) reported by the County at December 31, 2023, are reported pursuant to Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions" and GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions". For reasons discussed below, end users of these financial statements will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability (asset), and the net OPEB liability (asset) to the reported net position and subtracting deferred outflows related to pension and OPEB.

GASB standards are national standards and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB Statement No. 27) and postemployment benefits (GASB Statement No. 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund the plan's net pension or net OPEB liability (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, 2023
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.

Pension/OPEB changes reflect an overall increase in deferred outflows and decrease in deferred inflows. These changes are affected by the change in benefits, contributions rates, return on investments, and actuarial assumptions. The decrease in net position asset and net OPEB asset and increase in net pension liability and net OPEB liability represent the County's proportionate share of the unfunded benefit.

For governmental activities, current and other assets changed insignificantly. The addition of landfill cells, infrastructure, and building improvements contributed to the increase in net capital assets. The decrease in current and other liabilities is due to a decrease in outstanding payables to contractors and a decrease in unearned revenue (generally related to ARPA resources). The increase in other-long term liabilities is due to an increase in the net pension liability, however, there was a decrease for 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 2023 and 2022.

Table 2
Change in Net Position
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2023	2022	2023	2022	2023	2022
Revenues						
Program Revenues						
Charges for Services	\$21,300	\$18,750	\$6	\$9	\$21,306	\$18,759
Operating Grants, Contributions, and Interest	20,216	16,668	0	0	20,216	16,668
Capital Grants and Contributions	4,918	758	0	0	4,918	758
Total Program Revenues	<u>46,434</u>	<u>36,176</u>	<u>6</u>	<u>9</u>	<u>46,440</u>	<u>36,185</u>

(continued)

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

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

	Governmental Activities		Business-Type Activity		Total	
	2023	2022	2023	2022	2023	2022
General Revenues						
Property Taxes	\$9,825	\$13,617	\$0	\$0	\$9,825	\$13,617
Sales Taxes	7,757	7,658	0	0	7,757	7,658
Grants and Entitlements	1,683	1,703	0	0	1,683	1,703
Investment Earnings and Other						
Interest	2,220	(653)	0	0	2,220	(653)
Other	847	1,145	0	0	847	1,145
Total General Revenues	<u>22,332</u>	<u>23,470</u>	<u>0</u>	<u>0</u>	<u>22,332</u>	<u>23,470</u>
Total Revenues	<u>68,766</u>	<u>59,646</u>	<u>6</u>	<u>9</u>	<u>68,772</u>	<u>59,655</u>
Program Expenses						
General Government						
Legislative and Executive	5,262	3,812	0	0	5,262	3,812
Judicial	4,449	3,073	0	0	4,449	3,073
Public Safety	9,507	6,609	0	0	9,507	6,609
Public Works	20,214	15,886	0	0	20,214	15,886
Health	9,890	6,294	0	0	9,890	6,294
Human Services	11,591	10,903	0	0	11,591	10,903
Interest	118	133	0	0	118	133
Sewer	0	0	107	112	107	112
Total Expenses	<u>61,031</u>	<u>46,710</u>	<u>107</u>	<u>112</u>	<u>61,138</u>	<u>46,822</u>
Increase (Decrease) in						
Net Position	7,735	12,936	(101)	(103)	7,634	12,833
Net Position Beginning 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>
Net Position End of Year	<u>\$93,407</u>	<u>\$85,672</u>	<u>\$3,276</u>	<u>\$3,377</u>	<u>\$96,683</u>	<u>\$89,049</u>

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

For governmental activities, program revenues increased 28 percent overall. An increase in charges for services was due to an increase in landfill receipts and receipts from a nationwide opioid settlement distribution. Operating grants, contributions, and interest increased largely from grants related to ARPA funding. Capital grants and contributions increased significantly from an increase in resources for resurfacing County roads, rehabilitating County bridges, and capital contributions for landfill improvements and building projects. General revenues decreased slightly due to an increase in public utility property tax revenue delinquency. An increase in investment earnings and other interest revenues was based on market fluctuations on the County's investments.

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
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 which includes the increase in pension/OPEB expenses from the prior year.

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	
	2023	2022	2023	2022
General Government				
Legislative and Executive	\$5,262	\$3,812	\$1,977	(\$41)
Judicial	4,449	3,073	2,632	1,287
Public Safety	9,507	6,609	7,290	4,857
Public Works	20,214	15,886	(3,942)	(854)
Health	9,890	6,294	2,765	3,346
Human Services	11,591	10,903	3,758	1,806
Interest and Fiscal Charges	118	133	118	133
Total Expenses	<u>\$61,031</u>	<u>\$46,710</u>	<u>\$14,598</u>	<u>\$10,534</u>

For 2023, 24 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 41 percent of the support in the judicial program. During 2023, 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 and contributions, 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, 2023
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 23 percent increase in fund balance in the General Fund. Operating revenues increased 24 percent from an increase in investment earnings, sales tax revenue, and revenues received for tonnage at the landfill. Operating expenditures increased 18 percent from the prior year. The most significant increase in expenditures was for the public works program for the landfill, general government administration, and judicial programs. Transfers were also made to support building projects.

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

Fund balance in the Child Welfare Fund increased from the prior year due to the decrease in contractual services for the placement of children.

Fund balance in the Criminal Justice Services Levy Fund decreased due to less transfers from the General Fund than the prior year.

Fund balance in the Job and Family Services Fund remained virtually unchanged despite a 29 percent decrease 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 increased 20 percent from an increase in sales tax revenue. 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 intergovernmental receipts and restricted cash for the Council of Government 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. The change from original budget to the final budget revenues was due to increased interest and intergovernmental revenues. Changes from the final budget to actual revenues were primarily due to increased sales tax receipts, charges for services, and intergovernmental resources. Changes from the original budget to the final budget for expenditures and actual expenditures to final budget were due to budgeting conservatively.

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
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, 2023, was \$53,894 thousand (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, construction in progress, equipment, vehicles, furniture/fixtures, landfill cells, roads, and bridges. Note 9 provides information on capital asset activity for 2023. During 2023, various roads were resurfaced and bridges rehabilitated bringing the governmental activities infrastructure investment of the County to \$57,563 thousand. Additions to capital assets also included improvements made to County facilities, communication equipment for the courts, landfill cells, and the purchase of vehicles for the Veterans Department, Highway Department and the Sheriff's Department.

Long-Term Debt - At December 31, 2023, the County's overall long-term obligations included \$2,877 thousand in general obligation bonds, \$156 thousand in special assessment bonds, and \$22 thousand in OPWC loans. Citing sound financial operations, healthy reserves, a moderately-sized agricultural base, and an affordable debt burden with limited future borrowing, Moody's Investors Service has assigned an underlying rating of A1. In addition to the bonded debt, special assessment debt, and OPWC loans, the County's long-term obligations include compensated absences and the net pension/OPEB liability. Additional information on the County's long-term obligations can be found in Note 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 2023. Sales tax revenue increased to \$7.7 million in 2023 from 2022. The unemployment rate for the County was 4.3 percent as of year end, decreasing slightly from the prior year. The County's unemployment rate for 2023 exceeded the State's average unemployment rate of 3.5 percent and also the national average of 3.6 percent. The General Fund balance at December 31, 2023, was \$8,636,022 and operating revenues exceeded operating expenditures by 21 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, 2023

	Primary Government		
	Governmental Activities	Business-Type Activity	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$53,502,181	\$65,429	\$53,567,610
Cash and Cash Equivalents			
in Segregated Accounts	184,882	0	184,882
Cash and Cash Equivalents with Fiscal Agent	312,074	0	312,074
Accounts Receivable	797,792	0	797,792
Accrued Interest Receivable	111,516	0	111,516
Sales Taxes Receivable	2,007,969	0	2,007,969
Due from Other Governments	4,822,773	502	4,823,275
Leases Receivable	374,930	0	374,930
Special Assessments Receivable	263,438	0	263,438
Prepaid Items	508,071	0	508,071
Materials and Supplies Inventory	445,805	0	445,805
Property Taxes Receivable	18,300,013	0	18,300,013
Net Pension Asset	202,249	0	202,249
Net OPEB Asset	53,517	0	53,517
Nondepreciable Capital Assets	7,953,960	0	7,953,960
Depreciable Capital Assets, Net	45,461,544	3,210,190	48,671,734
<i>Total Assets</i>	<u>135,302,714</u>	<u>3,276,121</u>	<u>138,578,835</u>
Deferred Outflows of Resources			
Deferred Charge on Refunding	167,965	0	167,965
Pension	11,269,516	0	11,269,516
OPEB	1,727,887	0	1,727,887
<i>Total Deferred Outflows of Resources</i>	<u>13,165,368</u>	<u>0</u>	<u>13,165,368</u>
Liabilities			
Wages Payable	582,892	0	582,892
Accounts Payable	903,473	0	903,473
Contracts Payable	723,265	0	723,265
Due to Other Governments	616,582	0	616,582
Matured Compensated Absences Payable	28,013	0	28,013
Unearned Revenue	6,508,795	0	6,508,795
Employee Withholding Payable	187,514	0	187,514
Accrued Interest Payable	7,932	0	7,932
Long-Term Liabilities			
Due Within One Year	1,467,780	0	1,467,780
Due in More Than One Year	2,933,391	0	2,933,391
Due in More Than One Year - Net Pension Liability	27,611,090	0	27,611,090
Due in More Than One Year - Net OPEB Liability	571,579	0	571,579
<i>Total Liabilities</i>	<u>42,142,306</u>	<u>0</u>	<u>42,142,306</u>
Deferred Inflows of Resources			
Property Taxes	12,130,994	0	12,130,994
Leases	374,930	0	374,930
Pension	175,363	0	175,363
OPEB	237,754	0	237,754
<i>Total Deferred Inflows of Resources</i>	<u>12,919,041</u>	<u>0</u>	<u>12,919,041</u>

(continued)

Crawford County, Ohio
Statement of Net Position (continued)
 December 31, 2023

	Primary Government		
	Governmental Activities	Business-Type Activity	Total
Net Position			
Net Investment in Capital Assets	\$50,684,249	\$3,210,190	\$53,894,439
Restricted for			
Capital Projects	937	0	937
Debt Service	164,426	0	164,426
General Government			
Legislative and Executive	2,555,832	0	2,555,832
Judicial	1,188,227	0	1,188,227
Public Safety	5,536,297	0	5,536,297
Public Works	11,137,801	0	11,137,801
Health	19,146,122	0	19,146,122
Human Services	7,322,190	0	7,322,190
Other Purposes	175,792	0	175,792
Pension and OPEB Plans	255,766	0	255,766
Unrestricted (Deficit)	(4,760,904)	65,931	(4,694,973)
<i>Total Net Position</i>	\$93,406,735	\$3,276,121	\$96,682,856

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Activities
For the Year Ended December 31, 2023

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government				
Legislative and Executive	\$5,262,005	\$3,146,618	\$27,616	\$110,535
Judicial	4,448,800	1,260,383	556,521	0
Public Safety				
Criminal Justice Services	3,018,604	0	270,738	0
Jail Operation	3,408,339	104,088	0	0
Other Public Safety	3,080,028	756,015	1,086,609	0
Public Works				
Local Fiscal Recovery	764,526	0	764,526	0
Other Public Works	19,449,714	12,366,441	6,218,812	4,807,010
Health				
Developmental Disabilities	7,740,899	48,475	4,936,402	0
Other Health	2,149,451	2,058,448	81,738	0
Human Services				
Child Welfare	3,933,747	52,052	2,440,227	0
Job and Family Services	4,484,431	1,329,442	2,881,238	0
Other Human Services	3,172,437	177,661	951,861	0
Interest	118,286	0	0	0
<i>Total Governmental Activities</i>	61,031,267	21,299,623	20,216,288	4,917,545
Business-Type Activity				
Sewer	107,344	6,598	0	0
<i>Total Primary Government</i>	\$61,138,611	\$21,306,221	\$20,216,288	\$4,917,545

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

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
(\$1,977,236)	\$0	(\$1,977,236)
(2,631,896)	0	(2,631,896)
(2,747,866)	0	(2,747,866)
(3,304,251)	0	(3,304,251)
(1,237,404)	0	(1,237,404)
0	0	0
3,942,549	0	3,942,549
(2,756,022)	0	(2,756,022)
(9,265)	0	(9,265)
(1,441,468)	0	(1,441,468)
(273,751)	0	(273,751)
(2,042,915)	0	(2,042,915)
(118,286)	0	(118,286)
(14,597,811)	0	(14,597,811)
0	(100,746)	(100,746)
(14,597,811)	(100,746)	(14,698,557)
1,511,206	0	1,511,206
1,780,243	0	1,780,243
3,221,469	0	3,221,469
647,360	0	647,360
1,415,894	0	1,415,894
1,249,243	0	1,249,243
5,171,479	0	5,171,479
2,585,693	0	2,585,693
1,682,530	0	1,682,530
2,219,553	0	2,219,553
847,553	0	847,553
22,332,223	0	22,332,223
7,734,412	(100,746)	7,633,666
85,672,323	3,376,867	89,049,190
<u>\$93,406,735</u>	<u>\$3,276,121</u>	<u>\$96,682,856</u>

Crawford County, Ohio
Balance Sheet
Governmental Funds
December 31, 2023

	General	Auto License and Gas Tax	Child Welfare
Assets			
Equity in Pooled Cash and Cash Equivalents	\$8,169,193	\$8,284,758	\$3,832,587
Cash and Cash Equivalents in Segregated Accounts	0	0	40,254
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	39,503	1,349	0
Accrued Interest Receivable	111,516	0	0
Sales Taxes Receivable	1,338,659	0	0
Due from Other Governments	747,159	2,596,355	564,771
Leases Receivable	0	0	0
Special Assessments Receivable	0	0	0
Prepaid Items	182,518	9,820	398
Materials and Supplies Inventory	47,168	335,155	0
Interfund Receivable	300,006	0	0
Property Taxes Receivable	2,698,546	0	2,495,618
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	175,792	0	0
<i>Total Assets</i>	<u>\$13,810,060</u>	<u>\$11,227,437</u>	<u>\$6,933,628</u>
Liabilities			
Wages Payable	\$165,360	\$54,209	\$0
Accounts Payable	165,531	94,946	293,498
Contracts Payable	23,050	223,800	0
Due to Other Governments	187,213	18,186	450
Interfund Payable	0	0	176,980
Matured Compensated Absences Payable	20,554	0	0
Unearned Revenue	0	0	0
Employee Withholding Payable	187,514	0	0
<i>Total Liabilities</i>	<u>749,222</u>	<u>391,141</u>	<u>470,928</u>
Deferred Inflows of Resources			
Property Taxes	1,834,698	0	1,649,816
Leases	0	0	0
Unavailable Revenue	2,590,118	2,488,939	1,352,590
<i>Total Deferred Inflows of Resources</i>	<u>4,424,816</u>	<u>2,488,939</u>	<u>3,002,406</u>
Fund Balances			
Nonspendable	405,478	344,975	398
Restricted	0	8,002,382	3,459,896
Committed	0	0	0
Assigned	4,466,368	0	0
Unassigned (Deficit)	3,764,176	0	0
<i>Total Fund Balances</i>	<u>8,636,022</u>	<u>8,347,357</u>	<u>3,460,294</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$13,810,060</u>	<u>\$11,227,437</u>	<u>\$6,933,628</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
\$234,440	\$1,143,914	\$1,478,404	\$6,632,188	\$12,576,052	\$10,974,853
0	0	0	0	0	144,628
0	0	0	0	312,074	0
0	14,500	4,964	0	0	737,476
0	0	0	0	0	0
0	0	669,310	0	0	0
125,857	0	47,693	0	432,555	308,383
0	0	0	0	374,930	0
0	0	0	0	0	263,438
37,084	31,116	53,036	0	50,060	144,039
22,671	17,499	6,580	0	6,421	10,311
0	211,148	168	0	0	0
3,421,661	0	0	0	6,206,182	3,478,006
0	0	0	0	0	0
<u>\$3,841,713</u>	<u>\$1,418,177</u>	<u>\$2,260,155</u>	<u>\$6,632,188</u>	<u>\$19,958,274</u>	<u>\$16,061,134</u>
\$78,667	\$74,930	\$87,052	\$0	\$63,208	\$59,466
31,903	15,158	15,524	0	124,990	161,923
1,597	129,420	21,352	18,453	48,880	256,713
55,709	48,701	56,262	104,940	109,658	35,463
0	2,307	0	0	56	331,979
0	0	7,459	0	0	0
0	0	0	6,508,795	0	0
0	0	0	0	0	0
<u>167,876</u>	<u>270,516</u>	<u>187,649</u>	<u>6,632,188</u>	<u>346,792</u>	<u>845,544</u>
2,255,283	0	0	0	4,086,584	2,304,613
0	0	0	0	374,930	0
<u>1,292,235</u>	<u>225,648</u>	<u>505,096</u>	<u>0</u>	<u>2,508,316</u>	<u>2,097,527</u>
<u>3,547,518</u>	<u>225,648</u>	<u>505,096</u>	<u>0</u>	<u>6,969,830</u>	<u>4,402,140</u>
59,755	48,615	59,616	0	56,481	154,350
66,564	873,398	1,507,794	0	12,585,171	10,498,414
0	0	0	0	0	172,425
0	0	0	0	0	254,893
0	0	0	0	0	(266,632)
<u>126,319</u>	<u>922,013</u>	<u>1,567,410</u>	<u>0</u>	<u>12,641,652</u>	<u>10,813,450</u>
<u>\$3,841,713</u>	<u>\$1,418,177</u>	<u>\$2,260,155</u>	<u>\$6,632,188</u>	<u>\$19,958,274</u>	<u>\$16,061,134</u>

(continued)

Crawford County, Ohio
Balance Sheet
Governmental Funds (continued)
December 31, 2023

	Total Governmental Funds
Assets	
Equity in Pooled Cash and Cash Equivalents	\$53,326,389
Cash and Cash Equivalents in Segregated Accounts	184,882
Cash and Cash Equivalents with Fiscal Agent	312,074
Accounts Receivable	797,792
Accrued Interest Receivable	111,516
Sales Taxes Receivable	2,007,969
Due from Other Governments	4,822,773
Leases Receivable	374,930
Special Assessments Receivable	263,438
Prepaid Items	508,071
Materials and Supplies Inventory	445,805
Interfund Receivable	511,322
Property Taxes Receivable	18,300,013
Restricted Assets	
Equity in Pooled Cash and Cash Equivalents	175,792
<i>Total Assets</i>	\$82,142,766
Liabilities	
Wages Payable	\$582,892
Accounts Payable	903,473
Contracts Payable	723,265
Due to Other Governments	616,582
Interfund Payable	511,322
Matured Compensated Absences Payable	28,013
Unearned Revenue	6,508,795
Employee Withholding Payable	187,514
<i>Total Liabilities</i>	10,061,856
Deferred Inflows of Resources	
Property Taxes	12,130,994
Leases	374,930
Unavailable Revenue	13,060,469
<i>Total Deferred Inflows of Resources</i>	25,566,393
Fund Balances	
Nonspendable	1,129,668
Restricted	36,993,619
Committed	172,425
Assigned	4,721,261
Unassigned (Deficit)	3,497,544
<i>Total Fund Balances</i>	46,514,517
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	\$82,142,766

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, 2023*

Total Governmental Fund Balances \$46,514,517

***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. 53,415,504
Internal Service Fund (17,559) 53,397,945

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 537,816
Accrued Interest Receivable 111,516
Sales Taxes Receivable 1,370,046
Due from Other Governments 4,387,681
Special Assessments Receivable 263,438
Interfund Receivable 220,953
Delinquent Property Taxes Receivable 6,169,019 13,060,469

Deferred outflows of resources include deferred charges
on refundings which do not provide current financial resources
and, therefore, are not reported in the funds. 167,965

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. 17,559

Some liabilities are not due and payable in the current
period and, therefore, are not reported in the funds.
Accrued Interest Payable (7,932)
General Obligation Bonds Payable (2,877,243)
Special Assessment Bonds Payable (155,559)
OPWC Loan Payable (21,977)
Compensated Absences Payable (1,346,392) (4,409,103)

The net pension liability (asset) and net OPEB liability (asset) are not due
and payable in the current period, therefore, the liability (asset) and related
deferred outflows/inflows are not reported in the governmental funds.
Net Pension Asset 202,249
Net OPEB Asset 53,517
Deferred Outflows - Pension 11,269,516
Deferred Outflows - OPEB 1,727,887
Deferred Inflows - Pension (175,363)
Deferred Inflows - OPEB (237,754)
Net Pension Liability (27,611,090)
Net OPEB Liability (571,579) (15,342,617)

Net Position of Governmental Activities \$93,406,735

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, 2023

	General	Auto License and Gas Tax	Child Welfare
Revenues			
Property Taxes	\$1,657,067	\$0	\$1,568,724
Sales Taxes	5,192,607	0	0
Special Assessments	0	0	0
Charges for Services	14,760,919	102,377	82,236
Licenses and Permits	3,060	0	0
Fines, Forfeitures, and Settlements	106,811	16,115	0
Intergovernmental	2,154,535	5,376,885	2,496,118
Investment Earnings and Other Interest	1,992,919	152,859	206
Leases	0	0	0
Rent	0	0	0
Other	55,380	0	18,959
<i>Total Revenues</i>	<u>25,923,298</u>	<u>5,648,236</u>	<u>4,166,243</u>
Expenditures			
Current:			
General Government			
Legislative and Executive	4,789,120	0	0
Judicial	3,343,708	0	0
Public Safety	694,420	0	0
Public Works	11,466,940	5,178,248	0
Health	568,494	0	0
Human Services	540,936	0	3,933,747
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest	0	0	0
<i>Total Expenditures</i>	<u>21,403,618</u>	<u>5,178,248</u>	<u>3,933,747</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,519,680</u>	<u>469,988</u>	<u>232,496</u>
Other Financing Sources (Uses)			
Transfers In	0	0	0
Transfers Out	(2,907,504)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,907,504)</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	1,612,176	469,988	232,496
<i>Fund Balances Beginning of Year</i>	<u>7,023,846</u>	<u>7,877,369</u>	<u>3,227,798</u>
<i>Fund Balances End of Year</i>	<u><u>\$8,636,022</u></u>	<u><u>\$8,347,357</u></u>	<u><u>\$3,460,294</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
\$1,985,908	\$0	\$0	\$0	\$3,595,706	\$2,101,506
0	0	2,596,360	0	0	0
0	0	0	0	0	100,639
0	1,450,010	68,974	0	0	4,000,431
0	0	0	0	0	14,787
0	0	0	0	0	244,156
274,301	2,881,238	0	764,526	4,930,928	3,238,589
0	0	0	0	10,799	17,337
0	0	0	0	48,475	0
0	0	0	0	0	82,086
2,421	80,493	116,588	0	106,276	688,257
<u>2,262,630</u>	<u>4,411,741</u>	<u>2,781,922</u>	<u>764,526</u>	<u>8,692,184</u>	<u>10,487,788</u>
0	0	0	0	0	760,092
0	0	0	0	0	942,691
3,016,584	0	3,416,877	0	0	1,605,639
0	0	0	764,526	0	939,144
0	0	0	0	7,725,098	1,487,791
0	4,485,823	0	0	0	2,508,924
0	0	0	0	0	868,866
0	0	0	0	0	624,559
0	0	0	0	0	111,787
<u>3,016,584</u>	<u>4,485,823</u>	<u>3,416,877</u>	<u>764,526</u>	<u>7,725,098</u>	<u>9,849,493</u>
<u>(753,954)</u>	<u>(74,082)</u>	<u>(634,955)</u>	<u>0</u>	<u>967,086</u>	<u>638,295</u>
655,000	111,012	900,000	0	0	1,241,492
0	0	0	0	0	0
<u>655,000</u>	<u>111,012</u>	<u>900,000</u>	<u>0</u>	<u>0</u>	<u>1,241,492</u>
(98,954)	36,930	265,045	0	967,086	1,879,787
225,273	885,083	1,302,365	0	11,674,566	8,933,663
<u>\$126,319</u>	<u>\$922,013</u>	<u>\$1,567,410</u>	<u>\$0</u>	<u>\$12,641,652</u>	<u>\$10,813,450</u>

(continued)

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds (continued)
For the Year Ended December 31, 2023

	Total Governmental Funds
Revenues	
Property Taxes	\$10,908,911
Sales Taxes	7,788,967
Special Assessments	100,639
Charges for Services	20,464,947
Licenses and Permits	17,847
Fines, Forfeitures, and Settlements	367,082
Intergovernmental	22,117,120
Investment Earnings and Other Interest	2,174,120
Leases	48,475
Rent	82,086
Other	1,068,374
<i>Total Revenues</i>	65,138,568
Expenditures	
Current:	
General Government	
Legislative and Executive	5,549,212
Judicial	4,286,399
Public Safety	8,733,520
Public Works	18,348,858
Health	9,781,383
Human Services	11,469,430
Capital Outlay	868,866
Debt Service:	
Principal Retirement	624,559
Interest	111,787
<i>Total Expenditures</i>	59,774,014
<i>Excess of Revenues Over (Under) Expenditures</i>	5,364,554
Other Financing Sources (Uses)	
Transfers In	2,907,504
Transfers Out	(2,907,504)
<i>Total Other Financing Sources (Uses)</i>	0
<i>Net Changes in Fund Balances</i>	5,364,554
<i>Fund Balances Beginning of Year</i>	41,149,963
<i>Fund Balances End of Year</i>	\$46,514,517

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, 2023*

Net Changes in Fund Balances - Total Governmental Funds \$5,364,554

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	23,093	
Capital Outlay - Depreciable Capital Assets	4,097,624	
Capital Contributions	4,728,588	
Depreciation	(5,153,111)	
Depreciation - Internal Service Fund	<u>6,020</u>	
		3,702,214

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. (24,418)

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

Delinquent Property Taxes	(1,083,496)	
Sales Taxes	(31,795)	
Special Assessments	14,251	
Charges for Services	(313,061)	
Fines and Forfeitures	517,357	
Intergovernmental	(29,345)	
Investment Earnings and Other Interest	45,433	
Other	<u>(220,821)</u>	
		(1,101,477)

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	595,000	
Special Assessment Bonds Payable	14,906	
OPWC Loan Payable	<u>14,653</u>	
		624,559

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	1,252	
Amortization of Premium	15,952	
Amortization of Deferred Charge on Refunding	<u>(23,703)</u>	
		(6,499)

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. (48,324)

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. (10,217)

(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, 2023*

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	(\$4,118,960)	
OPEB	<u>1,282,685</u>	(2,836,275)

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

Pension	2,044,864	
OPEB	<u>25,431</u>	<u>2,070,295</u>

Change in Net Position of Governmental Activities

\$7,734,412

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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Property Taxes	\$1,602,875	\$1,602,875	\$1,658,238	\$55,363
Sales Taxes	4,000,000	4,000,000	5,204,117	1,204,117
Charges for Services	2,792,793	2,992,793	3,427,201	434,408
Licenses and Permits	2,230	2,230	3,060	830
Fines, Forfeitures, and Settlements	121,000	121,000	96,766	(24,234)
Intergovernmental	1,562,026	1,812,026	2,134,898	322,872
Interest	252,000	1,202,000	1,230,742	28,742
Other	8,472	8,472	55,172	46,700
<i>Total Revenues</i>	<u>10,341,396</u>	<u>11,741,396</u>	<u>13,810,194</u>	<u>2,068,798</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	5,309,431	5,822,613	5,194,493	628,120
Judicial	3,448,265	3,736,428	3,395,335	341,093
Public Safety	792,682	814,702	722,654	92,048
Public Works	140,634	140,634	119,669	20,965
Health	607,330	620,830	604,607	16,223
Human Services	646,983	655,823	563,695	92,128
<i>Total Expenditures</i>	<u>10,945,325</u>	<u>11,791,030</u>	<u>10,600,453</u>	<u>1,190,577</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(603,929)</u>	<u>(49,634)</u>	<u>3,209,741</u>	<u>3,259,375</u>
Other Financing Sources (Uses)				
Advances In	0	0	179,516	179,516
Advances Out	0	0	(127,611)	(127,611)
Transfers Out	(5,005,938)	(5,006,206)	(2,907,504)	2,098,702
<i>Total Other Financing Sources (Uses)</i>	<u>(5,005,938)</u>	<u>(5,006,206)</u>	<u>(2,855,599)</u>	<u>2,150,607</u>
<i>Net Changes in Fund Balance</i>	(5,609,867)	(5,055,840)	354,142	5,409,982
<i>Fund Balance Beginning of Year</i>	6,985,816	6,985,816	6,985,816	0
Prior Year Encumbrances Appropriated	<u>238,842</u>	<u>238,842</u>	<u>238,842</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,614,791</u></u>	<u><u>\$2,168,818</u></u>	<u><u>\$7,578,800</u></u>	<u><u>\$5,409,982</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto License and Gas Tax Fund
For the Year Ended December 31, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$100,000	\$100,000	\$117,609	\$17,609
Fines, Forfeitures, and Settlements	20,000	20,000	17,154	(2,846)
Intergovernmental	4,930,000	4,930,000	5,366,710	436,710
Interest	20,000	20,000	148,869	128,869
<i>Total Revenues</i>	5,070,000	5,070,000	5,650,342	580,342
Expenditures				
Current:				
Public Works	6,931,040	6,931,040	5,967,662	963,378
<i>Net Changes in Fund Balance</i>	(1,861,040)	(1,861,040)	(317,320)	1,543,720
<i>Fund Balance Beginning of Year</i>	7,221,274	7,221,274	7,221,274	0
Prior Year Encumbrances Appropriated	647,395	647,395	647,395	0
<i>Fund Balance End of Year</i>	<u>\$6,007,629</u>	<u>\$6,007,629</u>	<u>\$7,551,349</u>	<u>\$1,543,720</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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Property Taxes	\$1,502,303	\$1,502,303	\$1,561,339	\$59,036
Charges for Services	75,000	75,000	82,236	7,236
Intergovernmental	1,911,241	1,974,431	2,664,878	690,447
Interest	0	0	21	21
Other	13,000	13,000	18,959	5,959
<i>Total Revenues</i>	3,501,544	3,564,734	4,327,433	762,699
Expenditures				
Current:				
Human Services	6,080,170	6,124,896	5,485,539	639,357
<i>Net Changes in Fund Balance</i>	(2,578,626)	(2,560,162)	(1,158,106)	1,402,056
<i>Fund Balance Beginning of Year</i>	2,760,547	2,760,547	2,760,547	0
Prior Year Encumbrances Appropriated	1,117,436	1,117,436	1,117,436	0
<i>Fund Balance End of Year</i>	<u>\$1,299,357</u>	<u>\$1,317,821</u>	<u>\$2,719,877</u>	<u>\$1,402,056</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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Property Taxes	\$1,948,676	\$1,948,676	\$1,986,529	\$37,853
Intergovernmental	264,049	264,049	274,301	10,252
Other	0	0	2,421	2,421
<i>Total Revenues</i>	2,212,725	2,212,725	2,263,251	50,526
Expenditures				
Current:				
Public Safety	3,120,806	3,129,914	3,100,881	29,033
<i>Excess of Revenues Under Expenditures</i>	(908,081)	(917,189)	(837,630)	79,559
Other Financing Sources				
Transfers In	655,000	655,000	655,000	0
<i>Net Changes in Fund Balance</i>	(253,081)	(262,189)	(182,630)	79,559
<i>Fund Balance Beginning of Year</i>	209,823	209,823	209,823	0
Prior Year Encumbrances Appropriated	52,366	52,366	52,366	0
<i>Fund Balance End of Year</i>	<u>\$9,108</u>	<u>\$0</u>	<u>\$79,559</u>	<u>\$79,559</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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$1,661,724	\$1,661,724	\$1,637,906	(\$23,818)
Intergovernmental	4,573,647	3,578,775	2,948,000	(630,775)
Other	144,339	144,339	86,757	(57,582)
<i>Total Revenues</i>	6,379,710	5,384,838	4,672,663	(712,175)
Expenditures				
Current:				
Human Services	6,698,725	5,703,853	4,814,052	889,801
<i>Excess of Revenues Under Expenditures</i>	(319,015)	(319,015)	(141,389)	177,626
Other Financing Sources				
Transfers In	110,744	110,744	111,012	268
<i>Net Changes in Fund Balance</i>	(208,271)	(208,271)	(30,377)	177,894
<i>Fund Balance Beginning of Year</i>	693,632	693,632	693,632	0
Prior Year Encumbrances Appropriated	226,608	226,608	226,608	0
<i>Fund Balance End of Year</i>	<u>\$711,969</u>	<u>\$711,969</u>	<u>\$889,863</u>	<u>\$177,894</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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Sales Taxes	\$2,000,000	\$2,000,000	\$2,601,642	\$601,642
Charges for Services	50,000	50,000	67,240	17,240
Other	142,640	142,640	114,302	(28,338)
<i>Total Revenues</i>	2,192,640	2,192,640	2,783,184	590,544
Expenditures				
Current:				
Public Safety	3,991,583	4,058,583	3,605,097	453,486
<i>Excess of Revenues Under Expenditures</i>	(1,798,943)	(1,865,943)	(821,913)	1,044,030
Other Financing Sources				
Transfers In	900,000	900,000	900,000	0
<i>Net Changes in Fund Balance</i>	(898,943)	(965,943)	78,087	1,044,030
<i>Fund Balance Beginning of Year</i>	1,135,532	1,135,532	1,135,532	0
Prior Year Encumbrances Appropriated	151,042	151,042	151,042	0
<i>Fund Balance End of Year</i>	<u>\$387,631</u>	<u>\$320,631</u>	<u>\$1,364,661</u>	<u>\$1,044,030</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, 2023

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Works	<u>3,075,182</u>	<u>3,075,182</u>	<u>936,985</u>	<u>2,138,197</u>
<i>Net Changes in Fund Balance</i>	(3,075,182)	(3,075,182)	(936,985)	2,138,197
<i>Fund Balance Beginning of Year</i>	7,360,288	7,360,288	7,360,288	0
Prior Year Encumbrances Appropriated	<u>175,182</u>	<u>175,182</u>	<u>175,182</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,460,288</u></u>	<u><u>\$4,460,288</u></u>	<u><u>\$6,598,485</u></u>	<u><u>\$2,138,197</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Property Taxes	\$3,435,188	\$3,435,188	\$3,596,778	\$161,590
Intergovernmental	1,189,465	1,189,465	1,827,110	637,645
Interest	0	0	3,744	3,744
Other	<u>155,200</u>	<u>155,200</u>	<u>161,852</u>	<u>6,652</u>
<i>Total Revenues</i>	4,779,853	4,779,853	5,589,484	809,631
Expenditures				
Current:				
Health	<u>5,259,360</u>	<u>5,516,741</u>	<u>5,086,539</u>	<u>430,202</u>
<i>Net Changes in Fund Balance</i>	(479,507)	(736,888)	502,945	1,239,833
<i>Fund Balance Beginning of Year</i>	11,212,353	11,212,353	11,212,353	0
Prior Year Encumbrances Appropriated	<u>375,502</u>	<u>375,502</u>	<u>375,502</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$11,108,348</u></u>	<u><u>\$10,850,967</u></u>	<u><u>\$12,090,800</u></u>	<u><u>\$1,239,833</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2023

	Business-Type Activity- Sewer	Governmental Activity- Internal Service
Assets		
Current Assets		
Equity in Pooled Cash and Cash Equivalents	\$65,429	\$0
Due from Other Governments	502	0
<i>Total Current Assets</i>	65,931	0
Noncurrent Assets		
Capital Assets		
Depreciable Capital Assets, Net	3,210,190	17,559
<i>Total Assets</i>	3,276,121	17,559
Net Position		
Net Investment in Capital Assets	3,210,190	17,559
Unrestricted	65,931	0
<i>Total Net Position</i>	\$3,276,121	\$17,559

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, 2023

	Business-Type Activity- Sewer	Governmental Activity- Internal Service
Operating Revenues		
Charges for Services	\$6,598	\$0
Operating Expenses		
Contractual Services	0	10,217
Depreciation	107,304	6,020
Other	40	0
<i>Total Operating Expenses</i>	107,344	16,237
<i>Changes in Net Position</i>	(100,746)	(16,237)
<i>Net Position Beginning of Year</i>	3,376,867	33,796
<i>Net Position End of Year</i>	\$3,276,121	\$17,559

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

	Business-Type Activity- Sewer	Governmental Activity- Internal Service
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash Received from Customers	\$6,096	\$0
Cash Payments for Other	(40)	0
<i>Net Cash Provided by Operating Activities</i>	6,056	0
<i>Net Increase in Cash and Cash Equivalents</i>	6,056	0
<i>Cash and Cash Equivalents Beginning of Year</i>	59,373	0
<i>Cash and Cash Equivalents End of Year</i>	\$65,429	\$0
Reconciliation of Operating Loss to Net Cash Provided by Operating Activities		
Operating Loss	(\$100,746)	(\$16,237)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities		
Depreciation	107,304	6,020
Increase (Decrease) in Assets		
Due from Other Governments	(502)	0
Prepaid Items	0	10,217
<i>Net Cash Provided by Operating Activities</i>	\$6,056	\$0

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2023

Assets	
Equity in Pooled Cash and Cash Equivalents	\$4,279,775
Cash and Cash Equivalents in Segregated Accounts	303,388
Due from Other Governments	2,853,369
Special Assessments Receivable	413,517
Property Taxes Receivable	<u>66,860,078</u>
<i>Total Assets</i>	74,710,127
Liabilities	
Due to Other Governments	2,016,929
Deferred Inflows of Resources	
Property Taxes	<u>43,097,383</u>
Net Position	
Restricted for Individuals, Organizations, and Other Governments	<u><u>\$29,595,815</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, 2023

Additions	
Intergovernmental Amounts for Other Governments	\$5,807,042
Amounts Received as Fiscal Agent	4,556,990
Licenses, Permits, and Fees for Other Governments	3,487,141
Fines and Forfeitures for Other Governments	319,517
Property Tax Collections for Other Governments	38,614,897
Special Assessments Collections for Other Governments	139,826
Sheriff Sales Collections for Others	790,514
	<u>53,715,927</u>
<i>Total Additions</i>	
Deductions	
Distributions to the State of Ohio	3,717
Distributions of State Funds to Other Governments	5,708,592
Distributions to Other Governments	25,788
Distributions as Fiscal Agent	4,544,432
Licenses, Permits, and Fees Distributions to Other Governments	3,391,754
Fines and Forfeitures Distributions to Other Governments	320,847
Property Tax Distributions to Other Governments	43,415,090
Special Assessments Distributions to Other Governments	123,405
Sheriff Sales Distributions to Others	796,697
	<u>58,330,322</u>
<i>Total Deductions</i>	
<i>Net Decrease in Fiduciary Net Position</i>	(4,614,395)
<i>Net Position Beginning of Year</i>	<u>34,210,210</u>
<i>Net Position End of Year</i>	<u>\$29,595,815</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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, 2023

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, 2023

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, 2023

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, 2023

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, 2023

Fiduciary funds present a statement of change in fiduciary net position which reports additions to and 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, 2023

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, 2023, but which were levied to finance year 2024 operations. This amount has 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, 2023

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 2023, the County invested in mutual funds, nonnegotiable and negotiable certificates of deposit, federal agency securities, U.S. Treasury securities, local government bonds, corporate notes, and STAR Ohio. Investments are reported at fair value or amortized cost, except for nonnegotiable certificates of deposit which are reported at cost.

Star Ohio is an investment pool, managed by the State Treasurer’s Office, which allows governments within the State to pool their funds for investment purposes. Star Ohio is not registered with the SEC as an investment company but 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 2023, 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 per day.

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 and other interest revenue credited to the general fund during 2023 amounted to \$1,992,919 which includes \$1,682,902 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, 2023, 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, 2023

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, 2023

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”.

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, 2023

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 held in trust by the pension and OPEB plans for future benefits.

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, 2023

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. 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.

T. Internal Activity

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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.

U. 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.

V. Capital Contributions

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

W. 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 2023, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, and GASB Statement No. 99, *Omnibus 2022*.

GASB Statement 94 improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). The County did not have any arrangements that met the GASB 94 definition of a PPP or an APA.

GASB Statement 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The County did not have any contracts that met the GASB 96 definition of a SBITA, other than short-term SBITAs.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

GASB Statement 99 addresses various issues including items related to leases, PPPs, and SBITAs. The requirements related to PPPs and SBITAs were incorporated with the corresponding GASB 94 and GASB 96 changes identified above.

For 2023, the County also implemented the guidance in GASB’s Implementation Guide No. 2021-1, *Implementation Guidance Update—2021* (other than question 5.1).

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	\$1,612,176	\$469,988	\$232,496	(\$98,954)
Non-Budgeted Cash Activity	(790,708)	(2,951)	87,903	621
Net Adjustment for Revenue Accruals	81,274	5,057	73,287	0
Net Adjustment for Expenditure Accruals	127,698	(41,788)	(528,322)	(16,512)
Prepaid Items	(30,620)	3,176	872	(7,633)
Materials and Supplies Inventory	(16,298)	(31,884)	0	(14,536)
Encumbrances	(629,380)	(718,918)	(1,024,342)	(45,616)
Budget Basis	<u>\$354,142</u>	<u>(\$317,320)</u>	<u>(\$1,158,106)</u>	<u>(\$182,630)</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

	Net Changes in Fund Balance			
	Job and Family Services	Jail Operation Levy	Local Fiscal Recovery	Developmental Disabilities
GAAP Basis	\$36,930	\$265,045	\$0	\$967,086
Non-Budgeted Cash Activity	73,026	0	0	(149,556)
Net Adjustment for Revenue Accruals	187,896	1,262	0	37,471
Net Adjustment for Expenditure Accruals	(86,953)	(72,729)	(903,282)	(32,645)
Prepaid Items	7,482	(967)	0	(30,815)
Materials and Supplies Inventory	5,293	(781)	0	(1,348)
Encumbrances	(254,051)	(113,743)	(33,703)	(287,248)
Budget Basis	<u>(\$30,377)</u>	<u>\$78,087</u>	<u>(\$936,985)</u>	<u>\$502,945</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, 2023

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Investments

As of December 31, 2023, 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	\$1,076,782	\$1,076,782	\$0	\$0	\$0
Fair Value - Level 2					
Negotiable Certificates of Deposit	3,395,235	1,726,483	242,210	711,771	714,771
Federal Farm Credit					
Bank Notes	4,875,125	550,008	737,135	1,579,877	2,008,105
Federal Home Loan					
Bank Notes	4,305,624	2,012,233	485,993	233,705	1,573,693
Federal National Mortgage Association Notes	1,644,650	0	0	1,644,650	0
Federal Home Loan Mortgage Corporation Notes	411,973	0	188,533	0	223,440
Federal Agricultural					
Mortgage Corporation Notes	217,706	0	0	0	217,706
U.S. Treasury Notes	9,151,996	1,142,515	490,020	1,946,271	5,573,190
Local Government Bonds	216,394	0	0	0	216,394
Corporate Notes	116,171	0	0	116,171	0
Net Asset Value Per Share					
STAR Ohio	14,310,753	14,310,753	0	0	0
Total Investments	\$39,722,409	\$20,818,774	\$2,143,891	\$6,232,445	\$10,527,299

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, 2023. 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 A2 by Moody's. STAR Ohio carries a rating of AAAM 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 statistical rating organization. United States corporation notes must be rated in the second highest or higher category by two nationally recognized statistical rating organizations at the time of purchase. STAR Ohio maintain the highest rating provided by at least one nationally recognized statistical rating organization.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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.

	Fair Value	Percentage of Portfolio
Negotiable Certificates of Deposit	\$3,395,235	8.55%
Federal Farm Credit Bank	4,875,125	12.27
Federal Home Loan Bank Notes	4,305,624	10.84
Federal National Mortgage Association	1,644,650	4.14
Federal Home Loan Mortgage Corporation	411,973	1.04
Federal Agricultural Mortgage Corporation	217,706	.55
U.S. Treasury Notes	9,151,996	23.04
Local Government Bonds	216,394	.54
Corporate Notes	116,171	.29

Note 6 - Receivables

Receivables at December 31, 2023, consisted of accounts (billings for user charges and Opioid settlement monies), 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 accounts (opioid settlement monies), leases, special assessments, and property taxes. Special assessments, in the amount of \$155,568 will not be received within one year. At December 31, 2023, the amount of delinquent special assessments was \$2,464. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Opioid Settlement Monies

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Subsequently, settlements have been reached with other distributors. As contingencies related to timing and measurement are resolved, a receivable will be reported in accompanying financial statements as a part of accounts receivable. As a participating subdivision, the County reported \$521,161 as an accounts receivable related to opioid settlement monies in the OneOhio Opioid special revenue fund in the accompanying financial statements. Collections of these settlement monies are expected to extend through 2038 with \$59,236 expected to be collected in 2024.

The County is reporting leases receivable of \$374,930 in the Developmental Disabilities special revenue fund at December 31, 2023. This amount represents the discounted future lease payments. This discount is being amortized using the interest method. For 2023, the County recognized lease revenue of \$48,475 and interest revenue of \$6,943 in the Developmental Disabilities special revenue fund. This lease revenue amount excludes short-term leases. A description of the County's lease arrangement is as follows:

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

A summary of future lease revenue is as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2024	\$51,380	\$6,090
2025	54,354	5,168
2026	55,302	4,220
2027	58,326	3,249
2028	61,421	2,206
2029-2030	94,147	1,295
	<u>\$374,930</u>	<u>\$22,228</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.

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

<u>Fund</u>	<u>Description</u>	<u>Amount</u>
Governmental Activities		
Major Funds		
General Fund	Homestead and Rollback	\$99,324
	Local Government	391,846
	Casino Distribution	144,416
	Grants and Subsidies	111,573
		<u>747,159</u>
Auto License and Gas Tax	Motor Vehicle License Tax and Gas Tax	2,591,942
	Reimbursements	4,413
		<u>2,596,355</u>
Child Welfare	Homestead and Rollback	32,569
	Child Welfare Grants	532,202
		<u>564,771</u>
Criminal Justice Services Levy	Homestead and Rollback	112,398
	Grants and Subsidies	10,883
	Reimbursements	2,576
		<u>125,857</u>
Jail Operation Levy	Housing of Prisoners	47,693
Developmental Disabilities	Homestead and Rollback	202,978
	Developmental Disability Grants	229,577
		<u>432,555</u>
Total Major Funds		<u>4,514,390</u>

(continued)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Fund	Description	Amount
Governmental Activities (continued)		
Nonmajor Funds		
Community Development Block Grant	Community Development Block Grants	\$37,840
Council on Aging Levy	Homestead and Rollback	44,680
County Infrastructure Projects	Grants	937
Delinquent Real Estate Tax Collection	Reimbursements	2,745
Emergency Management Agency	Emergency Management Grants	19,018
Felony Delinquent Care	Felony Delinquent Care Grant	70,712
Indigent Driver Alcohol Treatment	Bureau of Motor Vehicles	443
Indigent Driver Interlock and Alcohol Monitoring	Bureau of Motor Vehicles	545
Law Enforcement Overtime Project	Law Enforcement Overtime Grant	1,744
Mental Health	Homestead and Rollback	40,872
Victims of Crime	Victims of Crime Grant	2,760
Violent Crime Reduction	Violent Crime Reduction Grant	86,087
Total Nonmajor Funds		308,383
Total Governmental Activities		\$4,822,773
Business-Type Activity		
Major Fund		
Sewer	City of Galion	\$502
Custodial Funds		
Undivided Tax	Motor Vehicle License Tax and Gas Tax	\$1,359,899
Library Local Government	Library Local Government	1,002,808
Local Government	Local Government	490,662
Total Custodial Funds		\$2,853,369

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.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2023. 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 2023 represent the collection of 2022 taxes. Real property taxes received in 2023 were levied after October 1, 2022, on the assessed values as of January 1, 2022, 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 2023 represent the collection of 2022 taxes. Public utility real and tangible personal property taxes received in 2023 became a lien on December 31, 2021, were levied after October 1, 2022, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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

Accrued property taxes receivable represents real, public utility, and outstanding delinquent property taxes which were measurable as of December 31, 2023, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2023 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, 2023, was \$14.50 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2023 property tax receipts were based are as follows:

	Amount
Agricultural/Residential and Other Real Estate	\$740,930,000
Public Utility	332,897,650
Total Assessed Value	\$1,073,827,650

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 9 - Capital Assets

Capital asset activity for the year ended December 31, 2023, was as follows:

	Balance at December 31, 2022	Additions	Reductions	Balance at December 31, 2023
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	919,959	23,093	(919,959)	23,093
Total Nondepreciable Capital Assets	<u>8,850,826</u>	<u>23,093</u>	<u>(919,959)</u>	<u>7,953,960</u>
Depreciable Capital Assets				
Buildings and Building Improvements	36,638,464	2,171,811	0	38,810,275
Equipment	3,541,347	106,526	(150,328)	3,497,545
Vehicles	6,406,316	501,545	(258,239)	6,649,622
Furniture/Fixtures	443,179	0	0	443,179
Infrastructure	55,214,649	2,348,236	0	57,562,885
Landfill Cells	15,023,685	4,618,053	0	19,641,738
Total Depreciable Capital Assets	<u>117,267,640</u>	<u>9,746,171</u>	<u>(408,567)</u>	<u>126,605,244</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(17,842,502)	(909,254)	0	(18,751,756)
Equipment	(2,570,089)	(276,157)	125,910	(2,720,336)
Vehicles	(4,425,935)	(484,816)	258,239	(4,652,512)
Furniture/Fixtures	(269,577)	(11,956)	0	(281,533)
Infrastructure	(37,473,991)	(2,055,953)	0	(39,529,944)
Landfill Cells	(13,798,664)	(1,408,955)	0	(15,207,619)
Total Accumulated Depreciation	<u>(76,380,758)</u>	<u>(5,147,091)</u>	<u>384,149</u>	<u>(81,143,700)</u>
Total Depreciable Capital Assets, Net	<u>40,886,882</u>	<u>4,599,080</u>	<u>(24,418)</u>	<u>45,461,544</u>
Governmental Activities Capital Assets, Net	<u>\$49,737,708</u>	<u>\$4,622,173</u>	<u>(\$944,377)</u>	<u>\$53,415,504</u>

Governmental activities accepted contributions of capital assets from outside sources, in the amount of \$4,728,588.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

	Balance at December 31, 2022	Additions	Reductions	Balance at December 31, 2023
Business-Type Activities				
Depreciable Capital Assets				
Vehicles	\$34,898	\$0	(\$34,898)	\$0
Infrastructure	4,292,175	0	0	4,292,175
Total Depreciable Capital Assets	<u>4,327,073</u>	<u>0</u>	<u>(34,898)</u>	<u>4,292,175</u>
Less Accumulated Depreciation for				
Vehicles	(34,898)	0	34,898	0
Infrastructure	(974,681)	(107,304)	0	(1,081,985)
Total Accumulated Depreciation	<u>(1,009,579)</u>	<u>(107,304)</u>	<u>34,898</u>	<u>(1,081,985)</u>
Business-Type Activities Capital Assets, Net	<u>\$3,317,494</u>	<u>(\$107,304)</u>	<u>\$0</u>	<u>\$3,210,190</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$469,710
Judicial	45,695
Public Safety	
Jail Operation	604,381
Other Public Safety	24,530
Public Works	3,784,790
Health	
Developmental Disabilities	94,672
Other Health	17,847
Human Services	
Child Welfare	8,099
Job and Family Services	82,561
Other Human Services	14,806
Total Depreciation Expense-Governmental Activities	<u>\$5,147,091</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 10 - Interfund Receivables/Payables

Interfund balances at December 31, 2023, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Job and Family Services Fund	\$2,307
Other Governmental Funds	297,699
Total General Fund	\$300,006
Due to Job and Family Services Fund from:	
Child Welfare Fund	\$176,924
Other Governmental Funds	34,224
Total Job and Family Services Fund	\$211,148
Due to Jail Operation Levy Fund from:	
Child Welfare Fund	\$56
Developmental Disabilities Fund	56
Other Governmental Funds	56
Total Jail Operation Levy Fund	\$168

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 2023, 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.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

B. Health Care Benefits

During 2023, 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 2023, the County participated in the County Commissioners Association Workers' Compensation Group Retrospective Rating Program, a workers' compensation shared risk pool. The participating counties pay their own individual premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending on that performance, the participating counties may receive a premium refund or an additional premium assessment.

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

Note 12 - Other Significant Commitments

The County has outstanding contracts for professional services. The following amounts remain on these contracts as of December 31, 2023:

Vendor	Contract Amount	Amount Paid As of 12/31/23	Outstanding Balance
Greystone Construction Co.	\$216,950	\$0	\$216,950

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2024 are as follows:

General Fund	\$629,380
Auto License and Gas Tax	718,918
Child Welfare	1,024,342
Criminal Justice Services Levy	45,616
Job and Family Services	254,051
Jail Operation Levy	113,743
Local Fiscal Recovery	33,703
Developmental Disabilities	287,248
Other Governmental Funds	471,665
Total	<u>\$3,578,666</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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 Liability (Asset)

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

The net pension/OPEB liability (asset) 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.

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 asset/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.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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. Effective January 1, 2022, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this 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, 2023

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

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, 2023

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.

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

	State and Local			
	Traditional	Combined	Public Safety	Law Enforcement
2023 Statutory Maximum Contribution Rates				
Employer	14.0 %	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	10.0 %	**	***
2023 Actual Contribution Rates				
Employer:				
Pension ****	14.0 %	12.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits ****	0.0	2.0	0.0	0.0
Total Employer	<u>14.0 %</u>	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Employer contribution rates are actuarially determined within the constraints of statutory limits for each division and expressed as a percentage of covered payroll.

For 2023, the County's contractually required contribution was \$1,945,526 for the traditional plan, \$46,216 for the combined plan and \$54,215 for the member-directed plan. Of these amounts, \$294,437 is reported as an intergovernmental payable for the traditional plan, \$6,919 for the combined plan, and \$8,120 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.

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 34 years of service credit at any age.

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 11.09 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 2.91 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.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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.

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 to 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 2023 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2023, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$53,122 for 2023. Of this amount, \$2,065 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, 2022, and the net pension liability for STRS was measured as of June 30, 2023. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.09146400%	0.08581170%	0.00275173%	
Prior Measurement Date	<u>0.08977300%</u>	<u>0.08748200%</u>	<u>0.00273298%</u>	
Change in Proportionate Share	<u>0.00169100%</u>	<u>-0.00167030%</u>	<u>0.00001875%</u>	
Proportionate Share of the:				
Net Pension Liability	\$27,018,506	\$0	\$592,584	\$27,611,090
Net Pension Asset	0	202,249	0	202,249
Pension Expense	4,066,228	29,563	23,169	4,118,960

2023 pension expense for the member-directed defined contribution plan was \$54,215. The aggregate pension expense for all pension plans was \$4,173,175 for 2023.

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources				
Differences between expected and actual experience	\$897,442	\$12,434	\$21,605	\$931,481
Changes of assumptions	285,432	13,390	48,803	347,625
Net difference between projected and actual earnings on pension plan investments	7,701,123	73,708	0	7,774,831
Changes in proportion and differences between County contributions and proportionate share of contributions	178,553	10,089	6,170	194,812
County contributions subsequent to the measurement date	<u>1,945,526</u>	<u>46,216</u>	<u>29,025</u>	<u>2,020,767</u>
Total Deferred Outflows of Resources	<u>\$11,008,076</u>	<u>\$155,837</u>	<u>\$105,603</u>	<u>\$11,269,516</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$0	\$28,899	\$1,315	\$30,214
Changes of assumptions	0	0	36,734	36,734
Net difference between projected and actual earnings on pension plan investments	0	0	1,776	1,776
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>36,381</u>	<u>8,642</u>	<u>61,616</u>	<u>106,639</u>
Total Deferred Inflows of Resources	<u>\$36,381</u>	<u>\$37,541</u>	<u>\$101,441</u>	<u>\$175,363</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

\$2,020,767 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 2024. 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 Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31:				
2024	\$1,130,094	\$2,675	(\$30,682)	\$1,102,087
2025	1,856,711	13,240	(50,428)	1,819,523
2026	2,266,816	18,497	59,142	2,344,455
2027	3,772,548	31,674	(2,895)	3,801,327
2028	0	1,057	0	1,057
Thereafter	0	4,937	0	4,937
Total	<u>\$9,026,169</u>	<u>\$72,080</u>	<u>(\$24,863)</u>	<u>\$9,073,386</u>

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, 2022, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67:

	OPERS Traditional Plan	OPERS Combined Plan
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	0.5 percent, simple through 2023, then 2.05 percent, simple	3.0 percent, simple through 2023, then 2.05 percent, simple
Investment Rate of Return	6.9 percent	6.9 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, 2023

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 of 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 of these tables.

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

During 2022, 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 12.1 percent for 2022.

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, 2022, these best estimates are summarized below:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	22.00%	2.62%
Domestic Equities	22.00	4.60
Real Estate	13.00	3.27
Private Equity	15.00	7.53
International Equities	21.00	5.51
Risk Parity	2.00	4.37
Other investments	5.00	3.27
Total	100.00%	

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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 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:

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$40,472,820	\$27,018,506	\$15,826,931
OPERS Combined Plan	(105,548)	(202,249)	(278,888)

Actuarial Assumptions - STRS

Key methods and assumptions used in the June 30, 2023, actuarial valuation are presented below:

	June 30, 2022
Inflation	2.50 percent
Salary increases	From 2.5 percent to 8.5 percent based on service
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

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.

Actuarial assumptions used in the June 30, 2023, 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.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

Asset Class	Target Allocation *	Long-Term Expected Rate of Return **
Domestic Equity	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>	

* Final target weights reflected at 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, 2023. 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, 2023. 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, 2023.

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:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability	\$911,262	\$592,584	\$323,068

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 14 - Defined Benefit OPEB Plans

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

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. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. Medicare-enrolled retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice selected with the assistance of an OPERS vendor. Non-Medicare retirees have converted to an arrangement similar to the Medicare-enrolled retirees, and are no longer participating in OPERS provided self-insured group plans.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to traditional pension plan and combined plan benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

OPERS members enrolled in the Traditional Pension Plan or Combined Plan retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

Medicare Retirees Medicare-eligible with a minimum of 20 years of qualifying service credit

Non-Medicare Retirees Non-Medicare retirees qualify based on the following age-and-service criteria:

Group A 30 years of qualifying service credit at any age;

Group B 32 years of qualifying service credit at any age or 31 years of qualifying service credit and minimum age 52;

Group C 32 years of qualifying service credit and minimum age 55; or,

A retiree from groups A, B or C who qualifies for an unreduced pension, but a portion of their service credit is not health care qualifying service, can still qualify for health care at age 60 if they have at least 20 years of qualifying health care service credit.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Retirees who don't meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date prior to January 1, 2022, who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50 percent of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

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.

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.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2023, 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.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2023, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and beginning July 1, 2022, there was a two percent allocation to health care for the 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; however, effective July 1, 2022, a portion of the health care rate was funded with reserves.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$25,431 for 2023. Of this amount, \$3,808 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing 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 were 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 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, 2023, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB asset was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB asset was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net OPEB Liability/Asset:			
Current Measurement Date	0.09065200%	0.00275173%	
Prior Measurement Date	<u>0.08956200%</u>	<u>0.00273298%</u>	
Change in Proportionate Share	<u>0.00109000%</u>	<u>0.00001875%</u>	
Proportionate Share of the Net			
OPEB Liability	\$571,579	\$0	\$571,579
OPEB Asset	0	53,517	53,517
OPEB Expense	(1,278,460)	(4,225)	(1,282,685)

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$0	\$84	\$84
Changes of assumptions	558,273	7,884	566,157
Net difference between projected and actual earnings on OPEB plan investments	1,135,174	95	1,135,269
Changes in proportionate Share and difference between County contributions and proportionate share of contributions	699	247	946
County contributions subsequent to the measurement date	<u>25,431</u>	<u>0</u>	<u>25,431</u>
Total Deferred Outflows of Resources	<u>\$1,719,577</u>	<u>\$8,310</u>	<u>\$1,727,887</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$142,573	\$8,163	\$150,736
Changes of assumptions	45,937	35,310	81,247
Changes in Proportionate Share and Difference between County contributions and proportionate share of contributions	<u>4,063</u>	<u>1,708</u>	<u>5,771</u>
Total Deferred Inflows of Resources	<u>\$192,573</u>	<u>\$45,181</u>	<u>\$237,754</u>

\$25,431 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase to the net OPEB asset in the year ending December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

	OPERS	STRS	Total
Fiscal Year Ending December 31:			
2024	\$183,797	(\$17,143)	\$166,654
2025	415,410	(7,214)	408,196
2026	353,983	(2,741)	351,242
2027	548,383	(3,754)	544,629
2028	0	(3,404)	(3,404)
Thereafter	0	(2,615)	(2,615)
Total	\$1,501,573	(\$36,871)	\$1,464,702

Actuarial Assumptions - OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022. The actuarial valuation used the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	2.75 percent
Projected Salary Increases,	2.75 to 10.75 percent
	including wage inflation
Single Discount Rate	5.22 percent
Prior Year Single Discount Rate	6.00 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	4.05 percent
Prior Year Municipal Bond Rate	1.84 percent
Health Care Cost Trend Rate	5.5 percent, initial
	3.50 percent, ultimate in 2036
Actuarial Cost Method	Individual Entry Age

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 of 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 of these 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, 2023

During 2022, 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 15.6 percent for 2022.

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, 2022, 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%	2.56%
Domestic Equities	26.00	4.60
Real Estate Investment Trust	7.00	4.70
International Equities	25.00	5.51
Risk Parity	2.00	4.37
Other investments	6.00	1.84
Total	<u>100.00%</u>	

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Discount Rate - A single discount rate of 5.22 percent was used to measure the OPEB liability on the measurement date of December 31, 2022; however, the single discount rate used at the beginning of the year was 6 percent. 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 4.05 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 2054. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2054, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 5.22 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (4.22 percent) or one-percentage-point higher (6.22 percent) than the current rate:

	1% Decrease (4.22%)	Current Discount Rate (5.22%)	1% Increase (6.22%)
County's proportionate share of the net OPEB liability (asset)	\$1,945,392	\$571,579	(\$562,042)

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate - Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability 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 2023 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 liability	\$535,753	\$571,579	\$611,901

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Actuarial Assumptions - STRS

Key methods and assumptions used in the June 30, 2023, actuarial valuation are presented below:

	June 30, 2023	June 30, 2022
Projected salary increases	Varies by service from 2.5 percent to 8.5 percent	Varies by age from 2.5 percent to 8.5 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 4.14 percent ultimate	7.50 percent initial 3.94 percent ultimate
Medicare	-10.94 percent initial 4.14 percent ultimate	-68.78 percent initial 3.94 percent ultimate
Prescription Drug		
Pre-Medicare	-11.95 percent initial 4.14 percent ultimate	9.00 percent initial 3.94 percent ultimate
Medicare	1.33 percent initial 4.14 percent ultimate	-5.47 percent initial 3.94 percent ultimate

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

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.

Actuarial assumptions used in the June 30, 2023, 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.

Discount Rate - The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2023. 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, 2023. 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, 2023.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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, 2023, 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	\$45,295	\$53,517	\$60,678

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	\$65,870	\$53,517	\$75,861

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, 2023

Note 16 - Long-Term Liabilities

Changes in the County's long-term obligations during 2023 were as follows:

	Balance at December 31, 2022	Additions	Reductions	Balance at December 31, 2023	Due Within One Year
Governmental Activities					
General Obligation Bonds					
2015 Various Purpose Refunding Bonds 2.00-3.00%					
Term Bonds	\$420,000	\$0	\$140,000	\$280,000	\$140,000
2015 Administrative Building Refunding Bonds .70-3.45%					
Term Bonds	450,000	0	145,000	305,000	150,000
2017 Various Purpose Refunding Bonds 2.00-4.00%					
Serial Bonds	2,475,000	0	310,000	2,165,000	310,000
Premium	143,195	0	15,952	127,243	0
Total 2017 Various Purpose Refunding Bonds	2,618,195	0	325,952	2,292,243	310,000
Total General Obligation Bonds	3,488,195	0	610,952	2,877,243	600,000
Special Assessment Bonds					
Special Assessment Bonds 3.50%	167,000	0	14,200	152,800	14,700
Special Assessment Bonds 3.25%	3,465	0	706	2,759	747
Total Special Assessment Bonds	170,465	0	14,906	155,559	15,447
Loan from Direct Borrowings:					
OPWC Loan	36,630	0	14,653	21,977	14,652
Compensated Absences	1,298,068	72,443	24,119	1,346,392	837,681
Net Pension Liability					
OPERS	7,810,615	19,207,891	0	27,018,506	0
STRS	607,544	0	14,960	592,584	0
Total Net Pension Liability	8,418,159	19,207,891	14,960	27,611,090	0
Net OPEB Liability					
OPERS	0	571,579	0	571,579	0
Total Governmental Activities	\$13,411,517	\$19,851,913	\$679,590	\$32,583,840	\$1,467,780

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

General Obligation Bonds

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

The term bonds maturing on December 1, 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
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 have been fully retired.

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, 2023

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 \$21,977, 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, 2023, was \$23,512,264.

Principal and interest requirements to retire the general obligation debt outstanding at December 31, 2023, were as follows:

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Governmental Activities				
General Obligation Bonds				
Year Ending	Serial		Term	
	Principal	Interest	Principal	Interest
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	230,000	39,200	0	0
2029-2031	750,000	60,800	0	0
Totals	\$2,165,000	\$344,500	\$585,000	\$28,470

Governmental Activities			
Year Ending	Special Assessment Bonds		OPWC Loan From Direct Borrowing
	Principal	Interest	Principal
2024	\$15,447	\$5,308	\$14,652
2025	16,074	4,762	7,325
2026	16,500	4,197	0
2027	16,838	3,614	0
2028	16,900	3,027	0
2029-2032	73,800	5,930	0
Totals	\$155,559	\$26,838	\$21,977

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, 2023, the bonds have an aggregate outstanding principal amount of \$266,325.

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, 2023

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 2023 was \$5,904,305.

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 2023, 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 2023, these costs were \$12,327,198. 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 2023, the County collected \$1,240,707.

Note 19 - Interfund Transfers

During 2023, the following transfers were made:

Transfers In	Transfers Out
	General
Criminal Justice Services Levy	\$655,000
Job and Family Services	111,012
Jail Operation Levy	900,000
Other Governmental	1,241,492
Total	\$2,907,504

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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	\$182,518	\$9,820	\$398	\$37,084
Materials and Supplies Inventory	47,168	335,155	0	22,671
Unclaimed Moneys	175,792	0	0	0
Total Nonspendable	405,478	344,975	398	59,755
Restricted for:				
Child Welfare Operations	0	0	3,459,896	0
Road and Bridge Repair/ Improvement	0	8,002,382	0	0
Sheriff Operations	0	0	0	66,564
Total Restricted	0	8,002,382	3,459,896	66,564
Assigned for:				
Document Recording	64,100	0	0	0
Vehicle Titling	266,431	0	0	0
Projected Budget Shortage	3,942,594	0	0	0
Unpaid Obligations	193,243	0	0	0
Total Assigned	4,466,368	0	0	0
Unassigned	3,764,176	0	0	0
Total Fund Balance	\$8,636,022	\$8,347,357	\$3,460,294	\$126,319

Fund Balance	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental
Nonspendable for:				
Prepaid Items	\$31,116	\$53,036	\$50,060	\$144,039
Materials and Supplies Inventory	17,499	6,580	6,421	10,311
Total Nonspendable	48,615	59,616	56,481	154,350

(continued)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Fund Balance (continued)	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental
Restricted for:				
Child Support Enforcement	\$0	\$0	\$0	\$685,096
Court Operations	0	0	0	1,430,424
Crime Victims Assistance	0	0	0	127,055
Debt Retirement	0	0	0	19,549
Delinquent Tax Collections	0	0	0	230,254
Developmental Disabilities Operations	0	0	12,585,171	0
Ditch Maintenance	0	0	0	68,080
Diversion Program	0	0	0	7,662
Dog and Kennel Operations	0	0	0	93,596
Domestic Shelter	0	0	0	1,263
Economic Development	0	0	0	140,618
Emergency Management	0	0	0	438,534
Jail Operations	0	1,507,794	0	722,526
Job and Family Services Operations	873,398	0	0	0
Mental Health	0	0	0	39,733
Real Estate Assessments	0	0	0	2,256,389
Road and Bridge Repair/Improvement	0	0	0	80,316
Senior Citizens	0	0	0	73,284
Sheriff Operations	0	0	0	782,830
Solid Waste Management	0	0	0	3,301,205
Total Restricted	873,398	1,507,794	12,585,171	10,498,414
Committed for:				
Debt Retirement	0	0	0	74,697
Sheriff Operations	0	0	0	97,728
Total Committed	0	0	0	172,425
Assigned for:				
Building Improvement	0	0	0	247,566
Debt Retirement	0	0	0	7,327
Total Assigned	0	0	0	254,893
Unassigned for:				
Mental Health	0	0	0	(266,632)
Total Unassigned (Deficit)	0	0	0	(266,632)
Total Fund Balance	\$922,013	\$1,567,410	\$12,641,652	\$10,813,450

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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 2023, \$115,862 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, 2023

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, 2023. 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 2023, the County received COVID-19 funding. The County will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

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 Ten Years

	2023	2022	2021	2020
County's Proportion of the Net Pension Liability	0.09146400%	0.08977300%	0.090798000%	0.08834400%
County's Proportionate Share of the Net Pension Liability	\$27,018,506	\$7,810,615	\$13,445,207	\$17,461,791
County's Covered Payroll	\$13,843,784	\$12,737,758	\$12,618,603	\$12,168,009
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	195.17%	61.32%	106.55%	143.51%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.74%	92.62%	86.88%	82.17%

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

See Accompanying Notes to the Required Supplementary Information

2019	2018	2017	2016	2015	2014
0.08965500%	0.08944300%	0.08888000%	0.09201600%	0.09479600%	0.09479600%
\$24,554,686	\$14,031,873	\$20,183,137	\$15,938,332	\$11,433,457	\$11,175,213
\$11,865,547	\$11,605,273	\$11,235,890	\$11,317,844	\$11,372,887	\$11,480,161
206.94%	120.91%	179.63%	140.82%	100.53%	97.34%
74.70%	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 Six Years (1)

	2023	2022	2021	2020
County's Proportion of the Net Pension Asset	0.08581170%	0.08748200%	0.08668700%	0.08914800%
County's Proportionate Share of the Net Pension Asset	\$202,249	\$344,684	\$250,232	\$185,894
County's Covered Payroll	\$399,114	\$398,829	\$386,007	\$396,850
County's Proportionate Share of the Net Pension Asset as a Percentage of Covered Payroll	-50.67%	-86.42%	-64.83%	-46.84%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	137.14%	169.88%	157.67%	145.28%

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

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

See Accompanying Notes to the Required Supplementary Information

2019	2018
0.09455800%	0.07894300%
\$105,738	\$107,468
\$404,414	\$323,315
-26.15%	-33.24%
126.64%	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

	2023	2022	2021	2020
County's Proportion of the Net Pension Liability	0.00275173%	0.00273298%	0.00296691%	0.00337773%
County's Proportionate Share of the Net Pension Liability	\$592,584	\$607,544	\$379,345	\$817,290
County's Covered Payroll	\$371,671	\$355,300	\$366,100	\$407,636
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	159.44%	170.99%	103.62%	200.50%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.00%	78.90%	87.80%	75.50%

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

See Accompanying Notes to the Required Supplementary Information

2019	2018	2017	2016	2015	2014
0.00324547%	0.00326182%	0.00350538%	0.00423162%	0.00446025%	0.00450170%
\$717,715	\$717,201	\$832,711	\$1,416,453	\$1,232,686	\$1,082,436
\$381,029	\$370,814	\$385,371	\$445,250	\$465,350	\$489,662
188.36%	193.41%	216.08%	318.13%	264.89%	221.06%
77.40%	77.30%	75.30%	66.80%	72.10%	74.70%

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 Seven Years (1)

	2023	2022	2021	2020
County's Proportion of the Net OPEB Liability (Asset)	0.09065200%	0.08956200%	0.09026400%	0.09833100%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$571,579	(\$2,805,219)	(\$1,608,127)	\$13,582,066
County's Covered Payroll	\$14,757,148	\$13,658,112	\$13,493,235	\$13,005,759
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered Payroll	3.87%	-20.54%	-11.92%	104.43%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	94.79%	128.23%	115.57%	47.80%

(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

2019	2018	2017
0.08883500%	0.08802500%	0.08750000%
\$11,581,988	\$9,558,866	\$8,837,797
\$12,643,761	\$12,265,138	\$11,861,123
91.60%	77.94%	74.51%
46.33%	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 Seven Fiscal Years (1)

	2023	2022	2021	2020
County's Proportion of the Net OPEB Liability (Asset)	0.00275173%	0.00273298%	0.002966908%	0.00337773%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$53,517)	(\$70,766)	(\$62,554)	(\$59,363)
County's Covered Payroll	\$371,671	\$355,300	\$366,100	\$407,636
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered Payroll	-14.40%	-19.92%	-17.09%	-14.56%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	168.50%	230.70%	174.70%	182.10%

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

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

See Accompanying Notes to the Required Supplementary Information

2019	2018	2017
0.00324547%	0.00326182%	0.00350538%
(\$53,751)	(\$52,414)	\$136,767
\$381,029	\$370,814	\$385,371
-14.11%	-14.13%	35.49%
174.70%	176.00%	47.10%

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

	2023	2022	2021	2020
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$1,945,526	\$1,984,436	\$1,823,614	\$1,806,537
Contributions in Relation to the Contractually Required Contribution	<u>(1,945,526)</u>	<u>(1,984,436)</u>	<u>(1,823,614)</u>	<u>(1,806,537)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll	\$13,355,326	\$13,843,784	\$12,737,758	\$12,618,603
Contributions as a Percentage of Covered Payroll	<u>14.57%</u>	<u>14.33%</u>	<u>14.32%</u>	<u>14.32%</u>
Net Pension Liability - Combined Plan				
Contractually Required Contribution	\$46,216	\$55,876	\$55,836	\$54,041
Contributions in Relation to the Contractually Required Contribution	<u>(46,216)</u>	<u>(55,876)</u>	<u>(55,836)</u>	<u>(54,041)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll	\$385,133	\$399,114	\$398,829	\$386,007
Contributions as a Percentage of Covered Payroll	<u>12.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability - OPEB Plan (1)				
Contractually Required Contribution	\$25,431	\$20,570	\$21,661	\$19,545
Contributions in Relation to the Contractually Required Contribution	<u>(25,431)</u>	<u>(20,570)</u>	<u>(21,661)</u>	<u>(19,545)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll (2)	\$14,482,600	\$14,757,148	\$13,658,112	\$13,493,235
OPEB Contributions as a Percentage of Covered Payroll	<u>0.18%</u>	<u>0.14%</u>	<u>0.16%</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

2019	2018	2017	2016	2015	2014
\$1,739,800	\$1,695,073	\$1,539,264	\$1,380,528	\$1,389,735	\$1,396,401
<u>(1,739,800)</u>	<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>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$12,168,009	\$11,865,547	\$11,605,273	\$11,235,890	\$11,317,844	\$11,372,887
<u>14.30%</u>	<u>14.29%</u>	<u>13.26%</u>	<u>12.29%</u>	<u>12.28%</u>	<u>12.28%</u>
\$55,559	\$56,618	\$42,031	\$33,796	\$34,686	\$41,732
<u>(55,559)</u>	<u>(56,618)</u>	<u>(42,031)</u>	<u>(33,796)</u>	<u>(34,686)</u>	<u>(41,732)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$396,850	\$404,414	\$323,315	\$281,633	\$289,050	\$347,767
<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>12.00%</u>
\$17,636	\$14,952	\$132,748	\$244,095		
<u>(17,636)</u>	<u>(14,952)</u>	<u>(132,748)</u>	<u>(244,095)</u>		
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		
\$13,005,759	\$12,643,761	\$12,265,138	\$11,861,123		
<u>0.14%</u>	<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

	2023	2022	2021	2020
Net Pension Liability				
Contractually Required Contribution	\$53,122	\$50,898	\$50,132	\$55,163
Contributions in Relation to the Contractually Required Contribution	<u>(53,122)</u>	<u>(50,898)</u>	<u>(50,132)</u>	<u>(55,163)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$379,443	\$363,557	\$358,086	\$394,021
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
Net OPEB Liability (Asset)				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

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

See Notes to the Required Supplementary Information

2019	2018	2017	2016	2015	2014
\$55,446	\$52,612	\$48,717	\$61,114	\$64,839	\$55,498
<u>(55,446)</u>	<u>(52,612)</u>	<u>(48,717)</u>	<u>(61,114)</u>	<u>(64,839)</u>	<u>(55,498)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$396,043	\$375,800	\$347,979	\$436,529	\$463,136	\$407,847
14.00%	14.00%	14.00%	14.00%	14.00%	13.61%
\$0	\$0	\$0	\$0	\$0	\$1,591
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,591)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
0.00%	0.00%	0.00%	0.00%	0.00%	0.39%

Crawford County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2023

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 through 2021</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:

2023	3.0 percent, simple through 2023 then 2.05 percent, simple
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 2016

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.

Amounts reported for 2017 through 2021 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females.

Crawford County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2023

Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

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

	<u>2022</u>	<u>2019 through 2021</u>	<u>2018</u>
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:

	<u>2022</u>	<u>2017</u>	<u>2016 and Prior</u>
Inflation	2.50 percent	2.50 percent	2.75 percent
Projected salary increases	Varies by Service from 2.50 percent to 8.5 percent	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	See Below
Payroll Increases	3 percent	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	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.

Crawford County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2023

Investment rate of return:

2021 through 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, 2023

Changes in Assumptions - OPERS OPEB

Wage Inflation:	
2023 and 2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
2023 and 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:	
2023	4.05 percent
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2023	5.22 percent
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:	
2023	5.5 percent, initial 3.5 percent, ultimate in 2036
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

Changes in Benefit Term - STRS Pension

For 2023, Demographic assumptions were changed based on the actuarial experience study for the period July 1, 2015 through June 30, 2021.

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.

Crawford County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2023

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.

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 2023, healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2024.

For 2022, healthcare trends were updated to reflect emerging claims and recoveries experience.

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:

Case Backlog Reduction Fund - To account for grants received from the Ohio Department Public Safety restricted to help reduce accumulated backlogs of pending court proceedings.

Community First Project Fund - To account for grants received from the Ohio Department of Public Safety restricted to preventing and investigating incidents of violent crime.

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.

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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.

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.

Healthy Aging Fund - To account for grants received from the Ohio Department of Aging restricted for empowering older Ohioans to maintain their health and independence.

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.

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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.

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.

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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.

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, 2023

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,693,229	\$34,058	\$247,566	\$10,974,853
Cash and Cash Equivalents in Segregated Accounts	144,628	0	0	144,628
Accounts Receivable	669,961	67,515	0	737,476
Due from Other Governments	307,446	0	937	308,383
Special Assessments Receivable	107,870	155,568	0	263,438
Prepaid Items	144,039	0	0	144,039
Materials and Supplies Inventory	10,311	0	0	10,311
Property Taxes Receivable	3,478,006	0	0	3,478,006
<i>Total Assets</i>	<u>\$15,555,490</u>	<u>\$257,141</u>	<u>\$248,503</u>	<u>\$16,061,134</u>
Liabilities				
Wages Payable	\$59,466	\$0	\$0	\$59,466
Accounts Payable	161,923	0	0	161,923
Contracts Payable	256,713	0	0	256,713
Due to Other Governments	35,463	0	0	35,463
Interfund Payable	331,979	0	0	331,979
<i>Total Liabilities</i>	<u>845,544</u>	<u>0</u>	<u>0</u>	<u>845,544</u>
Deferred Inflows of Resources				
Property Taxes	2,304,613	0	0	2,304,613
Unavailable Revenue	1,941,959	155,568	0	2,097,527
<i>Total Deferred Inflows of Resources</i>	<u>4,246,572</u>	<u>155,568</u>	<u>0</u>	<u>4,402,140</u>
Fund Balances				
Nonspendable	154,350	0	0	154,350
Restricted	10,477,928	19,549	937	10,498,414
Committed	97,728	74,697	0	172,425
Assigned	0	7,327	247,566	254,893
Unassigned (Deficit)	(266,632)	0	0	(266,632)
<i>Total Fund Balances</i>	<u>10,463,374</u>	<u>101,573</u>	<u>248,503</u>	<u>10,813,450</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$15,555,490</u>	<u>\$257,141</u>	<u>\$248,503</u>	<u>\$16,061,134</u>

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	Case Backlog Reduction	Community First Project	Court Computer	Community Development Block Grant
Assets				
Equity in Pooled Cash and Cash Equivalents	\$96	\$569	\$199,278	\$97,173
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	37,840
Special Assessments Receivable	0	0	0	0
Prepaid Items	7,284	0	1,989	0
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$7,380</u>	<u>\$569</u>	<u>\$201,267</u>	<u>\$135,013</u>
Liabilities				
Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	0	0	720	45,121
Contracts Payable	0	0	0	22,900
Due to Other Governments	0	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>720</u>	<u>68,021</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	33,000
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>33,000</u>
Fund Balances				
Nonspendable	7,284	0	1,989	0
Restricted	96	569	198,558	33,992
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>7,380</u>	<u>569</u>	<u>200,547</u>	<u>33,992</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$7,380</u>	<u>\$569</u>	<u>\$201,267</u>	<u>\$135,013</u>

Concealed Handgun Expense	Council on Aging Levy	Commissary	Child Support Enforcement Agency	Diversion Program	Dog and Kennel	Drug Law Enforcement
\$197,121	\$73,284	\$619,588	\$749,922	\$7,925	\$108,640	\$64,749
0	0	60,762	0	0	0	0
0	0	46,866	0	0	1,374	0
0	44,680	0	0	0	0	0
0	0	0	0	0	0	0
418	0	39,448	10,816	70	697	0
0	0	1,577	0	0	575	0
0	2,233,766	0	0	0	0	0
<u>\$197,539</u>	<u>\$2,351,730</u>	<u>\$768,241</u>	<u>\$760,738</u>	<u>\$7,995</u>	<u>\$111,286</u>	<u>\$64,749</u>
\$0	\$0	\$0	\$10,697	\$221	\$8,946	\$0
0	0	255	214	0	372	0
0	0	0	0	0	0	0
312	0	0	5,905	42	3,141	0
0	0	0	48,010	0	3,959	0
<u>312</u>	<u>0</u>	<u>255</u>	<u>64,826</u>	<u>263</u>	<u>16,418</u>	<u>0</u>
0	1,484,510	0	0	0	0	0
0	793,936	4,435	0	0	0	0
<u>0</u>	<u>2,278,446</u>	<u>4,435</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
418	0	41,025	10,816	70	1,272	0
196,809	73,284	722,526	685,096	7,662	93,596	64,749
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>197,227</u>	<u>73,284</u>	<u>763,551</u>	<u>695,912</u>	<u>7,732</u>	<u>94,868</u>	<u>64,749</u>
<u>\$197,539</u>	<u>\$2,351,730</u>	<u>\$768,241</u>	<u>\$760,738</u>	<u>\$7,995</u>	<u>\$111,286</u>	<u>\$64,749</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2023

	Ditch Maintenance	Delinquent Real Estate Tax Collection	Domestic Shelter	Enforcement and Education
Assets				
Equity in Pooled Cash and Cash Equivalents	\$68,080	\$229,528	\$6,565	\$12,642
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	2,745	0	0
Special Assessments Receivable	107,870	0	0	0
Prepaid Items	0	531	0	0
Materials and Supplies Inventory	0	1,538	0	0
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$175,950</u>	<u>\$234,342</u>	<u>\$6,565</u>	<u>\$12,642</u>
Liabilities				
Wages Payable	\$0	\$2,944	\$0	\$0
Accounts Payable	0	4,347	5,302	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	1,090	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>8,381</u>	<u>5,302</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	107,870	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>107,870</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	0	2,069	0	0
Restricted	68,080	223,892	1,263	12,642
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>68,080</u>	<u>225,961</u>	<u>1,263</u>	<u>12,642</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$175,950</u>	<u>\$234,342</u>	<u>\$6,565</u>	<u>\$12,642</u>

Emergency Management Agency	Felony Delinquent Care	Healthy Aging	Indigent Driver Alcohol Treatment	Indigent Driver Interlock and Alcohol Monitoring	Indigent Guardianship	Law Enforcement Assistance
\$449,341	\$169,603	\$199,590	\$243,580	\$2,776	\$51,875	\$64,922
0	0	0	0	0	0	0
0	0	0	0	0	0	0
19,018	70,712	0	443	545	0	0
0	0	0	0	0	0	0
11,151	1,297	0	0	0	0	0
116	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$479,626</u>	<u>\$241,612</u>	<u>\$199,590</u>	<u>\$244,023</u>	<u>\$3,321</u>	<u>\$51,875</u>	<u>\$64,922</u>
\$4,139	\$5,836	\$0	\$0	\$0	\$0	\$0
4,503	11,414	0	428	1,894	432	9,750
0	0	199,590	0	0	0	0
2,562	3,275	0	0	0	0	0
13	0	0	0	0	0	0
<u>11,217</u>	<u>20,525</u>	<u>199,590</u>	<u>428</u>	<u>1,894</u>	<u>432</u>	<u>9,750</u>
0	0	0	0	0	0	0
<u>18,608</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>18,608</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11,267	1,297	0	0	0	0	0
438,534	219,790	0	243,595	1,427	51,443	55,172
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>449,801</u>	<u>221,087</u>	<u>0</u>	<u>243,595</u>	<u>1,427</u>	<u>51,443</u>	<u>55,172</u>
<u>\$479,626</u>	<u>\$241,612</u>	<u>\$199,590</u>	<u>\$244,023</u>	<u>\$3,321</u>	<u>\$51,875</u>	<u>\$64,922</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2023

	Law Enforcement Overtime Project	Law Enforcement Records Management	Law Enforcement Trust	Law Library Resource
Assets				
Equity in Pooled Cash and Cash Equivalents	\$13,379	\$98,808	\$126,422	\$111,976
Cash and Cash Equivalents in Segregated Accounts	0	0	83,866	0
Accounts Receivable	0	0	0	0
Due from Other Governments	1,744	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	112	38,770	0	46
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$15,235</u>	<u>\$137,578</u>	<u>\$210,288</u>	<u>\$112,022</u>
Liabilities				
Wages Payable	\$280	\$0	\$0	\$199
Accounts Payable	0	0	0	24,205
Contracts Payable	0	1,080	0	0
Due to Other Governments	350	0	0	133
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>630</u>	<u>1,080</u>	<u>0</u>	<u>24,537</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	1,744	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>1,744</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	112	38,770	0	46
Restricted	12,749	0	210,288	87,439
Committed	0	97,728	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>12,861</u>	<u>136,498</u>	<u>210,288</u>	<u>87,485</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$15,235</u>	<u>\$137,578</u>	<u>\$210,288</u>	<u>\$112,022</u>

Library and Legal Research	Mental Health	Municipal Court Probation Officer	OneOhio Opioid	Probate Court	Probation Services	Prepayment Interest
\$3,328	\$39,733	\$65,313	\$50,131	\$9,384	\$69,938	\$35,263
0	0	0	0	0	0	0
0	0	0	521,161	0	0	0
0	40,872	0	0	0	0	0
0	0	0	0	0	0	0
0	0	1,182	0	0	2,328	0
0	0	0	0	0	0	0
0	1,244,240	0	0	0	0	0
<u>\$3,328</u>	<u>\$1,324,845</u>	<u>\$66,495</u>	<u>\$571,292</u>	<u>\$9,384</u>	<u>\$72,266</u>	<u>\$35,263</u>
\$0	\$0	\$3,009	\$0	\$0	\$6,558	\$0
0	0	0	40,600	0	759	0
0	0	0	0	0	0	0
0	0	2,427	0	0	3,680	0
0	0	0	279,967	0	0	0
0	0	5,436	320,567	0	10,997	0
0	820,103	0	0	0	0	0
0	465,009	0	517,357	0	0	0
0	1,285,112	0	517,357	0	0	0
0	0	1,182	0	0	2,328	0
3,328	39,733	59,877	0	9,384	58,941	35,263
0	0	0	0	0	0	0
0	0	0	(266,632)	0	0	0
<u>3,328</u>	<u>39,733</u>	<u>61,059</u>	<u>(266,632)</u>	<u>9,384</u>	<u>61,269</u>	<u>35,263</u>
<u>\$3,328</u>	<u>\$1,324,845</u>	<u>\$66,495</u>	<u>\$571,292</u>	<u>\$9,384</u>	<u>\$72,266</u>	<u>\$35,263</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2023

	Real Estate Assessment	Revolving Loan	Railroad Grade Crossing Improvement	Sanction Costs
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,225,205	\$68,735	\$79,379	\$71,303
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	19,266	0	0	0
Materials and Supplies Inventory	2,952	0	0	0
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$2,247,423</u>	<u>\$68,735</u>	<u>\$79,379</u>	<u>\$71,303</u>
Liabilities				
Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	2,081	0	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	1,998	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>4,079</u>	<u>0</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	22,218	0	0	0
Restricted	2,221,126	68,735	79,379	71,303
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>2,243,344</u>	<u>68,735</u>	<u>79,379</u>	<u>71,303</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$2,247,423</u>	<u>\$68,735</u>	<u>\$79,379</u>	<u>\$71,303</u>

School Safety Training	Special Projects	Solid Waste Management District	Tax Certificate Administration	Tax Incentive Review	Victims of Crime	Violent Crime Reduction
\$3,000	\$440,057	\$3,240,495	\$6,362	\$37,891	\$13,293	\$34,280
0	0	0	0	0	0	0
0	0	100,560	0	0	0	0
0	0	0	0	0	2,760	86,087
0	0	0	0	0	0	0
0	5,705	2,575	0	0	354	0
0	1,065	0	2,488	0	0	0
0	0	0	0	0	0	0
<u>\$3,000</u>	<u>\$446,827</u>	<u>\$3,343,630</u>	<u>\$8,850</u>	<u>\$37,891</u>	<u>\$16,407</u>	<u>\$120,367</u>
\$0	\$8,097	\$3,470	\$0	\$0	\$2,526	\$2,544
0	2,154	6,388	0	0	0	223
0	0	28,049	0	0	0	0
0	4,563	1,913	0	0	2,180	1,892
0	0	30	0	0	0	0
0	14,814	39,850	0	0	4,706	4,659
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	6,770	2,575	2,488	0	354	0
3,000	425,243	3,301,205	6,362	37,891	11,347	115,708
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>3,000</u>	<u>432,013</u>	<u>3,303,780</u>	<u>8,850</u>	<u>37,891</u>	<u>11,701</u>	<u>115,708</u>
<u>\$3,000</u>	<u>\$446,827</u>	<u>\$3,343,630</u>	<u>\$8,850</u>	<u>\$37,891</u>	<u>\$16,407</u>	<u>\$120,367</u>

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2023

	Wireless E-911	Total
Assets		
Equity in Pooled Cash and Cash Equivalents	\$232,707	\$10,693,229
Cash and Cash Equivalents		
in Segregated Accounts	0	144,628
Accounts Receivable	0	669,961
Due from Other Governments	0	307,446
Special Assessments Receivable	0	107,870
Prepaid Items	0	144,039
Materials and Supplies Inventory	0	10,311
Property Taxes Receivable	0	3,478,006
<i>Total Assets</i>	<i>\$232,707</i>	<i>\$15,555,490</i>
Liabilities		
Wages Payable	\$0	\$59,466
Accounts Payable	761	161,923
Contracts Payable	5,094	256,713
Due to Other Governments	0	35,463
Interfund Payable	0	331,979
<i>Total Liabilities</i>	<i>5,855</i>	<i>845,544</i>
Deferred Inflows of Resources		
Property Taxes	0	2,304,613
Unavailable Revenue	0	1,941,959
<i>Total Deferred Inflows of Resources</i>	<i>0</i>	<i>4,246,572</i>
Fund Balances		
Nonspendable	0	154,350
Restricted	226,852	10,477,928
Committed	0	97,728
Unassigned (Deficit)	0	(266,632)
<i>Total Fund Balances (Deficit)</i>	<i>226,852</i>	<i>10,463,374</i>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<i>\$232,707</i>	<i>\$15,555,490</i>

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2023

	Capital Projects	County Infrastructure Projects	Courthouse Roof and Projects	Total
Assets				
Equity in Pooled Cash and Cash Equivalents	\$149,664	\$0	\$97,902	\$247,566
Due from Other Governments	0	937	0	937
<i>Total Assets</i>	<u>\$149,664</u>	<u>\$937</u>	<u>\$97,902</u>	<u>\$248,503</u>
Liabilities				
	\$0	\$0	\$0	\$0
Fund Balances				
Restricted	0	937	0	937
Assigned	149,664	0	97,902	247,566
<i>Total Fund Balances (Deficit)</i>	<u>149,664</u>	<u>937</u>	<u>97,902</u>	<u>248,503</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$149,664</u>	<u>\$937</u>	<u>\$97,902</u>	<u>\$248,503</u>

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Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2023

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,101,506	\$0	\$0	\$2,101,506
Special Assessments	79,847	20,792	0	100,639
Charges for Services	3,846,116	154,315	0	4,000,431
Licenses and Permits	14,787	0	0	14,787
Fines, Forfeitures, and Settlements	244,156	0	0	244,156
Intergovernmental	3,049,632	0	188,957	3,238,589
Investment Earnings and Other Interest	17,337	0	0	17,337
Rent	0	82,086	0	82,086
Other	577,722	0	110,535	688,257
<i>Total Revenues</i>	<u>9,931,103</u>	<u>257,193</u>	<u>299,492</u>	<u>10,487,788</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	760,092	0	0	760,092
Judicial	942,691	0	0	942,691
Public Safety	1,605,639	0	0	1,605,639
Public Works	939,144	0	0	939,144
Health	1,487,791	0	0	1,487,791
Human Services	2,508,924	0	0	2,508,924
Capital Outlay	0	0	868,866	868,866
Debt Service:				
Principal Retirement	0	624,559	0	624,559
Interest and Fiscal Charges	0	111,787	0	111,787
<i>Total Expenditures</i>	<u>8,244,281</u>	<u>736,346</u>	<u>868,866</u>	<u>9,849,493</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,686,822	(479,153)	(569,374)	638,295
Other Financing Sources				
Transfers In	186,484	546,667	508,341	1,241,492
<i>Net Changes in Fund Balances</i>	1,873,306	67,514	(61,033)	1,879,787
<i>Fund Balances Beginning of Year</i>	<u>8,590,068</u>	<u>34,059</u>	<u>309,536</u>	<u>8,933,663</u>
<i>Fund Balances End of Year</i>	<u><u>\$10,463,374</u></u>	<u><u>\$101,573</u></u>	<u><u>\$248,503</u></u>	<u><u>\$10,813,450</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, 2023

	Case Backlog Reduction	Community First Project	Court Computer	Community Development Block Grant
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	29,692	0
Licenses and Permits	0	0	0	0
Fines, Forfeitures and Settlements	0	0	0	0
Intergovernmental	71,200	53,928	0	844,213
Investment Earnings and Other Interest	0	0	0	1281
Other	0	0	0	31,560
<i>Total Revenues</i>	<u>71,200</u>	<u>53,928</u>	<u>29,692</u>	<u>877,054</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	63,820	0	22,650	0
Public Safety	0	53,359	0	0
Public Works	0	0	0	831,583
Health	0	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>63,820</u>	<u>53,359</u>	<u>22,650</u>	<u>831,583</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	7,380	569	7,042	45,471
Other Financing Sources				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	7,380	569	7,042	45,471
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>193,505</u>	<u>(11,479)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$7,380</u></u>	<u><u>\$569</u></u>	<u><u>\$200,547</u></u>	<u><u>\$33,992</u></u>

Concealed Handgun Expense	Council on Aging Levy	Commissary	Child Support Enforcement Agency	Diversion Program	Dog and Kennel	Drug Law Enforcement
\$0	\$1,379,358	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	529,690	167,472	8,795	162,859	0
14,787	0	0	0	0	0	0
0	0	0	0	0	1,825	2,550
0	89,166	0	662,839	0	0	0
0	0	0	0	0	0	0
0	0	144,192	31,838	0	180	0
<u>14,787</u>	<u>1,468,524</u>	<u>673,882</u>	<u>862,149</u>	<u>8,795</u>	<u>164,864</u>	<u>2,550</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
6,420	0	502,875	0	7,870	0	50,072
0	0	0	0	0	0	0
0	0	0	0	0	155,589	0
0	1,469,049	0	830,096	0	0	0
<u>6,420</u>	<u>1,469,049</u>	<u>502,875</u>	<u>830,096</u>	<u>7,870</u>	<u>155,589</u>	<u>50,072</u>
8,367	(525)	171,007	32,053	925	9,275	(47,522)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8,367	(525)	171,007	32,053	925	9,275	(47,522)
<u>188,860</u>	<u>73,809</u>	<u>592,544</u>	<u>663,859</u>	<u>6,807</u>	<u>85,593</u>	<u>112,271</u>
<u>\$197,227</u>	<u>\$73,284</u>	<u>\$763,551</u>	<u>\$695,912</u>	<u>\$7,732</u>	<u>\$94,868</u>	<u>\$64,749</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, 2023

	Ditch Maintenance	Delinquent Real Estate Tax Collection	Domestic Shelter	Enforcement and Education
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	79,847	0	0	0
Charges for Services	0	195,181	10,189	0
Licenses and Permits	0	0	0	0
Fines, Forfeitures and Settlements	0	0	0	350
Intergovernmental	0	0	0	0
Investment Earnings and Other Interest	0	0	0	0
Other	3,000	26,952	0	0
<i>Total Revenues</i>	<u>82,847</u>	<u>222,133</u>	<u>10,189</u>	<u>350</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	129,364	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	107,561	0	0	0
Health	0	0	0	0
Human Services	0	0	10,189	0
<i>Total Expenditures</i>	<u>107,561</u>	<u>129,364</u>	<u>10,189</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(24,714)	92,769	0	350
Other Financing Sources				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	(24,714)	92,769	0	350
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>92,794</u>	<u>133,192</u>	<u>1,263</u>	<u>12,292</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$68,080</u></u>	<u><u>\$225,961</u></u>	<u><u>\$1,263</u></u>	<u><u>\$12,642</u></u>

Emergency Management Agency	Felony Delinquent Care	Healthy Aging	Help America Vote Act	Indigent Driver Alcohol Treatment	Indigent Driver Interlock and Alcohol Monitoring	Indigent Guardianship
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
10,100	0	0	0	0	0	7,205
0	0	0	0	0	0	0
0	0	0	0	14,490	0	0
60,258	334,445	199,590	0	0	6,062	0
0	0	0	14	0	0	0
1,277	0	0	0	0	0	0
<u>71,635</u>	<u>334,445</u>	<u>199,590</u>	<u>14</u>	<u>14,490</u>	<u>6,062</u>	<u>7,205</u>
0	0	0	9,286	0	0	0
0	0	0	0	7,701	7,310	2,232
141,140	268,100	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	199,590	0	0	0	0
<u>141,140</u>	<u>268,100</u>	<u>199,590</u>	<u>9,286</u>	<u>7,701</u>	<u>7,310</u>	<u>2,232</u>
(69,505)	66,345	0	(9,272)	6,789	(1,248)	4,973
<u>130,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
60,495	66,345	0	(9,272)	6,789	(1,248)	4,973
<u>389,306</u>	<u>154,742</u>	<u>0</u>	<u>9,272</u>	<u>236,806</u>	<u>2,675</u>	<u>46,470</u>
<u>\$449,801</u>	<u>\$221,087</u>	<u>\$0</u>	<u>\$0</u>	<u>\$243,595</u>	<u>\$1,427</u>	<u>\$51,443</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, 2023

	Law Enforcement Assistance	Law Enforcement Overtime Project	Law Enforcement Records Management	Law Enforcement Trust
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	94,123	0
Licenses and Permits	0	0	0	0
Fines, Forfeitures and Settlements	0	0	0	39,997
Intergovernmental	25,267	24,898	0	0
Investment Earnings and Other Interest	0	0	0	167
Other	0	0	0	48,810
<i>Total Revenues</i>	<u>25,267</u>	<u>24,898</u>	<u>94,123</u>	<u>88,974</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	9,750	19,934	89,810	23,581
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>9,750</u>	<u>19,934</u>	<u>89,810</u>	<u>23,581</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	15,517	4,964	4,313	65,393
Other Financing Sources				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	15,517	4,964	4,313	65,393
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>39,655</u>	<u>7,897</u>	<u>132,185</u>	<u>144,895</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$55,172</u></u>	<u><u>\$12,861</u></u>	<u><u>\$136,498</u></u>	<u><u>\$210,288</u></u>

Law Library Resource	Library and Legal Research	Mental Health	Municipal Court Probation Officer	OneOhio Opioid	Probate Court	Probation Services
\$0	\$0	\$722,148	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	264	0	203,216	0	221	0
0	0	0	0	0	0	0
73,223	0	0	0	105,886	0	0
0	0	81,661	0	0	0	225,000
0	0	0	0	0	0	0
3,444	0	0	0	0	0	0
<u>76,667</u>	<u>264</u>	<u>803,809</u>	<u>203,216</u>	<u>105,886</u>	<u>221</u>	<u>225,000</u>
0	0	0	0	0	0	0
148,787	0	0	186,957	0	0	0
0	0	0	0	0	0	200,975
0	0	0	0	0	0	0
0	0	804,035	0	42,571	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>148,787</u>	<u>0</u>	<u>804,035</u>	<u>186,957</u>	<u>42,571</u>	<u>0</u>	<u>200,975</u>
(72,120)	264	(226)	16,259	63,315	221	24,025
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(72,120)	264	(226)	16,259	63,315	221	24,025
<u>159,605</u>	<u>3,064</u>	<u>39,959</u>	<u>44,800</u>	<u>(329,947)</u>	<u>9,163</u>	<u>37,244</u>
<u>\$87,485</u>	<u>\$3,328</u>	<u>\$39,733</u>	<u>\$61,059</u>	<u>(\$266,632)</u>	<u>\$9,384</u>	<u>\$61,269</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, 2023

	Prepayment Interest	Real Estate Assessment	Revolving Loan	Railroad Grade Crossing Improvement
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	688,753	0	0
Licenses and Permits	0	0	0	0
Fines, Forfeitures and Settlements	0	0	0	0
Intergovernmental	0	0	0	0
Investment Earnings and Other Interest	14,644	0	1,231	0
Other	0	3,550	0	0
<i>Total Revenues</i>	<u>14,644</u>	<u>692,303</u>	<u>1,231</u>	<u>0</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	793	618,258	0	0
Judicial	0	0	0	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>793</u>	<u>618,258</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	13,851	74,045	1,231	0
Other Financing Sources				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	13,851	74,045	1,231	0
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>21,412</u>	<u>2,169,299</u>	<u>67,504</u>	<u>79,379</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$35,263</u></u>	<u><u>\$2,243,344</u></u>	<u><u>\$68,735</u></u>	<u><u>\$79,379</u></u>

Sanction Costs	School Safety Training	Special Projects	Solid Waste Management District	Tax Certificate Administration	Tax Incentive Review	Victims of Crime
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
21,925	0	358,938	1,357,093	400	0	0
0	0	0	0	0	0	0
0	0	5,835	0	0	0	0
0	0	0	0	0	0	39,455
0	0	0	0	0	0	0
0	0	4,548	278,371	0	0	0
<u>21,925</u>	<u>0</u>	<u>369,321</u>	<u>1,635,464</u>	<u>400</u>	<u>0</u>	<u>39,455</u>
0	0	0	0	2,391	0	0
46,175	0	457,059	0	0	0	0
0	0	0	0	0	0	91,704
0	0	0	0	0	0	0
0	0	0	485,596	0	0	0
0	0	0	0	0	0	0
<u>46,175</u>	<u>0</u>	<u>457,059</u>	<u>485,596</u>	<u>2,391</u>	<u>0</u>	<u>91,704</u>
(24,250)	0	(87,738)	1,149,868	(1,991)	0	(52,249)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>56,484</u>
(24,250)	0	(87,738)	1,149,868	(1,991)	0	4,235
<u>95,553</u>	<u>3,000</u>	<u>519,751</u>	<u>2,153,912</u>	<u>10,841</u>	<u>37,891</u>	<u>7,466</u>
<u>\$71,303</u>	<u>\$3,000</u>	<u>\$432,013</u>	<u>\$3,303,780</u>	<u>\$8,850</u>	<u>\$37,891</u>	<u>\$11,701</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, 2023

	Violent Crime Reduction	Wireless E-911	Total
Revenues			
Property Taxes	\$0	\$0	\$2,101,506
Special Assessments	0	0	79,847
Charges for Services	0	0	3,846,116
Licenses and Permits	0	0	14,787
Fines, Forfeitures and Settlements	0	0	244,156
Intergovernmental	213,319	118,331	3,049,632
Investment Earnings and Other Interest	0	0	17,337
Other	0	0	577,722
<i>Total Revenues</i>	<u>213,319</u>	<u>118,331</u>	<u>9,931,103</u>
Expenditures			
Current:			
General Government			
Legislative and Executive	0	0	760,092
Judicial	0	0	942,691
Public Safety	97,279	42,770	1,605,639
Public Works	0	0	939,144
Health	0	0	1,487,791
Human Services	0	0	2,508,924
<i>Total Expenditures</i>	<u>97,279</u>	<u>42,770</u>	<u>8,244,281</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	116,040	75,561	1,686,822
Other Financing Sources			
Transfers In	0	0	186,484
<i>Net Changes in Fund Balances</i>	116,040	75,561	1,873,306
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(332)</u>	<u>151,291</u>	<u>8,590,068</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$115,708</u></u>	<u><u>\$226,852</u></u>	<u><u>\$10,463,374</u></u>

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2023

	Capital Projects	County Infrastructure Projects	Courthouse Roof and Projects	Ohio Public Works Commission Projects
Revenues				
Intergovernmental	\$0	101,932	\$0	\$87,025
Other	110,535	0	0	0
<i>Total Revenues</i>	110,535	101,932	0	87,025
Expenditures				
Capital Outlay	657,753	100,995	23,093	87,025
<i>Excess of Revenues Over (Under) Expenditures</i>	(547,218)	937	(23,093)	0
Other Financing Sources				
Transfers In	500,000	0	8,341	0
<i>Net Changes in Fund Balances</i>	(47,218)	937	(14,752)	0
<i>Fund Balances (Deficit) Beginning of Year</i>	196,882	0	112,654	0
<i>Fund Balances (Deficit) End of Year</i>	\$149,664	\$937	\$97,902	\$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, 2023

	Total
Revenues	
Intergovernmental	\$188,957
Other	110,535
<i>Total Revenues</i>	299,492
Expenditures	
Capital Outlay	868,866
<i>Excess of Revenues Over (Under) Expenditures</i>	(569,374)
Other Financing Sources	
Transfers In	508,341
<i>Net Changes in Fund Balances</i>	(61,033)
<i>Fund Balances (Deficit) Beginning of Year</i>	309,536
<i>Fund Balances (Deficit) End of Year</i>	\$248,503

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, 2023

	County Court	County Health	Undivided Tax	Undivided General Tax
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,648,809	\$0	\$1,979,036
Cash and Cash Equivalents in Segregated Accounts	275,762	0	0	0
Due from Other Governments	0	0	1,359,899	0
Special Assessments Receivable	0	0	0	413,517
Property Taxes Receivable	0	0	0	66,860,078
<i>Total Assets</i>	275,762	1,648,809	1,359,899	69,252,631
Liabilities				
Due to Other Governments	0	0	0	1,979,036
Deferred Inflows of Resources				
Property Taxes	0	0	0	43,097,383
Net Position				
Restricted for Individuals, Organizations, and Other Governments	\$275,762	\$1,648,809	\$1,359,899	\$24,176,212

<u>Family and Children First Council</u>	<u>Housing Trust</u>	<u>Indigent Application Fee</u>	<u>Library Local Government</u>	<u>Local Government</u>	<u>Ohio Elections Commission</u>
\$407,911	\$34,548	\$375	\$0	\$0	\$2,970
0	0	0	0	0	0
0	0	0	1,002,808	490,662	0
0	0	0	0	0	0
0	0	0	0	0	0
407,911	34,548	375	1,002,808	490,662	2,970
0	34,548	375	0	0	2,970
0	0	0	0	0	0
<u>\$407,911</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,002,808</u>	<u>\$490,662</u>	<u>\$0</u>

(continued)

Crawford County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds (continued)
December 31, 2023

	Park District	Sheriff Civil	Soil and Water	Special Emergency Planning
Assets				
Equity in Pooled Cash and Cash Equivalents	\$65,810	\$0	\$95,021	\$45,295
Cash and Cash Equivalents in Segregated Accounts	0	27,626	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>	65,810	27,626	95,021	45,295
Liabilities				
Due to Other Governments	0	0	0	0
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Net Position				
Restricted for Individuals, Organizations, and Other Governments	\$65,810	\$27,626	\$95,021	\$45,295

<u>Total</u>
\$4,279,775
303,388
2,853,369
413,517
<u>66,860,078</u>
74,710,127
2,016,929
<u>43,097,383</u>
<u><u>\$29,595,815</u></u>

Crawford County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2023

	County Court	County Health	Tangible Tax	Undivided Tax
Additions				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$25,788	\$2,769,013
Amounts Received as Fiscal Agent	0	2,878,665	0	0
Licenses, Permits, and Fees for Other Governments	3,335,379	0	0	0
Fines and Forfeitures for Other Governments	319,517	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>3,654,896</u>	<u>2,878,665</u>	<u>25,788</u>	<u>2,769,013</u>
Deductions				
Distributions to the State of Ohio	0	0	0	3,717
Distributions of State Funds to Other Governments	0	0	0	2,721,654
Distributions to Other Governments	0	0	25,788	0
Distributions as Fiscal Agent	0	2,872,493	0	0
Licenses, Permits, and Fees Distributions to Other Governments	3,239,992	0	0	0
Fines and Forfeitures Distributions to Other Governments	320,847	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>3,560,839</u>	<u>2,872,493</u>	<u>25,788</u>	<u>2,725,371</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	94,057	6,172	0	43,642
<i>Net Position Beginning of Year</i>	<u>181,705</u>	<u>1,642,637</u>	<u>0</u>	<u>1,316,257</u>
<i>Net Position End of Year</i>	<u>\$275,762</u>	<u>\$1,648,809</u>	<u>\$0</u>	<u>\$1,359,899</u>

Undivided General Tax	Family and Children First	Housing Trust	Indigent Application Fee	Library Local Government	Local Government
\$0	\$0	\$0	\$0	\$2,020,944	\$991,297
0	285,517	0	0	0	0
0	0	147,254	1,833	0	0
0	0	0	0	0	0
38,614,897	0	0	0	0	0
139,826	0	0	0	0	0
0	0	0	0	0	0
<u>38,754,723</u>	<u>285,517</u>	<u>147,254</u>	<u>1,833</u>	<u>2,020,944</u>	<u>991,297</u>
0	0	0	0	0	0
0	0	0	0	2,005,616	981,322
0	0	0	0	0	0
0	236,633	0	0	0	0
0	0	147,254	1,833	0	0
0	0	0	0	0	0
43,415,090	0	0	0	0	0
123,405	0	0	0	0	0
0	0	0	0	0	0
<u>43,538,495</u>	<u>236,633</u>	<u>147,254</u>	<u>1,833</u>	<u>2,005,616</u>	<u>981,322</u>
(4,783,772)	48,884	0	0	15,328	9,975
<u>28,959,984</u>	<u>359,027</u>	<u>0</u>	<u>0</u>	<u>987,480</u>	<u>480,687</u>
<u>\$24,176,212</u>	<u>\$407,911</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,002,808</u>	<u>\$490,662</u>

(continued)

Crawford County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2023

	Ohio Elections Commission	Park District	Sheriff Civil	Soil and Water
Additions				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$0	\$0
Amounts Received as Fiscal Agent	0	911,382	0	465,358
Licenses, Permits, and Fees for Other Governments	2,675	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	790,514	0
<i>Total Additions</i>	<u>2,675</u>	<u>911,382</u>	<u>790,514</u>	<u>465,358</u>
Deductions				
Distributions to the State of Ohio	0	0	0	0
Distributions of State Funds to Other Governments	0	0	0	0
Distributions to Other Governments	0	0	0	0
Distributions as Fiscal Agent	0	994,259	0	439,959
Licenses, Permits, and Fees Distributions to Other Governments	2,675	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	796,697	0
<i>Total Deductions</i>	<u>2,675</u>	<u>994,259</u>	<u>796,697</u>	<u>439,959</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	0	(82,877)	(6,183)	25,399
<i>Net Position Beginning of Year</i>	<u>0</u>	<u>148,687</u>	<u>33,809</u>	<u>69,622</u>
<i>Net Position End of Year</i>	<u>\$0</u>	<u>\$65,810</u>	<u>\$27,626</u>	<u>\$95,021</u>

Special Emergency Planning	Total
\$0	\$5,807,042
16,068	4,556,990
0	3,487,141
0	319,517
0	38,614,897
0	139,826
0	790,514
<u>16,068</u>	<u>53,715,927</u>
0	3,717
0	5,708,592
0	25,788
1,088	4,544,432
0	3,391,754
0	320,847
0	43,415,090
0	123,405
0	796,697
<u>1,088</u>	<u>58,330,322</u>
14,980	(4,614,395)
<u>30,315</u>	<u>34,210,210</u>
<u>\$45,295</u>	<u>\$29,595,815</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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Property Taxes	\$1,602,875	\$1,602,875	\$1,658,238	\$55,363
Sales Taxes	4,000,000	4,000,000	5,204,117	1,204,117
Charges for Services	2,792,793	2,992,793	3,427,201	434,408
Licenses and Permits	2,230	2,230	3,060	830
Fines, Forfeitures, and Settlements	121,000	121,000	96,766	(24,234)
Intergovernmental	1,562,026	1,812,026	2,134,898	322,872
Interest	252,000	1,202,000	1,230,742	28,742
Other	8,472	8,472	55,172	46,700
<i>Total Revenues</i>	<u>10,341,396</u>	<u>11,741,396</u>	<u>13,810,194</u>	<u>2,068,798</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive Commissioners				
Personal Services	407,692	404,548	372,051	32,497
Materials and Supplies	3,300	3,300	2,687	613
Contractual Services	111,240	116,240	103,261	12,979
Capital Outlay	1,000	3,200	2,868	332
Other	12,000	18,587	17,211	1,376
Auditor				
Personal Services	453,862	457,362	404,303	53,059
Materials and Supplies	4,551	5,851	5,669	182
Contractual Services	1,656	1,656	569	1,087
Capital Outlay	19,079	14,779	5,789	8,990
Other	3,935	3,435	2,207	1,228
Treasurer				
Personal Services	224,943	228,118	200,668	27,450
Materials and Supplies	4,505	4,505	3,985	520
Contractual Services	5,986	5,986	3,113	2,873
Capital Outlay	6,727	6,786	6,508	278
Other	4,312	4,312	2,098	2,214
Prosecutor				
Personal Services	813,344	885,544	876,015	9,529
Materials and Supplies	6,109	6,109	5,549	560
Contractual Services	5,531	5,531	4,845	686
Capital Outlay	4,020	20,100	20,053	47
Other	38,935	38,935	31,547	7,388
Bureau of Examination				
Contractual Services	95,000	95,000	78,353	16,647
Auto Data Processing Board				
Personal Services	150,695	150,695	149,081	1,614
Materials and Supplies	1,020	1,020	1,001	19
Contractual Services	81,528	379,708	358,917	20,791
Capital Outlay	100,060	100,060	92,451	7,609
Other	510	510	98	412
Board of Elections				
Personal Services	485,460	485,460	403,901	81,559
Materials and Supplies	10,000	40,000	29,926	10,074
Contractual Services	76,315	120,091	117,142	2,949
Capital Outlay	28,000	28,000	7,122	20,878
Other	19,435	25,535	11,996	13,539

(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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Courthouse and Jail				
Personal Services	\$428,770	\$425,170	\$371,682	\$53,488
Materials and Supplies	20,253	26,253	25,611	642
Contractual Services	507,498	507,126	469,929	37,197
Capital Outlay	100,879	98,479	63,985	34,494
Other	240,775	240,775	158,938	81,837
Recorder				
Personal Services	255,665	264,856	264,338	518
Materials and Supplies	2,389	2,916	2,916	0
Contractual Services	45,692	45,527	31,072	14,455
Other	4,073	3,711	2,957	754
Insurances				
Contractual Services	251,000	251,000	192,536	58,464
Clerk of Courts Title				
Personal Services	216,687	240,537	239,752	785
Materials and Supplies	3,631	4,231	3,600	631
Contractual Services	35,289	35,289	33,196	2,093
Capital Outlay	3,839	3,839	2,835	1,004
Other	12,241	11,941	10,162	1,779
Total General Government - Legislative and Executive	5,309,431	5,822,613	5,194,493	628,120
General Government - Judicial				
Commissioners				
Other	48,681	55,981	17,824	38,157
Court of Appeals				
Other	22,733	76,733	71,793	4,940
Common Pleas Court				
Personal Services	914,453	914,453	890,433	24,020
Materials and Supplies	5,967	5,867	4,847	1,020
Contractual Services	15,884	28,884	26,535	2,349
Other	227,009	364,109	359,411	4,698
Jury Commission				
Personal Services	1,399	1,401	1,397	4
Materials and Supplies	222	220	208	12
Juvenile Court				
Personal Services	358,003	377,003	360,167	16,836
Materials and Supplies	10,646	11,646	11,594	52
Contractual Services	24,306	24,306	20,273	4,033
Capital Outlay	74,626	64,326	63,913	413
Other	148,472	163,274	149,459	13,815
Probate Court				
Personal Services	337,688	346,288	345,458	830
Materials and Supplies	3,000	3,400	3,111	289
Contractual Services	4,246	9,246	4,436	4,810
Capital Outlay	30,000	16,400	8,773	7,627
Other	2,375	3,175	2,151	1,024

(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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Clerk of Courts				
Personal Services	\$298,909	\$300,429	\$251,621	\$48,808
Materials and Supplies	5,950	8,450	7,882	568
Contractual Services	5,430	6,380	6,380	0
Capital Outlay	2,760	2,760	937	1,823
Other	876	876	665	211
Municipal Court				
Personal Services	718,891	718,891	560,692	158,199
Materials and Supplies	3,173	2,173	1,921	252
Contractual Services	17,396	18,096	15,257	2,839
Other	165,170	211,661	208,197	3,464
Total General Government - Judicial	3,448,265	3,736,428	3,395,335	341,093
Public Safety				
Probation Department				
Personal Services	495,539	500,539	413,167	87,372
Contractual Services	116,168	126,568	123,845	2,723
Other	7,246	7,246	6,928	318
Coroner				
Personal Services	98,084	104,704	103,520	1,184
Contractual Services	72,885	72,885	72,797	88
Other	2,760	2,760	2,397	363
Total Public Safety	792,682	814,702	722,654	92,048
Public Works				
Engineer				
Personal Services	118,469	116,069	103,325	12,744
Materials and Supplies	1,500	1,500	1,067	433
Contractual Services	13,610	14,610	11,513	3,097
Capital Outlay	1,500	2,900	2,730	170
Other	255	255	203	52
Sanitary Engineer				
Contractual Services	5,300	5,300	831	4,469
Total Public Works	140,634	140,634	119,669	20,965
Health				
Agriculture				
Personal Services	158	158	71	87
Other	468,613	468,613	468,198	415
T.B. Hospital				
Materials and Supplies	1,071	1,071	934	137
Other	0	13,500	8,085	5,415
Vital Statistics				
Other	1,082	1,082	925	157
Other Health				
Other	136,406	136,406	126,394	10,012
Total Health	607,330	620,830	604,607	16,223

(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, 2023

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Human Services				
Veterans Service Commission				
Personal Services	\$76,923	\$76,923	\$63,548	\$13,375
Materials and Supplies	7,264	7,264	3,687	3,577
Contractual Services	30,536	53,376	51,421	1,955
Capital Outlay	88,800	88,800	87,655	1,145
Other	122,370	93,370	54,782	38,588
Veterans Services				
Personal Services	288,090	288,090	267,971	20,119
Other	33,000	48,000	34,631	13,369
Total Human Services	<u>646,983</u>	<u>655,823</u>	<u>563,695</u>	<u>92,128</u>
<i>Total Expenditures</i>	<u>10,945,325</u>	<u>11,791,030</u>	<u>10,600,453</u>	<u>1,190,577</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(603,929)</u>	<u>(49,634)</u>	<u>3,209,741</u>	<u>3,259,375</u>
Other Financing Sources (Uses)				
Advances In	0	0	179,516	179,516
Advances Out	0	0	(127,611)	(127,611)
Transfers Out	<u>(5,005,938)</u>	<u>(5,006,206)</u>	<u>(2,907,504)</u>	<u>2,098,702</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(5,005,938)</u>	<u>(5,006,206)</u>	<u>(2,855,599)</u>	<u>2,150,607</u>
<i>Net Changes in Fund Balance</i>	(5,609,867)	(5,055,840)	354,142	5,409,982
<i>Fund Balance Beginning of Year</i>	6,985,816	6,985,816	6,985,816	0
Prior Year Encumbrances Appropriated	<u>238,842</u>	<u>238,842</u>	<u>238,842</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,614,791</u>	<u>\$2,168,818</u>	<u>\$7,578,800</u>	<u>\$5,409,982</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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$100,000	\$100,000	\$117,609	\$17,609
Fines, Forfeitures, and Settlements	20,000	20,000	17,154	(2,846)
Intergovernmental	4,930,000	4,930,000	5,366,710	436,710
Interest	20,000	20,000	148,869	128,869
<i>Total Revenues</i>	<u>5,070,000</u>	<u>5,070,000</u>	<u>5,650,342</u>	<u>580,342</u>
Expenditures				
Current:				
Public Works				
Personal Services	1,831,145	1,831,337	1,572,261	259,076
Materials and Supplies	641,400	726,400	692,301	34,099
Contractual Services	3,579,214	3,338,022	2,759,007	579,015
Capital Outlay	512,292	666,292	653,515	12,777
Other	366,989	368,989	290,578	78,411
<i>Total Expenditures</i>	<u>6,931,040</u>	<u>6,931,040</u>	<u>5,967,662</u>	<u>963,378</u>
<i>Net Changes in Fund Balance</i>	(1,861,040)	(1,861,040)	(317,320)	1,543,720
<i>Fund Balance Beginning of Year</i>	7,221,274	7,221,274	7,221,274	0
Prior Year Encumbrances Appropriated	<u>647,395</u>	<u>647,395</u>	<u>647,395</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,007,629</u></u>	<u><u>\$6,007,629</u></u>	<u><u>\$7,551,349</u></u>	<u><u>\$1,543,720</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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Property Taxes	\$1,502,303	\$1,502,303	\$1,561,339	\$59,036
Charges for Services	75,000	75,000	82,236	7,236
Intergovernmental	1,911,241	1,974,431	2,664,878	690,447
Interest	0	0	21	21
Other	13,000	13,000	18,959	5,959
<i>Total Revenues</i>	<u>3,501,544</u>	<u>3,564,734</u>	<u>4,327,433</u>	<u>762,699</u>
Expenditures				
Current:				
Human Services				
Children Services				
Materials and Supplies	5,000	5,000	96	4,904
Contractual Services	3,756,368	3,764,368	3,436,458	327,910
Capital Outlay	30,000	30,000	17,620	12,380
Other	2,254,105	2,290,831	2,019,085	271,746
Independent Living				
Other	34,697	34,697	12,280	22,417
<i>Total Expenditures</i>	<u>6,080,170</u>	<u>6,124,896</u>	<u>5,485,539</u>	<u>639,357</u>
<i>Net Changes in Fund Balance</i>	(2,578,626)	(2,560,162)	(1,158,106)	1,402,056
<i>Fund Balance Beginning of Year</i>	2,760,547	2,760,547	2,760,547	0
Prior Year Encumbrances Appropriated	1,117,436	1,117,436	1,117,436	0
<i>Fund Balance End of Year</i>	<u><u>\$1,299,357</u></u>	<u><u>\$1,317,821</u></u>	<u><u>\$2,719,877</u></u>	<u><u>\$1,402,056</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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Property Taxes	\$1,948,676	\$1,948,676	\$1,986,529	\$37,853
Intergovernmental	264,049	264,049	274,301	10,252
Other	0	0	2,421	2,421
<i>Total Revenues</i>	<u>2,212,725</u>	<u>2,212,725</u>	<u>2,263,251</u>	<u>50,526</u>
Expenditures				
Current:				
Public Safety				
Personal Services	2,682,926	2,682,926	2,680,680	2,246
Materials and Supplies	120,665	127,665	126,918	747
Contractual Services	168,366	169,974	167,454	2,520
Capital Outlay	106,968	106,968	85,281	21,687
Other	41,881	42,381	40,548	1,833
<i>Total Expenditures</i>	<u>3,120,806</u>	<u>3,129,914</u>	<u>3,100,881</u>	<u>29,033</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(908,081)	(917,189)	(837,630)	79,559
Other Financing Sources				
Transfers In	655,000	655,000	655,000	0
<i>Net Changes in Fund Balance</i>	(253,081)	(262,189)	(182,630)	79,559
<i>Fund Balance Beginning of Year</i>	209,823	209,823	209,823	0
Prior Year Encumbrances Appropriated	52,366	52,366	52,366	0
<i>Fund Balance End of Year</i>	<u>\$9,108</u>	<u>\$0</u>	<u>\$79,559</u>	<u>\$79,559</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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$1,661,724	\$1,661,724	\$1,637,906	(\$23,818)
Intergovernmental	4,573,647	3,578,775	2,948,000	(630,775)
Other	144,339	144,339	86,757	(57,582)
<i>Total Revenues</i>	<u>6,379,710</u>	<u>5,384,838</u>	<u>4,672,663</u>	<u>(712,175)</u>
Expenditures				
Current:				
Human Services				
Public Assistance/Administration				
Personal Services	1,746,864	1,401,864	1,385,901	15,963
Materials and Supplies	67,638	67,638	31,001	36,637
Contractual Services	333,758	226,801	168,832	57,969
Capital Outlay	154,000	24,000	14,692	9,308
Other	595,850	602,807	542,287	60,520
Public Assistance/Social Services				
Personal Services	1,199,254	1,024,193	922,959	101,234
Contractual Services	967,490	967,490	741,227	226,263
Other	149,464	59,464	46,193	13,271
Public Assistance/Transfers				
Personal Services	845,255	845,255	503,052	342,203
Workforce Investment Act				
Contractual Services	501,226	381,226	370,264	10,962
Capital Outlay	2,000	2,000	0	2,000
Other	135,926	101,115	87,644	13,471
<i>Total Expenditures</i>	<u>6,698,725</u>	<u>5,703,853</u>	<u>4,814,052</u>	<u>889,801</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(319,015)	(319,015)	(141,389)	177,626
Other Financing Sources				
Transfers In	110,744	110,744	111,012	268
<i>Net Changes in Fund Balance</i>	(208,271)	(208,271)	(30,377)	177,894
<i>Fund Balance Beginning of Year</i>	693,632	693,632	693,632	0
Prior Year Encumbrances Appropriated	226,608	226,608	226,608	0
<i>Fund Balance End of Year</i>	<u>\$711,969</u>	<u>\$711,969</u>	<u>\$889,863</u>	<u>\$177,894</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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Sales Taxes	\$2,000,000	\$2,000,000	\$2,601,642	\$601,642
Charges for Services	50,000	50,000	67,240	17,240
Other	142,640	142,640	114,302	(28,338)
<i>Total Revenues</i>	<u>2,192,640</u>	<u>2,192,640</u>	<u>2,783,184</u>	<u>590,544</u>
Expenditures				
Current:				
Public Safety				
Personal Services	2,809,473	2,809,473	2,421,646	387,827
Materials and Supplies	49,866	59,866	54,468	5,398
Contractual Services	1,088,221	1,139,721	1,086,772	52,949
Capital Outlay	40,443	47,443	40,958	6,485
Other	3,580	2,080	1,253	827
<i>Total Expenditures</i>	<u>3,991,583</u>	<u>4,058,583</u>	<u>3,605,097</u>	<u>453,486</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(1,798,943)	(1,865,943)	(821,913)	1,044,030
Other Financing Sources				
Transfers In	900,000	900,000	900,000	0
<i>Net Changes in Fund Balance</i>	(898,943)	(965,943)	78,087	1,044,030
<i>Fund Balance Beginning of Year</i>	1,135,532	1,135,532	1,135,532	0
Prior Year Encumbrances Appropriated	151,042	151,042	151,042	0
<i>Fund Balance End of Year</i>	<u>\$387,631</u>	<u>\$320,631</u>	<u>\$1,364,661</u>	<u>\$1,044,030</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, 2023*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Works				
Contractual Services	<u>3,075,182</u>	<u>3,075,182</u>	<u>936,985</u>	<u>2,138,197</u>
<i>Net Changes in Fund Balance</i>	(3,075,182)	(3,075,182)	(936,985)	2,138,197
<i>Fund Balance Beginning of Year</i>	7,360,288	7,360,288	7,360,288	0
Prior Year Encumbrances Appropriated	<u>175,182</u>	<u>175,182</u>	<u>175,182</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,460,288</u></u>	<u><u>\$4,460,288</u></u>	<u><u>\$6,598,485</u></u>	<u><u>\$2,138,197</u></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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Property Taxes	\$3,435,188	\$3,435,188	\$3,596,778	\$161,590
Intergovernmental	1,189,465	1,189,465	1,827,110	637,645
Interest	0	0	3,744	3,744
Other	155,200	155,200	161,852	6,652
<i>Total Revenues</i>	<u>4,779,853</u>	<u>4,779,853</u>	<u>5,589,484</u>	<u>809,631</u>
Expenditures				
Current:				
Health				
Personal Services	2,583,959	2,620,939	2,470,209	150,730
Materials and Supplies	75,860	78,987	68,620	10,367
Contractual Services	2,253,216	2,463,265	2,400,495	62,770
Capital Outlay	189,290	196,515	71,812	124,703
Other	157,035	157,035	75,403	81,632
<i>Total Expenditures</i>	<u>5,259,360</u>	<u>5,516,741</u>	<u>5,086,539</u>	<u>430,202</u>
<i>Net Changes in Fund Balance</i>	(479,507)	(736,888)	502,945	1,239,833
<i>Fund Balance Beginning of Year</i>	11,212,353	11,212,353	11,212,353	0
Prior Year Encumbrances Appropriated	<u>375,502</u>	<u>375,502</u>	<u>375,502</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$11,108,348</u></u>	<u><u>\$10,850,967</u></u>	<u><u>\$12,090,800</u></u>	<u><u>\$1,239,833</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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$5,154	\$5,154	\$6,096	\$942
Expenses				
Other	500	540	40	500
<i>Total Expenses</i>	500	540	40	500
<i>Net Changes in Fund Balance</i>	4,654	4,614	6,056	1,442
<i>Fund Balance Beginning of Year</i>	59,373	59,373	59,373	0
<i>Fund Balance End of Year</i>	<u>\$64,027</u>	<u>\$63,987</u>	<u>\$65,429</u>	<u>\$1,442</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Case Backlog Reduction Fund
For the Year Ended December 31, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Intergovernmental	\$71,200	\$71,200	\$71,200	\$0
Expenditures				
Current:				
General Government - Judicial				
Personal Services				
Contractual Services	49,228	49,228	49,132	96
Capital Outlay	21,972	21,972	21,972	0
<i>Total Expenditures</i>	71,200	71,200	71,104	96
<i>Excess of Revenues Over Expenditures</i>	0	0	96	96
Other Financing Sources (Uses)				
Advances In	0	0	71,200	71,200
Advances Out	0	0	(71,200)	(71,200)
<i>Total Other Financing Sources (Uses)</i>	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	0	96	96
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$96	\$96

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Community First Project Fund
 For the Year Ended December 31, 2023*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Intergovernmental	\$53,928	\$53,928	\$53,928	\$0
Expenditures				
Current:				
Public Safety				
Capital Outlay	<u>53,928</u>	<u>53,928</u>	<u>53,359</u>	<u>569</u>
<i>Net Changes in Fund Balance</i>	0	0	569	569
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$569</u></u>	<u><u>\$569</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Court Computer Fund
For the Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Charges for Services	\$28,500	\$28,500	\$29,852	\$1,352
Expenditures				
Current:				
General Government - Judicial				
Common Pleas Court				
Contractual Services	15,410	15,410	13,866	1,544
Capital Outlay	4,419	12,121	8,147	3,974
<i>Total Expenditures</i>	<u>19,829</u>	<u>27,531</u>	<u>22,013</u>	<u>5,518</u>
<i>Net Changes in Fund Balance</i>	8,671	969	7,839	6,870
<i>Fund Balance Beginning of Year</i>	187,508	187,508	187,508	0
Prior Year Encumbrances Appropriated	<u>2,094</u>	<u>2,094</u>	<u>2,094</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$198,273</u></u>	<u><u>\$190,571</u></u>	<u><u>\$197,441</u></u>	<u><u>\$6,870</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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Intergovernmental	\$1,124,607	\$886,878	\$839,373	(\$47,505)
Interest	0	0	1,228	1,228
Other	0	0	31,560	31,560
<i>Total Revenues</i>	1,124,607	886,878	872,161	(14,717)
Expenditures				
Current:				
Public Works				
Contractual Services	1,123,809	1,000,883	990,894	9,989
<i>Net Changes in Fund Balance</i>	798	(114,005)	(118,733)	(4,728)
<i>Fund Balance Beginning of Year</i>	177,176	177,176	177,176	0
Prior Year Encumbrances Appropriated	29,084	29,084	29,084	0
<i>Fund Balance End of Year</i>	<u>\$207,058</u>	<u>\$92,255</u>	<u>\$87,527</u>	<u>(\$4,728)</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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Licenses and Permits	\$18,000	\$18,000	\$14,787	(\$3,213)
Expenditures				
Current:				
Public Safety				
Materials and Supplies	1,561	1,561	0	1,561
Contractual Services	16,006	16,006	6,993	9,013
Capital Outlay	1,500	1,500	0	1,500
<i>Total Expenditures</i>	19,067	19,067	6,993	12,074
<i>Net Changes in Fund Balance</i>	(1,067)	(1,067)	7,794	8,861
<i>Fund Balance Beginning of Year</i>	188,327	188,327	188,327	0
Prior Year Encumbrances Appropriated	400	400	400	0
<i>Fund Balance End of Year</i>	\$187,660	\$187,660	\$196,521	\$8,861

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, 2023

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Property Taxes	\$1,359,189	\$1,392,027	\$1,379,883	(\$12,144)
Intergovernmental	89,586	89,971	89,166	(805)
<i>Total Revenues</i>	1,448,775	1,481,998	1,469,049	(12,949)
Expenditures				
Current:				
Human Services				
Contractual Services	0	1,481,998	1,469,049	12,949
<i>Net Changes in Fund Balance</i>	1,448,775	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$1,448,775</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
Commissary Fund
For the Year Ended December 31, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$111,963	\$111,963	\$147,670	\$35,707
Other	80,000	80,000	144,192	64,192
<i>Total Revenues</i>	<u>191,963</u>	<u>191,963</u>	<u>291,862</u>	<u>99,899</u>
Expenditures				
Current:				
Public Safety				
Materials and Supplies	115,950	265,950	144,549	121,401
Contractual Services		44,975	44,975	0
Capital Outlay	36,262	36,262	9,671	26,591
<i>Total Expenditures</i>	<u>152,212</u>	<u>347,187</u>	<u>199,195</u>	<u>147,992</u>
<i>Net Changes in Fund Balance</i>	39,751	(155,224)	92,667	247,891
<i>Fund Balance Beginning of Year</i>	525,721	525,721	525,721	0
Prior Year Encumbrances Appropriated	950	950	950	0
<i>Fund Balance End of Year</i>	<u><u>\$566,422</u></u>	<u><u>\$371,447</u></u>	<u><u>\$619,338</u></u>	<u><u>\$247,891</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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$198,403	\$198,403	\$167,472	(\$30,931)
Intergovernmental	749,354	749,354	662,839	(86,515)
Other	94,604	94,604	31,838	(62,766)
<i>Total Revenues</i>	<u>1,042,361</u>	<u>1,042,361</u>	<u>862,149</u>	<u>(180,212)</u>
Expenditures				
Current:				
Human Services				
Personal Services	830,164	830,164	573,705	256,459
Materials and Supplies	2,000	2,000	51	1,949
Contractual Services	191,708	191,708	58,932	132,776
Capital Outlay	4,000	4,000	0	4,000
Other	344,969	344,969	330,749	14,220
<i>Total Expenditures</i>	<u>1,372,841</u>	<u>1,372,841</u>	<u>963,437</u>	<u>409,404</u>
<i>Net Changes in Fund Balance</i>	(330,480)	(330,480)	(101,288)	229,192
<i>Fund Balance Beginning of Year</i>	614,556	614,556	614,556	0
Prior Year Encumbrances Appropriated	<u>113,098</u>	<u>113,098</u>	<u>113,098</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$397,174</u></u>	<u><u>\$397,174</u></u>	<u><u>\$626,366</u></u>	<u><u>\$229,192</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, 2023

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Charges for Services	\$3,500	\$3,500	\$7,295	\$3,795
Expenditures				
Current:				
Public Safety				
Personal Services	<u>9,480</u>	<u>9,480</u>	<u>7,984</u>	<u>1,496</u>
<i>Net Changes in Fund Balance</i>	(5,980)	(5,980)	(689)	5,291
<i>Fund Balance Beginning of Year</i>	<u>7,114</u>	<u>7,114</u>	<u>7,114</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,134</u></u>	<u><u>\$1,134</u></u>	<u><u>\$6,425</u></u>	<u><u>\$5,291</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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$167,683	\$167,683	\$165,083	(\$2,600)
Fines, Forfeitures, and Settlements	1,000	1,000	1,875	875
Other	500	500	180	(320)
<i>Total Revenues</i>	<u>169,183</u>	<u>169,183</u>	<u>167,138</u>	<u>(2,045)</u>
Expenditures				
Current:				
Health				
Personal Services	109,286	106,786	95,347	11,439
Materials and Supplies	13,767	17,667	8,935	8,732
Contractual Services	45,930	46,730	45,839	891
Capital Outlay	3,854	3,854	2,854	1,000
Other	10,500	10,500	8,961	1,539
<i>Total Expenditures</i>	<u>183,337</u>	<u>185,537</u>	<u>161,936</u>	<u>23,601</u>
<i>Net Changes in Fund Balance</i>	(14,154)	(16,354)	5,202	21,556
<i>Fund Balance Beginning of Year</i>	93,915	93,915	93,915	0
Prior Year Encumbrances Appropriated	<u>8,491</u>	<u>8,491</u>	<u>8,491</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$88,252</u></u>	<u><u>\$86,052</u></u>	<u><u>\$107,608</u></u>	<u><u>\$21,556</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, 2023

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Fines, Forfeitures, and Settlements	\$7,552	\$7,552	\$2,550	(\$5,002)
Expenditures				
Current:				
Public Safety				
Contractual Services	5,720	5,720	4,158	1,562
Capital Outlay	23,585	22,323	15,934	6,389
Other	0	50,072	50,072	0
<i>Total Expenditures</i>	<u>29,305</u>	<u>78,115</u>	<u>70,164</u>	<u>7,951</u>
<i>Net Changes in Fund Balance</i>	(21,753)	(70,563)	(67,614)	2,949
<i>Fund Balance Beginning of Year</i>	124,443	124,443	124,443	0
Prior Year Encumbrances Appropriated	<u>7,920</u>	<u>7,920</u>	<u>7,920</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$110,610</u></u>	<u><u>\$61,800</u></u>	<u><u>\$64,749</u></u>	<u><u>\$2,949</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Special Assessments	\$76,630	\$80,439	\$79,847	(\$592)
Other	0	0	3,000	3,000
<i>Total Revenues</i>	76,630	80,439	82,847	2,408
Expenditures				
Current:				
Public Works				
Other	87,068	166,915	107,561	59,354
<i>Net Changes in Fund Balance</i>	(10,438)	(86,476)	(24,714)	61,762
<i>Fund Balance Beginning of Year</i>	92,794	92,794	92,794	0
<i>Fund Balance End of Year</i>	<u>\$82,356</u>	<u>\$6,318</u>	<u>\$68,080</u>	<u>\$61,762</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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$166,856	\$166,856	\$195,181	\$28,325
Other	23,800	23,800	25,188	1,388
<i>Total Revenues</i>	<u>190,656</u>	<u>190,656</u>	<u>220,369</u>	<u>29,713</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Treasurer				
Personal Services	65,709	66,659	39,334	27,325
Materials and Supplies	2,253	2,253	2,253	0
Contractual Services	90,334	90,334	27,706	62,628
Capital Outlay	6,000	8,406	4,757	3,649
Other	1,682	1,959	1,959	0
Prosecutor				
Personal Services	50,593	50,543	43,659	6,884
Contractual Services	5,306	3,109	1,425	1,684
Other	7,526	9,773	8,291	1,482
<i>Total Expenditures</i>	<u>229,403</u>	<u>233,036</u>	<u>129,384</u>	<u>103,652</u>
<i>Net Changes in Fund Balance</i>	(38,747)	(42,380)	90,985	133,365
<i>Fund Balance Beginning of Year</i>	132,019	132,019	132,019	0
Prior Year Encumbrances Appropriated	4,857	4,857	4,857	0
<i>Fund Balance End of Year</i>	<u>\$98,129</u>	<u>\$94,496</u>	<u>\$227,861</u>	<u>\$133,365</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, 2023

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Charges for Services	\$9,000	\$9,000	\$10,634	\$1,634
Expenditures				
Current:				
Human Services				
Contractual Services	<u>9,000</u>	<u>9,667</u>	<u>9,667</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	0	(667)	967	1,634
<i>Fund Balance Beginning of Year</i>	<u>5,189</u>	<u>5,189</u>	<u>5,189</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,189</u></u>	<u><u>\$4,522</u></u>	<u><u>\$6,156</u></u>	<u><u>\$1,634</u></u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Enforcement and Education Fund
 For the Year Ended December 31, 2023*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Fines, Forfeitures, and Settlements	\$1,000	\$1,000	\$423	(\$577)
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	1,000	1,000	423	(577)
<i>Fund Balance Beginning of Year</i>	<u>12,169</u>	<u>12,169</u>	<u>12,169</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$13,169</u></u>	<u><u>\$13,169</u></u>	<u><u>\$12,592</u></u>	<u><u>(\$577)</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Fund
For the Year Ended December 31, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$13,757	\$13,757	\$9,690	(\$4,067)
Intergovernmental	60,000	60,000	60,258	258
Other	10,000	10,000	1,277	(8,723)
<i>Total Revenues</i>	<u>83,757</u>	<u>83,757</u>	<u>71,225</u>	<u>(12,532)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	167,245	167,245	104,330	62,915
Materials and Supplies	5,047	5,047	4,139	908
Contractual Services	29,729	29,729	28,882	847
Capital Outlay	10,000	10,000	0	10,000
Other	8,250	8,250	3,239	5,011
<i>Total Expenditures</i>	<u>220,271</u>	<u>220,271</u>	<u>140,590</u>	<u>79,681</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(136,514)	(136,514)	(69,365)	67,149
Other Financing Sources				
Transfers In	130,000	130,000	130,000	0
<i>Net Changes in Fund Balance</i>	(6,514)	(6,514)	60,635	67,149
<i>Fund Balance Beginning of Year</i>	379,916	379,916	379,916	0
Prior Year Encumbrances Appropriated	3,926	3,926	3,926	0
<i>Fund Balance End of Year</i>	<u>\$377,328</u>	<u>\$377,328</u>	<u>\$444,477</u>	<u>\$67,149</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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Intergovernmental	\$229,520	\$314,520	\$314,457	(\$63)
Expenditures				
Current:				
Public Safety				
Personal Services	234,068	245,888	194,667	51,221
Materials and Supplies	3,200	3,266	1,436	1,830
Contractual Services	97,839	94,467	62,953	31,514
Other	8,500	8,500	7,537	963
<i>Total Expenditures</i>	343,607	352,121	266,593	85,528
<i>Net Changes in Fund Balance</i>	(114,087)	(37,601)	47,864	85,465
<i>Fund Balance Beginning of Year</i>	103,448	103,448	103,448	0
Prior Year Encumbrances Appropriated	10,639	10,639	10,639	0
<i>Fund Balance End of Year</i>	\$0	\$76,486	\$161,951	\$85,465

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Healthy Aging Fund
For the Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Intergovernmental	\$199,590	\$199,590	\$199,590	\$0
Expenditures				
Current:				
Human Services				
Contractual Services	<u>199,590</u>	<u>199,590</u>	<u>0</u>	<u>199,590</u>
<i>Net Changes in Fund Balance</i>	0	0	199,590	199,590
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$199,590</u></u>	<u><u>\$199,590</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Help America Vote Act Fund
For the Year Ended December 31, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Interest	\$0	\$26	\$26	\$0
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Capital Outlay	0	9,802	9,802	0
Other	0	259	259	0
<i>Total Expenditures</i>	0	10,061	10,061	0
<i>Net Changes in Fund Balance</i>	0	(10,035)	(10,035)	0
<i>Fund Balance Beginning of Year</i>	10,035	10,035	10,035	0
<i>Fund Balance End of Year</i>	<u>\$10,035</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
 Indigent Driver Alcohol Treatment Fund
 For the Year Ended December 31, 2023*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Fines, Forfeitures, and Settlements	\$15,000	\$15,000	\$14,137	(\$863)
Expenditures				
Current:				
General Government - Judicial				
Contractual Services	<u>17,041</u>	<u>17,041</u>	<u>12,998</u>	<u>4,043</u>
<i>Net Changes in Fund Balance</i>	(2,041)	(2,041)	1,139	3,180
<i>Fund Balance Beginning of Year</i>	232,249	232,249	232,249	0
Prior Year Encumbrances Appropriated	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$236,208</u></u>	<u><u>\$236,208</u></u>	<u><u>\$239,388</u></u>	<u><u>\$3,180</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, 2023

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Intergovernmental	\$7,200	\$7,200	\$5,950	(\$1,250)
Expenditures				
Current:				
General Government - Judicial				
Contractual Services	<u>9,208</u>	<u>9,208</u>	<u>7,499</u>	<u>1,709</u>
<i>Net Changes in Fund Balance</i>	(2,008)	(2,008)	(1,549)	459
<i>Fund Balance Beginning of Year</i>	2,242	2,242	2,242	0
Prior Year Encumbrances Appropriated	<u>50</u>	<u>50</u>	<u>50</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$284</u></u>	<u><u>\$284</u></u>	<u><u>\$743</u></u>	<u><u>\$459</u></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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$10,000	\$10,000	\$7,705	(\$2,295)
Expenditures				
Current:				
General Government - Judicial				
Other	8,884	8,884	5,529	3,355
<i>Net Changes in Fund Balance</i>	1,116	1,116	2,176	1,060
<i>Fund Balance Beginning of Year</i>	43,169	43,169	43,169	0
Prior Year Encumbrances Appropriated	3,384	3,384	3,384	0
<i>Fund Balance End of Year</i>	<u>\$47,669</u>	<u>\$47,669</u>	<u>\$48,729</u>	<u>\$1,060</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, 2023*

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Intergovernmental	\$0	\$0	\$25,267	\$25,267
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	0	25,267	25,267
<i>Fund Balance Beginning of Year</i>	39,655	39,655	39,655	0
<i>Fund Balance End of Year</i>	\$39,655	\$39,655	\$64,922	\$25,267

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, 2023*

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Intergovernmental	\$21,000	\$21,000	\$24,898	\$3,898
Expenditures				
Current:				
Public Safety				
Personal Services	22,308	23,308	21,913	1,395
<i>Net Change in Fund Balance</i>	(1,308)	(2,308)	2,985	5,293
<i>Fund Balance Beginning of Year</i>	10,394	10,394	10,394	0
<i>Fund Balance End of Year</i>	<u>\$9,086</u>	<u>\$8,086</u>	<u>\$13,379</u>	<u>\$5,293</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, 2023

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Charges for Services	\$94,127	\$94,127	\$94,123	(\$4)
Expenditures				
Current:				
Public Safety				
Contractual Services	81,648	91,648	84,719	6,929
Capital Outlay	41,616	31,616	11,698	19,918
<i>Total Expenditures</i>	<u>123,264</u>	<u>123,264</u>	<u>96,417</u>	<u>26,847</u>
<i>Net Changes in Fund Balance</i>	(29,137)	(29,137)	(2,294)	26,843
<i>Fund Balance Beginning of Year</i>	82,090	82,090	82,090	0
Prior Year Encumbrances Appropriated	<u>11,348</u>	<u>11,348</u>	<u>11,348</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$64,301</u></u>	<u><u>\$64,301</u></u>	<u><u>\$91,144</u></u>	<u><u>\$26,843</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Library Resource Fund
For the Year Ended December 31, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Fines, Forfeitures, and Settlements	\$91,000	\$91,000	\$73,925	(\$17,075)
Other	0	0	3,444	3,444
<i>Total Revenues</i>	<u>91,000</u>	<u>91,000</u>	<u>77,369</u>	<u>(13,631)</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	8,170	8,170	6,817	1,353
Materials and Supplies	208	208	48	160
Contractual Services	138,944	138,944	128,363	10,581
Capital Outlay	5,897	31,897	30,915	982
Other	2,225	2,225	1,293	932
<i>Total Expenditures</i>	<u>155,444</u>	<u>181,444</u>	<u>167,436</u>	<u>14,008</u>
<i>Net Changes in Fund Balances</i>	(64,444)	(90,444)	(90,067)	377
<i>Fund Balance Beginning of Year</i>	153,701	153,701	153,701	0
Prior Year Encumbrances Appropriated	31,844	31,844	31,844	0
<i>Fund Balance End of Year</i>	<u><u>\$121,101</u></u>	<u><u>\$95,101</u></u>	<u><u>\$95,478</u></u>	<u><u>\$377</u></u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Library and Legal Research Fund
 For the Year Ended December 31, 2023*

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$0	\$0	\$264	\$264
Expenditures	0	0	0	0
<i>Net Changes in Fund Balances</i>	0	0	264	264
<i>Fund Balance Beginning of Year</i>	3,058	3,058	3,058	0
<i>Fund Balance End of Year</i>	<u>\$3,058</u>	<u>\$3,058</u>	<u>\$3,322</u>	<u>\$264</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, 2023

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Property Taxes	\$711,077	\$722,432	\$722,374	(\$58)
Intergovernmental	81,251	81,603	81,661	58
<i>Total Revenues</i>	792,328	804,035	804,035	0
Expenditures				
Current:				
Health				
Contractual Services	0	804,035	804,035	0
<i>Net Changes in Fund Balance</i>	792,328	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$792,328</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
 Municipal Court Probation Officer Fund
 For the Year Ended December 31, 2023*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Charges for Services	\$156,000	\$156,000	\$196,273	\$40,273
Expenditures				
Current:				
General Government - Judicial				
Personal Services	192,614	192,614	187,558	5,056
Other	4,500	4,500	4,500	0
<i>Total Expenditures</i>	<u>197,114</u>	<u>197,114</u>	<u>192,058</u>	<u>5,056</u>
<i>Net Changes in Fund Balance</i>	(41,114)	(41,114)	4,215	45,329
<i>Fund Balance Beginning of Year</i>	<u>41,511</u>	<u>41,511</u>	<u>41,511</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$397</u></u>	<u><u>\$397</u></u>	<u><u>\$45,726</u></u>	<u><u>\$45,329</u></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, 2023

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Fines, Forfeitures, and Settlements	\$352,577	\$352,577	\$102,082	(\$250,495)
Expenditures				
Current:				
Health				
Contractual Services	0	83	83	0
Other	0	2,500	1,888	612
<i>Total Expenditures</i>	<u>0</u>	<u>2,583</u>	<u>1,971</u>	<u>612</u>
<i>Excess of Revenues Over Expenditures</i>	352,577	349,994	100,111	(249,883)
Other Financing Uses				
Advances Out	0	0	(50,000)	(50,000)
<i>Net Changes in Fund Balance</i>	352,577	349,994	50,111	(299,883)
<i>Fund Balance Beginning of Year</i>	<u>20</u>	<u>20</u>	<u>20</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$352,597</u></u>	<u><u>\$350,014</u></u>	<u><u>\$50,131</u></u>	<u><u>(\$299,883)</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, 2023

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Charges for Services	\$200	\$200	\$234	\$34
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	200	200	234	34
<i>Fund Balance Beginning of Year</i>	<u>9,141</u>	<u>9,141</u>	<u>9,141</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,341</u></u>	<u><u>\$9,341</u></u>	<u><u>\$9,375</u></u>	<u><u>\$34</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Probation Services Fund
For the Year Ended December 31, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Intergovernmental	\$225,000	\$225,000	\$225,000	\$0
Expenditures				
Current:				
Public Safety				
Personal Services	209,790	209,790	189,696	20,094
Materials and Supplies	1,592	1,592	1,516	76
Contractual Services	10,340	10,340	7,782	2,558
Other	5,500	5,500	3,155	2,345
<i>Total Expenditures</i>	<u>227,222</u>	<u>227,222</u>	<u>202,149</u>	<u>25,073</u>
<i>Net Changes in Fund Balance</i>	(2,222)	(2,222)	22,851	25,073
<i>Fund Balance Beginning of Year</i>	46,172	46,172	46,172	0
Prior Year Encumbrances Appropriated	<u>432</u>	<u>432</u>	<u>432</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$44,382</u>	<u>\$44,382</u>	<u>\$69,455</u>	<u>\$25,073</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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Interest	\$2,000	\$2,000	\$14,076	\$12,076
Expenditures				
Current:	0	0	0	0
General Government - Legislative and Executive Capital Outlay	0	1,580	793	787
<i>Net Changes in Fund Balance</i>	2,000	420	13,283	12,863
<i>Fund Balance Beginning of Year</i>	19,799	19,799	19,799	0
<i>Fund Balance End of Year</i>	\$21,799	\$20,219	\$33,082	\$12,863

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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$600,000	\$600,000	\$688,753	\$88,753
Other	4,215	4,215	3,550	(665)
<i>Total Revenues</i>	<u>604,215</u>	<u>604,215</u>	<u>692,303</u>	<u>88,088</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	310,902	310,902	263,818	47,084
Materials and Supplies	14,025	14,025	6,832	7,193
Contractual Services	729,173	729,173	465,386	263,787
Capital Outlay	12,204	12,204	9,956	2,248
Other	9,994	9,994	4,056	5,938
<i>Total Expenditures</i>	<u>1,076,298</u>	<u>1,076,298</u>	<u>750,048</u>	<u>326,250</u>
<i>Net Changes in Fund Balance</i>	(472,083)	(472,083)	(57,745)	414,338
<i>Fund Balance Beginning of Year</i>	1,947,753	1,947,753	1,947,753	0
Prior Year Encumbrances Appropriated	202,932	202,932	202,932	0
<i>Fund Balance End of Year</i>	<u><u>\$1,678,602</u></u>	<u><u>\$1,678,602</u></u>	<u><u>\$2,092,940</u></u>	<u><u>\$414,338</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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Interest	\$0	\$0	\$1,200	\$1,200
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	0	1,200	1,200
<i>Fund Balance Beginning of Year</i>	67,424	67,424	67,424	0
<i>Fund Balance End of Year</i>	\$67,424	\$67,424	\$68,624	\$1,200

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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Fines, Forfeitures, and Settlements	\$1,000	\$1,000	\$0	(\$1,000)
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	1,000	1,000	0	(1,000)
<i>Fund Balance Beginning of Year</i>	79,379	79,379	79,379	0
<i>Fund Balance End of Year</i>	\$80,379	\$80,379	\$79,379	(\$1,000)

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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$15,000	\$15,000	\$22,050	\$7,050
Expenditures				
Current:				
General Government - Judicial				
Personal Services	25,345	25,307	25,307	0
Capital Outlay	12,610	6,410	5,362	1,048
Other	15,000	21,200	15,446	5,754
<i>Total Expenditures</i>	52,955	52,917	46,115	6,802
<i>Net Changes in Fund Balance</i>	(37,955)	(37,917)	(24,065)	13,852
<i>Fund Balance Beginning of Year</i>	91,883	91,883	91,883	0
Prior Year Encumbrances Appropriated	2,610	2,610	2,610	0
<i>Fund Balance End of Year</i>	\$56,538	\$56,576	\$70,428	\$13,852

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, 2023*

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	3,000	3,000	3,000	0
<i>Fund Balance End of Year</i>	\$3,000	\$3,000	\$3,000	\$0

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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$351,000	\$351,000	\$354,189	\$3,189
Fines, Forfeitures, and Settlements	6,750	6,750	5,770	(980)
Other	0	0	4,548	4,548
<i>Total Revenues</i>	<u>357,750</u>	<u>357,750</u>	<u>364,507</u>	<u>6,757</u>
Expenditures				
Current:				
General Government - Judicial				
Common Pleas Court				
Contractual Services	0	1,600	1,529	71
Capital Outlay	10,200	11,200	10,248	952
Other	5,100	2,500	816	1,684
Municipal Court				
Personal Services	302,450	302,450	287,391	15,059
Contractual Services	71,205	71,205	54,041	17,164
Capital Outlay	39,000	112,436	112,132	304
Other	12,541	12,541	4,626	7,915
<i>Total Expenditures</i>	<u>440,496</u>	<u>513,932</u>	<u>470,783</u>	<u>43,149</u>
<i>Net Changes in Fund Balance</i>	(82,746)	(156,182)	(106,276)	49,906
<i>Fund Balance Beginning of Year</i>	499,224	499,224	499,224	0
Prior Year Encumbrances Appropriated	14,005	14,005	14,005	0
<i>Fund Balance End of Year</i>	<u><u>\$430,483</u></u>	<u><u>\$357,047</u></u>	<u><u>\$406,953</u></u>	<u><u>\$49,906</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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$811,500	\$811,500	\$1,256,633	\$445,133
Intergovernmental	0	0	0	0
Other	0	0	278,371	278,371
<i>Total Revenues</i>	<u>811,500</u>	<u>811,500</u>	<u>1,535,004</u>	<u>723,504</u>
Expenditures				
Current:				
Health				
Personal Services	237,369	245,041	194,461	50,580
Materials and Supplies	5,153	3,953	3,800	153
Contractual Services	270,057	416,599	403,393	13,206
Capital Outlay	14,828	13,473	7,685	5,788
Other	3,864	3,847	2,460	1,387
<i>Total Expenditures</i>	<u>531,271</u>	<u>682,913</u>	<u>611,799</u>	<u>71,114</u>
<i>Net Changes in Fund Balance</i>	280,229	128,587	923,205	794,618
<i>Fund Balance Beginning of Year</i>	2,145,680	2,145,680	2,145,680	0
Prior Year Encumbrances Appropriated	<u>45,389</u>	<u>45,389</u>	<u>45,389</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,471,298</u></u>	<u><u>\$2,319,656</u></u>	<u><u>\$3,114,274</u></u>	<u><u>\$794,618</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, 2023*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Charges for Services	\$2,500	\$2,500	\$400	(\$2,100)
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Materials and Supplies	2,208	2,208	2,208	0
Contractual Services	4,416	4,416	574	3,842
<i>Total Expenditures</i>	<u>6,624</u>	<u>6,624</u>	<u>2,782</u>	<u>3,842</u>
<i>Net Changes in Fund Balance</i>	(4,124)	(4,124)	(2,382)	1,742
<i>Fund Balance Beginning of Year</i>	<u>8,744</u>	<u>8,744</u>	<u>8,744</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,620</u></u>	<u><u>\$4,620</u></u>	<u><u>\$6,362</u></u>	<u><u>\$1,742</u></u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Tax Incentive Review Fund
 For the Year Ended December 31, 2023*

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Intergovernmental	\$39,456	\$39,456	\$42,216	\$2,760
Expenditures				
Current:				
Public Safety				
Personal Services	89,874	89,881	89,407	474
Materials and Supplies	1,000	993	0	993
Capital Outlay	100	100	0	100
Other	5,250	5,250	2,172	3,078
<i>Total Expenditures</i>	96,224	96,224	91,579	4,645
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(56,768)	(56,768)	(49,363)	7,405
Other Financing Sources				
Transfers In	56,484	56,484	56,484	0
<i>Net Changes in Fund Balance</i>	(284)	(284)	7,121	7,405
<i>Fund Balance Beginning of Year</i>	6,172	6,172	6,172	0
<i>Fund Balance End of Year</i>	\$5,888	\$5,888	13,293	\$7,405

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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Intergovernmental	\$114,720	\$114,720	\$129,131	\$14,411
Expenditures				
Current:				
Public Safety				
Personal Services	100,436	100,436	88,923	11,513
Contractual Services	4,696	4,696	2,285	2,411
Capital Outlay	1,290	1,290	570	720
Other	6,400	6,400	1,424	4,976
<i>Total Expenditures</i>	112,822	112,822	93,202	19,620
<i>Excess of Revenues Over Expenditures</i>	1,898	1,898	35,929	34,031
Other Financing Sources (Uses)				
Advances In	0	0	56,411	56,411
Advances Out	0	0	(58,316)	(58,316)
<i>Total Other Financing Sources (Uses)</i>	0	0	(1,905)	(1,905)
<i>Net Changes in Fund Balance</i>	1,898	1,898	34,024	32,126
<i>Fund Balance Beginning of Year</i>	6	6	6	0
<i>Fund Balance End of Year</i>	\$1,904	\$1,904	34,030	\$32,126

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, 2023

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Intergovernmental	\$93,147	\$93,147	\$110,740	\$17,593
Expenditures				
Current:				
Public Safety				
Contractual Services	110,236	110,236	108,987	1,249
Capital Outlay	25,000	25,000	0	25,000
<i>Total Expenditures</i>	<u>135,236</u>	<u>135,236</u>	<u>108,987</u>	<u>26,249</u>
<i>Net Changes in Fund Balance</i>	(42,089)	(42,089)	1,753	43,842
<i>Fund Balance Beginning of Year</i>	126,101	126,101	126,101	0
Prior Year Encumbrances Appropriated	<u>20,236</u>	<u>20,236</u>	<u>20,236</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$104,248</u></u>	<u><u>\$104,248</u></u>	<u><u>\$148,090</u></u>	<u><u>\$43,842</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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Special Assessments	\$20,874	\$20,874	\$20,792	(\$82)
Charges for Services	86,800	86,800	86,800	0
Rent	82,086	82,086	89,043	6,957
<i>Total Revenues</i>	<u>189,760</u>	<u>189,760</u>	<u>196,635</u>	<u>6,875</u>
Expenditures				
Debt Service:				
Principal Retirement	624,559	624,559	624,559	0
Interest	111,786	111,787	111,787	0
<i>Total Expenditures</i>	<u>736,345</u>	<u>736,346</u>	<u>736,346</u>	<u>0</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	(546,585)	(546,586)	(539,711)	6,875
Other Financing Sources				
Transfers In	546,667	546,667	546,667	0
<i>Net Changes in Fund Balance</i>	82	81	6,956	6,875
<i>Fund Balance Beginning of Year</i>	<u>27,102</u>	<u>27,102</u>	<u>27,102</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$27,184</u></u>	<u><u>\$27,183</u></u>	<u><u>\$34,058</u></u>	<u><u>\$6,875</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, 2023

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Other	\$0	\$0	\$110,535	\$110,535
Expenditures				
Capital Outlay				
Contractual Services	2,652,782	830,474	703,161	127,313
Capital Outlay	107,044	144,044	141,692	2,352
<i>Total Expenditures</i>	<u>2,759,826</u>	<u>974,518</u>	<u>844,853</u>	<u>129,665</u>
<i>Excess of Revenues Under Expenditures</i>	(2,759,826)	(974,518)	(734,318)	240,200
Other Financing Sources				
Transfers In	2,607,044	784,736	500,000	(284,736)
<i>Net Changes in Fund Balance</i>	(152,782)	(189,782)	(234,318)	(44,536)
<i>Fund Balance Beginning of Year</i>	211,200	211,200	211,200	0
Prior Year Encumbrances Appropriated	152,782	152,782	152,782	0
<i>Fund Balance End of Year</i>	<u>\$211,200</u>	<u>\$174,200</u>	<u>\$129,664</u>	<u>(\$44,536)</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, 2023*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Intergovernmental	\$100,995	\$100,995	\$100,995	\$0
Expenditures				
Capital Outlay				
Contractual Services	<u>100,995</u>	<u>100,995</u>	<u>100,995</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Courthouse Roof and Projects Fund
 For the Year Ended December 31, 2023*

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay				
Contractual Services	0	30,940	30,940	0
<i>Excess of Revenues Under Expenditures</i>	0	(30,940)	(30,940)	0
Other Financing Sources				
Transfers In	0	8,341	8,341	0
<i>Net Changes in Fund Balance</i>	0	(22,599)	(22,599)	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>\$90,055</u>	<u>\$90,055</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, 2023*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Intergovernmental	\$87,025	\$87,025	\$87,025	\$0
Expenditures				
Capital Outlay				
Contractual Services	<u>87,025</u>	<u>87,025</u>	<u>87,025</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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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)

	2014	2015	2016	2017
Governmental Activities				
Net Investment in Capital Assets	\$37,228,378	\$38,489,024	\$38,848,634	\$39,697,854
Restricted	20,606,359	20,732,376	22,655,490	24,286,107
Unrestricted (Deficit)	(4,945,528)	(4,124,196)	(5,776,469)	(15,078,610)
Total Governmental Activities Net Position	<u>52,889,209</u>	<u>55,097,204</u>	<u>55,727,655</u>	<u>48,905,351</u>
Business-Type Activities				
Net Investment in Capital Assets	5,277,521	5,195,402	5,092,243	4,995,005
Unrestricted	196,879	212,699	251,919	298,170
Total Business-Type Activities Net Position	<u>5,474,400</u>	<u>5,408,101</u>	<u>5,344,162</u>	<u>5,293,175</u>
Primary Government				
Net Investment in Capital Assets	42,505,899	43,684,426	43,940,877	44,692,859
Restricted	20,606,359	20,732,376	22,655,490	24,286,107
Unrestricted (Deficit)	(4,748,649)	(3,911,497)	(5,524,550)	(14,780,440)
Total Primary Government Net Position	<u>\$58,363,609</u>	<u>\$60,505,305</u>	<u>\$61,071,817</u>	<u>\$54,198,526</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.

2018	2019	2020	2021	2022	2023
\$41,473,268	\$41,290,794	\$41,741,653	\$45,299,798	\$46,404,551	\$50,684,249
25,708,894	28,374,768	34,677,495	39,059,109	48,031,793	47,483,390
<u>(16,660,409)</u>	<u>(20,770,627)</u>	<u>(22,731,307)</u>	<u>(11,622,609)</u>	<u>(8,764,021)</u>	<u>(4,760,904)</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>	<u>93,406,735</u>
4,896,392	4,802,763	4,649,021	3,425,670	3,317,494	3,210,190
351,075	271,355	248,133	53,789	59,373	65,931
<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>	<u>3,276,121</u>
46,369,660	46,093,557	46,390,674	48,725,468	49,722,045	53,894,439
25,708,894	28,374,768	34,677,495	39,059,109	48,031,793	47,483,390
<u>(16,309,334)</u>	<u>(20,499,272)</u>	<u>(22,483,174)</u>	<u>(11,568,820)</u>	<u>(8,704,648)</u>	<u>(4,694,973)</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>	<u>\$96,682,856</u>

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	\$4,233,970	\$4,465,816	\$4,903,590	\$5,232,867
Judicial	2,398,258	2,512,270	2,765,487	3,120,251
Internal Service Fund-External Portion	0	6,395	6,296	4,456
Public Safety				
Criminal Justice Services	2,188,681	2,080,966	2,072,271	2,043,690
Jail Operation	2,581,772	2,476,862	2,551,435	2,581,532
Other Public Safety	1,659,392	1,736,161	1,972,018	2,362,087
Public Works				
Local Fiscal Recovery	0	0	0	0
Other Public Works	11,226,605	10,379,311	9,447,354	10,977,579
Health				
Developmental Disabilities	5,183,784	5,486,464	4,443,148	5,099,270
Other Health	1,193,406	736,609	1,277,227	1,218,419
Human Services				
Child Welfare	1,989,641	2,174,443	2,056,701	2,426,732
Job and Family Services	3,523,229	3,506,450	3,257,074	3,405,389
Other Human Services	1,546,153	1,551,877	1,826,425	2,314,488
Economic Development	82,771	24,592	92,963	120,147
Interest	483,415	495,050	359,249	311,815
Total Governmental Activities Expenses	<u>38,291,077</u>	<u>37,633,266</u>	<u>37,031,238</u>	<u>41,218,722</u>
Business-Type Activities				
Sewer	368,446	339,942	320,400	330,202
Total Primary Government Expenses	<u>38,659,523</u>	<u>37,973,208</u>	<u>37,351,638</u>	<u>41,548,924</u>
Program Revenues				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	2,071,950	2,228,320	2,336,681	2,151,489
Judicial	1,147,836	1,180,323	1,449,204	1,488,745
Internal Service Fund-External Portion	0	5,792	6,669	4,414
Public Safety				
Criminal Justice Services	0	0	0	0
Jail Operation	97,231	118,884	153,192	160,692
Other Public Safety	496,577	531,780	621,213	608,563
Public Works				
Other Public Works	5,884,800	5,244,223	4,956,948	6,662,262
Health				
Developmental Disabilities	0	67,136	228,614	264,340
Other Health	534,508	456,422	595,735	777,043
Human Services				
Child Welfare	73,138	150,613	36,001	72,792
Job and Family Services	451,077	507,621	348,148	844,787
Other Human Services	291,885	279,130	282,015	179,283
Operating Grants, Contributions, and Interest	13,209,560	13,437,791	12,459,233	13,008,227
Capital Grants and Contributions	204,192	1,152,779	139,038	703,745
Total Governmental Activities Program Revenues	<u>24,462,754</u>	<u>25,360,814</u>	<u>23,612,691</u>	<u>26,926,382</u>

2018	2019	2020	2021	2022	2023
\$5,302,283	\$5,743,474	\$5,801,535	\$3,720,027	\$3,811,853	\$5,262,005
3,464,322	3,958,450	3,931,839	2,034,799	3,072,664	4,448,800
6,738	0	0	0	0	0
2,256,147	2,440,698	2,865,236	2,768,431	2,926,840	3,018,604
2,769,632	2,871,693	3,255,104	3,147,216	3,573,644	3,408,339
2,469,559	3,516,189	2,421,472	(1,417,337)	108,757	3,080,028
0	0	0	40,558	746,858	764,526
10,647,776	12,103,072	13,395,207	13,116,834	15,138,829	19,449,714
4,088,240	4,451,754	4,053,083	4,663,311	4,439,482	7,740,899
1,550,766	2,305,530	2,261,200	797,085	1,855,082	2,149,451
2,869,574	3,679,317	3,553,047	3,015,250	4,159,483	3,933,747
4,219,903	4,248,846	4,704,633	4,643,045	4,983,973	4,484,431
2,198,110	3,015,304	2,684,345	658,448	1,759,915	3,172,437
56,714	19,645	1,929,193	823,080	0	0
219,130	190,330	158,739	146,238	133,041	118,286
42,118,894	48,544,302	51,014,633	38,156,985	46,710,421	61,031,267
345,635	403,894	405,955	1,471,023	111,410	107,344
42,464,529	48,948,196	51,420,588	39,628,008	46,821,831	61,138,611
2,742,914	2,919,172	3,450,322	3,299,541	3,368,927	3,146,618
1,434,620	1,341,696	1,242,311	1,364,257	1,320,087	1,260,383
6,503	0	0	0	0	0
2,113	0	0	0	108,444	0
90,351	234,782	144,406	65,750	33,097	104,088
674,876	679,406	735,513	805,201	766,351	756,015
5,118,991	6,469,281	8,301,876	9,234,571	9,766,153	12,366,441
34,920	0	0	0	248,433	48,475
766,816	930,939	1,131,669	1,383,356	1,475,463	2,058,448
0	89,381	95,610	69,422	69,422	52,052
894,990	1,100,164	1,191,328	1,130,061	1,289,411	1,329,442
196,888	180,573	170,152	202,607	304,291	177,661
13,248,109	15,086,480	17,448,057	16,761,073	16,668,235	20,216,288
1,624,537	0	145,921	1,447,335	757,910	4,917,545
26,836,628	29,031,874	34,057,165	35,763,174	36,176,224	46,433,456

(continued)

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Business-Type Activities				
Charges for Services				
Sewer	\$236,943	\$256,354	\$256,461	\$276,770
Total Primary Government				
Program Revenues	24,699,697	25,617,168	23,869,152	27,203,152
Net (Expense)/Revenue				
Governmental Activities	(13,828,323)	(12,272,452)	(13,418,547)	(14,292,340)
Business-Type Activities	(131,503)	(83,588)	(63,939)	(53,432)
Total Primary Government Net Expense	<u>(13,959,826)</u>	<u>(12,356,040)</u>	<u>(13,482,486)</u>	<u>(14,345,772)</u>
General Revenues and Other				
Changes in Net Position				
Governmental Activities				
Property Taxes Levied for:				
General Operating	1,129,589	1,170,608	1,319,544	1,290,976
Public Safety-Criminal Justice Services	1,413,076	1,438,602	1,462,215	1,474,637
Health-Developmental Disabilities	2,550,175	2,603,899	2,644,429	2,667,054
Health-Mental Health	0	0	0	0
Human Services-Child Welfare	184,848	188,979	167,451	301,651
Human Services-Council on Aging	410,828	430,710	543,039	547,585
Sales Taxes Levied for:				
General Operating	3,676,997	4,002,345	4,037,295	3,953,179
Public Safety-Jail Operation	1,468,679	1,618,044	1,630,847	1,600,021
Public Safety-Jail Debt	368,670	383,130	387,847	377,247
Grants and Entitlements not Restricted to				
Specific Purposes	1,273,157	1,345,056	1,241,195	3,238,121
Investment Earnings and Other Interest	148,677	237,446	148,824	314,720
Other	1,183,483	1,078,812	466,312	546,661
Transfers	(7,000)	(17,184)	0	0
Total Governmental Activities	<u>13,801,179</u>	<u>14,480,447</u>	<u>14,048,998</u>	<u>16,311,852</u>
Business-Type Activities				
Other	179	105	0	2,445
Transfers	7,000	17,184	0	0
Total Business-Type Activities	<u>7,179</u>	<u>17,289</u>	<u>0</u>	<u>2,445</u>
Total Primary Government	<u>13,808,358</u>	<u>14,497,736</u>	<u>14,048,998</u>	<u>16,314,297</u>
Change in Net Position				
Governmental Activities	(27,144)	2,207,995	630,451	2,019,512
Business-Type Activities	(124,324)	(66,299)	(63,939)	(50,987)
Total Primary Government	<u>(\$151,468)</u>	<u>\$2,141,696</u>	<u>\$566,512</u>	<u>\$1,968,525</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.

2018	2019	2020	2021	2022	2023
<u>\$299,875</u>	<u>\$230,464</u>	<u>\$228,854</u>	<u>\$52,522</u>	<u>\$8,812</u>	<u>\$6,598</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>46,440,054</u>
(15,282,266)	(19,512,428)	(16,957,468)	(2,393,811)	(10,534,197)	(14,597,811)
(45,760)	(173,430)	(177,101)	(1,418,501)	(102,598)	(100,746)
<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>	<u>(14,698,557)</u>
1,376,580	1,504,207	2,081,619	2,043,901	2,113,125	1,511,206
1,530,290	1,687,591	2,410,330	2,348,364	2,483,765	1,780,243
2,767,707	3,053,639	3,837,932	2,983,473	4,500,870	3,221,469
540,714	613,830	876,630	854,089	903,338	647,360
1,312,750	1,342,032	1,867,041	1,820,628	1,921,456	1,415,894
567,792	625,637	1,057,686	1,606,859	1,695,023	1,249,243
3,903,166	4,122,094	4,332,340	4,947,362	5,105,603	5,171,479
1,519,621	1,318,393	2,162,925	2,471,436	2,552,082	2,585,693
431,605	242,721	0	0	0	0
1,441,800	1,413,773	1,279,092	1,578,721	1,702,847	1,682,530
557,898	1,204,189	836,882	(85,863)	(653,001)	2,219,553
739,199	757,504	1,007,897	873,298	1,145,120	847,553
0	0	0	0	(6)	0
<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>	<u>22,332,223</u>
52	81	137	806	0	0
0	0	0	0	6	0
<u>52</u>	<u>81</u>	<u>137</u>	<u>806</u>	<u>6</u>	<u>0</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>	<u>22,332,223</u>
1,406,856	(1,626,818)	4,792,906	19,048,457	12,936,025	7,734,412
(45,708)	(173,349)	(176,964)	(1,417,695)	(102,592)	(100,746)
<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>	<u>\$7,633,666</u>

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General Fund				
Nonspendable	\$208,899	\$248,567	\$237,775	\$280,835
Restricted	0	0	0	0
Assigned	1,416,901	770,393	1,051,104	1,573,800
Unassigned	<u>4,112,258</u>	<u>5,149,047</u>	<u>3,756,774</u>	<u>4,959,227</u>
Total General Fund	<u><u>5,738,058</u></u>	<u><u>6,168,007</u></u>	<u><u>5,045,653</u></u>	<u><u>6,813,862</u></u>
All Other Governmental Funds				
Nonspendable	371,049	497,281	621,271	479,342
Restricted	16,315,594	17,208,033	18,716,304	20,564,366
Committed	86,652	77,406	107,641	125,163
Assigned	85,270	99,922	283,511	114,738
Unassigned (Deficit)	<u>(76,687)</u>	<u>(286,720)</u>	<u>(15,763)</u>	<u>(91,939)</u>
Total All Other Governmental Funds	<u><u>16,781,878</u></u>	<u><u>17,595,922</u></u>	<u><u>19,712,964</u></u>	<u><u>21,191,670</u></u>
Total Governmental Funds	<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><u><u>\$28,005,532</u></u></u>

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$234,687	\$275,289	\$344,789	\$383,482	\$420,856	\$405,478
56,285	56,405	0	0	0	0
3,306,946	2,640,955	3,399,231	3,898,501	5,790,534	4,466,368
2,919,954	3,933,353	4,073,389	2,956,169	812,456	3,764,176
<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>	<u>8,636,022</u>
512,488	516,451	609,040	583,882	617,964	724,190
22,163,403	24,325,896	28,786,673	30,920,578	33,432,428	36,993,619
129,690	154,970	95,019	132,292	100,620	172,425
353,142	249,749	135,795	422,219	316,863	254,893
(2,291)	0	0	(305,244)	(341,758)	(266,632)
<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>37,878,495</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>	<u>\$46,514,517</u>

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

	2014	2015	2016	2017
Revenues				
Property Taxes	\$5,706,737	\$5,842,020	\$6,127,927	\$6,247,256
Sales Taxes	5,477,795	5,919,955	5,972,699	6,086,303
Special Assessments	98,632	97,425	84,936	95,605
Charges for Services	10,795,781	10,214,447	10,423,116	12,706,926
Licenses and Permits	28,431	30,353	43,326	30,629
Fines, Forfeitures, and Settlements	333,815	317,059	371,474	314,588
Intergovernmental	14,391,820	16,611,690	13,983,630	16,765,990
Investment Earnings and Other Interest	130,124	248,811	111,532	351,317
Leases	0	0	0	0
Rent	113,301	110,801	108,051	89,792
Other	1,182,111	1,076,841	468,329	545,598
Total Revenues	38,258,547	40,469,402	37,695,020	43,234,004
Expenditures				
Current:				
General Government				
Legislative and Executive	4,050,722	4,080,009	4,357,611	4,462,372
Judicial	2,394,388	2,554,165	2,678,625	2,761,678
Public Safety	6,137,317	6,192,595	6,021,703	6,222,783
Public Works	10,426,548	10,460,993	8,280,552	10,340,359
Health	6,348,028	6,736,440	5,429,248	6,553,776
Human Services	6,999,959	7,164,230	6,958,174	7,628,389
Economic Development	98,936	24,592	92,963	120,147
Capital Outlay	239,788	554,903	1,325,913	493,191
Debt Service:				
Principal Retirement	931,949	1,006,878	1,078,742	1,156,846
Interest	472,779	534,469	343,608	346,533
Total Expenditures	38,100,414	39,309,274	36,567,139	40,086,074
Excess of Revenues Over Expenditures	158,133	1,160,128	1,127,881	3,147,930
Other Financing Sources (Uses)				
General Obligation Refunding Bonds Issued	0	2,690,000	0	4,555,000
OPWC Loans Issued	0	131,873	0	0
Premium on General Obligation Refunding Bonds Issued	0	0	0	235,551
Payment to Refunded Bond Escrow Agent	0	(2,570,000)	0	(4,691,566)
Transfers In	2,601,324	2,047,831	3,619,677	2,798,325
Transfers Out	(2,637,195)	(2,215,839)	(3,752,870)	(2,798,325)
Total Other Financing Sources (Uses)	(35,871)	83,865	(133,193)	98,985
Net Changes in Fund Balances	\$122,262	\$1,243,993	\$994,688	\$3,246,915
Debt Service as a Percentage of Noncapital Expenditures	3.9%	4.4%	4.2%	4.1%

2018	2019	2020	2021	2022	2023
\$7,579,844	\$8,774,049	\$10,462,277	\$9,287,623	\$10,848,257	\$10,908,911
5,752,690	5,615,916	6,443,808	7,307,341	7,546,378	7,788,967
116,825	118,490	98,507	100,108	89,754	100,639
11,304,234	13,562,806	15,665,874	17,121,592	17,773,868	20,464,947
42,366	25,563	21,823	18,188	14,414	17,847
328,221	291,342	433,453	338,050	306,442	367,082
15,243,142	15,912,563	18,669,231	19,365,086	18,401,415	22,117,120
623,826	1,188,298	855,898	(87,840)	(621,941)	2,174,120
0	0	0	0	47,644	48,475
88,786	87,486	86,185	84,785	83,486	82,086
729,040	763,356	955,402	891,981	933,354	1,068,374
<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>	<u>65,138,568</u>
4,871,653	4,874,582	4,960,614	5,136,618	5,170,825	5,549,212
3,259,951	3,283,215	3,517,171	3,512,048	3,807,967	4,286,399
6,668,902	6,931,412	8,081,963	8,098,472	8,610,898	8,733,520
9,455,230	11,005,945	12,361,376	13,980,837	15,208,431	18,348,858
5,172,432	6,293,362	6,023,082	6,992,218	7,128,532	9,781,383
8,955,833	9,964,847	10,301,066	10,361,424	11,991,911	11,469,430
56,714	19,645	1,929,193	823,080	0	0
306,827	103,393	498,874	3,245,868	610,802	868,866
1,182,162	1,202,683	575,778	588,627	609,040	624,559
210,498	182,021	152,473	139,779	126,575	111,787
<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>59,774,014</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>	<u>5,364,554</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,573,510	2,769,696	3,049,456	3,975,823	2,981,636	2,907,504
<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>(2,907,504)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(6)</u>	<u>0</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>	<u>\$5,364,554</u>
3.7%	3.3%	1.6%	1.6%	1.5%	1.3%

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

Collection Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial			
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
2023	641,074,150	99,855,850	2,116,942,857	332,897,650	378,292,784

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)
\$632,141,110	\$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
1,073,827,650	2,495,235,641	12.95

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

	2014	2015	2016	2017	2018
County					
General	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
Fairway					
Effective Millage Rates					
Residential/Agriculture	4.97	4.27	4.27	4.28	4.34
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	0.86	0.86	0.86	0.87
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	0.28	0.28	1.78	1.78
Commercial/Industrial	0.50	0.50	0.50	2.00	2.00
Tangible/Personal	0.50	0.50	0.50	2.00	2.00
Council on Aging					
Effective Millage Rates					
Residential/Agriculture	0.80	0.86	0.86	0.86	0.87
Commercial/Industrial	0.80	1.00	1.00	1.00	1.00
Tangible/Personal	0.80	1.00	1.00	1.00	1.00
Criminal Justice Services					
Effective Millage Rates					
Residential/Agriculture	2.75	2.36	2.37	2.37	2.40
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>12.45</u>	<u>12.45</u>	<u>13.95</u>	<u>13.95</u>
Effective Millage Rates					
Residential/Agriculture	12.04	10.83	10.84	12.35	12.46
Commercial/Industrial	12.25	12.45	12.45	13.95	13.95
Tangible/Personal	12.25	12.45	12.45	13.95	13.95
Total Weighted Average Tax Rate	12.08	11.14	11.11	12.63	12.73
School Districts					
Buckeye Central	25.89-29.13	25.32-28.68	24.92-28.24	24.97-28.77	25.47-26.45
Bucyrus	43.91-47.10	44.52-47.76	45.42-48.67	45.71-49.81	42.71-46.66
Colonel Crawford	27.49-42.46	27.00-42.50	28.01-43.50	28.00-43.47	28.54-39.75
Crestline	42.83-60.54	41.36-59.90	42.24-60.94	43.12-61.63	43.35-60.36
Galion	37.03-49.07	36.53-49.21	36.62-49.60	36.81-49.67	34.42-45.76
Wynford	27.97-36.67	25.30-35.84	24.65-35.24	30.79-40.75	31.58-39.52
Joint Vocational School Districts					
Pioneer	2.83-3.39	2.70-3.41	2.70-3.42	2.73-3.39	2.75-3.35
Tri-Rivers	2.00-3.62	2.00-3.65	2.00-3.64	2.00-3.55	2.00-3.60
Vanguard	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60

2019	2020	2021	2022	2023
\$2.20	\$2.20	\$2.20	\$2.00	\$2.00
4.35	2.18	4.07	4.08	4.09
4.61	2.27	4.49	4.53	4.52
5.00	2.50	5.00	5.00	5.00
0.88	0.88	0.82	0.82	0.82
0.92	0.91	0.90	0.91	0.90
1.00	1.00	1.00	1.00	1.00
1.78	1.78	1.67	1.67	1.67
1.84	1.82	1.80	1.81	1.81
2.00	2.00	2.00	2.00	2.00
0.88	1.63	1.52	1.52	1.53
0.92	1.65	1.63	1.64	1.64
1.00	1.75	1.75	1.75	1.75
2.41	2.41	2.26	2.26	2.26
2.54	2.50	2.47	2.49	2.49
2.75	2.75	2.75	2.75	2.75
<u>13.95</u>	<u>12.20</u>	<u>14.70</u>	<u>14.50</u>	<u>14.50</u>
12.50	11.08	12.54	12.35	12.37
13.03	11.35	13.49	13.38	13.36
13.95	12.20	14.70	14.50	14.50
12.73	11.47	13.32	13.12	12.95
22.26-23.32	23.52-23.54	23.19-24.22	23.19-24.21	21.39-22.34
42.99-46.24	43.08-46.13	38.50-43.78	39.03-44.27	39.54-44.86
28.53-39.36	28.24-39.06	27.25-39.33	25.90-37.99	25.80-37.84
43.65-61.18	43.98-61.91	40.48-60.45	41.48-61.76	43.12-61.44
34.48-46.22	34.40-46.24	31.73-45.09	30.63-44.91	29.82-44.87
30.42-38.04	30.46-36.12	31.48-37.12	29.88-35.67	27.86-33.37
2.76-3.36	2.61-3.34	2.54-3.34	2.53-3.39	2.08-3.07
2.00-3.56	2.00-3.58	2.00-3.54	2.00-3.50	2.00-3.26
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

	2014	2015	2016	2017	2018
Out-of-County School Districts					
Mohawk	\$23.71-\$27.50	\$23.61-27.43	\$23.30-26.62	\$24.28-29.10	\$24.38-28.53
Plymouth	26.89-29.33	26.19-28.91	26.20-30.09	28.18-29.63	28.31-30.34
Ridgedale	24.02-25.37	24.00-25.37	23.74-24.93	23.97-25.15	23.55-24.66
Upper Sandusky	20.05-22.34	22.04-24.44	21.88-24.41	21.89-24.35	21.90-24.26
Willard	30.56-38.13	30.15-38.10	30.21-37.73	30.21-37.75	29.30-36.27
Corporations					
Bucyrus/City	4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30
Bucyrus/Colonel Crawford	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
Bucyrus/Wynford	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
Chatfield	1.30-1.30	6.30-6.30	6.30-6.30	6.30-6.30	5.86-6.30
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	2.00-2.00	2.00-2.00	2.00-2.00	2.00-2.00	2.00-2.00
New Washington	4.65-4.68	4.44-4.65	4.44-4.65	4.44-4.79	6.57-7.07
North Robinson	4.60-4.60	4.60-4.60	4.60-4.60	4.60-4.60	3.86-4.43
Tiro	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
Townships					
Auburn	3.64-4.10	2.97-4.10	5.07-6.15	2.97-4.09	3.20-3.25
Bucyrus	5.59-6.20	4.76-6.20	4.76-6.20	4.76-5.98	4.23-4.69
Chatfield	4.71-5.05	3.59-5.05	5.90-7.00	5.20-6.30	5.97-6.14
Cranberry	2.82-2.30	1.81-2.30	3.41-3.90	1.81-2.30	1.93-2.20
Dallas	3.50-4.30	2.96-4.30	2.96-4.30	2.96-4.30	3.12-3.66
Holmes	3.23-3.30	5.19-6.10	5.19-6.10	5.21-6.10	5.45-5.84
Jackson	3.16-3.26	3.17-3.57	3.57-4.00	2.87-3.30	2.91-3.16
Jefferson	3.66-3.70	3.36-3.66	4.86-5.16	3.36-3.60	3.34-3.19
Liberty	4.21-4.68	3.81-4.80	3.81-4.80	3.81-4.80	3.93-4.09
Lykens	3.01-3.20	2.76-3.20	2.76-3.20	2.76-3.20	2.83-3.17
Polk	5.25-6.05	5.25-5.59	6.32-6.65	6.66-6.32	6.23-6.40
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	2.44-2.70	2.44-2.70	2.44-2.70	2.51-2.56
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	3.85-4.30	3.84-4.30	3.84-4.30	3.95-3.96
Whetstone	.96-1.10	.85-1.10	2.65-2.90	.85-1.10	.88-.98
Other Districts					
Bucyrus Library	0.00	0.00	0.00	0.00	.47-.50
Crawford West Ambulance District					
Crawford Park District	.40-.40	.40-.40	.34-.40	.34-.40	.35-.37
Extension Library District	.98-.98	.88-.97	.88-.96	.89-.96	1.18-1.23
Life First Ambulance District					
Mohawk Community Library	.59-.80	.58-.80	.56-.78	.60-.80	.60-.80
Mohawk Fire and Rescue					
Upper Sandusky Library	1.06-1.40	1.06-1.40	1.00-1.40	1.00-1.39	1.00-1.39
Wyandot East Fire District	1.53-2.32	1.43-2.32	1.36-2.34	1.37-2.35	1.40-2.43

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.

2019	2020	2021	2022	2023
\$24.00-27.70	\$24.34-28.07	\$23.20-26.91	\$22.35-27.62	\$21.21-26.18
28.12-31.16	28.43-31.38	26.12-29.41	25.88-28.98	23.40-27.30
23.74-25.00	23.74-25.06	23.72-25.04	23.27-23.27	23.26-23.26
21.84-22.26	21.91-22.31	21.94-22.31	21.69-21.81	21.69-21.76
29.09-35.92	27.95-34.75	27.30-34.30	27.30-34.32	27.20-34.13
4.30-4.30	4.30-4.30	4.30-4.30	4.10-4.10	4.20-4.20
2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.30-2.30
2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.30-2.30
5.86-6.30	5.86-6.30	5.36-6.30	5.34-6.30	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	6.58-7.07	6.43-7.07	6.43-7.07	6.43-6.97
4.12-4.43	4.13-4.43	4.13-4.42	4.13-4.42	4.13-4.41
1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
3.20-3.25	3.21-3.25	2.95-3.30	2.95-3.31	5.05-5.40
4.22-4.69	4.24-4.69	4.26-4.69	2.46-2.89	4.32-4.66
5.95-6.14	5.97-6.14	6.11-6.14	6.11-6.14	6.80-6.84
2.11-2.26	2.11-2.26	2.15-2.26	3.74-3.86	3.15-3.23
3.62-4.16	3.62-4.16	3.70-4.16	3.20-3.66	3.20-3.69
5.45-5.84	3.95-3.95	3.88-3.95	3.88-3.95	3.90-3.92
2.91-3.25	2.92-3.25	2.86-3.25	2.86-3.25	3.58-3.95
3.19-3.34	3.19-3.34	5.84-6.17	5.82-5.80	7.31-7.37
3.93-4.14	3.93-4.14	3.87-4.14	3.87-4.14	3.87-4.14
2.83-3.17	2.83-3.17	2.87-3.17	2.88-3.17	2.88-3.17
6.28-6.40	5.28-5.40	5.77-5.90	5.77-5.90	7.75-7.84
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	2.55-2.56	2.55-2.56	2.54-2.56
2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.40-2.40
3.95-3.95	3.95-3.95	3.94-3.95	3.94-3.95	3.94-3.95
.88-1.00	.88-1.00	.85-1.00	.85-1.00	2.65-2.80
.46-.50	.44-.50	.44-.47	.44-.47	.44-.47
.35-.37	.35-.36	.33-.36	.33-.36	.33-.36
1.18-1.24	.88-.94	1.10-1.24	1.10-1.24	.82-.95
.62-.80	.63-.80	.63-.80	.60-.80	.50-.75
1.02-1.21	1.02-1.22	1.02-1.22	.90-1.21	2.99-2.99
1.51-2.33	1.52-2.33	1.53-2.33	1.45-2.34	.90-1.21
				1.42-2.33

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

Year	Current Taxes Levied (1)(2)	Current Taxes Collected	Percent of Current Taxes Collected	Delinquent Taxes Collected (3)
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
2023	14,573,314	10,512,158	72.13	373,169

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
\$6,493,291	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
10,885,327	74.69	862,654	5.92

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

	2023			2014		
	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation
Hord Family Farms	\$4,246,710	1	0.40%	\$1,314,410	7	0.21%
Burkhart Farms	2,187,760	2	0.21	1,269,180	10	0.20
Timken Company	2,022,720	3	0.19	1,879,270	3	0.30
200 Crossroads Blvd.	2,012,500	4	0.19			
Sunrise Cooperative	1,998,580	5	0.18	4,153,530	1	0.66
Imasen Bucyrus Tech	1,645,750	6	0.15	1,449,790	6	0.23
Crossroads Holdings	1,400,000	7	0.13			
Arctic Cat	1,314,430	8	0.12	1,309,500	8	0.21
Walmart	1,310,950	9	0.12	1,303,230	9	0.21
Worcester, Ronald	1,290,120	10	0.12	1,664,430	4	0.26
General Electric				2,064,540	2	0.32
Hydraulic Technologies, Inc.				1,534,010	5	0.24
All Other	1,054,398,130		98.19	614,199,220		97.16
Total	<u>\$1,073,827,650</u>		<u>100.00%</u>	<u>\$632,141,110</u>		<u>100.00%</u>

Source: Crawford County Auditor

Crawford County, Ohio
Taxable Sales by Type
Last Ten Years

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Sales Tax Payments	\$1,678,178	\$1,700,181	\$1,750,307	\$1,682,193
Direct Pay Tax Return Payments	663,424	750,316	712,208	392,912
Seller's Use Tax Return Payments	642,177	670,427	763,591	818,730
Consumer's Use Tax Return Payments	124,171	119,526	141,101	166,801
Motor Vehicle Tax Payments	1,155,868	1,219,119	1,194,948	1,296,486
Non-Resident Motor Vehicle Tax Payments	3,194	6,641	5,821	5,914
Watercraft and Outboard Motors	6,804	10,397	10,694	10,756
Department of Liquor Control	23,982	25,549	29,920	30,226
Sales Tax on Motor Vehicle Fuel Refunds	1,641	1,502	744	708
Sales/Use Tax Voluntary Payments	92,874	4,739	2,011	1,949
Statewide Master Numbers	1,447,056	1,441,323	1,389,856	1,458,531
Sales/Use Tax Assessment Payments	19,459	45,038	28,825	49,280
Streamlined Sales Tax	9,241	7,668	8,513	15,660
Use Tax Amnesty	47	44	17	978
Managed Audits	6,064	8,308	21,200	6,664
Adjustments	<u>(359,834)</u>	<u>(7,259)</u>	<u>(3,767)</u>	<u>(7,341)</u>
Total Sales Tax	<u>\$5,514,346</u>	<u>\$6,003,519</u>	<u>\$6,055,989</u>	<u>\$5,930,447</u>
 Total Taxable Sales Rate (1)	 1.50%	 1.50%	 1.50%	 1.50%

Source: Crawford County Auditor

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

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

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

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$1,793,794	\$1,513,501	\$1,496,813	\$1,644,012	\$1,680,395	\$1,775,810
32,174	28,085	50,410	123,956	62,169	71,659
910,332	1,007,214	1,432,374	1,655,711	1,744,517	1,812,769
164,309	151,485	128,674	124,569	151,847	133,601
1,368,252	1,340,274	1,456,133	1,704,703	1,838,411	1,716,074
4,753	7,196	7,789	14,820	15,846	21,521
12,558	13,870	18,091	21,954	22,250	19,532
31,523	28,866	43,559	44,023	50,698	57,309
901	789	390	296	607	1,446
3,804	3,241	1,943	356	3	10,500
1,480,478	1,452,255	1,651,683	1,771,133	1,783,842	1,823,517
39,538	29,108	36,529	79,108	44,171	30,730
15,576	100,123	173,362	222,568	243,590	270,346
2,095	1,072	678	299	252	234
4,094	7,454	7,768	16,423	28,033	16,535
<u>(9,789)</u>	<u>(1,325)</u>	<u>(10,931)</u>	<u>(5,133)</u>	<u>(8,946)</u>	<u>(4,411)</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>	<u>\$7,757,172</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		
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
2023	0	160,000	2,717,243	155,559	21,977

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>
\$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	3,695,290	89	0.19
0	0	3,054,779	74	0.16

Crawford County, Ohio
Legal Debt Margin Information
Last Ten Years

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Debt Limit	\$14,303,528	\$14,309,488	\$16,380,337	\$16,461,351
Total Net Debt Applicable to Limit	<u>5,480,000</u>	<u>5,235,000</u>	<u>4,734,299</u>	<u>4,312,824</u>
Legal Debt Margin	<u>\$8,823,528</u>	<u>\$9,074,488</u>	<u>\$11,646,038</u>	<u>\$12,148,527</u>
Total Net Debt Applicable to the Debt Limit as a Percentage of the Debt Limit	38.31%	36.58%	28.90%	26.20%

Legal Debt Margin Calculation for Year 2023

Assessed Value	\$1,073,827,650
Debt Limit	25,345,691
Debt Applicable to Limit	
General Obligation Bonds	2,750,000
Special Assessment Bonds	155,559
OPWC Loan	21,977
Less Exemptions	(992,536)
Less Amount Available in Debt Service Fund	<u>(101,573)</u>
Total Net Debt Applicable to Limit	<u>1,833,427</u>
Legal Debt Margin	<u><u>\$23,512,264</u></u>

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$16,522,447	\$17,798,772	\$24,036,168	\$23,835,527	\$25,218,967	\$25,345,691
<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>1,833,427</u>
<u><u>\$12,621,429</u></u>	<u><u>\$14,245,887</u></u>	<u><u>\$20,908,759</u></u>	<u><u>\$21,127,605</u></u>	<u><u>\$22,878,026</u></u>	<u><u>\$23,512,264</u></u>
23.61%	19.96%	13.01%	11.36%	9.28%	7.23%

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)
2014	\$10,933,730	0.62%	\$257.39
2015	9,942,448	0.57	235.01
2016	8,826,055	0.44	209.73
2017	7,735,300	0.39	185.29
2018	6,494,414	0.33	156.30
2019	5,228,656	0.25	126.01
2020	4,658,803	0.20	113.94
2021	4,083,823	0.17	97.18
2022	3,488,195	0.14	84.01
2023	2,877,243	0.12	69.28

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
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
2023	41,529	1,934,089	46,572	4.30

Source: Labor Market Information

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

Employer	2023			2014		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Avita Health System	1,424	1	8.38%	988	1	5.31%
Imasen Bucyrus Tech	400	2	2.36	750	2	4.03
Timken Company	347	3	2.04	300	5	1.61
Covert Manufacturing, Inc.	270	4	1.59	317	4	1.71
Ohio Mutual Insurance Group	264	5	1.55	250	7	1.34
Hord Family Farms	196	6	1.15			
Eagle Crusher	129	7	0.76			
Bucyrus Blades	123	8	0.72	170	8	0.91
Galion LLC	121	9	0.71	130	10	0.70
Crossroads Holdings	95	10	0.56			
General Electric				343	3	1.85
Bucyrus Precision Tech				250	6	1.34
Lifetouch				157	9	0.85
Total	3,369		19.82%	3,655		19.65%
Total Employed within County	16,996			18,600		

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>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>	<u>2023</u>
General Government										
Legislative and Executive	48	50	47	48	49	48	47	46	46	47
Judicial	34	33	38	38	42	41	39	37	38	44
Public Safety										
Jail Operation	29	30	30	29	30	33	30	31	31	29
Other Public Safety	41	42	40	39	40	40	49	47	47	48
Public Works	21	22	22	22	22	23	24	24	23	22
Health										
Developmental Disabilities	54	50	50	48	34	35	32	33	32	33
Other Health	12	9	9	9	9	9	8	8	3	3
Human Services										
Job and Family Services	44	44	43	45	46	46	44	46	38	41
Other Human Services	12	14	13	15	15	14	15	14	13	10
Total	<u>295</u>	<u>294</u>	<u>292</u>	<u>293</u>	<u>287</u>	<u>289</u>	<u>288</u>	<u>286</u>	<u>271</u>	<u>277</u>

Source: Crawford County Auditor

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

Program/Department	2014	2015	2016	2017	2018
Legislative/Executive					
Auditor					
Number of Non-Exempt Conveyances	814	861	946	993	941
Number of Exempt Conveyances	880	861	892	786	870
Number of Transfers	1,694	1,722	1,838	1,779	1,811
Board of Elections					
Number of Registered Voters	28,333	27,259	28,156	28,268	28,582
Number of Voters Last General Election	12,205	12,920	19,534	9,732	14,464
Percent of Registered Voters Voting	43%	47%	69%	34%	51%
Recorder					
Number of Deeds Filed	1,559	1,591	2,230	2,097	2,781
Number of Mortgages Filed	1,141	1,202	3,204	3,154	3,843
Judicial					
Common Pleas Court					
Number of Civil Cases Filed	381	367	336	408	301
Number of Criminal Cases Filed	271	404	388	370	409
Number of Domestic Cases Filed	295	282	313	275	271
Juvenile Court					
Number of Civil Cases Filed	110	103	105	109	112
Number of Criminal Cases Filed	18	29	14	10	9
Number of Adjudged Delinquent Cases Filed	292	267	309	291	153
Probate Court					
Number of Civil Cases Filed	12	8	3	6	12
Municipal Court					
Number of Civil Cases Filed	1,335	1,492	1,426	1,611	1,775
Number of Criminal Cases Filed	9,199	8,794	9,006	8,889	7,546
Public Safety					
Jail Operation					
Prison Arrivals	1,538	1,610	1,144	1,564	1,686
Releases	1,534	1,622	1,603	1,583	1,662
Average Daily Count	116	109	108	94	101
Public Works					
Engineer					
Roads Resurfaced	4	5	5	3	4
Bridges Repaired	5	2	5	3	4
Bridges Replaced	3	3	0	1	1
Culverts Built	1	2	0	2	1
Health					
Dog and Kennel					
Number of Dog Licenses Sold	8,069	8,199	8,196	8,459	8,367
Number of Kennel Licenses Sold	67	49	42	20	10
Developmental Disabilities					
Number of Students Enrolled at Fairway	8	0	48	50	46
Number of Students Enrolled at Waycraft	123	4	106	99	0
Business-Type Activity					
Sewer					
Water Consumption (thousands of gallons)	7,412	8,599	8,625	8,377	8,685

Source: Various county departments

2019	2020	2021	2022	2023
1,005	972	1,126	1,084	957
806	736	850	817	726
1,811	1,708	1,976	1,901	1,683
27,292	28,213	27,887	28,021	27,570
6,423	20,860	5,904	15,161	13,093
24%	74%	21%	54%	47%
2,198	2,115	2,504	2,335	2,013
2,811	3,415	3,831	3,127	2,436
283	210	200	261	286
501	483	434	419	384
286	278	286	273	328
125	112	123	115	97
10	6	45	21	22
228	177	120	143	165
9	7	7	6	11
1,712	1,439	1,571	1,461	1,470
6,537	4,683	5,263	5,573	4,830
1,788	1,344	1,449	1,420	1,687
1,724	1,393	1,426	1,397	1,719
116	91	88	103	96
6	9	8	5	8
1	1	1	1	4
1	1	1	0	1
0	1	0	1	2
8,355	8,230	7,982	7,492	7,372
10	10	9	10	6
53	46	50	45	36
0	0	0	0	0
9,286	8,463	4,611	0	0

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

Program/Department	2014	2015	2016	2017
Legislative and Executive				
Auditor				
Vehicles	1	1	1	1
Commissioners				
Vehicles	1	1	0	0
Prosecuting Attorney				
Vehicles	0	0	0	0
Judicial				
Common Pleas Court				
Vehicles	0	0	0	0
Juvenile Court				
Vehicles	2	3	3	3
Public Safety				
Emergency Management				
Vehicles	2	2	2	2
Sheriff				
Vehicles	32	34	28	31
Public Works				
Engineer				
Vehicles	69	74	72	74
Roads (miles)	233.9	233.9	233.9	233.9
Bridges	197	200	200	200
Culverts	2,251	2,253	2,253	2,253
Sewer Plants	4	3	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	4	5
Dog and Kennel				
Vehicles	2	2	2	2
Solid Waste				
Vehicles	26	28	28	28
Human Services				
Child Welfare				
Vehicles	1	1	1	1
County Home				
Vehicles	1	0	0	0
Job and Family Services				
Vehicles	8	8	7	7
Veterans Services				
Vehicles	2	2	2	2

Source: Various county departments

2018	2019	2020	2021	2022	2023
1	1	1	1	1	1
0	0	0	0	0	1
0	0	0	0	0	1
0	0	1	2	2	2
3	3	3	3	3	3
3	2	2	2	2	2
35	23	27	31	34	36
76	82	81	79	81	76
233.9	233.9	233.9	233.9	233.9	233.9
200	200	200	200	200	197
2,254	2,254	2,255	2,255	2,255	2,256
3	3	3	0	0	0
9.50	9.50	9.50	6.00	6.00	6.00
7.50	7.50	7.50	0.00	0.00	0.00
5	3	3	4	4	4
2	2	2	2	2	2
27	27	27	26	1	1
5	5	5	5	5	4
0	0	0	0	0	0
3	3	2	1	1	1
3	4	4	4	4	4

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