



**Auditor of State
Betty Montgomery**

CRAWFORD COUNTY

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CRAWFORD COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDING DECEMBER 31, 2002

FEDERAL GRANTOR/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S DEPARTMENT OF AGRICULTURE</u>			
<i>Passed Through the Ohio Department of Education</i>			
Children Nutrition Cluster:			
School Breakfast Program	34-6400-345	10.553	\$2,788
National School Lunch Program	34-6400-345	10.555	1,437
Total U.S. Department of Agriculture - Child Nutrition Cluster			4,225
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed Through the Ohio Department of Education</i>			
Innovative Education Program Strategies	071084-C2-S1-02	84.298	373
Special Education Cluster:			
Special Education Grants to States	071084-6B-SF-02P	84.027	29,521
Special Education Preschool Grants	071084-PG-S1-02P	84.173	15,639
Total Special Education Cluster			45,160
Total U.S. Department of Education			45,533
<u>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Passed through the Ohio Department of Development</i>			
Community Development Block Grants/State's Program	B-F-00-017-1	14.228	29,756
Community Development Block Grants/State's Program	B-F-01-017-1	14.228	178,470
Total Community Development Block Grant/State's Program			208,226
HOME Investment Partnerships Program	B-C-01-017-2	14.239	164,229
Total U.S. Department of Housing and Urban Development			372,455
<u>U. S. FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
<i>Passed through the Ohio Department of Disaster Services</i>			
Emergency Management Performance Grants	34-6400-345	83.552	17,044
Total U.S. Federal Emergency Management Agency			17,044
<u>U. S. DEPARTMENT OF TRANSPORTATION</u>			
<i>Passed through the Ohio Department of Transportation</i>			
Highway Planning and Construction	TE-21-G000(566)	20.205	616,884
Total U.S. Department of Transportation			616,884
<u>U.S. DEPARTMENT OF JUSTICE</u>			
<i>Passed through Ohio Attorney General</i>			
Crime Victim Assistance	34-6400-345	16.575	36,519
Total U.S. Department of Justice			36,519
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant	34-6400-345	93.667	40,684
Medical Assistance Program	34-6400-345	93.778	412,916
<i>Passed through Ohio Department of Jobs and Family Services</i>			
Child Welfare Services State Grants	34-6400-345	93.645	50,922
Independent Living	34-6400-345	93.674	4,779
Total U.S. Department of Health and Human Services			509,301
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed through Ohio Department of Job & Family Services</i>			
Workforce Investment Act -- Adult			347,569
Workforce Investment Act -- Adult Administrative			43,806
Workforce Investment Act -- Adult Total	34-6400-345	17.258	391,375
Workforce Investment Act -- Youth			164,574
Workforce Investment Act -- Youth Administrative			67,931
Workforce Investment Act -- Youth Total	34-6400-345	17.259	232,505
Workforce Investment Act -- Dislocated Worker			84,718
Workforce Investment Act -- Dislocated Worker Administrative			28,083
Workforce Investment Act -- Dislocated Worker Total	34-6400-345	17.260	112,801
Total U.S. Department of Labor			736,681
TOTAL FEDERAL AWARDS EXPENDITURES			\$2,338,642

The accompanying notes to this schedule are an integral part of this schedule.

CRAWFORD COUNTY

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) is a summary of the activity of the County's federal award programs. The Schedule has been prepared on the cash basis of accounting.

NOTE 2 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has established a revolving loan program to provide low-interest loans to businesses. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County through the Ohio Department of Development. The initial loan of this money was recorded as a disbursement in prior years and does not appear on the accompanying Schedule of Federal Awards Expenditures. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by liens placed on personal property. At December 31, 2002, the gross amount of loans outstanding under this program was \$170,431.

NOTE 3 - MATCHING REQUIREMENTS

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of County Commissioners:

We have audited the basic financial statements of Crawford County, Ohio, (the County) as of and for the year ended December 31, 2002, and have issued our report thereon dated June 6, 2003, in which we indicated the financial statements of Waycraft Workshop, Inc., the County's discretely presented component unit, were audited by other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of Waycraft Workshop, Inc., the discretely presented component unit, were audited by the other auditors, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to the discretely presented component unit.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 6, 2003.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report that we have reported to management of the County in a separate letter dated June 6, 2003.

35 N. Fourth St. / Second Floor / Columbus, OH 43215
Telephone: (614) 466-3402 (800) 443-9275 Fax: (614) 728-7199
www.auditor.state.oh.us

This report is intended for the information and use of the Financial Report Review Committee, management, the Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

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

BETTY MONTGOMERY
Auditor of State

June 6, 2003



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO MAJOR FEDERAL PROGRAMS, INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND SCHEDULE OF FEDERAL AWARDS EXPENDITURES

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of County Commissioners:

Compliance

We have audited the compliance of Crawford County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2002. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2002. We noted a certain instance of noncompliance that does not require inclusion in this report that we have reported to the management of the County in a separate letter dated June 6, 2003.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

35 N. Fourth St. / Second Floor / Columbus, OH 43215
Telephone: (614) 466-3402 (800) 443-9275 Fax: (614) 728-7199
www.auditor.state.oh.us

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Federal Awards Expenditures

We have audited the financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Crawford County, (the County) as of and for the year ended December 31, 2002, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 6, 2003. That report indicated the financial statements of Waycraft Workshop, Inc., the County's discretely presented component unit, were audited by other auditors. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended for the information and use of the Financial Report Review Committee, management, the Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used anyone other than these specified parties.



BETTY MONTGOMERY
Auditor of State

June 6, 2003

CRAWFORD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 §.505
DECEMBER 31, 2002

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	HOME Investment Partnerships Program – CFDA #14.239 Highway Planning and Construction – CFDA #20.205 Medical Assistance Program – CFDA #93.778
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

Crawford County, Ohio

COMPREHENSIVE ANNUAL

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2002

Robin E. Hildebrand

CRAWFORD COUNTY AUDITOR

Prepared by:

Robyn M. Breyley

GAAP Coordinator

Crawford County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2002
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Crawford County, Ohio
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Crawford County Auditor



Robin E. Hildebrand

June 6, 2003

Crawford County Commissioners
Citizens of Crawford County

As County Auditor, I am pleased to present Crawford County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2002. This CAFR conforms to generally accepted accounting principles (GAAP), as applicable to governmental entities.

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

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

REPORTING ENTITY

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

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

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

COUNTY ORGANIZATION AND SERVICES

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

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

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

Even though unemployment rates have risen in the County over the last couple of years, there are several companies that have been able to consider expansions during this difficult economic cycle. Imasen Bucyrus Technology, a manufacturer of manual and power seat adjusters for Honda and Acura, completed a \$13.2 million expansion during 2002. Bucyrus Precision Technologies (BPT), a manufacturer of transmission shafts and rear wheel spindle shafts for the Honda Accord, is in the process of considering a 75,000 square foot expansion of the current facility to manufacture additional main shafts and secondary shafts. This expansion would increase production by approximately 20 percent. BPT expects construction to begin by the Spring of 2003 and would increase employment to one hundred and eighty-four full-time employees. The total investment expected for this expansion is \$7.5 million, which is in addition to the \$45 million BPT has already made to the community.

CURRENT MAJOR INITIATIVES

County Commissioners have been responsible for various building projects over the last several years. At the beginning of 2002, a new County administration building was completed as well as an addition to the Job and Family Services building. During 2002, the County began renovations to the existing courthouse that will be used for the three court systems. These renovations will include updates to mechanical and electrical systems, replacement of windows, and repairs to the exterior of the facility. Additional space for the court systems will also be provided. The anticipated cost of these renovations is \$3 million which is financed by the issuance of general obligation bonds.

The County Commissioners raised the tipping fees at the Sanitary Landfill during 2002. This was done in an attempt to eliminate the deficit net assets and to control the General Fund financial liability for the Sanitary Landfill operation. Due to the ongoing deficits in net assets and the potential financial liability on the General Fund for the Sanitary Landfill facility, the County Commissioners formally requested proposals from private companies for the potential lease, sale, or construction of a transfer facility. These proposals are currently being reviewed by the County to determine if they are in the best financial interest of Crawford County residents.

Efforts continue at the County Jail to secure out-of-county inmates to help subsidize the cost of operating the local jail. In 2002, County Commissioners passed legislation that limits contributions from the General Fund to \$500,000 annually. These steps are being taken in an effort to control the General Fund financial liability for operating the jail. In 2002, an increase was realized in charges for services due to these efforts. The County Commissioners recognize that long-term financial planning is necessary to avoid ongoing financial hardships to the General Fund.

FUTURE MAJOR INITIATIVES

The County Commissioners are in the process of completing a feasibility study to expand the current rural water system to include areas in the northeast part of the County. There are potentially four hundred fourteen new customers with this expansion, which will include approximately twenty miles of water line.

The County Commissioners completed a feasibility study to provide a centralized sewer system for the Sugar Grove area of Whetstone Township. Currently, this area does not have an existing centralized sewer system and individual systems are either non-existent or failing.

Through a grant received from the Federal Emergency Management Agency, the Crawford County Emergency Management Agency is in the process of updating the emergency operation plan of the County. This plan includes a resource manual, communication plan, special operations guideline, a large gathering plan, a facility plan, volunteer resource plan, and a citizen core counsel guide.

During 2002, the County Auditor entered into an agreement to provide digitized mapping services for the County. This process is now in the quality control phase of the project and is expected to be complete by year end 2003. Once all tax maps of the County are digitized, this information will be made available to other governmental agencies and to the general public via the Internet.

FINANCIAL INFORMATION

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

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

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

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

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

INTERNAL SERVICE FUNDS

Crawford County has two internal service funds to account for the worker's compensation program and the health insurance benefits program of the County. During 1994, the County terminated the retrospective rating program for workers' compensation benefits and returned to the experience-rated program. However, since the retrospective rating plan obligates the County for the duration of the claims incurred while participating in the program, the Workers' Compensation Internal Service Fund has remained open. The net assets of this fund were \$211,280 as of December 31, 2002. This compares to \$173,271 for 2001. Once all activity of this fund is finalized, this fund will be closed.

During 2002, the County Commissioners implemented a self-insurance program for health benefits. The employees' share in the cost of monthly premiums with the County and this program was implemented in an attempt to help control the rising cost of health insurance premiums. The net assets of this fund were \$86,350 as of December 31, 2002. Since 2002 was the first year for this program, comparisons to prior years' net assets were unavailable.

CASH MANAGEMENT

All County cash is pooled for investment purposes. During the year ended December 31, 2002, the County's cash resources were divided among the following types of deposits and investments: repurchase agreements; certificates of deposit; STAR Ohio, an investment pool operated by the Ohio State Treasurer; and negotiable order of withdrawal accounts. Interest earned on investments is credited to the General Fund, except as stipulated by State statute or by County resolution. Interest earned in 2002 by the General Fund was \$659,927. The County's deposits are collateralized by specific or pooled collateral. By law, financial institutions may establish a collateral pool to cover all public deposits. The market value of the pooled collateral must equal at least 105 percent of the public funds on deposit. The collateral is held by trustees of the financial institutions. The County regularly reviews the market value of the pool to ensure that adequate collateral is being provided.

DEBT ADMINISTRATION

During 2002, the County retired \$5,000,000 in bond anticipation notes. As of December 31, 2002, other debt of the County consisted of \$18,012,441 in general obligation bonds. All bonds are backed by the full faith and credit of the County. Standard & Poor's Corporation and Moody's Investors Service, Inc. have assigned an underlying rating of A- and BAA1, respectively, to the outstanding general obligation debt of the County. However, a AAA credit rating was listed on the bonds since the County purchased insurance from AMBAC Indemnity Corporation guaranteeing bond payments. The legal debt margin for Crawford County was \$9,740,412 at December 31, 2002.

RISK MANAGEMENT

The County insures all risk through private insurance carriers and maintains a variety of coverages. Some of the principal coverages include property, liability, and vehicle insurance. A more detailed description of the County's risk management may be found in Note 11 to the basic financial statements.

INDEPENDENT AUDIT

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

The County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and the U.S. Office of Management and Budget Circular A-133, Audits of States and Local Governments. The results of the single audit are published in a separate report.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Crawford County, Ohio for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2001. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

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

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

ACKNOWLEDGEMENTS

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

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

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

Sincerely,

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

Robin E. Hildebrand
Crawford County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Crawford County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2001

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



William Patrick Harte

President

Jeffrey R. Emmer

Executive Director

Crawford County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2002
Elected Officials

Board of Commissioners

Carl Watt (President)
Barbara Blackford
Moshen Ressallat

Auditor

Robin E. Hildebrand

Treasurer

Gary Cole

Recorder

Ruth McKibben Volk

Clerk of Courts

Sue E. Seevers

Coroner

Michael Johnson

Engineer

Gerald W. Riedel

Prosecuting Attorney

Stanley E. Flegm

Sheriff

Ronny J. Shawber

Common Pleas Court Judge

Russell Wiseman

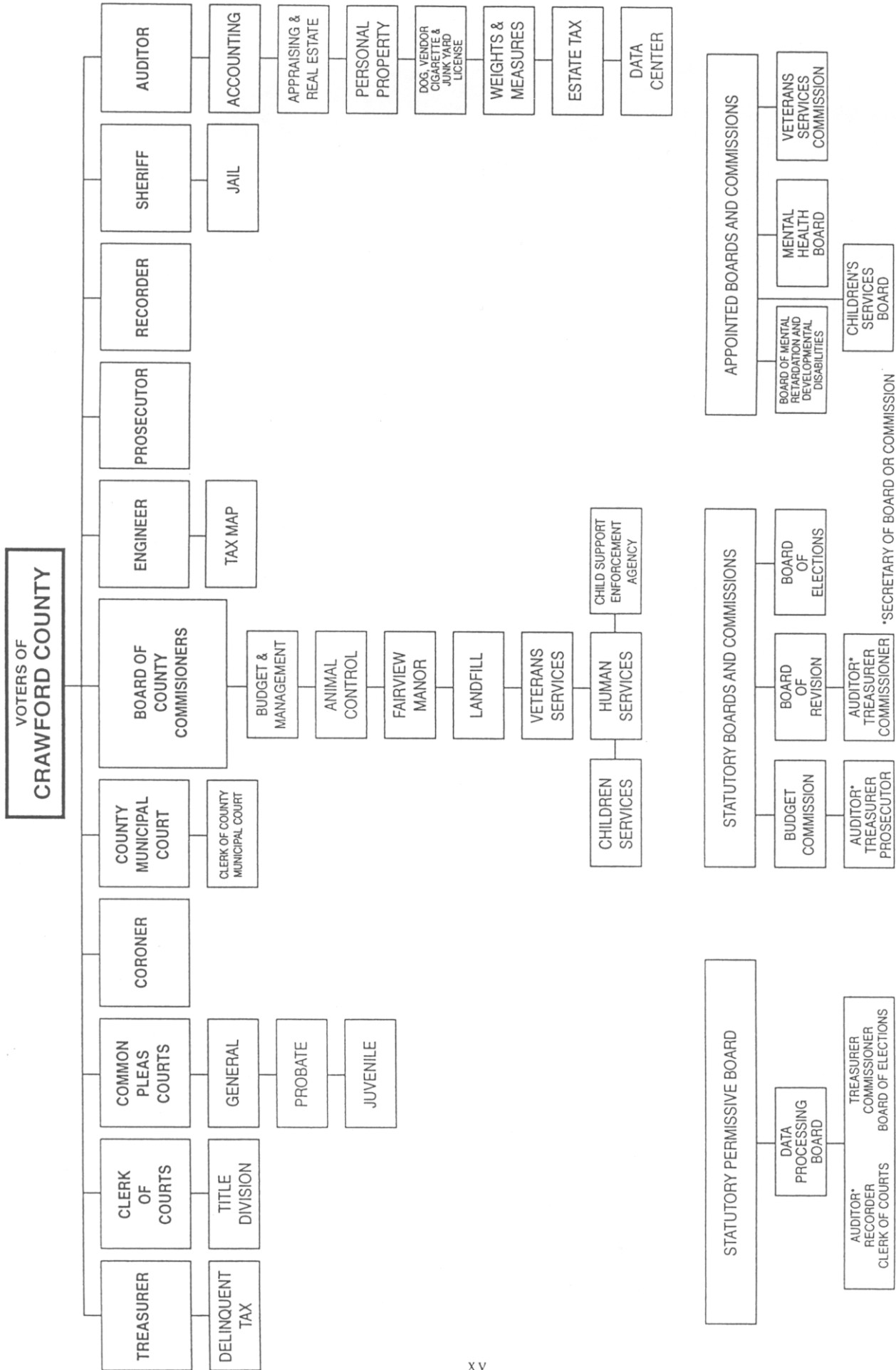
Probate/Juvenile Court Judge

Steven D. Eckstein

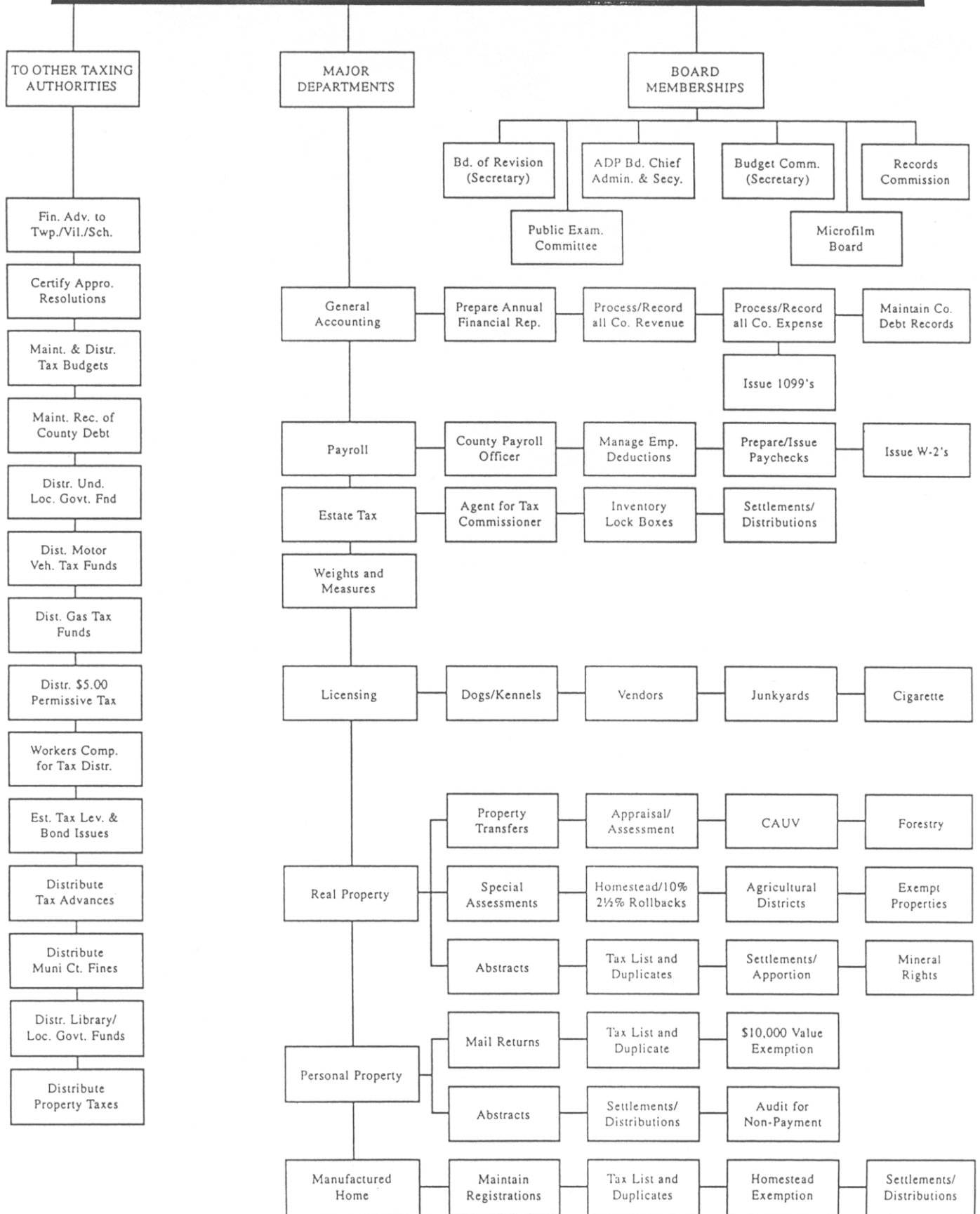
Municipal Court Judge

James Hoover

ORGANIZATION CHART



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



ROBIN E. HILDEBRAND, CRAWFORD COUNTY AUDITOR



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Crawford County, Ohio, (the County) as of and for the year ended December 31, 2002, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Waycraft Workshop, Inc., the County's discretely presented component unit. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Waycraft Workshop, Inc., is based on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Crawford County, Ohio, as of December 31, 2002, and the respective changes in financial position and the cash flows, where applicable, and the respective budgetary comparison for the General, Auto License and Gas Tax, Child Welfare, County Home, Job and Family Services, Jail Operation Levy, and Mental Retardation and Developmental Disabilities funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 6, 2003, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

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

BETTY MONTGOMERY
Auditor of State

June 6, 2003

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

The discussion and analysis of Crawford County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2002. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2002 are as follows:

The assets of the County exceeded its liabilities at December 31, 2002, by \$37,516 thousand.

The construction of the County administration and Job and Family Services buildings was completed in 2002.

In 2002, the County's long-term debt increased by \$6,755 thousand. This increase was due to the issuance of general obligation bonds to retire bond anticipation notes, in the amount of \$5 million; along with the issuance of additional general obligation bonds, in the amount of \$3 million, for the cost of renovations to the existing courthouse.

The Sanitary Landfill's deficit in net assets increased by \$420 thousand due to an EPA fine and an estimated liability to repair a torn liner within 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 Assets and the Statement of Activities provide information about the activities of the County as an entity and present a longer-term view of the County's finances.

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

REPORTING THE COUNTY AS A WHOLE

Statement of Net Assets and the Statement of Activities

One of the most important questions asked about the County's finances is "How did the County do financially during 2002". The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting that is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

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

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

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

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

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the County's major funds. The County's major governmental funds are the General Fund, Auto License and Gas Tax Fund, Child Welfare Fund, County Home Fund, Job and Family Services Fund, Jail Operation Levy Fund, Mental Retardation and Developmental Disabilities Fund, Debt Service Fund, County Office Space Fund, and the Job and Family Services Addition Fund.

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

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

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

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

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

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

Proprietary Funds. The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities on the government-wide financial statements. The County uses an enterprise fund to account for the Sewer fund and the Sanitary Landfill operation. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's other programs and activities. The Workers' Compensation fund accounts for the claims and liabilities relating to the County's retrospectively rated self-insured workers' compensation program. The self-insured program was terminated in 1994 however, for each year the County elected to participate in this retrospectively rated workers' compensation program the County was responsible for claims incurred. The Health Benefits fund accounts for the claims and liabilities relating to the County's Health Benefits self-insurance program that was implemented in 2002.

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

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

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

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2002 compared to 2001:

Table 1
Net Assets
(In thousands)

	Governmental Activities		Business-Type Activities		Total	
	2002	2001	2002	2001	2002	2001
Assets:						
Current and Other Assets	\$23,243	\$22,503	\$234	\$96	\$23,477	\$22,599
Capital Assets, Net	39,520	37,646	3,654	4,096	43,174	41,742
Total Assets	<u>62,763</u>	<u>60,149</u>	<u>3,888</u>	<u>4,192</u>	<u>66,651</u>	<u>64,341</u>
Liabilities:						
Current and Other Liabilities	6,718	9,938	897	1,603	7,615	11,541
Long-Term Liabilities	12,026	5,858	9,494	8,701	21,520	14,559
Total Liabilities	<u>18,744</u>	<u>15,796</u>	<u>10,391</u>	<u>10,304</u>	<u>29,135</u>	<u>26,100</u>
Net Assets:						
Invested in Capital Assets, Net of Related Debt	28,536	29,235	(2,252)	(2,504)	26,284	26,731
Restricted	10,450	9,210	0	0	10,450	9,210
Unrestricted (Deficit)	5,033	5,908	(4,251)	(3,608)	782	2,300
Total Net Assets (Deficit)	<u>\$44,019</u>	<u>\$44,353</u>	<u>(\$6,503)</u>	<u>(\$6,112)</u>	<u>\$37,516</u>	<u>\$38,241</u>

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

There was a net increase in current assets for governmental activities from the unexpended cash relating to the issuance of debt for a courthouse renovation project that is in the process of being completed.

Current and other liabilities decreased with the retirement of bond anticipation notes. Long-term liabilities increased from the issuance of general obligation bonds to retire those notes, along with an additional \$3 million for the courthouse renovation project.

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. By far, the largest portion of the County's net assets (70 percent) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net assets (28 percent) represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted assets may be used to meet the County's ongoing obligations to citizens and creditors. Total net assets decreased in 2002. As of December 31, 2002, the County is able to report a positive balance of \$44.02 million for governmental activities. For business-type activities, a negative net asset balance of \$6.50 million is reported.

Table 2 shows the changes in net assets for 2002 as compared to 2001.

Table 2
Changes in Net Assets
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2002	2001	2002	2001	2002	2001
Revenues:						
Program Revenues						
Charges for Services	\$5,493	\$4,634	\$2,366	\$2,030	\$7,859	\$6,664
Operating Grants, Contributions, and Interest	10,889	10,281	0	0	10,889	10,281
Capital Grants and Contributions	810	791	0	0	810	791
Total Program Revenues	<u>17,192</u>	<u>15,706</u>	<u>2,366</u>	<u>2,030</u>	<u>19,558</u>	<u>17,736</u>
General Revenues						
Property Taxes	4,400	4,180	0	0	4,400	4,180
Sales Taxes	4,645	4,494	0	0	4,645	4,494
Intergovernmental	1,628	1,721	0	0	1,628	1,721
Interest	443	1,060	0	0	443	1,060
Other	1,367	618	1	46	1,368	664
Total General Revenues	<u>12,483</u>	<u>12,073</u>	<u>1</u>	<u>46</u>	<u>12,484</u>	<u>12,119</u>
Total Revenues	<u>29,675</u>	<u>27,779</u>	<u>2,367</u>	<u>2,076</u>	<u>32,042</u>	<u>29,855</u>
Transfers	(4)	(30)	4	30	0	0
Total Revenues and Transfers	<u>29,671</u>	<u>27,749</u>	<u>2,371</u>	<u>2,106</u>	<u>32,042</u>	<u>29,855</u>

(continued)

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

	Governmental Activities		Business-Type Activities		Total	
	2002	2001	2002	2001	2002	2001
Program Expenses:						
General Government						
Legislative and Executive	\$3,175	\$2,819	\$0	\$0	\$3,175	\$2,819
Judicial	2,055	1,950	0	0	2,055	1,950
Public Safety	5,352	4,950	0	0	5,352	4,950
Public Works	4,154	3,407	0	0	4,154	3,407
Health	4,081	3,856	0	0	4,081	3,856
Human Services	10,175	9,603	0	0	10,175	9,603
Intergovernmental	490	460	0	0	490	460
Interest and Fiscal Charges	523	379	0	0	523	379
Sewer	0	0	146	145	146	145
Sanitary Landfill	0	0	2,616	2,473	2,616	2,473
Total Expenses	<u>30,005</u>	<u>27,424</u>	<u>2,762</u>	<u>2,618</u>	<u>32,767</u>	<u>30,042</u>
Increase (Decrease) in Net Assets	<u>(\$334)</u>	<u>\$325</u>	<u>(\$391)</u>	<u>(\$512)</u>	<u>(\$725)</u>	<u>(\$187)</u>

The major program expenses for the County are Human Services, Public Safety, Public Works, and Health. These programs account for 79 percent of the total governmental activities. Human Services represents costs associated with providing services for various state and locally mandated welfare programs. These programs consist of operating a County Home, providing services to the elderly through the Council on Aging, and implementing state and federal requirements for the Child Support, Children Services, and Jobs and Family Services Departments. Public Safety represents costs associated with the operation of the County Jail and the Sheriff's Department. Public Works represents costs associated with the operation of the County Engineer and Highway Department. The Health program represents costs associated with the Mental Retardation and Developmental Disabilities School.

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

Although the Sanitary Landfill increased its revenues, an additional liability of \$762 thousand was incurred in 2002 that resulted from a tear in the liner that is required to be repaired.

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

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

Table 3
Governmental Activities
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2002	2001	2002	2001
General Government				
Legislative and Executive	\$3,175	\$2,819	\$1,295	\$1,287
Judicial	2,055	1,950	1,067	918
Public Safety	5,352	4,950	4,452	4,238
Public Works	4,154	3,407	470	(331)
Health	4,081	3,856	2,058	2,370
Human Services	10,175	9,603	2,459	2,407
Economic Development	0	0	0	(10)
Intergovernmental	490	460	490	460
Interest and Fiscal Charges	523	379	523	379
Total Expenses	<u>\$30,005</u>	<u>\$27,424</u>	<u>\$12,814</u>	<u>\$11,718</u>

It should be noted that for the Legislative and Executive and Judicial programs, approximately 55 percent of the costs of services are derived from program revenues, including charges for services. Legislative and Executive represents costs associated with the general administration of County government including the County Commissioners, Auditor, Treasurer, Recorder, and Prosecuting Attorney. Judicial represents costs associated with the administration of the County's court system including Municipal and Common Pleas courts. For 2002, program revenues generated from these departments did not increase substantially; therefore, the net cost of services increased 7 percent.

For Public Safety, the \$4,452 thousand in net cost of services indicates the General Fund and sales tax support provided for the operation of the County Jail and Sheriff's Departments. This represents an increase of 5 percent from 2001 and management continues to be concerned with the fact that there are not sufficient program revenues to operate the County Jail and Sheriff's Departments. To help reduce the tax burden and increase program revenues, the County is actively pursuing contracts for the housing of prisoners from other entities outside the County. During 2002, the County actually realized an increase of \$158,675 for housing prisoners from outside entities. Also, during 2002 legislation was enacted limiting General Fund contributions to the County Jail to \$500,000. Finally, the County is reviewing potential long-term financial solutions with respect to the jail operations.

The \$2,370 thousand in net cost of services for Health in 2001 can be compared to \$2,058 thousand in net cost of services for Health in 2002. Because of an increase in program revenues, the net costs of services decreased by 13 percent in Health services. The majority of the costs are associated with the Mental Retardation and Developmental Disabilities program and is supported by an approved property tax levy. In the General Fund, health expenditures represent the County's share of support for the Ohio State Extension service program.

The \$2,459 thousand in net cost of services for Human Services demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved property tax levies for several programs including the County Home, Council on Aging, and Children Services. For 2002, the net cost of services only increased by 2 percent.

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

Business-Type Financial Analysis

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

The Sanitary Landfill Fund has posted operating deficits for several years. Program revenues have been insufficient to cover the cost of operations due to the fact that the County entered into long-term disposal contracts with rate guarantees, not taking into account the County's debt obligation. In February of 2002, these contracts expired allowing the County Commissioners to increase disposal rates taking into account all costs of operations, including long-term debt and related interest. Even though rates were increased by 40 percent, the County only realized an increase in fees of 18 percent. Since the revenue realized with the rate increase was minimal, County Commissioners determined that it was necessary to review all options available to the County on a long-term basis. The County Commissioners formally solicited proposals from private companies to purchase, lease, or construct a transfer facility at the Sanitary Landfill. Since the County has outstanding debt, flow control of waste generated within the County is controlled by federal mandate that requires all waste to be disposed at the local facility. This mandate allows the County to set rates at the true cost of operation without considering rates established by other waste disposal facilities outside the County.

To help offset the operating deficits prior to December 31, 2001, the County General Fund had loaned monies to the Sanitary Landfill. With the rate increase in 2002, the County Commissioners have implemented a plan for the Sanitary Landfill to repay the General Fund for all outstanding loans.

Budgetary Highlights

By State statute, the County Commissioners adopt the annual operating budget for the County on the first day of January. For the County General Fund, changes from the original to the final budget have been minimal. This is a result of Crawford County's steady economic conditions. Fluctuations in growth and diversity have typically not occurred in Crawford County, allowing departmental managers the ability to consistently predict revenues and expenditures. The County does not increase its estimated revenues unless there are not sufficient estimates to cover total appropriations of the General Fund. The various departments have consistently kept their spending levels below their appropriations.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets for governmental and business-type activities as of December 31, 2002, was \$26,283,906 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment, roads, and bridges.

Note 9 provides capital asset activity during 2002. During 2002, additional costs of \$1,504,846 were incurred for the various construction projects of the County. Also, in 2002, \$6,853,663 was transferred from construction in progress to buildings due to the completion of the Job and Family Services building addition and the County Administration building. During 2002, various roads were resurfaced and bridges improved bringing the infrastructure investment of the County to \$19,657,780.

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

Long-Term Debt. At December 31, 2002, the County had total bonded debt outstanding of \$18,012 thousand. Of this amount, \$7,178 thousand is expected to be repaid from business-type activities. The County's long-term bonded debt increased by \$6,755 thousand (60 percent) during 2002 from the issuance of general obligation bonds.

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

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

On April 1, 2002, the County issued \$7,995 thousand in general obligation bonds that were used to retire \$5 million in the various purpose bond anticipation notes, with an additional amount issued for the renovation and remodeling of the County Courthouse. Moody's Investors Service assigned a BAA1 underlying rating to this bond issue.

Economic Factors

The unemployment rate for the County is currently 7.5 percent, which increased from a rate of 6.9 percent a year ago. This rate exceeds the State's average unemployment rate of 5.6 percent and the national average of 5.8 percent. The increase over last year's unemployment rate demonstrates the impact from the national recession and is consistent with increases realized at the state and national levels.

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

Prior to 2002, operating surpluses in five of the last six years helped to sustain the County's General Fund balance during tough economic times. The General Fund balance at December 31, 2002, is \$4,456,453, which is a decrease from the 2001 balance of \$4,954,878. This decrease in fund balance can be partially attributed to a decline of interest revenue and cuts in local government funding by the State of Ohio.

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

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Robin Hildebrand, Crawford County Auditor, P.O. Box 150, 112 East Mansfield Street, Bucyrus, Ohio 44820.

Crawford County, Ohio
Statement of Net Assets
December 31, 2002

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$13,556,303	\$439,737	\$13,996,040	\$0
Cash and Cash Equivalents in Segregated Accounts	11,811	0	11,811	120,875
Investments in Segregated Accounts	101,642	0	101,642	196,708
Accounts Receivable	112,592	331,536	444,128	32,991
Accrued Interest Receivable	134,365	0	134,365	0
Sales Taxes Receivable	715,246	0	715,246	0
Due from Other Governments	3,076,278	0	3,076,278	0
Special Assessments Receivable	91,707	0	91,707	0
Contributions Receivable	0	0	0	25,000
Prepaid Items	55,278	178	55,456	2,996
Materials and Supplies Inventory	208,497	16,321	224,818	0
Internal Balances	650,460	(650,460)	0	0
Property Taxes Receivable	4,247,100	0	4,247,100	0
Loans Receivable	170,431	0	170,431	0
Unamortized Issuance Costs	111,298	97,405	208,703	0
Other Assets	0	0	0	928
Nondepreciable Capital Assets	3,570,666	175,550	3,746,216	0
Depreciable Capital Assets, Net	35,949,319	3,478,380	39,427,699	23,678
<i>Total Assets</i>	<u>62,762,993</u>	<u>3,888,647</u>	<u>66,651,640</u>	<u>403,176</u>
Liabilities				
Wages Payable	573,084	10,855	583,939	12,743
Accounts Payable	609,556	60,814	670,370	1,609
Contracts Payable	216,483	742,000	958,483	0
Matured Compensated Absences Payable	6,350	0	6,350	0
Due to Other Governments	697,452	39,195	736,647	3,619
Deferred Revenue	4,155,700	0	4,155,700	0
Accrued Interest Payable	42,673	44,660	87,333	0
Claims Payable	276,342	0	276,342	0
Retainage Payable	139,762	0	139,762	0
Long-Term Liabilities:				
Due Within One Year	412,810	807,874	1,220,684	0
Due in More Than One Year	11,613,345	8,685,774	20,299,119	0
<i>Total Liabilities</i>	<u>18,743,557</u>	<u>10,391,172</u>	<u>29,134,729</u>	<u>17,971</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	28,535,880	(2,251,974)	26,283,906	0
Restricted for:				
Capital Projects	2,261,286	0	2,261,286	0
Debt Service	567,375	0	567,375	0
Other Purposes	7,621,296	0	7,621,296	0
Unrestricted (Deficit)	5,033,599	(4,250,551)	783,048	385,205
<i>Total Net Assets (Deficit)</i>	<u>\$44,019,436</u>	<u>(\$6,502,525)</u>	<u>\$37,516,911</u>	<u>\$385,205</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Activities
For the Year Ended December 31, 2002

	Expenses	Program Revenues		
		Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive	\$3,174,674	\$1,841,318	\$38,196	\$0
Judicial	2,055,061	948,576	39,807	0
Public Safety				
Jail Operation	2,472,138	343,387	0	0
Other Public Safety	2,880,234	305,000	252,022	0
Public Works	4,153,889	221,065	2,657,144	805,568
Health				
Mental Retardation and Developmental Disabilities	3,227,385	0	1,730,572	0
Other Health	853,794	236,362	51,224	4,774
Human Services				
Child Welfare	1,997,379	65,812	1,197,673	0
County Home	1,561,334	1,151,154	0	0
Job and Family Services	4,880,079	243,131	4,011,813	0
Other Human Services	1,736,333	136,706	910,187	0
Intergovernmental	489,802	0	0	0
Interest and Fiscal Charges	523,280	0	0	0
<i>Total Governmental Activities</i>	<u>30,005,382</u>	<u>5,492,511</u>	<u>10,888,638</u>	<u>810,342</u>
Business-Type Activities				
Sewer	146,427	175,333	0	0
Sanitary Landfill	2,615,599	2,191,092	0	0
<i>Total Business-Type Activities</i>	<u>2,762,026</u>	<u>2,366,425</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$32,767,408</u>	<u>\$7,858,936</u>	<u>\$10,888,638</u>	<u>\$810,342</u>
Component Unit:				
Waycraft Workshop, Inc.	<u>\$571,809</u>	<u>\$428,212</u>	<u>\$177,686</u>	<u>\$0</u>

General Revenues

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

Total General Revenues

Transfers

Change in Net Assets

Net Assets (Deficit) Beginning of Year

Net Assets (Deficit) End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
(\$1,295,160)	\$0	(\$1,295,160)	\$0
(1,066,678)	0	(1,066,678)	0
(2,128,751)	0	(2,128,751)	0
(2,323,212)	0	(2,323,212)	0
(470,112)	0	(470,112)	0
			0
(1,496,813)	0	(1,496,813)	0
(561,434)	0	(561,434)	0
(733,894)	0	(733,894)	0
(410,180)	0	(410,180)	0
(625,135)	0	(625,135)	0
(689,440)	0	(689,440)	0
(489,802)	0	(489,802)	0
(523,280)	0	(523,280)	0
<u>(12,813,891)</u>	<u>0</u>	<u>(12,813,891)</u>	<u>0</u>
0	28,906	28,906	0
<u>0</u>	<u>(424,507)</u>	<u>(424,507)</u>	<u>0</u>
<u>0</u>	<u>(395,601)</u>	<u>(395,601)</u>	<u>0</u>
<u>(12,813,891)</u>	<u>(395,601)</u>	<u>(13,209,492)</u>	
<u>0</u>	<u>0</u>	<u>0</u>	<u>(143,597)</u>
1,298,814	0	1,298,814	0
446,143	0	446,143	0
1,586,094	0	1,586,094	0
242,425	0	242,425	0
484,187	0	484,187	0
342,671	0	342,671	0
3,097,790	0	3,097,790	0
1,547,750	0	1,547,750	0
1,627,684	0	1,627,684	0
442,860	0	442,860	(20,187)
<u>1,367,027</u>	<u>982</u>	<u>1,368,009</u>	<u>4,508</u>
12,483,445	982	12,484,427	(15,679)
<u>(3,746)</u>	<u>3,746</u>	<u>0</u>	<u>0</u>
(334,192)	(390,873)	(725,065)	(159,276)
<u>44,353,628</u>	<u>(6,111,652)</u>	<u>38,241,976</u>	<u>366,795</u>
<u>\$44,019,436</u>	<u>(\$6,502,525)</u>	<u>\$37,516,911</u>	<u>\$207,519</u>

Crawford County, Ohio
Balance Sheet
Governmental Funds
December 31, 2002

	General	Auto License and Gas Tax	Child Welfare
Assets			
Equity in Pooled Cash and Cash Equivalents	\$2,975,489	\$1,254,919	\$351,857
Cash and Cash Equivalents			
in Segregated Accounts	0	0	0
Investments in Segregated Accounts	0	0	101,642
Accounts Receivable	0	0	0
Accrued Interest Receivable	134,365	0	0
Sales Taxes Receivable	476,871	0	0
Due from Other Governments	686,306	1,318,837	251,005
Special Assessments Receivable	0	0	0
Prepaid Items	28,731	151	1,982
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents	0	0	0
Materials and Supplies Inventory	41,045	127,594	1,268
Interfund Receivable	1,454,763	0	13,697
Property Taxes Receivable	1,257,021	0	233,068
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$7,054,591</u>	<u>\$2,701,501</u>	<u>\$954,519</u>
Liabilities and Fund Balances			
Liabilities			
Wages Payable	\$160,829	\$69,477	\$30,931
Accounts Payable	120,642	61,988	90,798
Contracts Payable	0	0	0
Matured Compensated Absences Payable	0	0	0
Due to Other Governments	83,892	23,720	8,516
Retainage Payable	0	0	0
Interfund Payable	0	31,030	1,445
Deferred Revenue	2,232,775	1,139,419	415,999
Liabilities Payable from Restricted Assets:			
Retainage Payable	0	0	0
<i>Total Liabilities</i>	<u>2,598,138</u>	<u>1,325,634</u>	<u>547,689</u>
Fund Balances			
Reserved for Encumbrances	87,374	39,916	11,710
Reserved for Interfund Receivable	858,818	0	0
Reserved for Loans Receivable	0	0	0
Unreserved, reported in:			
General Fund	3,510,261	0	0
Special Revenue Funds	0	1,335,951	395,120
Debt Service Fund	0	0	0
Capital Projects Funds	0	0	0
<i>Total Fund Balances</i>	<u>4,456,453</u>	<u>1,375,867</u>	<u>406,830</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,054,591</u>	<u>\$2,701,501</u>	<u>\$954,519</u>

County Home	Job and Family Services	Jail Operation Levy	Mental Retardation and Developmental Disabilities	Debt Service	County Office Space
\$181,398	\$464,496	\$96,722	\$1,741,206	\$549,514	\$130,780
0	0	4,644	0	0	0
0	0	0	0	0	0
95,493	12,900	1,040	0	0	0
0	0	0	0	0	0
0	0	183,826	0	54,549	0
24,373	0	77,253	647,469	0	0
0	0	0	0	0	0
85	6,527	6,492	8,016	0	0
0	0	0	0	0	106,417
4,893	4,840	16,923	1,134	0	0
0	0	0	0	5,986	0
466,135	0	0	1,557,839	0	0
0	0	0	0	0	0
<u>\$772,377</u>	<u>\$488,763</u>	<u>\$386,900</u>	<u>\$3,955,664</u>	<u>\$610,049</u>	<u>\$237,197</u>
\$47,758	\$71,179	\$53,541	\$80,496	\$0	\$0
5,446	121,000	72,710	52,212	0	649
0	0	0	0	0	0
0	0	0	6,350	0	0
10,087	77,987	13,134	20,871	0	0
0	0	0	0	0	0
0	39,668	0	0	0	0
490,508	12,900	170,928	1,984,435	0	0
0	0	0	0	0	106,417
<u>553,799</u>	<u>322,734</u>	<u>310,313</u>	<u>2,144,364</u>	<u>0</u>	<u>107,066</u>
18,585	34,964	15,771	766	0	91,566
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
199,993	131,065	60,816	1,810,534	0	0
0	0	0	0	610,049	0
0	0	0	0	0	38,565
<u>218,578</u>	<u>166,029</u>	<u>76,587</u>	<u>1,811,300</u>	<u>610,049</u>	<u>130,131</u>
<u>\$772,377</u>	<u>\$488,763</u>	<u>\$386,900</u>	<u>\$3,955,664</u>	<u>\$610,049</u>	<u>\$237,197</u>

(continued)

Crawford County, Ohio
Balance Sheet
Governmental Funds (continued)
December 31, 2002

	Job and Family Services Addition	Other Governmental	Total Governmental Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$56,520	\$5,073,013	\$12,875,914
Cash and Cash Equivalents			
in Segregated Accounts	0	7,167	11,811
Investments in Segregated Accounts	0	0	101,642
Accounts Receivable	0	3,159	112,592
Accrued Interest Receivable	0	0	134,365
Sales Taxes Receivable	0	0	715,246
Due from Other Governments	0	71,035	3,076,278
Special Assessments Receivable	0	91,707	91,707
Prepaid Items	0	3,294	55,278
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	0	0	106,417
Materials and Supplies Inventory	0	10,800	208,497
Interfund Receivable	0	27,576	1,502,022
Property Taxes Receivable	0	733,037	4,247,100
Loans Receivable	0	170,431	170,431
<i>Total Assets</i>	<u>\$56,520</u>	<u>\$6,191,219</u>	<u>\$23,409,300</u>
Liabilities and Fund Balances			
Liabilities			
Wages Payable	\$0	\$58,873	\$573,084
Accounts Payable	0	84,111	609,556
Contracts Payable	0	216,483	216,483
Matured Compensated Absences Payable	0	0	6,350
Due to Other Governments	0	8,872	247,079
Retainage Payable	0	33,345	33,345
Interfund Payable	0	779,419	851,562
Deferred Revenue	0	895,779	7,342,743
Liabilities Payable from Restricted Assets			
Retainage Payable	0	0	106,417
<i>Total Liabilities</i>	<u>0</u>	<u>2,076,882</u>	<u>9,986,619</u>
Fund Balances			
Reserved for Encumbrances	0	2,170,085	2,470,737
Reserved for Interfund Receivable	0	0	858,818
Reserved for Loans Receivable	0	141,358	141,358
Unreserved, reported in:			
General Fund	0	0	3,510,261
Special Revenue Funds	0	1,737,951	5,671,430
Debt Service Fund	0	0	610,049
Capital Projects Funds	56,520	64,943	160,028
<i>Total Fund Balances</i>	<u>56,520</u>	<u>4,114,337</u>	<u>13,422,681</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$56,520</u>	<u>\$6,191,219</u>	<u>\$23,409,300</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
*Reconciliation of Total Governmental Fund Balances
to Net Assets of Governmental Activities
December 31, 2002*

Total Governmental Fund Balances \$13,422,681

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

Capital assets used in governmental activities are not
financial resources and, therefore, are not reported in the funds. 39,519,985

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

Accounts Receivable	13,940	
Accrued Interest Receivable	106,322	
Sales Taxes Receivable	369,232	
Due from Other Governments	2,466,456	
Special Assessments Receivable	91,707	
Interfund Receivable	47,986	
Property Taxes Receivable	91,400	
		3,187,043

Unamortized issuance costs represent deferred charges which
do not provide current financial resources and, therefore,
not reported in the funds. 111,298

Internal service funds are used to charge the costs of workers'
compensation and health care benefits to individual funds. The
assets and liabilities of the internal service funds are included on the
statement of net assets. 297,630

Due to other governments includes contractually required
pension contribution not expected to be paid with
available expendable financial resources and, therefore,
are not reported in the funds. (450,373)

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

Accrued Interest Payable	(42,673)	
Compensated Absences Payable	(930,752)	
General Obligation Bonds Payable	(10,970,116)	
Premium on General Obligation Bonds Payable	(125,287)	
		(12,068,828)

Net Assets of Governmental Activities \$44,019,436

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, 2002

	General	Auto License and Gas Tax	Child Welfare
Revenues			
Property Taxes	\$1,295,424	\$0	\$241,714
Sales Taxes	3,102,536	0	0
Special Assessments	0	0	0
Charges for Services	1,698,473	69,117	65,812
Licenses and Permits	4,261	0	0
Fines and Forfeitures	181,534	69,366	0
Intergovernmental	1,441,176	3,412,475	1,258,412
Interest	659,927	23,827	3,252
Rent	10,117	0	0
Other	150,938	52,138	46,137
<i>Total Revenues</i>	<u>8,544,386</u>	<u>3,626,923</u>	<u>1,615,327</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	2,639,079	0	0
Judicial	1,865,626	0	0
Public Safety	2,307,981	0	0
Public Works	84,454	4,021,004	0
Health	344,337	0	0
Human Services	293,627	0	1,981,790
Capital Outlay	0	0	0
Intergovernmental	5,462	0	0
Debt Service:			
Principal Retirement	0	0	0
Issuance Costs	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>7,540,566</u>	<u>4,021,004</u>	<u>1,981,790</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,003,820</u>	<u>(394,081)</u>	<u>(366,463)</u>
Other Financing Sources (Uses)			
Premium on General Obligation Bonds	0	0	0
General Obligation Bonds Issued	0	0	0
Transfers In	0	0	337,450
Transfers Out	(1,502,245)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,502,245)</u>	<u>0</u>	<u>337,450</u>
<i>Net Change in Fund Balances</i>	(498,425)	(394,081)	(29,013)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>4,954,878</u>	<u>1,769,948</u>	<u>435,843</u>
<i>Fund Balances End of Year</i>	<u><u>\$4,456,453</u></u>	<u><u>\$1,375,867</u></u>	<u><u>\$406,830</u></u>

County Home	Job and Family Services	Jail Operation Levy	Mental Retardation and Developmental Disabilities	Debt Service	County Office Space
\$482,765	\$0	\$0	\$1,581,179	\$0	\$0
0	0	1,257,664	0	292,208	0
0	0	0	0	0	0
1,151,154	246,706	328,273	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
58,561	4,011,813	0	1,809,757	7,104	0
1	0	0	0	0	4,334
0	0	0	0	71,835	0
8,262	218,514	83,401	48,320	23,137	0
<u>1,700,743</u>	<u>4,477,033</u>	<u>1,669,338</u>	<u>3,439,256</u>	<u>394,284</u>	<u>4,334</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	2,077,800	0	0	0
0	0	0	0	0	0
0	0	0	3,206,217	0	0
1,579,159	4,900,911	0	0	0	0
0	0	0	0	0	73,359
0	0	0	0	0	0
0	0	0	0	3,973,373	0
0	0	0	0	115,439	0
0	0	0	0	498,149	0
<u>1,579,159</u>	<u>4,900,911</u>	<u>2,077,800</u>	<u>3,206,217</u>	<u>4,586,961</u>	<u>73,359</u>
<u>121,584</u>	<u>(423,878)</u>	<u>(408,462)</u>	<u>233,039</u>	<u>(4,192,677)</u>	<u>(69,025)</u>
0	0	0	0	129,938	0
0	0	0	0	3,495,000	0
0	140,127	500,000	0	1,021,025	0
0	0	0	(1,800)	0	(223,901)
<u>0</u>	<u>140,127</u>	<u>500,000</u>	<u>(1,800)</u>	<u>4,645,963</u>	<u>(223,901)</u>
121,584	(283,751)	91,538	231,239	453,286	(292,926)
96,994	449,780	(14,951)	1,580,061	156,763	423,057
<u>\$218,578</u>	<u>\$166,029</u>	<u>\$76,587</u>	<u>\$1,811,300</u>	<u>\$610,049</u>	<u>\$130,131</u>

(continued)

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds (continued)
For the Year Ended December 31, 2002

	Job and Family Services Addition	Other Governmental	Total Governmental Funds
Revenues			
Property Taxes	\$0	\$787,536	\$4,388,618
Sales Taxes	0	0	4,652,408
Special Assessments	0	99,634	99,634
Charges for Services	0	1,482,448	5,041,983
Licenses and Permits	0	0	4,261
Fines and Forfeitures	0	65,578	316,478
Intergovernmental	0	1,438,535	13,437,833
Interest	7,860	50,509	749,710
Rent	0	0	81,952
Other	0	761,683	1,392,530
<i>Total Revenues</i>	<u>7,860</u>	<u>4,685,923</u>	<u>30,165,407</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	606,695	3,245,774
Judicial	0	195,800	2,061,426
Public Safety	0	592,958	4,978,739
Public Works	0	581,946	4,687,404
Health	0	509,091	4,059,645
Human Services	0	1,525,202	10,280,689
Capital Outlay	193,928	1,421,430	1,688,717
Intergovernmental	0	485,250	490,712
Debt Service:			
Principal Retirement	0	0	3,973,373
Issuance Costs	0	0	115,439
Interest and Fiscal Charges	0	0	498,149
<i>Total Expenditures</i>	<u>193,928</u>	<u>5,918,372</u>	<u>36,080,067</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(186,068)</u>	<u>(1,232,449)</u>	<u>(5,914,660)</u>
Other Financing Sources (Uses)			
Premium on General Obligation Bonds	0	0	129,938
General Obligation Bonds Issued	0	3,000,000	6,495,000
Transfers In	0	446,608	2,445,210
Transfers Out	(208,520)	(512,490)	(2,448,956)
<i>Total Other Financing Sources (Uses)</i>	<u>(208,520)</u>	<u>2,934,118</u>	<u>6,621,192</u>
<i>Net Change in Fund Balances</i>	(394,588)	1,701,669	706,532
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>451,108</u>	<u>2,412,668</u>	<u>12,716,149</u>
<i>Fund Balances End of Year</i>	<u><u>\$56,520</u></u>	<u><u>\$4,114,337</u></u>	<u><u>\$13,422,681</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
*Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to Statement of Activities
For the Year Ended December 31, 2002*

Net Change in Fund Balances - Total Governmental Funds \$706,532

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

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

Capital Outlay - Construction in Progress	1,504,846	
Capital Outlay - Depreciable Capital Assets	2,090,907	
Depreciation	<u>(1,714,614)</u>	1,881,139

The net book value of the capital assets is removed from the capital asset account on the statement of net assets and results in a loss on disposal of capital assets on the statement of activities.

Loss on Disposal of Capital Assets	(7,858)
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Revenues on the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds:

Property Taxes	11,716	
Sales Taxes	(6,868)	
Special Assessments	(17,075)	
Charges for Services	47,230	
Intergovernmental	(160,335)	
Interest	(257,684)	
Other	<u>(25,503)</u>	(408,519)

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

3,973,373

Bond proceeds are other financing sources in the governmental funds, but the issuance increases the long-term liabilities on the statement of net assets.

Bond Proceeds	(6,495,000)
Issuance Costs	115,439
Premium	(129,938)

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

Accrued Interest Payable	11,541	
Premium	4,651	
Issuance Costs	(4,141)	
Annual Accretion of Capital Appreciation Bonds	<u>(37,182)</u>	(25,131)

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

124,359

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

Due to Other Governments	(32,065)	
Compensated Absences Payable	<u>(36,523)</u>	(68,588)

Change in Net Assets of Governmental Activities

(\$334,192)

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, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Property Taxes	\$1,125,000	\$1,125,000	\$1,289,103	\$164,103
Sales Taxes	2,850,000	2,850,000	3,106,011	256,011
Charges for Services	1,257,500	1,497,091	1,680,395	183,304
Licenses and Permits	5,300	5,300	4,261	(1,039)
Fines and Forfeitures	152,000	152,000	180,990	28,990
Intergovernmental	1,461,129	1,461,129	1,449,399	(11,730)
Interest	500,000	500,000	585,672	85,672
Rent	0	0	10,117	10,117
Other	315,591	76,000	132,089	56,089
<i>Total Revenues</i>	<u>7,666,520</u>	<u>7,666,520</u>	<u>8,438,037</u>	<u>771,517</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,984,657	2,978,722	2,719,179	259,543
Judicial	2,052,466	2,056,825	1,883,954	172,871
Public Safety	2,326,554	2,363,306	2,292,631	70,675
Public Works	56,417	89,651	84,576	5,075
Health	381,631	349,507	342,737	6,770
Human Services	320,226	319,304	290,293	29,011
<i>Total Expenditures</i>	<u>8,121,951</u>	<u>8,157,315</u>	<u>7,613,370</u>	<u>543,945</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(455,431)</u>	<u>(490,795)</u>	<u>824,667</u>	<u>1,315,462</u>
Other Financing Sources (Uses)				
Advances In	0	0	538,397	538,397
Advances Out	0	0	(700,702)	(700,702)
Transfers Out	(1,527,707)	(1,990,015)	(1,502,245)	487,770
<i>Total Other Financing Sources (Uses)</i>	<u>(1,527,707)</u>	<u>(1,990,015)</u>	<u>(1,664,550)</u>	<u>325,465</u>
<i>Net Change in Fund Balance</i>	(1,983,138)	(2,480,810)	(839,883)	1,640,927
<i>Fund Balance Beginning of Year</i>	2,847,673	2,847,673	2,847,673	0
Prior Year Encumbrances Appropriated	<u>259,441</u>	<u>259,441</u>	<u>259,441</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,123,976</u></u>	<u><u>\$626,304</u></u>	<u><u>\$2,267,231</u></u>	<u><u>\$1,640,927</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, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Charges for Services	\$50,000	\$50,000	\$69,117	\$19,117
Fines and Forfeitures	45,000	45,000	68,449	23,449
Intergovernmental	3,159,000	3,159,000	3,408,683	249,683
Interest	55,000	55,000	25,649	(29,351)
Other	<u>0</u>	<u>0</u>	<u>48,366</u>	<u>48,366</u>
<i>Total Revenues</i>	3,309,000	3,309,000	3,620,264	311,264
Expenditures				
Current:				
Public Works	<u>4,596,813</u>	<u>4,817,943</u>	<u>4,121,701</u>	<u>696,242</u>
<i>Net Change in Fund Balance</i>	(1,287,813)	(1,508,943)	(501,437)	1,007,506
<i>Fund Balance Beginning of Year</i>	1,076,630	1,076,630	1,076,630	0
Prior Year Encumbrances Appropriated	<u>587,059</u>	<u>587,059</u>	<u>587,059</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$375,876</u></u>	<u><u>\$154,746</u></u>	<u><u>\$1,162,252</u></u>	<u><u>\$1,007,506</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Child Welfare Fund
For the Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$230,700	\$230,700	\$240,759	\$10,059
Charges for Services	25,000	25,000	74,862	49,862
Intergovernmental	1,210,000	1,210,000	1,258,924	48,924
Interest	1,700	1,700	1,344	(356)
Other	3,300	3,300	41,863	38,563
<i>Total Revenues</i>	1,470,700	1,470,700	1,617,752	147,052
Expenditures				
Current:				
Human Services	1,804,444	2,119,370	2,047,719	71,651
<i>Excess of Revenues Under Expenditures</i>	(333,744)	(648,670)	(429,967)	218,703
Other Financing Sources				
Transfers In	335,045	337,450	337,450	0
<i>Net Change in Fund Balance</i>	1,301	(311,220)	(92,517)	218,703
<i>Fund Balance Beginning of Year</i>	320,884	320,884	320,884	0
Prior Year Encumbrances Appropriated	7,257	7,257	7,257	0
<i>Fund Balance End of Year</i>	<u>\$329,442</u>	<u>\$16,921</u>	<u>\$235,624</u>	<u>\$218,703</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Home Fund
For the Year Ended December 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Property Taxes	\$442,000	\$442,000	\$482,744	\$40,744
Charges for Services	1,201,020	1,201,020	1,159,110	(41,910)
Intergovernmental	53,000	53,000	58,561	5,561
Interest	0	0	1	1
Other	4,000	4,000	4,499	499
<i>Total Revenues</i>	1,700,020	1,700,020	1,704,915	4,895
Expenditures				
Current:				
Human Services	1,774,679	1,770,545	1,653,104	117,441
<i>Excess of Revenues Over (Under) Expenditures</i>	(74,659)	(70,525)	51,811	122,336
Other Financing Uses				
Advances Out	0	0	(8,000)	(8,000)
<i>Net Change in Fund Balance</i>	(74,659)	(70,525)	43,811	114,336
<i>Fund Balance Beginning of Year</i>	3,472	3,472	3,472	0
Prior Year Encumbrances Appropriated	82,753	82,753	82,753	0
<i>Fund Balance End of Year</i>	<u>\$11,566</u>	<u>\$15,700</u>	<u>\$130,036</u>	<u>\$114,336</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, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Charges for Services	\$245,000	\$284,624	\$284,624	\$0
Intergovernmental	5,137,980	3,723,362	3,707,850	(15,512)
Other	<u>128,487</u>	<u>215,000</u>	<u>212,429</u>	<u>(2,571)</u>
<i>Total Revenues</i>	5,511,467	4,222,986	4,204,903	(18,083)
Expenditures				
Current:				
Human Services	<u>5,770,136</u>	<u>4,955,048</u>	<u>4,954,848</u>	<u>200</u>
<i>Excess of Revenues Under Expenditures</i>	(258,669)	(732,062)	(749,945)	(17,883)
Other Financing Sources				
Transfers In	<u>140,127</u>	<u>140,127</u>	<u>140,127</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(118,542)	(591,935)	(609,818)	(17,883)
<i>Fund Balance Beginning of Year</i>	336,170	336,170	336,170	0
Prior Year Encumbrances Appropriated	<u>256,251</u>	<u>256,251</u>	<u>256,251</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$473,879</u></u>	<u><u>\$486</u></u>	<u><u>(\$17,397)</u></u>	<u><u>(\$17,883)</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Jail Operation Levy Fund
For the Year Ended December 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Sales Taxes	\$1,000,000	\$1,172,311	\$1,196,994	\$24,683
Charges for Services	150,000	318,308	319,107	799
Other	<u>25,000</u>	<u>79,419</u>	<u>79,341</u>	<u>(78)</u>
<i>Total Revenues</i>	1,175,000	1,570,038	1,595,442	25,404
Expenditures				
Current:				
Public Safety	<u>1,670,615</u>	<u>2,076,775</u>	<u>2,076,772</u>	<u>3</u>
<i>Excess of Revenues Under Expenditures</i>	(495,615)	(506,737)	(481,330)	25,407
Other Financing Sources				
Transfers In	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	4,385	(6,737)	18,670	25,407
<i>Fund Balance Beginning of Year</i>	15,486	15,486	15,486	0
Prior Year Encumbrances Appropriated	<u>13,630</u>	<u>13,630</u>	<u>13,630</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$33,501</u></u>	<u><u>\$22,379</u></u>	<u><u>\$47,786</u></u>	<u><u>\$25,407</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Mental Retardation and Developmental Disabilities Fund
For the Year Ended December 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Property Taxes	\$1,546,994	\$1,546,994	\$1,575,207	\$28,213
Intergovernmental	1,391,549	1,459,774	1,883,190	423,416
Other	<u>36,000</u>	<u>36,000</u>	<u>42,726</u>	<u>6,726</u>
<i>Total Revenues</i>	2,974,543	3,042,768	3,501,123	458,355
Expenditures				
Current:				
Health	<u>3,426,692</u>	<u>3,490,313</u>	<u>3,160,109</u>	<u>330,204</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(452,149)	(447,545)	341,014	788,559
Other Financing Uses				
Transfers Out	<u>(71,000)</u>	<u>(63,829)</u>	<u>(1,800)</u>	<u>62,029</u>
<i>Net Change in Fund Balance</i>	(523,149)	(511,374)	339,214	850,588
<i>Fund Balance Beginning of Year</i>	1,271,145	1,271,145	1,271,145	0
Prior Year Encumbrances Appropriated	<u>29,124</u>	<u>29,124</u>	<u>29,124</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$777,120</u></u>	<u><u>\$788,895</u></u>	<u><u>\$1,639,483</u></u>	<u><u>\$850,588</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2002

	Business-Type Activity- Sewer Enterprise Fund	Business-Type Activity- Sanitary Landfill Enterprise Fund	Total Business-Type Activities	Governmental Activity- Internal Service Fund
Assets				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$186,372	\$253,365	\$439,737	\$573,972
Accounts Receivable	11,555	319,981	331,536	0
Prepaid Items	0	178	178	0
Materials and Supplies Inventory	0	16,321	16,321	0
Interfund Receivable	29	0	29	0
<i>Total Current Assets</i>	<u>197,956</u>	<u>589,845</u>	<u>787,801</u>	<u>573,972</u>
Noncurrent Assets:				
Unamortized Issuance Costs	13,799	83,606	97,405	0
Capital Assets:				
Nondepreciable Capital Assets	0	175,550	175,550	0
Depreciable Capital Assets, Net	1,474,288	2,004,092	3,478,380	0
Total Noncurrent Assets	<u>1,488,087</u>	<u>2,263,248</u>	<u>3,751,335</u>	<u>0</u>
<i>Total Assets</i>	<u>1,686,043</u>	<u>2,853,093</u>	<u>4,539,136</u>	<u>573,972</u>
Liabilities				
Current Liabilities:				
Wages Payable	479	10,376	10,855	0
Accounts Payable	75	60,739	60,814	0
Contracts Payable	0	742,000	742,000	0
Due to Other Governments	679	38,516	39,195	0
Interfund Payable	0	7,605	7,605	0
Accrued Interest Payable	4,216	40,444	44,660	0
Claims Payable	0	0	0	276,342
General Obligation Bonds Payable	45,000	762,874	807,874	0
<i>Total Current Liabilities</i>	<u>50,449</u>	<u>1,662,554</u>	<u>1,713,003</u>	<u>276,342</u>
Long-Term Liabilities:				
Interfund Payable	0	642,884	642,884	0
Compensated Absences Payable	0	12,300	12,300	0
Landfill Closure/Postclosure Costs Payable	0	2,384,454	2,384,454	0
General Obligation Bonds Payable	815,246	5,473,774	6,289,020	0
<i>Total Long-Term Liabilities</i>	<u>815,246</u>	<u>8,513,412</u>	<u>9,328,658</u>	<u>0</u>
<i>Total Liabilities</i>	<u>865,695</u>	<u>10,175,966</u>	<u>11,041,661</u>	<u>276,342</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	627,841	(2,879,815)	(2,251,974)	0
Unrestricted (Deficit)	192,507	(4,443,058)	(4,250,551)	297,630
<i>Total Net Assets (Deficit)</i>	<u>\$820,348</u>	<u>(\$7,322,873)</u>	<u>(\$6,502,525)</u>	<u>\$297,630</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2002

	Business-Type Activity- Sewer Enterprise Fund	Business-Type Activity- Sanitary Landfill Enterprise Fund	Total Business-Type Activities	Governmental Activity - Internal Service Fund
Operating Revenues				
Charges for Services	\$175,333	\$2,191,092	\$2,366,425	\$2,303,829
Other	39	943	982	0
<i>Total Operating Revenues</i>	<u>175,372</u>	<u>2,192,035</u>	<u>2,367,407</u>	<u>2,303,829</u>
Operating Expenses				
Personal Services	11,753	322,399	334,152	0
Materials and Supplies	600	70,511	71,111	0
Contractual Services	47,841	1,258,805	1,306,646	379,448
Claims	0	0	0	1,800,022
Closure/Postclosure Costs	0	75,004	75,004	0
Depreciation	44,358	397,349	441,707	0
Other	1,860	147,348	149,208	0
<i>Total Operating Expenses</i>	<u>106,412</u>	<u>2,271,416</u>	<u>2,377,828</u>	<u>2,179,470</u>
<i>Operating Income (Loss)</i>	68,960	(79,381)	(10,421)	124,359
Non-Operating Expenses				
Interest Expense	(40,015)	(344,183)	(384,198)	0
<i>Income (Loss) Before Transfers</i>	28,945	(423,564)	(394,619)	124,359
Transfers In	0	3,746	3,746	0
<i>Change in Net Assets</i>	28,945	(419,818)	(390,873)	124,359
<i>Net Assets (Deficit) Beginning of Year</i>	<u>791,403</u>	<u>(6,903,055)</u>	<u>(6,111,652)</u>	<u>173,271</u>
<i>Net Assets (Deficit) End of Year</i>	<u>\$820,348</u>	<u>(\$7,322,873)</u>	<u>(\$6,502,525)</u>	<u>\$297,630</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2002

	Business Type Activity- Sewer Enterprise Fund	Business Type Activity- Sanitary Landfill Enterprise Fund	Total Business-Type Activities	Governmental Activity- Internal Service Funds
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$173,752	\$2,056,299	\$2,230,051	\$2,303,829
Cash Payments for Personal Services	(11,763)	(319,619)	(331,382)	0
Cash Payments to Suppliers	(50,323)	(688,399)	(738,722)	(379,448)
Cash Payments for Claims	0	0	0	(1,576,194)
<i>Net Cash Provided by Operating Activities</i>	<u>111,666</u>	<u>1,048,281</u>	<u>1,159,947</u>	<u>348,187</u>
Cash Flows from Noncapital Financing Activities				
Advances In	0	55,040	55,040	0
Advances Out	0	(280,040)	(280,040)	0
Transfers In	0	3,746	3,746	0
<i>Net Cash Used for Noncapital Financing Activities</i>	<u>0</u>	<u>(221,254)</u>	<u>(221,254)</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Proceeds from General Obligation Bonds Issued	0	1,500,000	1,500,000	0
Accrued Interest on General Obligation Bonds Issued	0	123	123	0
Premium on General Obligation Bonds Issued	0	26,055	26,055	0
Issuance Costs on General Obligation Bonds Issued	0	(22,654)	(22,654)	0
Principal Paid on Bond Anticipation Notes	0	(1,500,000)	(1,500,000)	0
Interest Paid on Bond Anticipation Notes	0	(36,000)	(36,000)	0
Principal Paid on General Obligation Bonds	(45,000)	(791,229)	(836,229)	0
Interest Paid on General Obligation Bonds	(34,155)	(268,194)	(302,349)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(79,155)</u>	<u>(1,091,899)</u>	<u>(1,171,054)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	32,511	(264,872)	(232,361)	348,187
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>153,861</u>	<u>518,237</u>	<u>672,098</u>	<u>225,785</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$186,372</u></u>	<u><u>\$253,365</u></u>	<u><u>\$439,737</u></u>	<u><u>\$573,972</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating Income (Loss)	\$68,960	(\$79,381)	(\$10,421)	\$124,359
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Depreciation	44,358	397,349	441,707	0
Closure/Postclosure Costs	0	75,004	75,004	0
(Increase) Decrease in Assets:				
Accounts Receivable	(1,553)	(134,479)	(136,032)	0
Prepaid Items	8	(101)	(93)	0
Materials and Supplies Inventory	0	3,179	3,179	0
Interfund Receivable	(14)	0	(14)	0
Increase (Decrease) in Liabilities:				
Wages Payable	60	(26)	34	0
Accounts Payable	(230)	49,308	49,078	0
Contracts Payable	0	742,000	742,000	0
Due to Other Governments	77	(3,518)	(3,441)	0
Interfund Payable	0	(2,043)	(2,043)	0
Claims Payable	0	0	0	223,828
Compensated Absences Payable	0	989	989	0
<i>Net Cash Provided by Operating Activities</i>	<u><u>\$111,666</u></u>	<u><u>\$1,048,281</u></u>	<u><u>\$1,159,947</u></u>	<u><u>\$348,187</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2002

	Private Purpose Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$786	\$2,318,226
Cash and Cash Equivalents in Segregated Accounts	57,357	985,627
Due from Other Governments	0	2,164,452
Special Assessments Receivable	0	56,334
Property Taxes Receivable	0	24,769,590
<i>Total Assets</i>	58,143	\$30,294,229
Liabilities		
Payroll Taxes Withholding	0	\$113,052
Due to Other Governments	0	28,702,235
Undistributed Assets	0	1,478,942
<i>Total Liabilities</i>	0	\$30,294,229
Net Assets		
Held in Trust for Other Purposes	58,143	
<i>Total Net Assets</i>	\$58,143	

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended December 31, 2002

	<u>Private Purpose Trust</u>
Additions	
Donations	\$19,195
Interest	<u>1,163</u>
<i>Total Additions</i>	20,358
Deductions	
Human Services	<u>17,785</u>
<i>Change in Net Assets</i>	2,573
<i>Net Assets Beginning of Year</i>	<u>55,570</u>
<i>Net Assets End of Year</i>	<u><u>\$58,143</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 1 - Reporting Entity

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

Primary Government

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

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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

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

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

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

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

Northland Homes and Properties, Inc. is a joint venture among the Crawford County Board of MRDD and two other county MRDD boards, and the Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is a joint venture between the Crawford County Board of Mental Health and the Marion County Board of Mental Health. (See Note 23).

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

Note 2 - Summary of Significant Accounting Policies

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

Crawford County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2002

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

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

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

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

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

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

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

Debt Service Fund - The fund accounts for the accumulation of financial resources for, and the payment of, the jail facility, vehicle acquisition, and Job and Family Services building general obligation bonds, interest, and related costs.

County Office Space Fund - The fund accounts for debt proceeds and transfers from the General Fund for construction of a new office building for the County.

Job and Family Services Addition - The fund accounts for debt proceeds, grants, and transfers for expansion of the Job and Family Services building.

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

Proprietary Funds

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

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

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

Crawford County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2002

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

Internal Service Funds - Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds account for a retrospective workers' compensation plan fund that was discontinued in 1994 and an employee health benefits self-insurance plan that began in 2002.

Fiduciary Funds

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

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

Like the government-wide financial statements, the proprietary funds are accounted for using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of revenues, expenses, and changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in total net assets. The statement of cash flows reflects how the County finances and meets the cash flow needs of its proprietary activities.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

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

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

Deferred Revenues

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

Property taxes for which there was an enforceable legal claim at December 31, 2002, but were levied to finance 2003 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

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

Expenses/Expenditures

On the accrual basis, expenses are recognized at the time they are incurred.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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

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

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

F. Cash and Investments

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

Cash and cash equivalents that are held separately within departments of the County, and not included in the county treasury, are recorded as "Cash and Cash Equivalents in Segregated Accounts".

The County's investments in repurchase agreements and non-negotiable certificates of deposit are reported at cost. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2002.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest revenue credited to the General Fund during 2002 was \$659,927, which includes \$629,116 assigned from other County funds.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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, 2002, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Restricted Assets

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

I. Inventory

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

J. Unamortized Issuance Costs/Bond Premium/Accounting Loss

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

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

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

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

K. Capital Assets

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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

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

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

L. Interfund Receivables/Payables

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

M. Compensated Absences

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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

On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Absences Payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

N. Accrued Liabilities and Long-Term Obligations

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

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

O. Net Assets

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

P. Fund Balance Reserves

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

Q. Operating Revenues and Expenses

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

R. Interfund Transactions

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

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

S. Extraordinary and Special Items

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

T. Estimates

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

Note 3 - Accountability

The following funds had deficit fund balances/net assets as of December 31, 2002.

	Deficit Fund Balances/ Net Assets
Special Revenue Funds	
Community Development Block Grant	\$387,140
Dog and Kennel	3,428
Solid Waste Management District	100,327
 Capital Projects Funds	
Sugar Grove Sewer Project	42,655
Westmoor Sewer Construction	152,620
 Enterprise	
Sanitary Landfill	7,322,873

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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

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

The deficit in the Sanitary Landfill fund is the result of accumulated operating losses. The County Commissioners have increased rates and are budgeting for the repayment of the long-term advances.

Note 4 - Budgetary Basis of Accounting

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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

	Net Change in Fund Balance			
	General	Auto License and Gas Tax	Child Welfare	County Home
GAAP Basis	(\$498,425)	(\$394,081)	(\$29,013)	\$121,584
Non-Budgeted Cash Activity	(145,483)	2,163	(2,064)	1,234
Net Adjustment for Revenue Accruals	69,420	(3,792)	7,684	7,956
Net Adjustment for Expenditure Accruals	105,989	(23,891)	30,818	(58,635)
Prepaid Items	(3,945)	(23)	(89)	6
Materials and Supplies Inventory	6,940	1,515	772	2,365
Advances In	538,397	0	0	0
Advances Out	(700,702)	0	0	(8,000)
Encumbrances	(212,074)	(83,328)	(100,625)	(22,699)
Budget Basis	(\$839,883)	(\$501,437)	(\$92,517)	\$43,811

	Net Change in Fund Balance		
	Job and Family Services	Jail Operation Levy	Mental Retardation and Developmental Disabilities
GAAP Basis	(\$283,751)	\$91,538	\$231,239
Non-Budgeted Cash Activity	(301,933)	(427)	(4,106)
Net Adjustment for Revenue Accruals	37,918	(68,056)	73,433
Net Adjustment for Expenditure Accruals	109,276	48,326	47,043
Prepaid Items	3,228	350	(2,504)
Materials and Supplies Inventory	(355)	(6,607)	(127)
Encumbrances	(174,201)	(46,454)	(5,764)
Budget Basis	(\$609,818)	\$18,670	\$339,214

Note 5 - Deposits and Investments

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

Moneys held by the County which are not considered active are classified as inactive and can be deposited or invested in the following securities:

Crawford County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2002

1. United States treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2), or cash, or both securities and cash, equal value for equal value;
9. High grade commercial paper, and bankers acceptances for a period not to exceed one hundred eighty days, the total of which may not exceed 25 percent of the County's total portfolio.

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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

At year end, the County had \$143,237 in undeposited cash on hand which is included as part of "Equity in Pooled Cash and Cash Equivalents".

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

At year end, the carrying amount of the County's deposits was \$17,002,557 and the bank balance was \$17,510,923. Of the bank balance \$1,304,707 was covered by federal depository insurance. The remaining amounts were uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

	Category 3	Carrying and Fair Value
Repurchase Agreements	\$25,381	\$25,381
STAR Ohio		300,314
Total Investments		\$325,695

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

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$17,369,847	\$101,642
Cash on Hand	(143,237)	0
Certificates of Deposit	76,261	(76,261)
STAR Ohio	(300,314)	300,314
GASB Statement No. 3	\$17,002,557	\$325,695

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 6 - Property Taxes

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2002 represent the collection of 2001 taxes. Real property taxes were levied in 2002 after October 1, 2002, on the assessed values as of January 1, 2002, the lien date. These taxes will be collected in and are intended to finance 2003 operations. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 2000. Real property taxes are payable annually or 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 real and tangible personal property taxes were levied in 2002 after October 1, 2002, on the assessed values as of December 31, 2001, the lien date. These taxes will be collected in and are intended to finance 2003 operations. Public utility real property is assessed at 35 percent of true value; tangible personal property is currently assessed at varying percentages of true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

Tangible personal property tax revenues received in 2002 (other than public utility property) represent the collection of 2002 taxes. Tangible personal property taxes received in 2002 were levied after October 1, 2001, on the true value as of December 31, 2001. Tangible personal property is currently assessed at 25 percent of true value for equipment and 24 percent of inventory. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. The first payment is due April 30, with the remainder payable by September 20.

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

Accrued property taxes receivable includes real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2002, and for which there was an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2002 operations.

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

The full tax rate for all County operations for the year ended December 31, 2002, was \$8.80 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2002 property tax receipts were based are as follows:

	Amount
Agricultural/Residential and Other Real Estate	\$499,687,700
Public Utility	29,129,390
Tangible Personal	108,534,294
Total Assessed Value	\$637,351,384

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 7 - Permissive Sales and Use Tax

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

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

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

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2002. On the accrual basis, the full amount of the receivable is recognized as revenue. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred revenue.

Note 8 - Receivables

Receivables at December 31, 2002, consisted of accounts (billings for user charged services, including unbilled utility services), accrued interest, sales taxes, grants, entitlements, and shared revenues, special assessments, interfund, property taxes, and loans (community development block grant monies loaned to local businesses). All amounts due from other governments are considered collectible in full. Delinquent property taxes may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

At December 31, 2002, the amount of delinquent special assessments was \$21,279. The special assessments are expected to be collected within one year.

Loans receivable expected to be collected in more than one year are \$141,358 in the Revolving Loan special revenue fund.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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

Fund Type/Fund	Description	Amount
Governmental Activities		
Major Funds		
General Fund	Local Government Revenue Assistance	\$597,729
	Grants and Subsidies	88,577
Total General Fund		<u>686,306</u>
Auto License and Gas Tax	Motor Vehicle License Tax and Gas Tax	<u>1,318,837</u>
Child Welfare	Child Welfare Grant	238,819
	Homestead and Rollback	12,186
Total Child Welfare		<u>251,005</u>
County Home	Homestead and Rollback	<u>24,373</u>
Jail Operation Levy	Housing of Prisoners	<u>77,253</u>
MRDD	MRDD Grants	567,995
	Homestead and Rollback	79,474
Total MRDD		<u>647,469</u>
Total Major Funds		<u>3,005,243</u>
Nonmajor Funds		
Council on Aging Levy	Homestead and Rollback	16,679
Mental Health	Homestead and Rollback	21,352
Solid Waste Management District	Solid Waste Grants	9,000
Victims of Crime	Victims of Crime Grant	24,004
Total Nonmajor Funds		<u>71,035</u>
Total Governmental Activities		<u><u>\$3,076,278</u></u>
Agency Funds		
Local Government	Local Government Revenue Assistance	\$647,541
Library Local Government	Library Local Government	913,195
Undivided Tax	Motor Vehicle License Tax and Gas Tax	603,716
Total Agency Funds		<u>2,164,452</u>
Total		<u><u>\$5,240,730</u></u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 9 - Capital Assets

Capital asset activity for the year ended December 31, 2002, was as follows:

	Balance at December 31, 2001	Additions	Reductions	Balance at December 31, 2002
Primary Government				
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$664,515	\$0	\$0	\$664,515
Land Improvements	1,804,461	0	0	1,804,461
Construction in Progress	6,450,507	1,504,846	(6,853,663)	1,101,690
Total Nondepreciable Capital Assets	<u>8,919,483</u>	<u>1,504,846</u>	<u>(6,853,663)</u>	<u>3,570,666</u>
Depreciable Capital Assets				
Buildings and Building Improvements	17,430,222	7,139,343	0	24,569,565
Improvements Other Than Buildings	10,000	0	0	10,000
Equipment	898,624	91,704	(89,742)	900,586
Vehicles	3,647,773	176,612	(171,256)	3,653,129
Furniture/Fixtures	262,652	59,771	0	322,423
Infrastructure	18,262,216	1,477,140	(81,576)	19,657,780
Total Depreciable Capital Assets	<u>40,511,487</u>	<u>8,944,570</u>	<u>(342,574)</u>	<u>49,113,483</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(2,807,885)	(427,457)	0	(3,235,342)
Improvements Other Than Buildings	(1,667)	(500)	0	(2,167)
Equipment	(496,961)	(85,499)	89,742	(492,718)
Vehicles	(1,904,289)	(354,293)	170,270	(2,088,312)
Furniture/Fixtures	(48,416)	(15,436)	0	(63,852)
Infrastructure	(6,525,048)	(831,429)	74,704	(7,281,773)
Total Accumulated Depreciation	<u>(11,784,266)</u>	<u>(1,714,614)</u>	<u>334,716</u>	<u>(13,164,164)</u>
Total Depreciable Capital Assets, Net	<u>28,727,221</u>	<u>7,229,956</u>	<u>(7,858)</u>	<u>35,949,319</u>
Governmental Activities Capital Assets, Net	<u>\$37,646,704</u>	<u>\$8,734,802</u>	<u>(\$6,861,521)</u>	<u>\$39,519,985</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

	Balance at December 31, 2001	Additions	Reductions	Balance at December 31, 2002
Business-Type Activities:				
Nondepreciable Capital Assets:				
Land	\$175,550	\$0	\$0	\$175,550
Depreciable Capital Assets:				
Buildings and Building Improvements	445,775	0	0	445,775
Landfill Cells	8,181,566	0	0	8,181,566
Equipment	1,910,052	0	0	1,910,052
Vehicles	14,200	0	0	14,200
Infrastructure	1,545,417	0	0	1,545,417
Total Depreciable Capital Assets	12,097,010	0	0	12,097,010
Less Accumulated Depreciation for:				
Buildings and Building Improvements	(112,494)	(11,324)	0	(123,818)
Landfill Cells	(6,482,572)	(286,806)	0	(6,769,378)
Equipment	(1,365,316)	(104,914)	0	(1,470,230)
Vehicles	(14,200)	0	0	(14,200)
Infrastructure	(202,341)	(38,663)	0	(241,004)
Total Accumulated Depreciation	(8,176,923)	(441,707)	0	(8,618,630)
Total Depreciable Capital Assets, Net	3,920,087	(441,707)	0	3,478,380
Business-Type Activities Capital Assets, Net	\$4,095,637	(\$441,707)	\$0	\$3,653,930

Depreciation expense was charged to governmental functions as follows:

Governmental Activities:	
General Government	
Legislative and Executive	\$52,274
Judicial	25,064
Public Safety	
Jail Operation	403,534
Other Public Safety	2,745
Public Works	1,104,890
Health	
Mental Retardation and Developmental Disabilities	69,049
Human Services	
Child Welfare	19,618
County Home	18,187
Job and Family Services	19,253
Total Depreciation Expense-Governmental Activities	\$1,714,614

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 10 - Interfund Receivables/Payables

Interfund balances at December 31, 2002, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Auto License and Gas Tax	\$31,030
Child Welfare	1,445
Other Nonmajor	779,404
Sanitary Landfill	642,884
Total General Fund	\$1,454,763
Due to Child Welfare from:	
Job and Family Services	\$13,697
Due to Debt Service from:	
Job and Family Services	\$5,986
Due to Sewer from:	
Other Nonmajor	\$15
Sanitary Landfill	14
Total Sewer Fund	\$29
Due to other governmental funds from:	
Job and Family Services	\$19,985
Sanitary Landfill	7,591
Total all Other Funds	\$27,576

The balance due to the General Fund included loans made to provide working capital for operations or projects; \$858,818 of the balance is not scheduled to be collected in the subsequent year.

The remaining interfund receivables/payables resulted from the time lag between the dates that (1) interfund goods and services are provided, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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 2002, the County contracted with Midland Service Agency, Inc. for property, general liability, auto liability, and physical damage insurance. The primary general liability limit is \$3,000,000. Primary auto liability insurance has a limit of \$5,000,000. Building and personal property liability insurance has a limit of \$37,567,200. Law enforcement professional liability insurance has a limit of \$1,000,000, subject to a \$2,500 retention. Liability insurance for the county home has a limit of \$1,000,000, health care facility professional liability is \$1,000,000, and umbrella liability coverage has a limit of \$2,000,000.

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

B. Employee Health Benefits

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

All funds of the County participate in the program and make payments to the Health Benefits self-insurance fund based on actuarial estimates of the amounts needed to pay prior- and current-year claims. The liability for unpaid claims costs reported in the fund at December 31, 2002, is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The liability was based on a review of all claims paid after the balance sheet date. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

Changes in the fund's claims liability in 2002 was as follows:

	Beginning of Year Liability	Current Year Claims and Changes in Estimate	Claim Payment	Balance at Year End
2002	\$0	\$1,838,031	\$1,561,689	\$276,342

C. Workers' Compensation Retrospective

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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

Changes in the fund's claims liability in 2002 was as follows:

	Beginning of Year Liability	Current Year Claims and Changes in Estimate	Claim Payment	Balance at Year End
2001	\$77,025	(\$20,362)	(\$4,149)	\$52,514
2002	52,514	(38,009)	(14,505)	0

D. Workers' Compensation

For 2002, the County participated in the County Commissioners Association Service Corporation (Plan), a workers' compensation insurance purchasing pool. The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, annually the Plan's executive committee calculates the total savings which accrued to the Plan through its formation.

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 12 - Construction Commitments

At December 31, 2002, the County had entered into contracts for the construction or renovation of the following facilities:

	Outstanding Commitment
Courthouse Renovation	\$2,213,674
Road Improvements	126,171
Administration Building	28,456
Sugar Grove Project	23,650
Westmoor Sewer	22,591
Job and Family Services Building	16,026

Note 13 - Defined Benefit Retirement Plans

A. Ohio Public Employees Retirement System

All County employees, other than teachers, participate in the Ohio Public Employees Retirement System (OPERS), a cost-sharing multiple employer defined benefit pension plan administered by the Ohio Public Employees Retirement Board. OPERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the County is required to contribute 13.55 percent; 8.55 percent was the portion used to fund pension obligations for 2002. For law enforcement employees, the employee contribution is 10.1 percent of their annual covered salary for sheriffs and deputy sheriffs and 9 percent for all other members of the law enforcement program. The employer contribution for all law enforcement employees is 16.7 percent; 11.70 percent was the portion used to fund pension obligations. The contribution rates are determined actuarially. The County's contributions to OPERS for the years ended December 31, 2002, 2001, and 2000, were \$1,100,747, \$1,114,731, and \$1,343,339, respectively; 73 percent has been contributed for 2002 and 100 percent has been contributed for 2001 and 2000. The unpaid contribution for 2002 is recorded as a liability.

B. State Teachers Retirement System

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 14 percent; 9.5 percent was the portion used to fund pension obligations for 2002. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to STRS for the years ended December 31, 2002, 2001, and 2000 were \$45,507, \$42,828, and \$56,575, respectively; 96 percent has been contributed for 2002 and 100 percent has been contributed for 2001 and 2000. The unpaid contribution for 2002 is recorded as a liability.

Note 14 - Postemployment Benefits

A. Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to OPERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2002 was 13.55 percent of covered payroll for employees not engaged in law enforcement; 5 percent was the portion used to fund health care. The employer contribution rate for law enforcement employees for 2002 was 16.7 percent; 5 percent was used to fund health care.

Benefits are advance funded using the entry age normal cost method. Significant actuarial assumptions include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually, and an additional increase in total payroll of .50 percent to 6.30 percent based on additional pay increases. Health care premiums were assumed to increase 4 percent annually.

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

At December 31, 2002, the total number of benefit recipients eligible for OPEB through OPERS was 402,041. As of December 31, 2001, the actuarial value of net assets available for future OPEB payments was \$11.6 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$16.4 billion and \$4.8 billion, respectively. The County's actual contributions for 2002 which were used to fund OPEB were \$630,436.

B. State Teachers Retirement System

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System of Ohio (STRS). Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS.

Crawford County, Ohio
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Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. Under Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount was \$21,556 for 2002.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2001, was \$3,256 million. For the year ended June 30, 2001, net health care costs paid by STRS were \$300,772,000 and there were 102,132 eligible benefit recipients.

Note 15 - Other Employee Benefits

A. Health Insurance

Effective January 1, 2002, the County became self-insured for employee health benefits. The employees share the cost of the monthly premium with the County. The premium varies within employee depending on the terms of union agreements or County policies.

B. Compensated Absences

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

Note 16 - Notes Payable

During 2002, the County retired \$5,000,000 in various purpose bond anticipation notes previously issued for constructing an administration building, renovating and remodeling the Job and Family Services building, and improving the landfill. The notes had an interest rate of 3.20 percent.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 17 - Long-Term Liabilities

Changes in the County's long-term obligations during 2002 were as follows:

	Balance at December 31, 2001	Additions	Reductions	Balance at December 31, 2002	Amount Due in One Year
Governmental Activities:					
General Obligation Bonds:					
1999 New Jail Facility 3.15-5.80%					
Serial Bonds	\$1,560,000	\$0	\$110,000	\$1,450,000	\$115,000
Term Bonds	1,820,000	0	0	1,820,000	0
Capital Appreciation Bonds	654,561	37,182	0	691,743	0
Total 1999 New Jail Facility Bonds	<u>4,034,561</u>	<u>37,182</u>	<u>110,000</u>	<u>3,961,743</u>	<u>115,000</u>
2002 Various Purpose Bonds 2.25 - 5.25%					
Serial Bonds	0	1,985,000	220,000	1,765,000	115,000
Term Bonds	0	4,510,000	0	4,510,000	0
Premium	0	129,938	4,651	125,287	0
Total 2002 Various Purpose Bonds	<u>0</u>	<u>6,624,938</u>	<u>224,651</u>	<u>6,400,287</u>	<u>115,000</u>
2000 Vehicle Acquisition Bonds	56,746	0	28,373	28,373	28,373
1994 New Jail Facility 5.45-6.00%	255,000	0	80,000	175,000	85,000
1992 Job and Family Services Building 6.25-6.60%	565,000	0	35,000	530,000	40,000
Total General Obligation Bonds	4,911,307	6,662,120	478,024	11,095,403	383,373
Compensated Absences	894,229	179,472	142,949	930,752	29,437
Claims	52,514	0	52,514	0	0
Total Governmental Activities	<u>\$5,858,050</u>	<u>\$6,841,592</u>	<u>\$673,487</u>	<u>\$12,026,155</u>	<u>\$412,810</u>

Crawford County, Ohio
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For the Year Ended December 31, 2002

	Balance at December 31, 2001	Additions	Reductions	Balance at December 31, 2002	Amount Due in One Year
Business-Type Activities:					
General Obligation Bonds:					
1999 Waterline Improvement 3.15-4.80%					
Serial Bonds	\$390,000	\$0	\$45,000	\$345,000	\$45,000
Term Bonds	395,000	0	0	395,000	0
Capital Appreciation Bonds	44,923	7,621	0	52,544	0
Bond Premium	71,684	0	3,982	67,702	0
Total 1999 Waterline Improvement Bonds	<u>901,607</u>	<u>7,621</u>	<u>48,982</u>	<u>860,246</u>	<u>45,000</u>
1999 Landfill Improvements 3.15-4.80%					
Serial Bonds	3,550,000	0	445,000	3,105,000	455,000
Term Bonds	1,255,000	0	0	1,255,000	0
Capital Appreciation Bonds	144,211	24,464	0	168,675	0
Bond Premium	231,205	0	12,845	218,360	0
Accounting Loss	(268,757)	14,931	0	(253,826)	0
Total 1999 Landfill Improvement Bonds	<u>4,911,659</u>	<u>39,395</u>	<u>457,845</u>	<u>4,493,209</u>	<u>455,000</u>
2002 Various Purpose Bonds 2.25 - 3.95%					
Premium	0	1,500,000	125,000	1,375,000	125,000
	<u>0</u>	<u>26,055</u>	<u>3,722</u>	<u>22,333</u>	<u>0</u>
Total 2002 Landfill Improvement Bonds	<u>0</u>	<u>1,526,055</u>	<u>128,722</u>	<u>1,397,333</u>	<u>125,000</u>
1994 Landfill Improvements 5.45-6.00%					
	490,000	0	185,000	305,000	145,000
1999 Bulldozer 4.45%	77,335	0	36,229	41,106	37,874
Total General Obligation Bonds	<u>6,380,601</u>	<u>1,573,071</u>	<u>856,778</u>	<u>7,096,894</u>	<u>807,874</u>
Compensated Absences	11,311	989	0	12,300	0
Landfill Closure/Postclosure	<u>2,309,450</u>	<u>75,004</u>	<u>0</u>	<u>2,384,454</u>	<u>0</u>
Total Business-Type Activities	<u>\$8,701,362</u>	<u>\$1,649,064</u>	<u>\$856,778</u>	<u>\$9,493,648</u>	<u>\$807,874</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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

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

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

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

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

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

The capital appreciation bonds will mature in the years 2010 through 2013. The maturity amount of the bonds is \$1,065,000. For 2002, \$37,182 was accreted for a total bond value of \$691,743.

At December 31, 2002, \$4,730,000 of the refunded bonds was outstanding and is considered defeased by assets held in an irrevocable trust, in the amount of \$5,003,816. Accordingly, the trust account assets and the liability for the defeased bonds are not included on the County's financial statements.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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

The term bonds maturing on December 1, 2017, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, from 2015 through 2016 (with the balance of \$215,000 to be paid at stated maturity on December 1, 2017) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2015	\$195,000
2016	200,000

The term bonds maturing on December 1, 2022, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, from 2018 through 2021 (with the balance of \$285,000 to be paid at stated maturity on December 1, 2022) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2018	\$225,000
2019	240,000
2020	255,000
2021	265,000

The term bonds maturing on December 1, 2026, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, from 2023 through 2025 (with the balance of \$350,000 to be paid at stated maturity on December 1, 2026) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2023	\$300,000
2024	315,000
2025	335,000

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The term bonds maturing on December 1, 2031, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, from 2027 through 2030 (with the balance of \$295,000 to be paid at stated maturity on December 1, 2031) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2027	\$240,000
2028	250,000
2029	265,000
2030	280,000

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

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

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

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

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

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

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For the Year Ended December 31, 2002

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

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

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

The term bonds maturing on December 1, 2019, are subject to optional redemption by and at the sole option of the County, either in whole or in part (selected by the County), on any date commencing after December 1, 2018, and in integral multiples of \$5,000, at the following redemption prices (expressed as percentages of the principal amount redeemed), plus accrued interest to the redemption date:

Redemption dates (Dates Inclusive)	Redemption Prices
December 1, 2018 through November 30, 2019	101%
December 1, 2019 and thereafter	100

The capital appreciation bonds will mature in the years 2010 through 2013. The maturity amount of the bonds is \$225,000. For 2002, \$7,621 was accreted for a total bond value of \$52,544.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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

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

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

The term bonds maturing on December 1, 2019, are subject to optional redemption by and at the sole option of the County, either in whole or in part (as selected by the County), on any date commencing after December 1, 2018, and in integral multiples of \$5,000, at the following redemption prices (expressed as percentages of the principal amount redeemed), plus accrued interest to the redemption date:

Redemption dates (Dates Inclusive)	Redemption Prices
December 1, 2018 through November 30, 2019	101%
December 1, 2019 and thereafter	100

The capital appreciation bonds will mature in the years 2010 through 2013. The maturity amount of the bonds is \$725,000. For 2002 \$24,464 was accreted for a total bond value of \$168,675.

A portion of the landfill improvement general obligation refunding bonds was used to close the original cell. The remaining balance of the bonds relating to the closure is \$1,093,585 and is not included in the computation of capital assets, net of related debt.

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

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

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

Crawford County, Ohio

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2002*

Compensated absences will be paid from the General Fund, the Auto License and Gas Tax, Child Welfare, County Home, Job and Family Services, Jail Operation Levy, Mental Retardation and Developmental Disabilities, Clerk of Courts Title, Child Support Enforcement Agency, Dog and Kennel, Delinquent Real Estate Tax Collection, Felony Delinquent Care, Municipal Court Probation Officer, Real Estate Assessment, and Victims of Crime special revenue funds, and the Sanitary Landfill enterprise fund. The County's legal debt margin as of December 31, 2002 was \$9,740,412.

Principal and interest requirements to retire the general obligation debt outstanding at December 31, 2002, were as follows:

Governmental Activities				
General Obligation Bonds				
Year Ending	Serial		Term	
	Principal	Interest	Principal	Interest
2003	\$383,373	\$177,827	\$0	\$331,670
2004	380,000	161,608	0	331,670
2005	390,000	145,358	0	331,670
2006	410,000	127,603	0	331,670
2007	425,000	108,778	0	331,670
2008-2012	1,600,000	279,289	0	1,658,350
2013-2017	250,000	24,390	1,760,000	1,546,346
2018-2022	0	0	1,940,000	962,514
2023-2027	0	0	1,540,000	522,545
2028-2031	0	0	1,090,000	147,001
Totals	<u>\$3,838,373</u>	<u>\$1,024,853</u>	<u>\$6,330,000</u>	<u>\$6,495,106</u>

General Obligation Bonds		
Capital Appreciation		
Year Ending	Principal	Interest
2003	\$0	\$0
2004	0	0
2005	0	0
2006	0	0
2007	0	0
2008-2012	108,400	691,600
2013-2017	26,007	238,993
Totals	<u>\$134,407</u>	<u>\$930,593</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
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Business-Type Activities - Sewer Enterprise Fund				
General Obligation Bonds				
Year Ending	Serial		Term	
	Principal	Interest	Principal	Interest
2003	\$45,000	\$32,535	\$0	\$18,763
2004	45,000	30,870	0	18,763
2005	45,000	29,160	0	18,763
2006	50,000	27,405	0	18,763
2007	50,000	25,405	0	18,763
2008-2012	110,000	44,428	0	93,815
2013-2017	0	0	250,000	76,477
2018-2022	0	0	145,000	10,451
Totals	<u>\$345,000</u>	<u>\$189,803</u>	<u>\$395,000</u>	<u>\$274,558</u>

Capital Appreciation		
Year Ending	Principal	Interest
2003	\$0	\$0
2004	0	0
2005	0	0
2006	0	0
2007	0	0
2008-2012	23,120	146,880
2013-2017	5,398	49,602
Totals	<u>\$28,518</u>	<u>\$196,482</u>

Business-Type Activities - Sanitary Landfill Enterprise Fund				
General Obligation Bonds				
Year Ending	Serial		Term	
	Principal	Interest	Principal	Interest
2003	\$762,874	\$196,595	\$0	\$59,613
2004	763,232	167,155	0	59,613
2005	790,000	135,993	0	59,613
2006	835,000	102,983	0	59,613
2007	910,000	67,333	0	59,613
2008-2012	765,000	42,336	0	298,065
2013-2017	0	0	800,000	242,964
2018-2022	0	0	455,000	32,775
Totals	<u>\$4,826,106</u>	<u>\$712,395</u>	<u>\$1,255,000</u>	<u>\$871,869</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Year Ending	General Obligation Bonds	
	Capital Appreciation	
	Principal	Interest
2003	\$0	\$0
2004	0	0
2005	0	0
2006	0	0
2007	0	0
2008-2012	73,882	471,118
2013-2017	17,665	162,335
Totals	\$91,547	\$633,453

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

Note 18 - Conduit Debt

On October 2, 1997, the County issued \$1,300,000 in Hospital Revenue Bonds on behalf of the Bucyrus Community Hospital. The proceeds were used to acquire medical and computer equipment. Fifth Third Bank of Columbus purchased the equipment and leased it to the County. The County then subleased the equipment to the Hospital. Upon repayment of the bonds, ownership of the acquired equipment transfers to the Bucyrus Community Hospital. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of April 30, 2002, the Hospital Revenue Bonds were retired.

On August 28, 2001, the County issued \$1,400,000 in Health Care Facilities Revenue Bonds on behalf of Community Counseling Services, Inc. The proceeds were used to acquire, construct, install, and equip property. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2002, \$1,380,327 in Health Care Facilities Revenue Bonds was still outstanding.

On April 26, 2002, the County issued \$835,000 in Hospital Facility Revenue Bonds on behalf of Galion Community Hospital. The proceeds were used to acquire, construct, install, and equip property. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2002, \$739,433 in Hospital Facility Revenue Bonds was still outstanding.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 19 - Interfund Transfers

During 2002, the following transfers were made:

		Transfers Out					
		General	Mental Retardation and Developmental Disabilities	County Office Space	Job and Family Services Addition	Other Governmental	Total
Transfers In	Child Welfare	337,450	0	0	0	0	\$337,450
	Job and Family Services	140,127	0	0	0	0	140,127
	Jail Operation Levy	500,000	0	0	0	0	500,000
	Debt Service	287,959	0	223,901	208,520	300,645	1,021,025
	All Other Governmental	232,963	1,800	0	0	211,845	446,608
	Total Governmental Funds	1,498,499	1,800	223,901	208,520	512,490	2,445,210
	Business-Type Activity						
Sanitary Landfill	3,746	0	0	0	0	3,746	
Total	\$1,502,245	\$1,800	\$223,901	\$208,520	\$512,490	\$2,448,956	

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 - Closure and Postclosure Care Costs

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

Crawford County, Ohio
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The \$2,384,454 reported as landfill closure and postclosure costs payable at December 31, 2002, represents the cumulative amount reported to date based on the use of 57.16 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$1,787,393 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2002. The \$4,171,847 closure and postclosure costs represent a change in estimate based on additional information made available to the engineer. This change is compared to the \$4,126,455 reported in 2001. 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 2002, these costs total \$5,106,112. The County expects to close the landfill in 2039. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by state and federal laws and regulations to either make annual contributions to an EPA controlled trust fund or demonstrate financial assurance through the "Local Government Financial Test". For 2002, the County met the Local Government Financial Test requirements.

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

Note 21 - Waycraft Workshop, Inc.

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

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

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

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at fair value. Unrealized gains and losses are included on the statement of activities. The Workshop's investments as of December 31, 2002, consisted of a mutual fund, government securities, and certificates of deposit, in the amount of \$196,708, reported at fair value. Net unrealized loss for 2002 was \$23,923.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Capital Assets - Additions and improvements to property and equipment are recorded at cost when purchased and at fair market value when donated. A summary of the Workshop's capital assets at December 31, 2002, follows:

Production Equipment	\$57,471
Office Equipment	29,915
Vehicles	80,663
Total	168,049
Less Accumulated Depreciation	(144,371)
Total Capital Assets, Net	\$23,678

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

Related Party Transaction - The County provides the management and staff personnel, at no charge, to the Workshop. In addition, management services and salaries, land and facilities, utilities, and certain other general and administrative costs are provided by the County to the Workshop. The Workshop's management has estimated the value of this support to be approximately \$152,530 for the year ended December 31, 2002. In addition, certain assets used exclusively by the Workshop are titled for insurance purposes in the name of the County. These assets are included in the capital assets of the County. Additional habilitative services provided directly to Workshop clients by the County were \$1,307,339.

Note 22 - Related Organization

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

Note 23 - Joint Ventures

A. Northland Homes and Properties, Inc.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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

The MRDD Boards also fund the operational costs of the Corporation. For 2002, the Crawford County Board of Mental Retardation and Developmental Disabilities contributed \$27,348 for operational costs.

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

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

Further financial information can be found in the Northland Homes and Properties, Inc.'s financial report as of December 31, 2002. Northland Home and Properties, Inc. is located at 602-C South Corporate Drive, Fostoria, Ohio 44830.

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

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

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

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

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

Further financial information can be found in the Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board's financial report as of December 31, 2002. The Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is located at 907 North Sandusky Avenue, Bucyrus, Ohio 44820.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 24 - Insurance Purchasing Pool

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

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

Note 25 - Contingent Liabilities

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

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

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

The Ohio Environmental Protection Agency fined the County, in the amount of \$20,000, and requires the County to repair the tear in the liner at the sanitary landfill. The repair is estimated to cost \$742,000. The County recorded these liabilities in the Sanitary Landfill enterprise fund.

Combining Statements and
Individual Fund Schedules

Crawford County, Ohio

Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

Community Corrections Fund - To account for revenue received from the State of Ohio for a prison diversion program.

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

Nonmajor Capital Projects Funds

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

Children Services Addition Fund - To account for transfers from the Child Welfare Fund or the General Fund for an addition to the Children Services office building. This fund was not budgeted in 2002.

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

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

Jail Construction Fund - To account for note proceeds, bond proceeds, grants, and transfers for the construction of a new jail facility.

(continued)

Crawford County, Ohio

Nonmajor Capital Projects Funds (continued)

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

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

Courthouse Renovation Fund - To account for bond proceeds for the renovation of the existing courthouse.

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

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

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2002

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$2,510,323	\$2,562,690	\$5,073,013
Cash and Cash Equivalents			
in Segregated Accounts	7,167	0	7,167
Accounts Receivable	3,159	0	3,159
Due from Other Governments	71,035	0	71,035
Special Assessments Receivable	91,707	0	91,707
Prepaid Items	3,294	0	3,294
Materials and Supplies Inventory	10,800	0	10,800
Interfund Receivable	27,576	0	27,576
Property Taxes Receivable	733,037	0	733,037
Loans Receivable	170,431	0	170,431
	<u> </u>	<u> </u>	<u> </u>
<i>Total Assets</i>	<u>\$3,628,529</u>	<u>\$2,562,690</u>	<u>\$6,191,219</u>
Liabilities and Fund Balances			
Liabilities			
Wages Payable	\$58,873	\$0	\$58,873
Accounts Payable	84,111	0	84,111
Contracts Payable	0	216,483	216,483
Due to Other Governments	8,872	0	8,872
Retainage Payable	0	33,345	33,345
Interfund Payable	541,192	238,227	779,419
Deferred Revenue	895,779	0	895,779
	<u> </u>	<u> </u>	<u> </u>
<i>Total Liabilities</i>	<u>1,588,827</u>	<u>488,055</u>	<u>2,076,882</u>
Fund Balances			
Reserved for Encumbrances	160,393	2,009,692	2,170,085
Reserved for Loans Receivable	141,358	0	141,358
Unreserved, reported in:			
Special Revenue Funds	1,737,951	0	1,737,951
Capital Projects Funds	0	64,943	64,943
	<u> </u>	<u> </u>	<u> </u>
<i>Total Fund Balances</i>	<u>2,039,702</u>	<u>2,074,635</u>	<u>4,114,337</u>
	<u> </u>	<u> </u>	<u> </u>
<i>Total Liabilities and Fund Balances</i>	<u>\$3,628,529</u>	<u>\$2,562,690</u>	<u>\$6,191,219</u>

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2002

	Court Computer	Clerk of Courts Title	Community Development Block Grant	COPS Fast
Assets				
Equity in Pooled Cash and Cash Equivalents	\$159,083	\$192,929	\$13,955	\$35,098
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	1,000	0	0
Materials and Supplies Inventory	0	6,341	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$159,083</u>	<u>\$200,270</u>	<u>\$13,955</u>	<u>\$35,098</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$0	\$3,983	\$0	\$0
Accounts Payable	2,021	1,276	35,899	0
Due to Other Governments	0	58	0	0
Interfund Payable	0	0	365,196	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>2,021</u>	<u>5,317</u>	<u>401,095</u>	<u>0</u>
Fund Balances				
Reserved for Encumbrances	0	3,458	72,086	0
Reserved for Loans Receivable	0	0	0	0
Unreserved (Deficit)	157,062	191,495	(459,226)	35,098
<i>Total Fund Balances (Deficit)</i>	<u>157,062</u>	<u>194,953</u>	<u>(387,140)</u>	<u>35,098</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$159,083</u>	<u>\$200,270</u>	<u>\$13,955</u>	<u>\$35,098</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2002

	Council on Aging Levy	Sheriff Commissary	Child Support Enforcement Agency	Dog and Kennel
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19,199	\$40,336	\$219,941	\$1,588
Cash and Cash Equivalents in in Segregated Accounts	0	6,375	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	16,679	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	329	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	19,985	0
Property Taxes Receivable	305,636	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$341,514</u>	<u>\$46,711</u>	<u>\$240,255</u>	<u>\$1,588</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$0	\$0	\$23,608	\$3,588
Accounts Payable	0	0	21,338	816
Due to Other Governments	0	0	4,364	52
Interfund Payable	0	0	11,414	560
Deferred Revenue	322,315	0	0	0
<i>Total Liabilities</i>	<u>322,315</u>	<u>0</u>	<u>60,724</u>	<u>5,016</u>
Fund Balances				
Reserved for Encumbrances	0	0	10,631	0
Reserved for Loans Receivable	0	0	0	0
Unreserved (Deficit)	19,199	46,711	168,900	(3,428)
<i>Total Fund Balances (Deficit)</i>	<u>19,199</u>	<u>46,711</u>	<u>179,531</u>	<u>(3,428)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$341,514</u>	<u>\$46,711</u>	<u>\$240,255</u>	<u>\$1,588</u>

<u>Drug Law Enforcement</u>	<u>Ditch Maintenance</u>	<u>Delinquent Real Estate Tax Collection</u>	<u>Enforcement and Education</u>	<u>Emergency Management Agency</u>	<u>Felony Delinquent Care</u>
\$54,032	\$89,135	\$184,188	\$6,552	\$36,800	\$39,079
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	91,707	0	0	0	0
0	0	1,321	0	336	0
0	0	1,838	0	85	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$54,032</u>	<u>\$180,842</u>	<u>\$187,347</u>	<u>\$6,552</u>	<u>\$37,221</u>	<u>\$39,079</u>
\$0	\$0	\$2,665	\$0	\$2,700	\$1,050
0	0	456	0	503	626
0	0	39	0	2,249	15
0	0	0	0	0	0
0	91,707	0	0	0	0
<u>0</u>	<u>91,707</u>	<u>3,160</u>	<u>0</u>	<u>5,452</u>	<u>1,691</u>
0	0	82	0	521	6,156
0	0	0	0	0	0
<u>54,032</u>	<u>89,135</u>	<u>184,105</u>	<u>6,552</u>	<u>31,248</u>	<u>31,232</u>
<u>54,032</u>	<u>89,135</u>	<u>184,187</u>	<u>6,552</u>	<u>31,769</u>	<u>37,388</u>
<u>\$54,032</u>	<u>\$180,842</u>	<u>\$187,347</u>	<u>\$6,552</u>	<u>\$37,221</u>	<u>\$39,079</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2002

	Indigent Driver Alcohol Treatment	Indigent Guardianship	Law Enforcement Block Grant	Law Enforcement Trust
Assets				
Equity in Pooled Cash and Cash Equivalents	\$113,315	\$42,735	\$601	\$0
Cash and Cash Equivalents in in Segregated Accounts	0	0	0	792
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$113,315</u>	<u>\$42,735</u>	<u>\$601</u>	<u>\$792</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	9,427	808	0	0
Due to Other Governments	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>9,427</u>	<u>808</u>	<u>0</u>	<u>0</u>
Fund Balances				
Reserved for Encumbrances	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved (Deficit)	103,888	41,927	601	792
<i>Total Fund Balances (Deficit)</i>	<u>103,888</u>	<u>41,927</u>	<u>601</u>	<u>792</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$113,315</u>	<u>\$42,735</u>	<u>\$601</u>	<u>\$792</u>

Library and Legal Research	Municipal Court Probation Officer	Mental Health	Ohio Childrens Trust	Probate Court	Prepayment Interest
\$32,727	\$33,056	\$24,961	\$3,755	\$3,530	\$41,781
0	0	0	0	0	0
0	0	0	0	0	0
0	0	21,352	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	640
0	0	0	0	0	0
0	0	427,401	0	0	0
0	0	0	0	0	0
<u>\$32,727</u>	<u>\$33,056</u>	<u>\$473,714</u>	<u>\$3,755</u>	<u>\$3,530</u>	<u>\$42,421</u>
\$0	\$5,660	\$0	\$0	\$0	\$437
450	19	0	0	0	130
0	59	0	1,489	0	6
0	0	0	0	0	0
0	0	448,753	0	0	0
<u>450</u>	<u>5,738</u>	<u>448,753</u>	<u>1,489</u>	<u>0</u>	<u>573</u>
0	0	0	7,722	0	20
0	0	0	0	0	0
<u>32,277</u>	<u>27,318</u>	<u>24,961</u>	<u>(5,456)</u>	<u>3,530</u>	<u>41,828</u>
<u>32,277</u>	<u>27,318</u>	<u>24,961</u>	<u>2,266</u>	<u>3,530</u>	<u>41,848</u>
<u>\$32,727</u>	<u>\$33,056</u>	<u>\$473,714</u>	<u>\$3,755</u>	<u>\$3,530</u>	<u>\$42,421</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2002

	Real Estate Assessment	Recorder Equipment	Revolving Loan	Sanction Costs
Assets				
Equity in Pooled Cash and Cash Equivalents	\$694,577	\$30,612	\$261,976	\$52,738
Cash and Cash Equivalents in 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	121	0	0	41
Materials and Supplies Inventory	0	0	0	1,527
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	170,431	0
<i>Total Assets</i>	<u>\$694,698</u>	<u>\$30,612</u>	<u>\$432,407</u>	<u>\$54,306</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$6,960	\$0	\$0	\$483
Accounts Payable	1,431	3,805	0	39
Due to Other Governments	70	0	0	2
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>8,461</u>	<u>3,805</u>	<u>0</u>	<u>524</u>
Fund Balances				
Reserved for Encumbrances	52,216	5,706	0	200
Reserved for Loans Receivable	0	0	141,358	0
Unreserved (Deficit)	634,021	21,101	291,049	53,582
<i>Total Fund Balances (Deficit)</i>	<u>686,237</u>	<u>26,807</u>	<u>432,407</u>	<u>53,782</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$694,698</u>	<u>\$30,612</u>	<u>\$432,407</u>	<u>\$54,306</u>

Solid Waste Management District	Tax Incentive Review	Victims of Crime	Total
\$63,897	\$9,827	\$8,320	\$2,510,323
0	0	0	7,167
3,159	0	0	3,159
9,000	0	24,004	71,035
0	0	0	91,707
146	0	0	3,294
369	0	0	10,800
7,591	0	0	27,576
0	0	0	733,037
0	0	0	170,431
<u>\$84,162</u>	<u>\$9,827</u>	<u>\$32,324</u>	<u>\$3,628,529</u>
\$5,957	\$0	\$1,782	\$58,873
5,067	0	0	84,111
443	0	26	8,872
164,022	0	0	541,192
9,000	0	24,004	895,779
<u>184,489</u>	<u>0</u>	<u>25,812</u>	<u>1,588,827</u>
1,595	0	0	160,393
0	0	0	141,358
(101,922)	9,827	6,512	1,737,951
<u>(100,327)</u>	<u>9,827</u>	<u>6,512</u>	<u>2,039,702</u>
<u>\$84,162</u>	<u>\$9,827</u>	<u>\$32,324</u>	<u>\$3,628,529</u>

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2002

	Engineer Office Building	Municipal Court Construction	Mental Retardation Developmental Disabilities
Assets			
Equity in Pooled Cash and Cash Equivalents	\$50	\$164,571	\$23,941
Liabilities and Fund Balances			
Liabilities			
Contracts Payable	\$0	\$0	\$0
Retainage Payable	0	0	0
Interfund Payable	0	0	0
<i>Total Liabilities</i>	0	0	0
Fund Balances			
Reserved for Encumbrances	0	0	0
Unreserved (Deficit)	50	164,571	23,941
<i>Total Fund Balances (Deficit)</i>	50	164,571	23,941
<i>Total Liabilities and Fund Balances</i>	\$50	\$164,571	\$23,941

Courthouse Renovation	Sugar Grove Sewer Project	Westmoor Sewer Construction	Total
<u>\$2,319,971</u>	<u>\$23,650</u>	<u>\$30,507</u>	<u>\$2,562,690</u>
\$205,278	\$11,205	\$0	\$216,483
33,345	0	0	33,345
<u>0</u>	<u>55,100</u>	<u>183,127</u>	<u>238,227</u>
<u>238,623</u>	<u>66,305</u>	<u>183,127</u>	<u>488,055</u>
1,997,247	12,445	0	2,009,692
<u>84,101</u>	<u>(55,100)</u>	<u>(152,620)</u>	<u>64,943</u>
<u>2,081,348</u>	<u>(42,655)</u>	<u>(152,620)</u>	<u>2,074,635</u>
<u>\$2,319,971</u>	<u>\$23,650</u>	<u>\$30,507</u>	<u>\$2,562,690</u>

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2002

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Property Taxes	\$787,536	\$0	\$787,536
Special Assessments	99,634	0	99,634
Charges for Services	1,398,101	84,347	1,482,448
Fines and Forfeitures	65,578	0	65,578
Intergovernmental	1,357,797	80,738	1,438,535
Interest	22,087	28,422	50,509
Other	236,683	525,000	761,683
	<u> </u>	<u> </u>	<u> </u>
<i>Total Revenues</i>	<u>3,967,416</u>	<u>718,507</u>	<u>4,685,923</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	606,695	0	606,695
Judicial	195,800	0	195,800
Public Safety	592,958	0	592,958
Public Works	505,982	75,964	581,946
Health	470,801	38,290	509,091
Human Services	1,525,202	0	1,525,202
Capital Outlay	0	1,421,430	1,421,430
Intergovernmental	485,250	0	485,250
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	<u>4,382,688</u>	<u>1,535,684</u>	<u>5,918,372</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	<u>(415,272)</u>	<u>(817,177)</u>	<u>(1,232,449)</u>
Other Financing Sources (Uses)			
General Obligation Bonds Issued	0	3,000,000	3,000,000
Transfers In	173,702	272,906	446,608
Transfers Out	(132,227)	(380,263)	(512,490)
	<u> </u>	<u> </u>	<u> </u>
<i>Total Other Financing Sources (Uses)</i>	<u>41,475</u>	<u>2,892,643</u>	<u>2,934,118</u>
<i>Net Change in Fund Balances</i>	(373,797)	2,075,466	1,701,669
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>2,413,499</u>	<u>(831)</u>	<u>2,412,668</u>
<i>Fund Balances End of Year</i>	<u><u>\$2,039,702</u></u>	<u><u>\$2,074,635</u></u>	<u><u>\$4,114,337</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, 2002

	<u>Court Computer</u>	<u>Community Corrections</u>	<u>Clerk of Courts Title</u>
Revenues			
Property Taxes	\$0	\$0	\$0
Special Assessments	0	0	0
Charges for Services	24,430	0	179,530
Fines and Forfeitures	0	0	0
Intergovernmental	0	0	0
Interest	0	0	0
Other	0	0	10,287
<i>Total Revenues</i>	<u>24,430</u>	<u>0</u>	<u>189,817</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	154,765
Judicial	25,915	0	0
Public Safety	0	8,343	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Intergovernmental	0	0	0
<i>Total Expenditures</i>	<u>25,915</u>	<u>8,343</u>	<u>154,765</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,485)</u>	<u>(8,343)</u>	<u>35,052</u>
Other Financing Sources (Uses)			
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(1,485)	(8,343)	35,052
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>158,547</u>	<u>8,343</u>	<u>159,901</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$157,062</u></u>	<u><u>\$0</u></u>	<u><u>\$194,953</u></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, 2002

	Community Development Block Grant	COPS Fast	Council on Aging Levy
Revenues			
Property Taxes	\$0	\$0	\$342,753
Special Assessments	0	0	0
Charges for Services	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	51,700	0	45,994
Interest	1,593	0	0
Other	3,305	0	0
	<hr/>	<hr/>	<hr/>
<i>Total Revenues</i>	56,598	0	388,747
	<hr/>	<hr/>	<hr/>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	414,204	0	0
Health	0	0	0
Human Services	0	0	390,231
Intergovernmental	0	0	0
	<hr/>	<hr/>	<hr/>
<i>Total Expenditures</i>	414,204	0	390,231
	<hr/>	<hr/>	<hr/>
<i>Excess of Revenues Over (Under) Expenditures</i>	(357,606)	0	(1,484)
	<hr/>	<hr/>	<hr/>
Other Financing Sources (Uses)			
Transfers In	0	0	0
Transfers Out	0	0	0
	<hr/>	<hr/>	<hr/>
<i>Total Other Financing Sources (Uses)</i>	0	0	0
	<hr/>	<hr/>	<hr/>
<i>Net Change in Fund Balances</i>	(357,606)	0	(1,484)
	<hr/>	<hr/>	<hr/>
<i>Fund Balances (Deficit) Beginning of Year</i>	(29,534)	35,098	20,683
	<hr/>	<hr/>	<hr/>
<i>Fund Balances (Deficit) End of Year</i>	(\$387,140)	\$35,098	\$19,199
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

<u>Sheriff Commissary</u>	<u>Child Support Enforcement Agency</u>	<u>Dog and Kennel</u>	<u>Drug Law Enforcement</u>	<u>Ditch Maintenance</u>	<u>Delinquent Real Estate Tax Collection</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	99,634	0
240,198	92,553	89,367	0	0	110,295
0	0	1,377	37,711	0	0
0	910,187	0	0	0	0
0	0	0	0	0	0
118	168,189	106	0	0	0
<u>240,316</u>	<u>1,170,929</u>	<u>90,850</u>	<u>37,711</u>	<u>99,634</u>	<u>110,295</u>
0	0	0	0	0	82,342
0	0	0	0	0	0
235,550	0	0	10,525	0	0
0	0	0	0	91,778	0
0	0	104,939	0	0	0
0	1,134,971	0	0	0	0
0	0	0	0	0	0
<u>235,550</u>	<u>1,134,971</u>	<u>104,939</u>	<u>10,525</u>	<u>91,778</u>	<u>82,342</u>
<u>4,766</u>	<u>35,958</u>	<u>(14,089)</u>	<u>27,186</u>	<u>7,856</u>	<u>27,953</u>
0	65,000	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>65,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4,766	100,958	(14,089)	27,186	7,856	27,953
41,945	78,573	10,661	26,846	81,279	156,234
<u>\$46,711</u>	<u>\$179,531</u>	<u>(\$3,428)</u>	<u>\$54,032</u>	<u>\$89,135</u>	<u>\$184,187</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, 2002

	Enforcement and Education	Emergency Management Agency	Felony Delinquent Care
Revenues			
Property Taxes	\$0	\$0	\$0
Special Assessments	0	0	0
Charges for Services	0	0	0
Fines and Forfeitures	1,370	0	0
Intergovernmental	0	17,044	173,933
Interest	0	0	0
Other	0	11,861	0
	<hr/>	<hr/>	<hr/>
<i>Total Revenues</i>	1,370	28,905	173,933
	<hr/>	<hr/>	<hr/>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	92,688	199,659
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Intergovernmental	0	0	0
	<hr/>	<hr/>	<hr/>
<i>Total Expenditures</i>	0	92,688	199,659
	<hr/>	<hr/>	<hr/>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,370	(63,783)	(25,726)
	<hr/>	<hr/>	<hr/>
Other Financing Sources (Uses)			
Transfers In	0	97,720	0
Transfers Out	0	0	0
	<hr/>	<hr/>	<hr/>
<i>Total Other Financing Sources (Uses)</i>	0	97,720	0
	<hr/>	<hr/>	<hr/>
<i>Net Change in Fund Balances</i>	1,370	33,937	(25,726)
	<hr/>	<hr/>	<hr/>
<i>Fund Balances (Deficit) Beginning of Year</i>	5,182	(2,168)	63,114
	<hr/>	<hr/>	<hr/>
<i>Fund Balances (Deficit) End of Year</i>	\$6,552	\$31,769	\$37,388
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

<u>Indigent Driver Alcohol Treatment</u>	<u>Indigent Guardianship</u>	<u>Law Enforcement Block Grant</u>	<u>Law Enforcement Trust</u>	<u>Library and Legal Research</u>	<u>Municipal Court Probation Officer</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	9,110	0	0	4,806	56,096
17,160	0	0	0	0	0
0	0	0	0	0	0
0	0	0	10	0	0
0	0	0	0	0	0
<u>17,160</u>	<u>9,110</u>	<u>0</u>	<u>10</u>	<u>4,806</u>	<u>56,096</u>
0	0	0	0	0	0
40,355	11,380	0	0	14,489	81,001
0	0	0	88	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>40,355</u>	<u>11,380</u>	<u>0</u>	<u>88</u>	<u>14,489</u>	<u>81,001</u>
<u>(23,195)</u>	<u>(2,270)</u>	<u>0</u>	<u>(78)</u>	<u>(9,683)</u>	<u>(24,905)</u>
0	0	0	0	0	0
0	0	0	0	(132,227)	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(132,227)</u>	<u>0</u>
(23,195)	(2,270)	0	(78)	(141,910)	(24,905)
<u>127,083</u>	<u>44,197</u>	<u>601</u>	<u>870</u>	<u>174,187</u>	<u>52,223</u>
<u>\$103,888</u>	<u>\$41,927</u>	<u>\$601</u>	<u>\$792</u>	<u>\$32,277</u>	<u>\$27,318</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, 2002

	Mental Health	Ohio Childrens Trust	Probate Court
Revenues			
Property Taxes	\$444,783	\$0	\$0
Special Assessments	0	0	0
Charges for Services	0	0	340
Fines and Forfeitures	0	0	0
Intergovernmental	42,014	10,916	0
Interest	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>486,797</u>	<u>10,916</u>	<u>340</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	11,210	0
Human Services	0	0	0
Intergovernmental	485,250	0	0
<i>Total Expenditures</i>	<u>485,250</u>	<u>11,210</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,547</u>	<u>(294)</u>	<u>340</u>
Other Financing Sources (Uses)			
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	1,547	(294)	340
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>23,414</u>	<u>2,560</u>	<u>3,190</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$24,961</u></u>	<u><u>\$2,266</u></u>	<u><u>\$3,530</u></u>

<u>Prepayment Interest</u>	<u>Real Estate Assessment</u>	<u>Recorder Equipment</u>	<u>Revolving Loan</u>	<u>Sanction Costs</u>	<u>Solid Waste Management District</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	364,088	47,738	0	33,932	145,618
0	0	0	0	7,960	0
0	0	0	0	0	69,490
9,611	0	0	10,107	0	766
0	4,915	0	0	0	37,902
<u>9,611</u>	<u>369,003</u>	<u>47,738</u>	<u>10,107</u>	<u>41,892</u>	<u>253,776</u>
17,308	309,859	42,421	0	0	0
0	0	0	0	22,660	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	354,652
0	0	0	0	0	0
0	0	0	0	0	0
<u>17,308</u>	<u>309,859</u>	<u>42,421</u>	<u>0</u>	<u>22,660</u>	<u>354,652</u>
<u>(7,697)</u>	<u>59,144</u>	<u>5,317</u>	<u>10,107</u>	<u>19,232</u>	<u>(100,876)</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>(7,697)</u>	<u>59,144</u>	<u>5,317</u>	<u>10,107</u>	<u>19,232</u>	<u>(100,876)</u>
<u>49,545</u>	<u>627,093</u>	<u>21,490</u>	<u>422,300</u>	<u>34,550</u>	<u>549</u>
<u>\$41,848</u>	<u>\$686,237</u>	<u>\$26,807</u>	<u>\$432,407</u>	<u>\$53,782</u>	<u>(\$100,327)</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, 2002

	Tax Incentive Review	Victims of Crime	Total
Revenues			
Property Taxes	\$0	\$0	\$787,536
Special Assessments	0	0	99,634
Charges for Services	0	0	1,398,101
Fines and Forfeitures	0	0	65,578
Intergovernmental	0	36,519	1,357,797
Interest	0	0	22,087
Other	0	0	236,683
<i>Total Revenues</i>	<u>0</u>	<u>36,519</u>	<u>3,967,416</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	606,695
Judicial	0	0	195,800
Public Safety	0	46,105	592,958
Public Works	0	0	505,982
Health	0	0	470,801
Human Services	0	0	1,525,202
Intergovernmental	0	0	485,250
<i>Total Expenditures</i>	<u>0</u>	<u>46,105</u>	<u>4,382,688</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>(9,586)</u>	<u>(415,272)</u>
Other Financing Sources (Uses)			
Transfers In	0	10,982	173,702
Transfers Out	0	0	(132,227)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>10,982</u>	<u>41,475</u>
<i>Net Change in Fund Balances</i>	0	1,396	(373,797)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>9,827</u>	<u>5,116</u>	<u>2,413,499</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$9,827</u></u>	<u><u>\$6,512</u></u>	<u><u>\$2,039,702</u></u>

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Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2002

	Children Services Addition	County Road Improvement	Engineer Office Building	Jail Construction
Revenues				
Charges for Services	\$0	\$0	\$0	\$0
Intergovernmental	0	75,964	0	0
Interest	0	0	0	0
Other	0	0	0	525,000
<i>Total Revenues</i>	<u>0</u>	<u>75,964</u>	<u>0</u>	<u>525,000</u>
Expenditures				
Current:				
Public Works	0	75,964	0	0
Health	0	0	0	0
Capital Outlay	1	0	0	269,989
<i>Total Expenditures</i>	<u>1</u>	<u>75,964</u>	<u>0</u>	<u>269,989</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1)</u>	<u>0</u>	<u>0</u>	<u>255,011</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	0	0	0
Transfers In	0	0	0	30,000
Transfers Out	0	0	0	(300,645)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(270,645)</u>
<i>Net Change in Fund Balances</i>	(1)	0	0	(15,634)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>1</u>	<u>0</u>	<u>50</u>	<u>15,634</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>	<u>\$0</u>

Municipal Court Construction	Mental Retardation Developmental Disabilities	Courthouse Renovation	Sugar Grove Sewer Project	Westmoor Sewer Construction	Total
\$84,347	\$0	\$0	\$0	\$0	\$84,347
0	4,774	0	0	0	80,738
0	0	28,422	0	0	28,422
0	0	0	0	0	525,000
84,347	4,774	28,422	0	0	718,507
0	0	0	0	0	75,964
0	38,290	0	0	0	38,290
0	0	1,105,515	42,655	3,270	1,421,430
0	38,290	1,105,515	42,655	3,270	1,535,684
84,347	(33,516)	(1,077,093)	(42,655)	(3,270)	(817,177)
0	0	3,000,000	0	0	3,000,000
0	1,800	241,106	0	0	272,906
(79,618)	0	0	0	0	(380,263)
(79,618)	1,800	3,241,106	0	0	2,892,643
4,729	(31,716)	2,164,013	(42,655)	(3,270)	2,075,466
159,842	55,657	(82,665)	0	(149,350)	(831)
\$164,571	\$23,941	\$2,081,348	(\$42,655)	(\$152,620)	\$2,074,635

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Crawford County, Ohio

Combining Statements - Internal Service Funds

Internal service funds are used to account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost reimbursement basis.

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

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

Crawford County, Ohio
Combining Statement of Fund Net Assets
Internal Service Funds
December 31, 2002

	Workers' Compensation	Health Benefits	Total
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$211,280	\$362,692	\$573,972
Liabilities			
Current Liabilities:			
Claims Payable	0	276,342	276,342
Net Assets			
Unrestricted	\$211,280	\$86,350	\$297,630

Crawford County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2002

	Workers' Compensation	Health Benefits	Total
Operating Revenues			
Charges for Services	\$0	\$2,303,829	\$2,303,829
Operating Expenses			
Contractual Services	0	379,448	379,448
Claims	(38,009)	1,838,031	1,800,022
<i>Total Operating Expenses</i>	(38,009)	2,217,479	2,179,470
<i>Change in Net Assets</i>	38,009	86,350	124,359
<i>Net Assets Beginning of Year</i>	173,271	0	173,271
<i>Net Assets End of Year</i>	\$211,280	\$86,350	\$297,630

Crawford County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2002

	Workers' Compensation	Health Benefits	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Customers	\$0	\$2,303,829	\$2,303,829
Cash Payments for Personal Services	0	0	0
Cash Payments to Suppliers	0	(379,448)	(379,448)
Cash Payments for Claims	(14,505)	(1,561,689)	(1,576,194)
<i>Net Cash Provided by (Used for) Operating Activities</i>	(14,505)	362,692	348,187
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(14,505)	362,692	348,187
<i>Cash and Cash Equivalents Beginning of Year</i>	225,785	0	225,785
<i>Cash and Cash Equivalents End of Year</i>	\$211,280	\$362,692	\$573,972
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities			
Operating Income	\$38,009	\$86,350	\$124,359
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used for) Operating Activities:			
Increase (Decrease) in Liabilities:			
Claims Payable	(52,514)	276,342	223,828
<i>Net Cash Provided by (Used for) Operating Activities</i>	(\$14,505)	\$362,692	\$348,187

Crawford County, Ohio

Combining Statements - Nonmajor Fiduciary Funds

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

Private Purpose Trust Funds

County Home Resident Trust Fund - To account for moneys held in trust for personal expenses of the residents at the county home.

Probate Trust Fund - To account for the custodial savings accounts held in trust for burial costs for indigent individuals.

Agency Funds

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

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

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

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

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

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

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

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

Crawford County, Ohio
Combining Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2002

	Private Purpose Trust		Total Private Purpose Trust	Agency
	County Home Resident Trust	Probate Trust		
Assets				
Equity in Pooled Cash and Cash Equivalents	\$786	\$0	\$786	\$2,318,226
Cash and Cash Equivalents in Segregated Accounts	6,264	51,093	57,357	985,627
Due from Other Governments	0	0	0	2,164,452
Special Assessments Receivable	0	0	0	56,334
Property Taxes Receivable	0	0	0	24,769,590
<i>Total Assets</i>	<u>\$7,050</u>	<u>\$51,093</u>	<u>\$58,143</u>	<u>\$30,294,229</u>
Liabilities				
Payroll Taxes Withholding	\$0	\$0	\$0	\$113,052
Due to Other Governments	0	0	0	28,702,235
Undistributed Assets	0	0	0	1,478,942
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$30,294,229</u>
Net Assets				
Held in Trust for Other Purposes	<u>7,050</u>	<u>51,093</u>	<u>58,143</u>	
<i>Total Net Assets</i>	<u>\$7,050</u>	<u>\$51,093</u>	<u>\$58,143</u>	

Crawford County, Ohio
Combining Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds
December 31, 2002

	<u>County Home Resident Trust</u>	<u>Probate Trust</u>	<u>Totals</u>
Additions			
Donations	\$19,195	\$0	\$19,195
Interest	0	1,163	1,163
<i>Total Additions</i>	19,195	1,163	20,358
Deductions			
Human Services	17,785	0	17,785
<i>Change in Net Assets</i>	1,410	1,163	2,573
<i>Net Assets Beginning of Year</i>	5,640	49,930	55,570
<i>Net Assets Ending of Year</i>	<u>\$7,050</u>	<u>\$51,093</u>	<u>\$58,143</u>

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2002

	Balance at December 31, 2001	Additions	Reductions	Balance at December 31, 2002
County Court Fund				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$1,337,116	\$5,647,970	\$6,043,126	\$941,960
Liabilities				
Undistributed Assets	\$1,337,116	\$5,647,970	\$6,043,126	\$941,960
MRDD Cluster Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$38,759	\$14,400	\$2,613	\$50,546
Liabilities				
Undistributed Assets	\$38,759	\$14,400	\$2,613	\$50,546
County Health Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$138,550	\$805,713	\$614,443	\$329,820
Liabilities				
Undistributed Assets	\$138,550	\$805,713	\$614,443	\$329,820
Domestic Shelter Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,451	\$13,940	\$13,989	\$8,402
Liabilities				
Undistributed Assets	\$8,451	\$13,940	\$13,989	\$8,402
Estate Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$702,431	\$992,065	\$1,517,514	\$176,982
Liabilities				
Due to Other Governments	\$702,431	\$992,065	\$1,517,514	\$176,982

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2002

	Balance at December 31, 2001	Additions	Reductions	Balance at December 31, 2002
<i>Law Library Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$11,887	\$141,187	\$142,700	\$10,374
Liabilities				
Due to Other Governments	\$11,887	\$141,187	\$142,700	\$10,374
<i>Special Emergency Planning Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$14,245	\$15,718	\$11,180	\$18,783
Liabilities				
Due to Other Governments	\$14,245	\$15,718	\$11,180	\$18,783
<i>Sheriff Civil Fund</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$23,293	\$1,748,136	\$1,727,762	\$43,667
Liabilities				
Undistributed Assets	\$23,293	\$1,748,136	\$1,727,762	\$43,667
<i>Soil and Water Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$83,222	\$192,018	\$196,050	\$79,190
Liabilities				
Undistributed Assets	\$83,222	\$192,018	\$196,050	\$79,190
<i>Park District Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,771	\$103,495	\$108,929	\$4,337
Liabilities				
Undistributed Assets	\$9,771	\$103,495	\$108,929	\$4,337

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2002

	Balance at December 31, 2001	Additions	Reductions	Balance at December 31, 2002
Law Enforcement Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,301	\$0	\$0	\$9,301
Liabilities				
Undistributed Assets	\$9,301	\$0	\$0	\$9,301
Local Government Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,490,539	\$2,490,539	\$0
Due from Other Governments	900,669	647,541	900,669	647,541
<i>Total Assets</i>	<u>\$900,669</u>	<u>\$3,138,080</u>	<u>\$3,391,208</u>	<u>\$647,541</u>
Liabilities				
Due to Other Governments	<u>\$900,669</u>	<u>\$3,138,080</u>	<u>\$3,391,208</u>	<u>\$647,541</u>
Library Local Government Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,826,389	\$1,826,389	\$0
Due from Other Governments	1,141,077	913,195	1,141,077	913,195
<i>Total Assets</i>	<u>\$1,141,077</u>	<u>\$2,739,584</u>	<u>\$2,967,466</u>	<u>\$913,195</u>
Liabilities				
Due to Other Governments	<u>\$1,141,077</u>	<u>\$2,739,584</u>	<u>\$2,967,466</u>	<u>\$913,195</u>
Ohio Elections Commission Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$30	\$405	\$385	\$50
Liabilities				
Due to Other Governments	<u>\$30</u>	<u>\$405</u>	<u>\$385</u>	<u>\$50</u>

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2002

	Balance at December 31, 2001	Additions	Reductions	Balance at December 31, 2002
<i>Payroll Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$129,793	\$15,221,519	\$15,238,260	\$113,052
Liabilities				
Payroll Taxes Withholding	\$129,793	\$15,221,519	\$15,238,260	\$113,052
<i>Tangible Tax Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$485,399	\$7,641,005	\$8,011,655	\$114,749
Property Taxes Receivable	6,450,136	6,532,453	6,450,136	6,532,453
<i>Total Assets</i>	\$6,935,535	\$14,173,458	\$14,461,791	\$6,647,202
Liabilities				
Due to Other Governments	\$6,935,535	\$14,173,458	\$14,461,791	\$6,647,202
<i>Undivided Tax Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$44,442	\$1,812,096	\$1,815,251	\$41,287
Due from Other Governments	621,639	603,716	621,639	603,716
<i>Total Assets</i>	\$666,081	\$2,415,812	\$2,436,890	\$645,003
Liabilities				
Due to Other Governments	\$666,081	\$2,415,812	\$2,436,890	\$645,003
<i>Undivided General Tax Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,260,292	\$19,527,896	\$19,438,554	\$1,349,634
Special Assessments Receivable	41,584	56,334	41,584	56,334
Property Taxes Receivable	18,070,516	18,237,137	18,070,516	18,237,137
<i>Total Assets</i>	\$19,372,392	\$37,821,367	\$37,550,654	\$19,643,105
Liabilities				
Due to Other Governments	\$19,372,392	\$37,821,367	\$37,550,654	\$19,643,105

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2002

	Balance at December 31, 2001	Additions	Reductions	Balance at December 31, 2002
<i>Regional Planning Commission Fund</i>				
Assets				
Equity in Pooled Cash and and Cash Equivalents	\$16,298	\$17,529	\$22,108	\$11,719
Liabilities				
Undistributed Assets	\$16,298	\$17,529	\$22,108	\$11,719
<i>All Agency Funds</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,952,871	\$50,815,914	\$51,450,559	\$2,318,226
Cash and Cash Equivalents in Segregated Accounts	1,360,409	7,396,106	7,770,888	985,627
Due from Other Governments	2,663,385	2,164,452	2,663,385	2,164,452
Special Assessments Receivable	41,584	56,334	41,584	56,334
Property Taxes Receivable	24,520,652	24,769,590	24,520,652	24,769,590
<i>Total Assets</i>	\$31,538,901	\$85,202,396	\$86,447,068	\$30,294,229
Liabilities				
Payroll Taxes Withholding	\$129,793	\$15,221,519	\$15,238,260	\$113,052
Due to Other Governments	29,744,347	61,437,676	62,479,788	28,702,235
Undistributed Assets	1,664,761	8,543,201	8,729,020	1,478,942
<i>Total Liabilities</i>	\$31,538,901	\$85,202,396	\$86,447,068	\$30,294,229

**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, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,125,000	\$1,125,000	\$1,289,103	\$164,103
Sales Taxes	2,850,000	2,850,000	3,106,011	256,011
Charges for Services	1,257,500	1,497,091	1,680,395	183,304
Licenses and Permits	5,300	5,300	4,261	(1,039)
Fines and Forfeitures	152,000	152,000	180,990	28,990
Intergovernmental	1,461,129	1,461,129	1,449,399	(11,730)
Interest	500,000	500,000	585,672	85,672
Rent	0	0	10,117	10,117
Other	315,591	76,000	132,089	56,089
<i>Total Revenues</i>	<u>7,666,520</u>	<u>7,666,520</u>	<u>8,438,037</u>	<u>771,517</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Commissioners				
Personal Services	298,854	295,104	294,661	443
Materials and Supplies	3,663	3,502	3,442	60
Contractual Services	27,700	18,965	11,856	7,109
Capital Outlay	5,100	200	0	200
Other	22,946	22,935	16,176	6,759
Auditor				
Personal Services	347,323	348,267	342,970	5,297
Materials and Supplies	15,356	15,249	13,740	1,509
Contractual Services	3,988	3,838	1,631	2,207
Capital Outlay	5,404	4,459	3,593	866
Other	8,321	8,289	5,610	2,679
Treasurer				
Personal Services	98,519	98,525	97,114	1,411
Materials and Supplies	5,558	5,505	4,581	924
Contractual Services	1,740	1,719	826	893
Capital Outlay	1,600	1,600	1,327	273
Other	3,900	3,900	1,416	2,484
Prosecuting Attorney				
Personal Services	399,139	399,139	334,254	64,885
Materials and Supplies	11,177	14,677	13,080	1,597
Contractual Services	5,000	19	19	0
Capital Outlay	100	15,184	14,584	600
Other	34,945	32,620	30,274	2,346

(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, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Bureau of Examination				
Contractual Services	\$126,800	\$117,707	\$51,963	\$65,744
Auto Data Processing Board				
Personal Services	45,627	45,627	40,843	4,784
Materials and Supplies	1,818	1,818	276	1,542
Contractual Services	60,865	58,837	47,500	11,337
Capital Outlay	7,215	7,214	6,298	916
Other	3,000	3,000	34	2,966
Board of Elections				
Personal Services	195,400	195,400	182,791	12,609
Materials and Supplies	12,457	12,457	10,591	1,866
Contractual Services	36,590	34,561	24,570	9,991
Capital Outlay	3,000	3,000	2,016	984
Other	14,375	16,375	11,654	4,721
Courthouse and Jail				
Personal Services	192,453	196,610	190,775	5,835
Materials and Supplies	10,794	16,159	15,280	879
Contractual Services	353,725	330,755	327,490	3,265
Capital Outlay	11,412	23,804	23,609	195
Other	123,931	148,983	146,431	2,552
County Recorder				
Personal Services	151,212	151,212	147,229	3,983
Materials and Supplies	8,330	8,236	5,832	2,404
Contractual Services	2,945	2,844	2,694	150
Capital Outlay	456	380	355	25
Other	5,263	5,263	2,604	2,659
Insurances				
Contractual Services	281,656	282,884	277,190	5,694
County Planning Commission				
Other	35,000	21,900	10,000	11,900
Total General Government - Legislative and Executive	2,984,657	2,978,722	2,719,179	259,543
General Government - Judicial				
Commissioners				
Other	2,000	2,000	1,344	656
Court of Appeals				
Other	32,382	31,330	22,917	8,413

(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, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Common Pleas Court				
Personal Services	\$443,632	\$443,632	\$418,615	\$25,017
Materials and Supplies	11,500	11,159	11,050	109
Contractual Services	17,360	19,152	18,520	632
Capital Outlay	7,822	9,631	9,214	417
Other	152,464	141,478	109,412	32,066
Jury Commission				
Personal Services	1,399	1,399	1,380	19
Materials and Supplies	1,250	1,175	1,175	0
Juvenile Court				
Personal Services	220,570	217,620	215,648	1,972
Materials and Supplies	5,606	5,605	5,038	567
Contractual Services	16,014	14,595	14,594	1
Capital Outlay	4,684	5,333	5,304	29
Other	120,747	136,393	132,602	3,791
Probate Court				
Personal Services	102,695	101,645	100,803	842
Materials and Supplies	6,117	6,108	5,225	883
Contractual Services	3,639	2,631	1,932	699
Capital Outlay	21,963	21,663	21,625	38
Other	1,850	1,200	548	652
Clerk of Courts				
Personal Services	227,439	238,439	232,865	5,574
Materials and Supplies	15,773	14,653	10,075	4,578
Contractual Services	13,311	11,105	9,375	1,730
Capital Outlay	61,533	61,533	28,266	33,267
Other	3,600	3,239	1,586	1,653
Municipal Court				
Personal Services	384,034	394,997	383,739	11,258
Materials and Supplies	11,960	11,960	8,028	3,932
Contractual Services	4,200	6,100	4,907	1,193
Capital Outlay	1,300	1,300	1,160	140
Other	106,202	88,491	55,748	32,743
Law Libraries				
Personal Services	49,420	51,259	51,259	0
Total General Government - Judicial	2,052,466	2,056,825	1,883,954	172,871

(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, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Public Safety				
Adult Probation				
Personal Services	\$103,903	\$103,903	\$102,929	\$974
Materials and Supplies	100	100	100	0
Contractual Services	7,970	8,138	8,006	132
Other	8,750	8,127	6,530	1,597
Probation Department				
Personal Services	263,979	258,929	254,644	4,285
Contractual Services	105,935	119,660	118,820	840
Other	12,175	6,432	5,320	1,112
Coroner				
Personal Services	55,961	55,351	54,771	580
Materials and Supplies	150	150	0	150
Contractual Services	30,000	40,610	38,617	1,993
Capital Outlay	800	800	0	800
Other	1,650	1,650	1,235	415
Sheriff				
Personal Services	1,445,052	1,445,052	1,411,396	33,656
Materials and Supplies	38,837	38,466	30,779	7,687
Contractual Services	104,283	132,294	121,389	10,905
Capital Outlay	61,185	61,584	61,499	85
Other	85,824	80,362	74,898	5,464
Disaster Services				
Personal Services	0	1,698	1,698	0
Total Public Safety	<u>2,326,554</u>	<u>2,363,306</u>	<u>2,292,631</u>	<u>70,675</u>
Public Works				
Engineer				
Personal Services	18,105	48,635	48,461	174
Materials and Supplies	5,365	5,092	4,096	996
Contractual Services	5,934	8,911	7,177	1,734
Capital Outlay	17,178	16,178	15,334	844
Other	350	1,350	160	1,190

(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, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Sanitary Engineer				
Personal Services	\$9,485	\$9,485	\$9,348	\$137
Total Public Works	56,417	89,651	84,576	5,075
Health				
Agriculture				
Personal Services	260	260	83	177
Other	271,094	288,594	287,861	733
T.B. Hospital				
Materials and Supplies	350	850	491	359
Other Health				
Other	106,927	56,803	54,302	2,501
Ditches				
Materials and Supplies	3,000	3,000	0	3,000
Total Health	381,631	349,507	342,737	6,770
Human Services				
Employee Participation Council				
Contractual Services	3,000	3,000	3,000	0
Veterans Service Commission				
Personal Services	23,020	25,633	25,333	300
Materials and Supplies	3,500	4,500	4,336	164
Contractual Services	14,429	8,888	6,651	2,237
Capital Outlay	2,005	3,805	3,804	1
Other	111,052	108,258	94,698	13,560
Veterans Services				
Personal Services	147,320	147,320	139,657	7,663
Other	15,900	17,900	12,814	5,086
Total Human Services	320,226	319,304	290,293	29,011
<i>Total Expenditures</i>	8,121,951	8,157,315	7,613,370	543,945
<i>Excess of Revenues Over</i>				
<i>(Under) Expenditures</i>	(455,431)	(490,795)	824,667	1,315,462

(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, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Other Financing Sources (Uses)				
Advances In	\$0	\$0	\$538,397	\$538,397
Advances Out	0	0	(700,702)	(700,702)
Transfers Out	(1,527,707)	(1,990,015)	(1,502,245)	487,770
<i>Total Other Financing Sources (Uses)</i>	<u>(1,527,707)</u>	<u>(1,990,015)</u>	<u>(1,664,550)</u>	<u>325,465</u>
<i>Net Change in Fund Balance</i>	(1,983,138)	(2,480,810)	(839,883)	1,640,927
<i>Fund Balance Beginning of Year</i>	2,847,673	2,847,673	2,847,673	0
Prior Year Encumbrances Appropriated	<u>259,441</u>	<u>259,441</u>	<u>259,441</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,123,976</u></u>	<u><u>\$626,304</u></u>	<u><u>\$2,267,231</u></u>	<u><u>\$1,640,927</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto License and Gas Tax Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$50,000	\$50,000	\$69,117	\$19,117
Fines and Forfeitures	45,000	45,000	68,449	23,449
Intergovernmental	3,159,000	3,159,000	3,408,683	249,683
Interest	55,000	55,000	25,649	(29,351)
Other	0	0	48,366	48,366
<i>Total Revenues</i>	<u>3,309,000</u>	<u>3,309,000</u>	<u>3,620,264</u>	<u>311,264</u>
Expenditures				
Current:				
Public Works				
Personal Services	1,460,753	1,593,677	1,550,706	42,971
Materials and Supplies	350,321	355,238	333,906	21,332
Contractual Services	2,157,163	2,294,512	1,848,567	445,945
Capital Outlay	373,119	268,084	122,501	145,583
Other	255,457	306,432	266,021	40,411
<i>Total Expenditures</i>	<u>4,596,813</u>	<u>4,817,943</u>	<u>4,121,701</u>	<u>696,242</u>
<i>Net Change in Fund Balance</i>	(1,287,813)	(1,508,943)	(501,437)	1,007,506
<i>Fund Balance Beginning of Year</i>	1,076,630	1,076,630	1,076,630	0
Prior Year Encumbrances Appropriated	<u>587,059</u>	<u>587,059</u>	<u>587,059</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$375,876</u></u>	<u><u>\$154,746</u></u>	<u><u>\$1,162,252</u></u>	<u><u>\$1,007,506</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Child Welfare Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$230,700	\$230,700	\$240,759	\$10,059
Charges for Services	25,000	25,000	74,862	49,862
Intergovernmental	1,210,000	1,210,000	1,258,924	48,924
Interest	1,700	1,700	1,344	(356)
Other	3,300	3,300	41,863	38,563
<i>Total Revenues</i>	<u>1,470,700</u>	<u>1,470,700</u>	<u>1,617,752</u>	<u>147,052</u>
Expenditures				
Current:				
Human Services				
Children Services				
Personal Services	604,115	595,936	593,258	2,678
Materials and Supplies	10,326	18,312	15,180	3,132
Contractual Services	703,930	1,037,979	1,010,691	27,288
Capital Outlay	6,000	1,000	79	921
Other	82,776	77,459	60,399	17,060
Independent Living				
Contractual Services	5,430	5,620	5,464	156
Capital Outlay	1,249	1,060	1,037	23
Other	2,020	620	315	305
Keller Hall				
Personal Services	320,960	315,928	305,842	10,086
Materials and Supplies	11,940	10,860	7,272	3,588
Contractual Services	45,366	43,906	40,984	2,922
Capital Outlay	5,107	5,107	2,918	2,189
Other	5,225	5,583	4,280	1,303
<i>Total Expenditures</i>	<u>1,804,444</u>	<u>2,119,370</u>	<u>2,047,719</u>	<u>71,651</u>
<i>Excess of Revenues Under Expenditures</i>	(333,744)	(648,670)	(429,967)	218,703
Other Financing Sources				
Transfers In	335,045	337,450	337,450	0
<i>Net Change in Fund Balance</i>	1,301	(311,220)	(92,517)	218,703
<i>Fund Balance Beginning of Year</i>	320,884	320,884	320,884	0
Prior Year Encumbrances Appropriated	7,257	7,257	7,257	0
<i>Fund Balance End of Year</i>	<u>\$329,442</u>	<u>\$16,921</u>	<u>\$235,624</u>	<u>\$218,703</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Home Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$442,000	\$442,000	\$482,744	\$40,744
Charges for Services	1,201,020	1,201,020	1,159,110	(41,910)
Intergovernmental	53,000	53,000	58,561	5,561
Interest	0	0	1	1
Other	4,000	4,000	4,499	499
<i>Total Revenues</i>	<u>1,700,020</u>	<u>1,700,020</u>	<u>1,704,915</u>	<u>4,895</u>
Expenditures				
Current:				
Human Services				
Personal Services	1,353,475	1,340,324	1,255,261	85,063
Materials and Supplies	130,920	143,920	131,168	12,752
Contractual Services	197,426	190,436	182,598	7,838
Capital Outlay	5,250	1,250	642	608
Other	87,608	94,615	83,435	11,180
<i>Total Expenditures</i>	<u>1,774,679</u>	<u>1,770,545</u>	<u>1,653,104</u>	<u>117,441</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(74,659)	(70,525)	51,811	122,336
Other Financing Uses				
Advances Out	0	0	(8,000)	(8,000)
<i>Net Change in Fund Balance</i>	(74,659)	(70,525)	43,811	114,336
<i>Fund Balance Beginning of Year</i>	3,472	3,472	3,472	0
Prior Year Encumbrances Appropriated	82,753	82,753	82,753	0
<i>Fund Balance End of Year</i>	<u>\$11,566</u>	<u>\$15,700</u>	<u>\$130,036</u>	<u>\$114,336</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 Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$245,000	\$284,624	\$284,624	\$0
Intergovernmental	5,137,980	3,723,362	3,707,850	(15,512)
Other	128,487	215,000	212,429	(2,571)
<i>Total Revenues</i>	<u>5,511,467</u>	<u>4,222,986</u>	<u>4,204,903</u>	<u>(18,083)</u>
Expenditures				
Current:				
Human Services				
Public Assistance/Administration				
Personal Services	1,985,103	1,642,437	1,642,437	0
Materials and Supplies	38,978	42,370	42,370	0
Contractual Services	201,582	204,640	204,640	0
Capital Outlay	40,000	64,069	64,069	0
Other	1,230,317	979,982	979,982	0
Public Assistance/Social Services				
Personal Services	246,300	232,600	232,600	0
Materials and Supplies	1,000	552	552	0
Contractual Services	1,699,095	1,509,176	1,509,176	0
Capital Outlay	20,000	0	0	0
Other	51,560	32,531	32,531	0
Public Assistance/Transfers				
Personal Services	256,000	246,491	246,491	0
Other	200	200	0	200
<i>Total Expenditures</i>	<u>5,770,136</u>	<u>4,955,048</u>	<u>4,954,848</u>	<u>200</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(258,669)	(732,062)	(749,945)	(17,883)
Other Financing Sources				
Transfers In	140,127	140,127	140,127	0
<i>Net Change in Fund Balance</i>	(118,542)	(591,935)	(609,818)	(17,883)
<i>Fund Balance Beginning of Year</i>	336,170	336,170	336,170	0
Prior Year Encumbrances Appropriated	256,251	256,251	256,251	0
<i>Fund Balance End of Year</i>	<u>\$473,879</u>	<u>\$486</u>	<u>(\$17,397)</u>	<u>(\$17,883)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Jail Operation Levy Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$1,000,000	\$1,172,311	\$1,196,994	\$24,683
Charges for Services	150,000	318,308	319,107	799
Other	25,000	79,419	79,341	(78)
<i>Total Revenues</i>	<u>1,175,000</u>	<u>1,570,038</u>	<u>1,595,442</u>	<u>25,404</u>
Expenditures				
Current:				
Public Safety				
Personal Services	1,081,483	1,489,036	1,489,036	0
Materials and Supplies	217,808	244,364	244,363	1
Contractual Services	330,357	332,935	332,934	1
Capital Outlay	25,000	1,735	1,735	0
Other	15,967	8,705	8,704	1
<i>Total Expenditures</i>	<u>1,670,615</u>	<u>2,076,775</u>	<u>2,076,772</u>	<u>3</u>
<i>Excess of Revenue Under Expenditures</i>	(495,615)	(506,737)	(481,330)	25,407
Other Financing Sources				
Transfers In	500,000	500,000	500,000	0
<i>Net Change in Fund Balance</i>	4,385	(6,737)	18,670	25,407
<i>Fund Balance Beginning of Year</i>	15,486	15,486	15,486	0
Prior Year Encumbrances Appropriated	13,630	13,630	13,630	0
<i>Fund Balance End of Year</i>	<u><u>\$33,501</u></u>	<u><u>\$22,379</u></u>	<u><u>\$47,786</u></u>	<u><u>\$25,407</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Mental Retardation and Developmental Disabilities Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,546,994	\$1,546,994	\$1,575,207	\$28,213
Intergovernmental	1,391,549	1,459,774	1,883,190	423,416
Other	36,000	36,000	42,726	6,726
<i>Total Revenues</i>	<u>2,974,543</u>	<u>3,042,768</u>	<u>3,501,123</u>	<u>458,355</u>
Expenditures				
Current:				
Health				
Personal Services	2,239,468	2,193,575	2,095,419	98,156
Materials and Supplies	33,638	39,264	34,530	4,734
Contractual Services	995,155	1,101,157	941,003	160,154
Capital Outlay	43,398	43,870	22,976	20,894
Other	115,033	112,447	66,181	46,266
<i>Total Expenditures</i>	<u>3,426,692</u>	<u>3,490,313</u>	<u>3,160,109</u>	<u>330,204</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(452,149)	(447,545)	341,014	788,559
Other Financing Uses				
Transfers Out	(71,000)	(63,829)	(1,800)	62,029
<i>Net Change in Fund Balance</i>	(523,149)	(511,374)	339,214	850,588
<i>Fund Balance Beginning of Year</i>	1,271,145	1,271,145	1,271,145	0
Prior Year Encumbrances Appropriated	29,124	29,124	29,124	0
<i>Fund Balance End of Year</i>	<u>\$777,120</u>	<u>\$788,895</u>	<u>\$1,639,483</u>	<u>\$850,588</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$353,795	\$353,795	\$353,795	\$0
Intergovernmental	6,000	6,000	7,104	1,104
Charges for Services	84,000	84,000	81,872	(2,128)
Rent	71,838	71,838	65,850	(5,988)
Other	0	120,200	41,160	(79,040)
<i>Total Revenues</i>	<u>515,633</u>	<u>635,833</u>	<u>549,781</u>	<u>(86,052)</u>
Expenditures				
Debt Service:				
Claims	1,505	1,505	0	1,505
Principal Retirement	6,054,602	6,309,602	6,309,602	0
Interest and Fiscal Charges	689,578	843,280	841,497	1,783
Issuance Costs	0	155,993	150,993	5,000
<i>Total Expenditures</i>	<u>6,745,685</u>	<u>7,310,380</u>	<u>7,302,092</u>	<u>8,288</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>(6,230,052)</u>	<u>(6,674,547)</u>	<u>(6,752,311)</u>	<u>(77,764)</u>
Other Financing Sources				
Premium on General Obligation Bonds	120,200	155,993	155,993	0
General Obligation Bonds Issued	4,995,000	4,995,000	4,995,000	0
Transfers In	1,086,059	1,521,895	2,112,923	591,028
<i>Total Other Financing Sources</i>	<u>6,201,259</u>	<u>6,672,888</u>	<u>7,263,916</u>	<u>591,028</u>
<i>Net Change in Fund Balance</i>	(28,793)	(1,659)	511,605	513,264
<i>Fund Balance Beginning of Year</i>	<u>103,771</u>	<u>103,771</u>	<u>103,771</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$74,978</u></u>	<u><u>\$102,112</u></u>	<u><u>\$615,376</u></u>	<u><u>\$513,264</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Office Space Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$0	\$0	\$4,497	\$4,497
Expenditures				
Capital Outlay				
Contractual Services	177,598	210,931	204,605	6,326
Capital Outlay	19,888	23,699	22,595	1,104
Other	1,000	8,500	7,506	994
<i>Total Expenditures</i>	<u>198,486</u>	<u>243,130</u>	<u>234,706</u>	<u>8,424</u>
<i>Excess of Revenues Under Expenditures</i>	(198,486)	(243,130)	(230,209)	12,921
Other Financing Uses				
Transfers Out	0	(223,901)	(223,901)	0
<i>Net Change in Fund Balance</i>	(198,486)	(467,031)	(454,110)	12,921
<i>Fund Balance Beginning of Year</i>	325,019	325,019	325,019	0
Prior Year Encumbrances Appropriated	<u>167,486</u>	<u>167,486</u>	<u>167,486</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$294,019</u></u>	<u><u>\$25,474</u></u>	<u><u>\$38,395</u></u>	<u><u>\$12,921</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Addition Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$0	\$0	\$7,030	\$7,030
Expenditures				
Capital Outlay				
Contractual Services	734,431	525,911	509,132	16,779
<i>Excess of Revenues Under Expenditures</i>	(734,431)	(525,911)	(502,102)	23,809
Other Financing Uses				
Transfers Out	0	(208,520)	(208,520)	0
<i>Net Change in Fund Balance</i>	(734,431)	(734,431)	(710,622)	23,809
<i>Fund Balance Beginning of Year</i>	243,440	243,440	243,440	0
Prior Year Encumbrances Appropriated	490,991	490,991	490,991	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$23,809</u>	<u>\$23,809</u>

Crawford County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sewer Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$80,400	\$80,400	\$92,807	\$12,407
Expenses				
Personal Services	11,867	11,967	11,763	204
Materials and Supplies	7,499	6,000	905	5,095
Contractual Services	69,334	65,835	52,163	13,672
Other	5,000	5,600	1,785	3,815
<i>Total Expenses</i>	<u>93,700</u>	<u>89,402</u>	<u>66,616</u>	<u>22,786</u>
<i>Net Change in Fund Balance</i>	(13,300)	(9,002)	26,191	35,193
<i>Fund Balance Beginning of Year</i>	75,596	75,596	75,596	0
Prior Year Encumbrances Appropriated	<u>14,162</u>	<u>14,162</u>	<u>14,162</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$76,458</u></u>	<u><u>\$80,756</u></u>	<u><u>\$115,949</u></u>	<u><u>\$35,193</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sanitary Landfill Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$2,689,110	\$2,059,000	\$2,074,432	\$15,432
Expenses				
Personal Services	335,921	324,898	319,619	5,279
Materials and Supplies	94,350	70,115	68,986	1,129
Contractual Services	1,381,930	632,843	632,841	2
Capital Outlay	80,323	5,148	2,500	2,648
Other	89,873	183,901	169,303	14,598
<i>Total Expenses</i>	<u>1,982,397</u>	<u>1,216,905</u>	<u>1,193,249</u>	<u>23,656</u>
<i>Excess of Revenues Over Expenses</i>	706,713	842,095	881,183	39,088
Advances In	886,149	886,148	55,040	(831,108)
Advances Out	(225,000)	(225,000)	(280,040)	(55,040)
Transfers In	703,500	325,891	3,746	(322,145)
Transfers Out	<u>(1,410,500)</u>	<u>(1,414,309)</u>	<u>(1,091,898)</u>	<u>322,411</u>
<i>Net Change in Fund Balance</i>	660,862	414,825	(431,969)	(846,794)
<i>Fund Balance Beginning of Year</i>	46,067	46,067	46,067	0
Prior Year Encumbrances Appropriated	<u>450,550</u>	<u>450,550</u>	<u>450,550</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,157,479</u></u>	<u><u>\$911,442</u></u>	<u><u>\$64,648</u></u>	<u><u>(\$846,794)</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Court Computer Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$7,500	\$7,500	\$24,031	\$16,531
Expenditures				
Current:				
General Government - Judicial				
Common Pleas Court				
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	1,000	7,700	5,000	2,700
Capital Outlay	20,000	13,300	1,815	11,485
Juvenile Court				
Materials and Supplies	231	231	0	231
Contractual Services	1,800	1,800	1,800	0
Capital Outlay	3,500	3,500	3,001	499
Municipal Court				
Materials and Supplies	5,000	5,000	2,730	2,270
Contractual Services	10,400	10,400	7,143	3,257
Capital Outlay	25,000	25,000	841	24,159
Probate Court				
Materials and Supplies	200	200	0	200
Contractual Services	1,400	1,950	1,950	0
Capital Outlay	900	350	0	350
<i>Total Expenditures</i>	<u>70,431</u>	<u>70,431</u>	<u>24,280</u>	<u>46,151</u>
<i>Net Change in Fund Balance</i>	(62,931)	(62,931)	(249)	62,682
<i>Fund Balance Beginning of Year</i>	<u>157,405</u>	<u>157,405</u>	<u>157,405</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$94,474</u></u>	<u><u>\$94,474</u></u>	<u><u>\$157,156</u></u>	<u><u>\$62,682</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Corrections Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Safety				
Contractual Services	0	8,343	8,343	0
<i>Net Change in Fund Balance</i>	0	(8,343)	(8,343)	0
<i>Fund Balance Beginning of Year</i>	8,343	8,343	8,343	0
<i>Fund Balance End of Year</i>	<u>\$8,343</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
Clerk of Courts Title Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$150,000	\$150,000	\$178,316	\$28,316
Other	0	0	10,287	10,287
<i>Total Revenues</i>	<u>150,000</u>	<u>150,000</u>	<u>188,603</u>	<u>38,603</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	99,466	118,243	115,753	2,490
Materials and Supplies	17,265	15,000	6,366	8,634
Contractual Services	38,395	34,809	27,771	7,038
Capital Outlay	15,050	15,050	99	14,951
Other	26,575	8,329	6,571	1,758
<i>Total Expenditures</i>	<u>196,751</u>	<u>191,431</u>	<u>156,560</u>	<u>34,871</u>
<i>Net Change in Fund Balance</i>	(46,751)	(41,431)	32,043	73,474
<i>Fund Balance Beginning of Year</i>	134,272	134,272	134,272	0
Prior Year Encumbrances Appropriated	<u>8,018</u>	<u>8,018</u>	<u>8,018</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$95,539</u></u>	<u><u>\$100,859</u></u>	<u><u>\$174,333</u></u>	<u><u>\$73,474</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 Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$719,998	\$719,998	\$51,700	(\$668,298)
Interest	0	0	1,582	1,582
Other	0	0	3,305	3,305
<i>Total Revenues</i>	719,998	719,998	56,587	(663,411)
Expenditures				
Current:				
Public Works				
Contractual Services	689,246	689,246	486,114	203,132
<i>Excess of Revenues Over (Under) Expenditures</i>	30,752	30,752	(429,527)	(460,279)
Other Financing Sources (Uses)				
Advances In	0	0	372,454	372,454
Advances Out	0	0	(46,009)	(46,009)
<i>Total Other Financing Sources (Uses)</i>	0	0	326,445	326,445
<i>Net Change in Fund Balance</i>	30,752	30,752	(103,082)	(133,834)
<i>Fund Balance Beginning of Year</i>	8,891	8,891	8,891	0
Prior Year Encumbrances Appropriated	320	320	320	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$39,963</u>	<u>\$39,963</u>	<u>(\$93,871)</u>	<u>(\$133,834)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
COPS Fast Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	35,098	35,098	35,098	0
<i>Fund Balance End of Year</i>	<u>\$35,098</u>	<u>\$35,098</u>	<u>\$35,098</u>	<u>\$0</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Council on Aging Levy Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$329,000	\$352,231	\$344,206	(\$8,025)
Intergovernmental	38,000	38,000	45,995	7,995
<i>Total Revenues</i>	367,000	390,231	390,201	(30)
Expenditures				
Current:				
Human Services				
Contractual Services	367,000	390,231	390,231	0
<i>Net Change in Fund Balance</i>	0	0	(30)	(30)
<i>Fund Balance Beginning of Year</i>	30	30	30	0
<i>Fund Balance End of Year</i>	<u>\$30</u>	<u>\$30</u>	<u>\$0</u>	<u>(\$30)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff Commissary Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$72,000	\$72,000	\$56,872	(\$15,128)
Other	0	0	118	118
<i>Total Revenues</i>	<u>72,000</u>	<u>72,000</u>	<u>56,990</u>	<u>(15,010)</u>
Expenditures				
Current:				
Public Safety				
Materials and Supplies	65,200	60,200	45,927	14,273
Capital Outlay	7,000	12,000	8,595	3,405
<i>Total Expenditures</i>	<u>72,200</u>	<u>72,200</u>	<u>54,522</u>	<u>17,678</u>
<i>Net Change in Fund Balance</i>	(200)	(200)	2,468	2,668
<i>Fund Balance Beginning of Year</i>	37,268	37,268	37,268	0
Prior Year Encumbrances Appropriated	<u>200</u>	<u>200</u>	<u>200</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$37,268</u>	<u>\$37,268</u>	<u>\$39,936</u>	<u>\$2,668</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 Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$64,000	\$64,000	\$92,553	\$28,553
Intergovernmental	890,000	890,000	847,366	(42,634)
Interest	3,000	3,000	0	(3,000)
Other	110,000	110,000	168,189	58,189
<i>Total Revenues</i>	<u>1,067,000</u>	<u>1,067,000</u>	<u>1,108,108</u>	<u>41,108</u>
Expenditures				
Current:				
Human Services				
Personal Services	814,656	804,189	804,168	21
Materials and Supplies	1,500	1,000	878	122
Contractual Services	69,651	54,212	54,206	6
Capital Outlay	5,381	3,571	3,542	29
Other	305,783	323,859	323,682	177
<i>Total Expenditures</i>	<u>1,196,971</u>	<u>1,186,831</u>	<u>1,186,476</u>	<u>355</u>
<i>Excess of Revenues Under Expenditures</i>	(129,971)	(119,831)	(78,368)	41,463
Other Financing Sources				
Transfers In	65,000	65,000	65,000	0
<i>Net Change in Fund Balance</i>	(64,971)	(54,831)	(13,368)	41,463
<i>Fund Balance Beginning of Year</i>	126,902	126,902	126,902	0
Prior Year Encumbrances Appropriated	21,064	21,064	21,064	0
<i>Fund Balance End of Year</i>	<u><u>\$82,995</u></u>	<u><u>\$93,135</u></u>	<u><u>\$134,598</u></u>	<u><u>\$41,463</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 Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$65,000	\$68,547	\$89,327	\$20,780
Fines and Forfeitures	0	1,276	1,405	129
Other	0	0	106	106
<i>Total Revenues</i>	<u>65,000</u>	<u>69,823</u>	<u>90,838</u>	<u>21,015</u>
Expenditures				
Current:				
Health				
Personal Services	61,855	69,494	69,494	0
Materials and Supplies	3,592	3,887	3,886	1
Contractual Services	25,189	24,369	24,369	0
Capital Outlay	1,000	1,168	1,168	0
Other	4,250	3,788	3,788	0
<i>Total Expenditures</i>	<u>95,886</u>	<u>102,706</u>	<u>102,705</u>	<u>1</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>(30,886)</u>	<u>(32,883)</u>	<u>(11,867)</u>	<u>21,016</u>
Other Financing Sources				
Advances In	0	0	560	560
Transfers In	21,903	21,902	0	(21,902)
<i>Total Other Financing Sources</i>	<u>21,903</u>	<u>21,902</u>	<u>560</u>	<u>(21,342)</u>
<i>Net Change in Fund Balance</i>	(8,983)	(10,981)	(11,307)	(326)
<i>Fund Balance Beginning of Year</i>	10,557	10,557	10,557	0
Prior Year Encumbrances Appropriated	429	429	429	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$2,003</u>	<u>\$5</u>	<u>(\$321)</u>	<u>(\$326)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$5,000	\$5,000	\$37,711	\$32,711
Expenditures				
Current:				
Public Safety				
Contractual Services	2,500	2,500	2,179	321
Capital Outlay	10,000	10,000	5,335	4,665
Other	7,500	7,500	3,120	4,380
<i>Total Expenditures</i>	20,000	20,000	10,634	9,366
<i>Net Change in Fund Balance</i>	(15,000)	(15,000)	27,077	42,077
<i>Fund Balance Beginning of Year</i>	26,846	26,846	26,846	0
<i>Fund Balance End of Year</i>	\$11,846	\$11,846	\$53,923	\$42,077

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Special Assessments	\$91,000	\$141,000	\$99,634	(\$41,366)
Expenditures				
Current:				
Public Works				
Ditch Maintenance				
Other	77,538	174,472	87,955	86,517
Drainage Repair/Engineer				
Contractual Services	3,000	3,900	3,823	77
<i>Total Expenditures</i>	80,538	178,372	91,778	86,594
<i>Net Change in Fund Balance</i>	10,462	(37,372)	7,856	45,228
<i>Fund Balance Beginning of Year</i>	81,279	81,279	81,279	0
<i>Fund Balance End of Year</i>	\$91,741	\$43,907	\$89,135	\$45,228

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 Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$27,500	\$27,500	\$110,295	\$82,795
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Treasurer				
Personal Services	22,030	22,030	21,622	408
Materials and Supplies	3,800	3,800	3,058	742
Contractual Services	3,500	3,500	2,640	860
Capital Outlay	3,947	4,591	4,291	300
Other	2,700	2,700	1,389	1,311
Prosecuting Attorney				
Personal Services	49,936	49,936	44,310	5,626
Materials and Supplies	200	200	0	200
Contractual Services	9,375	7,375	5,075	2,300
Capital Outlay	100	100	0	100
Other	100	4,100	3,321	779
<i>Total Expenditures</i>	<u>95,688</u>	<u>98,332</u>	<u>85,706</u>	<u>12,626</u>
<i>Net Change in Fund Balance</i>	(68,188)	(70,832)	24,589	95,421
<i>Fund Balance Beginning of Year</i>	156,973	156,973	156,973	0
Prior Year Encumbrances Appropriated	<u>2,522</u>	<u>2,522</u>	<u>2,522</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$91,307</u>	<u>\$88,663</u>	<u>\$184,084</u>	<u>\$95,421</u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Enforcement and Education Fund
 For Year Ended December 31, 2002*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$1,500	\$1,500	\$1,246	(\$254)
Expenditures				
Current:				
General Government - Judicial				
Capital Outlay	5,000	5,000	0	5,000
<i>Net Change in Fund Balance</i>	(3,500)	(3,500)	1,246	4,746
<i>Fund Balance Beginning of Year</i>	5,075	5,075	5,075	0
<i>Fund Balance End of Year</i>	<u>\$1,575</u>	<u>\$1,575</u>	<u>\$6,321</u>	<u>\$4,746</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$78,976	\$83,020	\$17,044	(\$65,976)
Other	0	11,661	11,861	200
<i>Total Revenues</i>	<u>78,976</u>	<u>94,681</u>	<u>28,905</u>	<u>(65,776)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	82,700	82,700	63,728	18,972
Materials and Supplies	1,000	2,000	1,034	966
Contractual Services	9,898	3,098	3,007	91
Capital Outlay	5,000	82,374	12,126	70,248
Other	13,000	23,107	10,514	12,593
<i>Total Expenditures</i>	<u>111,598</u>	<u>193,279</u>	<u>90,409</u>	<u>102,870</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(32,622)	(98,598)	(61,504)	37,094
Other Financing Sources				
Transfers In	98,598	98,598	97,720	(878)
<i>Net Change in Fund Balance</i>	65,976	0	36,216	36,216
<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>\$65,976</u></u>	<u><u>\$0</u></u>	<u><u>\$36,216</u></u>	<u><u>\$36,216</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Felony Delinquent Care Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$171,430	\$171,429	\$178,444	\$7,015
Expenditures				
Current:				
Public Safety				
Personal Services	57,191	54,531	51,362	3,169
Materials and Supplies	4,700	2,899	1,199	1,700
Contractual Services	165,785	177,289	162,487	14,802
Capital Outlay	4,100	1,050	0	1,050
Other	23,181	18,629	14,640	3,989
<i>Total Expenditures</i>	254,957	254,398	229,688	24,710
<i>Net Change in Fund Balance</i>	(83,527)	(82,969)	(51,244)	31,725
<i>Fund Balance Beginning of Year</i>	71,405	71,405	71,405	0
Prior Year Encumbrances Appropriated	12,125	12,125	12,125	0
<i>Fund Balance End of Year</i>	\$3	\$561	\$32,286	\$31,725

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Driver Alcohol Treatment Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$11,199	\$11,199	\$17,207	\$6,008
Expenditures				
Current:				
General Government - Judicial				
Contractual Services	17,000	37,000	31,918	5,082
<i>Net Change in Fund Balance</i>	(5,801)	(25,801)	(14,711)	11,090
<i>Fund Balance Beginning of Year</i>	127,380	127,380	127,380	0
<i>Fund Balance End of Year</i>	<u>\$121,579</u>	<u>\$101,579</u>	<u>\$112,669</u>	<u>\$11,090</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$10,000	\$10,000	\$9,185	(\$815)
Expenditures				
Current:				
General Government - Judicial				
Other	<u>20,000</u>	<u>25,000</u>	<u>10,572</u>	<u>14,428</u>
<i>Excess of Revenues Under Expenditures</i>	(10,000)	(15,000)	(1,387)	13,613
Other Financing Uses				
Transfers Out	<u>(5,000)</u>	<u>(5,000)</u>	<u>0</u>	<u>5,000</u>
<i>Net Change in Fund Balance</i>	(15,000)	(20,000)	(1,387)	18,613
<i>Fund Balance Beginning of Year</i>	<u>43,574</u>	<u>43,574</u>	<u>43,574</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$28,574</u></u>	<u><u>\$23,574</u></u>	<u><u>\$42,187</u></u>	<u><u>\$18,613</u></u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Law Enforcement Block Grant Fund
 For Year Ended December 31, 2002*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	601	601	601	0
<i>Fund Balance End of Year</i>	<u>\$601</u>	<u>\$601</u>	<u>\$601</u>	<u>\$0</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 Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$2,000	\$2,000	\$4,976	\$2,976
Expenditures				
Current:				
General Government - Judicial				
Materials and Supplies	500	500	0	500
Contractual Services	7,130	12,072	3,050	9,022
Capital Outlay	3,000	13,232	12,318	914
Other	1,500	1,500	0	1,500
<i>Total Expenditures</i>	<u>12,130</u>	<u>27,304</u>	<u>15,368</u>	<u>11,936</u>
<i>Excess of Revenues Under Expenditures</i>	(10,130)	(25,304)	(10,392)	14,912
Other Financing Uses				
Transfers Out	<u>0</u>	<u>(132,227)</u>	<u>(132,227)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(10,130)	(157,531)	(142,619)	14,912
<i>Fund Balance Beginning of Year</i>	174,731	174,731	174,731	0
Prior Year Encumbrances Appropriated	<u>130</u>	<u>130</u>	<u>130</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$164,731</u></u>	<u><u>\$17,330</u></u>	<u><u>\$32,242</u></u>	<u><u>\$14,912</u></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 Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$70,000	\$70,000	\$55,855	(\$14,145)
Expenditures				
Current:				
General Government - Judicial				
Personal Services	70,795	75,495	73,340	2,155
Other	5,000	7,000	5,793	1,207
<i>Total Expenditures</i>	<u>75,795</u>	<u>82,495</u>	<u>79,133</u>	<u>3,362</u>
<i>Net Change in Fund Balance</i>	(5,795)	(12,495)	(23,278)	(10,783)
<i>Fund Balance Beginning of Year</i>	<u>51,817</u>	<u>51,817</u>	<u>51,817</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$46,022</u></u>	<u><u>\$39,322</u></u>	<u><u>\$28,539</u></u>	<u><u>(\$10,783)</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Mental Health Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$425,000	\$445,250	\$443,205	(\$2,045)
Intergovernmental	40,000	40,000	42,015	2,015
<i>Total Revenues</i>	465,000	485,250	485,220	(30)
Expenditures				
Intergovernmental				
Contractual Services	460,000	485,250	485,250	0
<i>Net Change in Fund Balance</i>	5,000	0	(30)	(30)
<i>Fund Balance Beginning of Year</i>	30	30	30	0
<i>Fund Balance End of Year</i>	\$5,030	\$30	\$0	(\$30)

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ohio Childrens Trust Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$5,458	\$16,374	\$10,916	(\$5,458)
Expenditures				
Current:				
Health				
Materials and Supplies	1,000	2,000	1,999	1
Contractual Services	4,845	12,845	12,327	518
Other	2,415	4,102	4,102	0
<i>Total Expenditures</i>	8,260	18,947	18,428	519
<i>Net Change in Fund Balance</i>	(2,802)	(2,573)	(7,512)	(4,939)
<i>Fund Balance Beginning of Year</i>	1	1	1	0
Prior Year Encumbrances Appropriated	2,801	2,801	2,801	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	\$229	(\$4,710)	(\$4,939)

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Probate Court Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Favorable (Unfavorable)
Revenues				
Charges for Services	\$400	\$400	\$338	(\$62)
Expenditures				
Current:				
General Government - Judicial				
Materials and Supplies	250	250	0	250
Other	150	150	0	150
<i>Total Expenditures</i>	400	400	0	400
<i>Net Change in Fund Balance</i>	0	0	338	338
<i>Fund Balance Beginning of Year</i>	3,168	3,168	3,168	0
<i>Fund Balance End of Year</i>	<u>\$3,168</u>	<u>\$3,168</u>	<u>\$3,506</u>	<u>\$338</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Prepayment Interest Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$12,000	\$12,000	\$10,111	(\$1,889)
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	13,305	13,305	13,021	284
Materials and Supplies	2,400	2,400	1,500	900
Contractual Services	0	300	300	0
Capital Outlay	2,400	2,400	1,940	460
Other	1,250	950	586	364
<i>Total Expenditures</i>	19,355	19,355	17,347	2,008
<i>Net Change in Fund Balance</i>	(7,355)	(7,355)	(7,236)	119
<i>Fund Balance Beginning of Year</i>	47,262	47,262	47,262	0
Prior Year Encumbrances Appropriated	500	500	500	0
<i>Fund Balance End of Year</i>	\$40,407	\$40,407	\$40,526	\$119

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$275,000	\$275,000	\$364,088	\$89,088
Other	8,000	8,000	4,915	(3,085)
<i>Total Revenues</i>	<u>283,000</u>	<u>283,000</u>	<u>369,003</u>	<u>86,003</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	181,065	181,065	154,415	26,650
Materials and Supplies	5,106	5,105	5,105	0
Contractual Services	326,966	295,868	192,119	103,749
Capital Outlay	5,000	8,000	7,449	551
Other	22,100	22,000	7,065	14,935
<i>Total Expenditures</i>	<u>540,237</u>	<u>512,038</u>	<u>366,153</u>	<u>145,885</u>
<i>Net Change in Fund Balance</i>	(257,237)	(229,038)	2,850	231,888
<i>Fund Balance Beginning of Year</i>	511,121	511,121	511,121	0
Prior Year Encumbrances Appropriated	<u>127,170</u>	<u>127,170</u>	<u>127,170</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$381,054</u></u>	<u><u>\$409,253</u></u>	<u><u>\$641,141</u></u>	<u><u>\$231,888</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Recorder Equipment Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$36,000	\$36,000	\$43,820	\$7,820
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Contractual Services	40,101	51,100	51,100	0
Capital Outlay	23,771	11,771	11,771	0
<i>Total Expenditures</i>	63,872	62,871	62,871	0
<i>Net Change in Fund Balance</i>	(27,872)	(26,871)	(19,051)	7,820
<i>Fund Balance Beginning of Year</i>	10,619	10,619	10,619	0
Prior Year Encumbrances Appropriated	21,871	21,871	21,871	0
<i>Fund Balance End of Year</i>	\$4,618	\$5,619	\$13,439	\$7,820

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Revolving Loan Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$0	\$0	\$10,226	\$10,226
Other	0	0	29,071	29,071
<i>Total Revenues</i>	0	0	39,297	39,297
Expenditures				
Current:				
Economic Development				
Contractual Services	2,500	2,500	0	2,500
<i>Net Change in Fund Balance</i>	(2,500)	(2,500)	39,297	41,797
<i>Fund Balance Beginning of Year</i>	222,335	222,335	222,335	0
<i>Fund Balance End of Year</i>	<u>\$219,835</u>	<u>\$219,835</u>	<u>\$261,632</u>	<u>\$41,797</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sanction Costs Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$20,000	\$20,000	\$31,266	\$11,266
Fines and Forfeitures	3,000	3,000	5,210	2,210
<i>Total Revenues</i>	<u>23,000</u>	<u>23,000</u>	<u>36,476</u>	<u>13,476</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	8,739	18,240	17,846	394
Contractual Services	1,500	1,500	72	1,428
Capital Outlay	7,500	4,720	380	4,340
Other	1,200	4,630	4,309	321
<i>Total Expenditures</i>	<u>18,939</u>	<u>29,090</u>	<u>22,607</u>	<u>6,483</u>
<i>Net Change in Fund Balance</i>	4,061	(6,090)	13,869	19,959
<i>Fund Balance Beginning of Year</i>	<u>32,485</u>	<u>32,485</u>	<u>32,485</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$36,546</u></u>	<u><u>\$26,395</u></u>	<u><u>\$46,354</u></u>	<u><u>\$19,959</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 Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$215,739	\$157,000	\$144,203	(\$12,797)
Intergovernmental	77,807	77,807	69,490	(8,317)
Interest	0	0	774	774
Other	0	405	37,902	37,497
<i>Total Revenues</i>	<u>293,546</u>	<u>235,212</u>	<u>252,369</u>	<u>17,157</u>
Expenditures				
Current:				
Health				
Personal Services	164,379	174,069	167,975	6,094
Materials and Supplies	6,000	14,090	12,615	1,475
Contractual Services	78,915	120,174	120,085	89
Capital Outlay	3,228	19,850	19,841	9
Other	36,315	41,103	37,099	4,004
<i>Total Expenditures</i>	<u>288,837</u>	<u>369,286</u>	<u>357,615</u>	<u>11,671</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	4,709	(134,074)	(105,246)	28,828
Other Financing Sources				
Advances In	0	135,639	131,200	(4,439)
<i>Net Change in Fund Balance</i>	4,709	1,565	25,954	24,389
<i>Fund Balance Beginning of Year</i>	3,790	3,790	3,790	0
Prior Year Encumbrances Appropriated	28,098	28,098	28,098	0
<i>Fund Balance End of Year</i>	<u>\$36,597</u>	<u>\$33,453</u>	<u>\$57,842</u>	<u>\$24,389</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Tax Incentive Review Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$1,500	\$1,500	\$0	(\$1,500)
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Other	1,750	1,750	0	1,750
<i>Net Change in Fund Balance</i>	(250)	(250)	0	250
<i>Fund Balance Beginning of Year</i>	9,827	9,827	9,827	0
<i>Fund Balance End of Year</i>	<u>\$9,577</u>	<u>\$9,577</u>	<u>\$9,827</u>	<u>\$250</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Victims of Crime Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$36,039	\$36,039	\$36,519	\$480
Expenditures				
Current:				
Public Safety				
Personal Services	43,206	43,206	42,971	235
Materials and Supplies	300	569	568	1
Contractual Services	800	447	447	0
Capital Outlay	0	539	516	23
Other	2,000	1,544	1,544	0
<i>Total Expenditures</i>	46,306	46,305	46,046	259
<i>Excess of Revenues Under Expenditures</i>	(10,267)	(10,266)	(9,527)	739
Other Financing Sources				
Transfers In	10,982	10,982	10,982	0
<i>Net Change in Fund Balance</i>	715	716	1,455	739
<i>Fund Balance Beginning of Year</i>	6,855	6,855	6,855	0
<i>Fund Balance End of Year</i>	\$7,570	\$7,571	\$8,310	\$739

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Road Improvement Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$202,135	\$202,135	\$75,964	(\$126,171)
Expenditures				
Capital Outlay				
Contractual Services	202,135	202,135	202,135	0
<i>Net Change in Fund Balance</i>	0	0	(126,171)	(126,171)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>(\$126,171)</u>	<u>(\$126,171)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Engineer Office Building Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	\$0	\$0	\$0	\$0
Expenditures	50	50	0	50
<i>Net Change in Fund Balance</i>	(50)	(50)	0	50
<i>Fund Balance Beginning of Year</i>	1	1	1	0
Prior Year Encumbrances Appropriated	49	49	49	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>	<u>\$50</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Jail Construction Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Other	\$525,000	\$525,000	\$525,000	\$0
Expenditures				
Capital Outlay				
Contractual Services	282,202	269,989	269,989	0
<i>Excess of Revenues Over Expenditures</i>	<u>242,798</u>	<u>255,011</u>	<u>255,011</u>	<u>0</u>
Other Financing Sources (Uses)				
Transfers In	0	30,000	30,000	0
Transfers Out	<u>0</u>	<u>(300,645)</u>	<u>(300,645)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(270,645)</u>	<u>(270,645)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	242,798	(15,634)	(15,634)	0
<i>Fund Balance Beginning of Year</i>	3,423	3,423	3,423	0
Prior Year Encumbrances Appropriated	<u>12,211</u>	<u>12,211</u>	<u>12,211</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$258,432</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
Municipal Court Construction Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$85,000	\$85,000	\$84,440	(\$560)
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	85,000	85,000	84,440	(560)
Other Financing Uses				
Transfers Out	<u>0</u>	<u>(79,618)</u>	<u>(79,618)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	85,000	5,382	4,822	(560)
<i>Fund Balance Beginning of Year</i>	<u>153,147</u>	<u>153,147</u>	<u>153,147</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$238,147</u></u>	<u><u>\$158,529</u></u>	<u><u>\$157,969</u></u>	<u><u>(\$560)</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Mental Retardation Developmental Disabilities Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$0	\$0	\$4,774	\$4,774
Expenditures				
Capital Outlay				
Contractual Services	61,220	46,109	28,880	17,229
Capital Outlay	321	20,049	17,798	2,251
<i>Total Expenditures</i>	<u>61,541</u>	<u>66,158</u>	<u>46,678</u>	<u>19,480</u>
<i>Excess of Revenues Under Expenditures</i>	(61,541)	(66,158)	(41,904)	24,254
Other Financing Sources				
Transfers In	71,000	71,000	1,800	(69,200)
<i>Net Change in Fund Balance</i>	9,459	4,842	(40,104)	(44,946)
<i>Fund Balance Beginning of Year</i>	42,148	42,148	42,148	0
Prior Year Encumbrances Appropriated	19,395	19,395	19,395	0
<i>Fund Balance End of Year</i>	<u>\$71,002</u>	<u>\$66,385</u>	<u>\$21,439</u>	<u>(\$44,946)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Courthouse Renovation Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$0	\$0	\$25,371	\$25,371
Expenditures				
Capital Outlay				
Contractual Services	1,460,675	3,548,902	3,152,969	395,933
Other	7,000	7,000	133	6,867
<i>Total Expenditures</i>	<u>1,467,675</u>	<u>3,555,902</u>	<u>3,153,102</u>	<u>402,800</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,467,675)</u>	<u>(3,555,902)</u>	<u>(3,127,731)</u>	<u>428,171</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	1,500,000	3,000,000	3,000,000	0
Advances Out	0	0	(118,000)	(118,000)
Transfers In	0	641,106	241,106	(400,000)
Transfers Out	0	(50,000)	0	50,000
<i>Total Other Financing Sources (Uses)</i>	<u>1,500,000</u>	<u>3,591,106</u>	<u>3,123,106</u>	<u>(468,000)</u>
<i>Net Change in Fund Balance</i>	32,325	35,204	(4,625)	(39,829)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	<u>85,675</u>	<u>85,675</u>	<u>85,675</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$118,000</u></u>	<u><u>\$120,879</u></u>	<u><u>\$81,050</u></u>	<u><u>(\$39,829)</u></u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Sugar Grove Sewer Project Fund
 For Year Ended December 31, 2002*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$55,100	\$55,100	\$0	(\$55,100)
Expenditures				
Capital Outlay				
Contractual Services	55,100	55,100	55,100	0
<i>Excess of Revenues Under Expenditures</i>	0	0	(55,100)	(55,100)
Other Financing Sources				
Advances In	0	0	55,100	55,100
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Westmoor Sewer Construction Fund
For Year Ended December 31, 2002

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay				
Contractual Services	25,861	25,861	25,861	0
<i>Excess of Revenues Under Expenditures</i>	(25,861)	(25,861)	(25,861)	0
Other Financing Sources				
Advances In	183,128	183,127	0	(183,127)
<i>Net Change in Fund Balance</i>	157,267	157,266	(25,861)	(183,127)
<i>Fund Balance Beginning of Year</i>	7,915	7,915	7,915	0
Prior Year Encumbrances Appropriated	25,861	25,861	25,861	0
<i>Fund Balance End of Year</i>	<u>\$191,043</u>	<u>\$191,042</u>	<u>\$7,915</u>	<u>(\$183,127)</u>

Crawford County, Ohio
*Schedule of Revenues, Expenses, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Worker's Compensation Fund
 For Year Ended December 31, 2002*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	\$0	\$0	\$0	\$0
Expenses				
Claims	3,000	18,000	14,505	3,495
<i>Net Change in Fund Balance</i>	(3,000)	(18,000)	(14,505)	3,495
<i>Fund Balance Beginning of Year</i>	225,785	225,785	225,785	0
<i>Fund Balance End of Year</i>	<u>\$222,785</u>	<u>\$207,785</u>	<u>\$211,280</u>	<u>\$3,495</u>

Crawford County, Ohio
*Schedule of Revenues, Expenses, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Health Benefits Insurance Fund
 For Year Ended December 31, 2002*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$2,052,051	\$2,313,044	\$2,303,829	(\$9,215)
Expenses				
Contractual Services	256,485	517,478	438,461	79,017
Claims	1,795,566	1,795,566	1,790,860	4,706
<i>Total Expenses</i>	<u>2,052,051</u>	<u>2,313,044</u>	<u>2,229,321</u>	<u>83,723</u>
<i>Net Change in Fund Balance</i>	0	0	74,508	74,508
<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>\$74,508</u></u>	<u><u>\$74,508</u></u>

Crawford County, Ohio
*Schedule of Revenues, Expenses, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 County Home Resident Trust Fund
 For Year Ended December 31, 2002*

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

Schedules of Capital Assets

Governmental Activities

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Crawford County, Ohio
 Capital Assets Used in the Operation of Governmental Funds
 Schedule by Source
 December 31, 2002

Governmental funds capital assets:	
Land	\$664,515
Land Improvements	1,804,461
Construction in Progress	1,101,690
Buildings and Building Improvements	24,569,565
Improvements Other Than Buildings	10,000
Equipment	900,586
Vehicles	3,653,129
Furniture/Fixtures	322,423
Infrastructure	19,657,780
	\$52,684,149
	\$52,684,149
Investment in governmental funds capital assets by source:	
General Fund Revenues	\$2,370,945
State Grants	53,963
Special Revenue Funds Revenues	27,466,775
Note or Bonded Debt	22,598,598
Donations	193,868
	\$52,684,149
	\$52,684,149

Crawford County, Ohio
 Capital Assets Used in the Operation of Governmental Funds
 Schedule by Function
 December 31, 2002

	<u>Total</u>	<u>Land</u>	<u>Land Improvements</u>	<u>Construction in Progress</u>
General Government:				
Legislative and Executive	\$7,762,601	\$71,797	\$0	\$917,099
Judicial	377,807	0	0	32,325
Public Safety	12,434,249	513,068	0	0
Public Works	25,751,757	62,500	1,804,461	152,266
Health	1,789,523	0	0	0
Human Services	4,568,212	17,150	0	0
Total governmental funds capital assets	<u>\$52,684,149</u>	<u>\$664,515</u>	<u>\$1,804,461</u>	<u>\$1,101,690</u>

<u>Buildings and Building Improvements</u>	<u>Improvements Other Than Buildings</u>	<u>Equipment</u>	<u>Vehicles</u>	<u>Furniture/ Fixtures</u>	<u>Infrastructure</u>
\$6,519,298	\$10,000	\$103,590	\$43,966	\$96,851	\$0
92,000	0	21,847	59,764	171,871	0
10,767,517	0	568,939	584,725	0	0
1,264,508	0	22,513	2,787,729	0	19,657,780
1,775,484	0	0	14,039	0	0
4,150,758	0	183,697	162,906	53,701	0
<u>\$24,569,565</u>	<u>\$10,000</u>	<u>\$900,586</u>	<u>\$3,653,129</u>	<u>\$322,423</u>	<u>\$19,657,780</u>

Crawford County, Ohio
 Capital Assets Used in the Operation of Governmental Funds
 Schedule of Changes by Function
 For the Year Ended December 31, 2002

	Balance at December 31, 2001	Additions	Reductions	Balance at December 31, 2002
General Government:				
Legislative and Executive	\$6,761,849	\$6,409,321	\$5,408,569	\$7,762,601
Judicial	352,790	25,017	0	377,807
Public Safety	12,475,193	14,970	55,914	12,434,249
Public Works	24,039,902	1,908,773	196,918	25,751,757
Health	1,773,834	15,689	0	1,789,523
Human Services	4,027,402	2,075,646	1,534,836	4,568,212
Total governmental funds capital assets:	<u>\$49,430,970</u>	<u>\$10,449,416</u>	<u>\$7,196,237</u>	<u>\$52,684,149</u>

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

Crawford County, Ohio
Government-Wide Expenses
Last Two Years

	2002	2001
General Government:		
Legislative and Executive	\$3,174,674	\$2,819,494
Judicial	2,055,061	1,949,541
Public Safety	5,352,372	4,949,497
Public Works	4,153,889	3,407,162
Health	4,081,179	3,856,137
Human Services	10,175,125	9,602,590
Economic Development	0	280
Intergovernmental	489,802	460,160
Interest and Fiscal Charges	523,280	379,299
Sewer	146,427	145,094
Sanitary Landfill	2,615,599	2,472,946
Total Expenses	\$32,767,408	\$30,042,200

Source: Crawford County Auditor

Crawford County, Ohio
Government-Wide Revenues
Last Two Years

	2002	2001
Program Revenues:		
Charges for Services	\$7,858,936	\$6,663,955
Operating Grants, Contributions, and Interest	10,888,638	10,281,093
Capital Grants and Contributions	810,342	791,347
General Revenues:		
Property Taxes	4,400,334	4,179,445
Sales Taxes	4,645,540	4,493,803
Intergovernmental	1,627,684	1,721,481
Interest	442,860	1,060,016
Other	1,368,009	618,010
Total Revenues	\$32,042,343	\$29,809,150

Source: Crawford County Auditor

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

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

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

Source: Crawford County Auditor

<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>
\$2,429,792	\$2,527,455	\$2,398,960	\$2,205,264	\$2,149,260	\$1,983,159
1,457,605	1,304,821	1,385,971	1,116,538	941,681	996,645
3,368,991	2,415,454	2,235,309	1,907,152	1,998,112	1,684,689
3,513,804	2,851,948	3,275,543	2,467,929	3,057,095	3,113,405
2,878,991	2,766,934	2,520,139	4,143,245	4,047,267	3,839,152
7,081,071	7,047,821	7,249,660	6,265,205	6,205,705	5,838,451
97	119	2,601	1,800	17,200	6,811
1,186,998	5,398,833	3,845,333	1,797,470	2,313,085	1,258,285
473,643	476,609	1,566,140	0	0	0
<u>329,962</u>	<u>467,511</u>	<u>471,524</u>	<u>456,514</u>	<u>113,712</u>	<u>83,606</u>
<u>\$22,720,954</u>	<u>\$25,257,505</u>	<u>\$24,951,180</u>	<u>\$20,361,117</u>	<u>\$20,843,117</u>	<u>\$18,804,203</u>

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

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
Taxes	\$9,041,026	\$8,644,984	\$9,058,645	\$8,317,762	\$7,859,924
Special Assessments	99,634	87,166	84,883	86,745	87,576
Charges for Services	5,041,983	4,377,619	4,461,787	4,387,249	4,115,528
Licenses and Permits	4,261	3,934	4,968	6,464	7,077
Fines and Forfeitures	316,478	284,099	267,765	293,573	253,819
Intergovernmental	13,437,833	12,709,868	12,980,799	11,208,597	10,299,624
Interest	749,710	1,278,543	1,402,925	938,966	956,099
Other (includes Rent)	<u>1,488,981</u>	<u>886,627</u>	<u>844,562</u>	<u>634,646</u>	<u>617,967</u>
Total Revenues	<u><u>\$30,179,906</u></u>	<u><u>\$28,272,840</u></u>	<u><u>\$29,106,334</u></u>	<u><u>\$25,874,002</u></u>	<u><u>\$24,197,614</u></u>

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

Source: Crawford County Auditor

<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>
\$7,365,623	\$6,523,738	\$5,862,274	\$4,979,160	\$4,465,959
76,929	75,100	75,198	76,202	75,953
3,852,587	3,515,539	3,133,560	3,642,470	3,267,687
6,430	7,443	7,053	7,825	7,190
196,074	199,861	288,560	255,892	226,320
12,297,693	10,873,874	10,259,822	11,083,688	11,526,651
760,756	956,257	986,921	514,207	387,679
<u>537,352</u>	<u>538,561</u>	<u>665,377</u>	<u>467,066</u>	<u>459,021</u>
<u><u>\$25,093,444</u></u>	<u><u>\$22,690,373</u></u>	<u><u>\$21,278,765</u></u>	<u><u>\$21,026,510</u></u>	<u><u>\$20,416,460</u></u>

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

Year	Current Taxes Levied	Current Taxes Collected	Percent of Current Taxes Collected	Delinquent Taxes Collected
2002	\$3,336,280	\$3,212,585	96.29%	\$130,656
2001	4,277,963	4,128,817	96.51	169,226
2000	3,123,349	2,998,298	96.00	144,067
1999	4,321,992	4,175,390	96.61	190,490
1998	3,867,585	3,636,559	94.03	147,850
1997	3,726,933	3,617,762	97.07	122,486
1996	2,984,735	2,841,432	95.20	158,248
1995	2,494,875	2,320,538	93.01	84,599
1994	2,376,467	2,226,011	93.67	84,871
1993	2,396,366	2,278,126	95.07	105,833

Source: Crawford County Auditor

<u>Total Taxes Collected</u>	<u>Percent of Total Taxes Collected to Current Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Ratio of Delinquent Taxes to Current Levy</u>
\$3,343,241	100.21%	\$192,209	5.76%
4,298,043	100.47	161,383	3.77
3,142,365	100.61	161,383	5.17
4,365,880	101.02	184,927	4.28
3,784,409	97.85	160,106	4.14
3,740,248	100.36	128,354	3.44
2,999,680	100.50	69,839	2.34
2,405,137	96.40	161,154	6.46
2,310,882	97.24	113,403	4.77
2,383,959	99.48	127,064	5.30

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

Year	Real Property		Personal Property	
	Assessed Value	Estimated Value	Assessed Value	Estimated Value
2001/2002	\$499,687,700	\$1,427,679,143	\$108,534,294	\$434,137,176
2000/2001	495,248,840	1,414,996,686	109,313,294	437,253,176
1999/2000	414,712,120	1,184,891,771	99,664,902	398,659,608
1998/1999	410,340,490	1,172,401,400	96,697,714	386,790,856
1997/1998	403,721,980	1,153,491,371	98,684,529	394,738,116
1996/1997	351,476,670	1,004,219,057	96,513,053	386,052,212
1995/1996	348,172,010	994,777,171	92,429,177	369,716,708
1994/1995	344,106,790	983,162,257	87,800,562	351,202,248
1993/1994	307,579,060	878,797,314	82,699,199	330,796,796
1992/1993	305,452,620	872,721,771	85,900,335	343,601,340

Source: Crawford County Auditor

Public Utility Property		Totals		Ratio of Assessed Value to Total Estimated Actual Value
Assessed Value	Estimated Value	Assessed Value	Estimated Value	
\$29,129,390	\$58,258,780	\$637,351,384	\$1,920,075,099	33.19%
35,532,580	71,065,160	640,094,714	1,923,315,022	33.28
39,002,560	78,005,120	553,379,582	1,661,556,499	33.30
39,488,090	78,976,180	546,526,294	1,638,168,436	33.36
39,296,580	78,593,160	541,703,089	1,626,822,647	33.30
39,856,510	79,713,020	487,846,233	1,469,984,289	33.19
40,350,670	80,701,340	480,951,857	1,445,195,219	33.28
43,243,690	86,487,380	475,151,042	1,420,851,885	33.44
41,410,920	82,821,840	431,689,179	1,292,415,950	33.40
43,489,400	86,978,800	434,842,355	1,303,301,911	33.36

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

	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
General	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
Fairway	3.50	3.50	3.50	3.50	3.50	3.50	3.50	2.00	2.00	2.00
Fairview	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Childrens Services	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50		
Council on Aging	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60		
Total	<u>8.80</u>	<u>8.80</u>	<u>8.80</u>	<u>8.80</u>	<u>8.80</u>	<u>8.80</u>	<u>8.80</u>	<u>7.30</u>	<u>6.20</u>	<u>6.20</u>

School Districts

Buckeye Central	45.00	45.00	45.00	45.00	45.00	46.55	46.80	46.30	48.71	48.71
Bucyrus	50.30	50.35	52.10	51.45	51.85	53.15	53.82	48.37	48.37	48.87
Colonel Crawford	49.70	49.80	50.10	50.20	50.20	50.91	50.91	46.00	46.00	46.00
Crestline	61.60	62.75	62.45	63.48	56.00	57.45	55.50	51.90	51.90	51.90
Galion	61.63	53.90	53.90	53.90	53.90	53.90	53.90	46.21	46.21	46.21
Wynford	50.10	50.45	52.49	57.74	52.05	53.56	54.78	49.00	49.00	49.00

Out-of-County School Districts

Mohawk	36.90	36.90	36.90	36.90	36.90	42.80	46.84	47.11	47.11	42.80
Plymouth	36.00	37.30	37.10	35.30	35.50	35.90	36.50	37.40	37.40	33.20
Ridgedale	47.52	48.15	48.15	48.10	49.65	51.71	53.56	54.45	54.45	42.55
Upper Sandusky	33.70	33.70	33.70	33.70	33.70	37.85	33.70	33.70	33.70	37.70
Willard	44.45	45.15	45.75	45.75	45.75	46.60	47.00	45.65	45.65	45.65

Joint Vocational School Districts

Pioneer	4.70	4.70	4.70	4.70	4.70	4.70	4.70	3.70	3.70	3.70
Tri-Rivers	4.40	4.40	4.40	4.40	4.40	3.10	3.10	3.10	3.10	3.10
Vanguard	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60

(continued)

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

	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
Bucyrus/City	\$5.80	\$5.80	\$5.80	\$5.80	\$5.80	\$5.80	\$4.30	\$4.30	\$4.30	\$4.30
Bucyrus/Colonel Crawford	4.30	4.30	4.30	4.30	4.30	4.30	2.80	2.80	2.80	2.80
Bucyrus/Wynford	3.70	3.70	3.70	3.70	3.70	3.70	2.20	2.20	2.20	2.20
Crestline/City	7.20	7.50	8.60	8.60	9.10	9.10	8.75	7.00	7.00	7.00
Crestline/Colonel Crawford	6.10	7.50	7.50	7.50	8.00	8.00	7.65			
Galion City	4.25	4.75	5.15	5.15	5.15	5.15	5.00	5.00	5.00	5.00
Villages										
Chatfield	1.90	1.90	1.90	1.90	1.90	4.90	4.90	4.90	4.90	4.90
New Washington	5.80	7.80	8.40	9.30	9.30	9.30	9.30	9.30	9.30	9.30
North Robinson	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
Tiro	1.90	1.90	1.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Townships										
Auburn	6.10	4.10	4.10	6.20	6.20	6.70	6.70	5.70	5.70	6.70
Bucyrus	5.20	5.20	5.20	4.20	4.20	4.20	4.20	4.20	4.20	5.20
Chatfield	3.45	3.45	3.45	4.65	4.64	4.64	4.64	4.85	4.85	4.05
Cranberry	2.30	2.30	2.30	3.90	3.90	3.90	3.90	3.90	3.90	3.90
Dallas	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Holmes	3.70	3.70	3.20	4.20	4.20	4.20	4.20	3.20	3.20	3.20
Jackson	0.70	0.70	0.70	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Jefferson	6.20	2.70	2.70	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Liberty	4.80	4.80	4.80	3.80	4.80	4.80	4.80	4.80	3.80	3.20
Lykens	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Polk	9.40	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.10
Sandusky	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Texas	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Tod	4.70	4.70	2.20	2.20	2.20	3.00	3.00	3.00	3.00	3.00
Vernon	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
Whetstone	0.90	0.90	0.90	2.70	2.70	2.70	2.70	2.70	2.70	2.70

Source: Crawford County Auditor

Crawford County, Ohio
Principal Property Taxpayers
 December 31, 2002

	Assessed Value 2002 <u>Collection Year</u>	Percent of Total Assessed <u>Valuation</u>
<u>Tangible Personal Property</u>		
Timken Company	\$23,370,900	3.67%
Dayco Swan	7,411,578	1.16
General Electric	5,510,010	0.87
Peco II	3,622,300	0.57
McClain Easy Pack	3,420,386	0.54
Bucyrus Blades	2,964,397	0.47
Brunswick Corporation	2,884,961	0.45
Bucyrus Precision Tech	2,570,338	0.40
National Lime and Stone	2,497,141	0.39
Covert Manufacturing	2,125,797	0.33
<u>Real Property</u>		
Timken Company	4,039,280	0.63
General Electric	1,891,530	0.30
TPI Acquisition	1,854,520	0.29
Hydraulic Technology	1,591,840	0.25
Baja Boats	1,419,440	0.22
Wal-Mart	1,378,300	0.22
Northern Distributing	1,333,890	0.21
Country Star Co-op	1,142,130	0.18
Bucyrus Blades	1,026,660	0.16
Worcester, Ronald	922,460	0.14
Galion Solid Waste	892,530	0.14
All Other	<u>563,480,996</u>	<u>88.41</u>
Total	<u><u>\$637,351,384</u></u>	<u><u>100.00%</u></u>

Source: Crawford County Auditor

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

Year	Special Assessment Billings	Special Assessment Collections
2002	\$97,681	\$99,634
2001	85,200	84,430
2000	82,860	84,883
1999	95,497	86,745
1998	86,255	87,576
1997	85,597	75,134
1996	82,353	75,100
1995	77,327	75,198
1994	78,978	76,202
1993	76,358	75,953

Source: Crawford County Auditor

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Crawford County, Ohio
Computation of Legal Debt Margin
December 31, 2002

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$637,351,384	\$637,351,384
Debt Limitation	14,433,785	6,373,514
General Obligation Bonds:		
Jail Facility	3,579,407	3,579,407
Vehicle Acquisition	28,373	28,373
Job and Family Services Building	530,000	530,000
2002 Various Purpose Bonds	6,275,000	6,275,000
Sewer District Waterline	768,518	768,518
Landfill Improvements	6,131,547	6,131,547
Bulldozer	41,106	41,106
Total Debt	17,353,951	17,353,951
Exemptions:		
Jail Facility	3,579,407	3,579,407
Job and Family Services Building	530,000	530,000
2002 Various Purpose Bonds	1,610,000	1,610,000
Sewer District Waterline	768,518	768,518
Landfill Improvements	6,131,547	6,131,547
Bulldozer	41,106	41,106
Total Exemptions	12,660,578	12,660,578
Net Debt	4,693,373	4,693,373
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$9,740,412	\$1,680,141

(1) The Debt Limitation is calculated as follows:

Six million plus	\$6,000,000
2 1/2% of Assessed Value	8,433,785
in excess of 300,000,000	\$14,433,785

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

Source: Crawford County Auditor

Crawford County, Ohio
*Ratio of Net General Bonded Debt to Assessed Value
and Net Bonded Debt Per Capita*
2002

Year	Population	Assessed Value	Gross Bonded Debt (1)	Exempt Debt
2002	46,966	\$637,351,384	\$10,970,116	\$6,276,743

(1) Includes only General Obligation Bonds

Source: Crawford County Auditor

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

Crawford County, Ohio
*Ratio of Annual Debt Service Expenditures for
 General Obligation Bonded Debt to Total Governmental Expenditures
 2002*

<u>Year</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total Debt Service</u>	<u>Total Governmental Expenditures</u>	<u>Ratio of Debt Service to Total Governmental Expenditures</u>
2002	\$198,373	\$163,158	\$361,531	\$36,080,067	1.00%

Source: Crawford County Auditor

Crawford County, Ohio
Computation of Overlapping General Obligation Bonded Debt
December 31, 2002

<u>Political Subdivision</u>	<u>Debt Outstanding(1)</u>	<u>Percentage Applicable to County(2)</u>	<u>Amount Applicable to County</u>
Crawford County	\$10,970,116	100.00%	\$10,970,116
Cities Wholly Within County	755,000	100.00	755,000
Villages Wholly Within County	2,865,353	100.00	2,865,353
City of Crestline	455,000	99.14	451,087
Wynford Local School District	<u>7,045,000</u>	83.90	<u>5,910,755</u>
Total	<u><u>\$22,090,469</u></u>		<u><u>\$20,952,311</u></u>

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

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

Source: Crawford County Auditor

Crawford County, Ohio
Demographic Statistics

Civilian Labor Force Estimates

--Unemployment Rate--

Year	Employment	Unemployment	County	Ohio	U.S.
2002	20,525	1,675	7.50%	5.60%	5.80%
2001	20,700	1,500	6.90	4.30	4.80
2000	20,400	1,100	5.20	4.10	4.00
1999	21,000	1,200	5.50	4.30	4.20
1998	20,600	1,300	5.80	4.30	4.50
1997	20,900	1,300	5.90	4.60	4.90
1996	21,000	1,400	6.30	4.90	5.40
1995	20,900	1,400	6.20	4.80	5.60
1994	21,600	1,500	6.50	5.40	6.00
1993	17,300	1,850	9.60	6.50	6.80

2002 Employment, Crawford County

Month	Employment	Unemployment	County	Ohio	U.S.
January	20,200	1,600	7.30	5.80	6.30
February	20,300	1,600	7.20	5.90	6.10
March	20,400	1,600	7.30	6.00	6.10
April	20,400	1,400	6.50	5.50	5.70
May	20,600	1,400	6.30	5.50	5.50
June	20,800	1,500	6.60	5.90	6.00
July	21,000	1,800	7.90	5.90	6.00
August	20,800	2,000	8.70	5.30	5.70
September	20,400	1,800	7.90	5.40	5.40
October	20,500	1,900	8.40	5.30	5.30
November	20,500	1,800	8.20	5.20	5.70
December	20,400	1,700	7.90	5.00	5.70

Estimates are not seasonally adjusted

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

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

Year	Assessed Values of Real, Personal, and Public Utility Property (1)	Valuation of New Construction (1)	Certified Bank Deposits (2)
2002	\$637,351,384	\$5,900,240	\$371,996,000
2001	640,094,714	9,559,500	362,545,000
2000	553,379,582	6,281,280	352,135,000
1999	546,526,294	7,048,640	368,864,000
1998	541,703,089	4,931,480	377,042,000
1997	487,846,233	4,432,840	319,122,000
1996	480,951,857	4,316,810	312,590,000
1995	475,151,042	2,441,070	292,566,000
1994	431,689,179	3,141,500	280,863,000
1993	434,842,355	2,506,770	282,581,000

(1) Source: Crawford County Auditor

(2) Source: Federal Reserve Bank of Cleveland

Crawford County, Ohio
Ten Largest Non-Public Employers
December 31, 2002

Firm	Number of Employees	Primary Product/Service
Timken Company	1,000	manufacturer of roller bearings
Galion Community Hospital	352	hospital
Dayco Swan	300	manufacturer of garden, auto and industrial hose
Baja Boats	300	manufacturer of 16-42 ft. fiberglass boats
General Electric	280	manufacturer of florescent lamps
PECO II	275	manufacturer of power equipment products for telecommunications industry
Imasen Bucyrus Technology	272	manufacturer of automotive seat rails
Bucyrus Community Hospital	244	hospital
Lifetouch Church Directories	200	church directory publishing and printing
Bucyrus Blades	185	manufacturer of heavy equipment blades

Source: The Crawford County Office of Economic Development

Crawford County, Ohio
Surety Bond Coverage - Various Officials
December 31, 2002

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

Source: Crawford County Treasurer

Crawford County, Ohio
Salaries of Elected Officials
December 31, 2002

Office	Salary as of 2002
Board of Commissioners (3)	\$33,858 Term 1-1-1999 38,873 Term 1-2-2001 38,873 Term 1-3-2001
Auditor	48,705
Treasurer	39,539
Recorder	37,782
Clerk of Courts	39,537
Coroner	24,601
Engineer	74,694
Prosecuting Attorney	88,134
Sheriff	52,102

Source: Crawford County Auditor

Crawford County, Ohio
Educational Facilities
December 31, 2002

Public Schools	Total Students
Bucykeye Central	702
Bucyrus	1,906
Colonel Crawford	993
Crestline	884
Galion	2,243
Wynford	1,144
Fairway (MRDD)	14
Waycraft (Sheltered Workshop)	

Private Schools	Total Students
Holy Trinity Catholic	137
Our Mother of Perpetual Help Traditional Catholic	19
Saint Bernard Catholic	164
Saint Joseph Catholic, Crestline	84
Saint Joseph Catholic, Galion	154
Wayside Christian	54

Home Schooled	Total Students
Galion	71
Bucyrus	30
County	72

Colleges/Universities Serving Crawford County

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

Vocational Schools

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

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

Crawford County, Ohio

Miscellaneous Statistics

December 31, 2002

Date of Incorporation	1826
County Seat	Bucyrus, Ohio
Area - Square Miles	400
Road Mileage	
State & U.S. Highways	180 Miles
County Roads	223 Miles
Township Roads	443 Miles
Population	46,966
Number of Households	19,514 (1)
Average Number Persons Per Household	2.41
Number of Political Subdivisions Located in Crawford County	
Municipalities	3
Villages	4
Townships	16
School Districts	6
Communications	
Radio Stations	2
Television Stations	2
Daily Newspapers	2
Weekly Newspapers	2
Voter Statistics, Election of November 2002 (2)	
Number of Registered Voters	28,992
Number of Voters Last General Election	13,608
Percent of Registered Voters Voting	46.94%
Crawford County's Agriculture (3)	
Number of Farms	760
Land in Farms	227,000 acres
Average Size of Farms	299
Average Cash Receipts	\$79,544
Animal Claims 2002	22 Claims - \$811
Animal Claims Paid	22 Claims - \$811
Number of Dog Licenses Sold	7,103 @ \$10.00 - \$71,030
Number of Kennel Licenses Sold	149 @ \$50.00 - \$ 7,450

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

(2) Source: Crawford County Board of Elections

(3) Source: Crawford County Extension Office

All Other Information from County Records



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

FINANCIAL CONDITION

CRAWFORD COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 22, 2003**