



CRAWFORD COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2021

CRAWFORD COUNTY
DECEMBER 31, 2021

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CRAWFORD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through the Ohio Department of Education</i>				
<u>Special Education Cluster (IDEA) Cluster:</u>				
Special Education Grants to States	84.027	34-6400345	\$ -	\$ 19,235
Special Education Preschool Grants	84.173	34-6400345	-	12,712
Total Special Education Cluster			-	31,947
TOTAL U.S. DEPARTMENT OF EDUCATION			-	31,947
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through the Ohio Department of Job and Family Services</i>				
<u>SNAP Cluster:</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2021-11-5914 / G-2223-11-6914	-	265,371
COVID-19 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2021-11-5914 / G-2223-11-6914	-	16,784
Total SNAP Cluster			-	282,155
TOTAL U.S. DEPARTMENT OF AGRICULTURE			-	282,155
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through the Ohio Development Services Agency</i>				
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-19-1AQ-1	-	181,218
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-20-1AQ-1	-	20,547
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			-	201,765
Home Investment Partnerships Program	14.239	B-C-20-1AQ-2	-	79,177
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			-	280,942
U.S. DEPARTMENT OF TREASURY				
<i>Passed Through the Ohio Office of Budget and Management</i>				
COVID-19 - Coronavirus Relief Fund	21.019	HB481-CRF-Local	19,729	969,177
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	34-6400345	-	10,354
TOTAL U.S. DEPARTMENT OF TREASURY			19,729	979,531
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through the Ohio Department of Public Safety</i>				
Emergency Management Performance Grants	97.042	EMC-2021-EP-00002	-	61,973
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	61,973
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through the Ohio Department of Transportation</i>				
<u>Highway Planning and Construction Cluster:</u>				
Highway Planning and Construction	20.205	102910	-	925,409
Highway Planning and Construction	20.205	101896	-	309,718
Total Highway Planning and Construction Cluster			-	1,235,127
<i>Passed Through the Ohio Department of Public Safety</i>				
<u>Highway Safety Cluster:</u>				
State and Community Highway Safety	20.600	IDEP/STEP-2021-Crawford County Sheriff's-00033	-	3,475
State and Community Highway Safety	20.600	IDEP/STEP-2022-Crawford County Sheriff's-00042	-	374
Total Highway Safety Cluster			-	3,849
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2021-Crawford County Sheriff's-00033	-	3,699
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2022-Crawford County Sheriff's-00042	-	448
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			-	4,147
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	1,243,123
U.S. DEPARTMENT OF JUSTICE				
<i>Passed Through the Ohio Attorney General's Office</i>				
Crime Victim Assistance	16.575	2021-VOCA-133899576	-	33,112
Crime Victim Assistance	16.575	2022-VOCA-134713678	-	9,662
Total Crime Victim Assistance			-	42,774
TOTAL U.S. DEPARTMENT OF JUSTICE			-	42,774
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	2101OHSOSR	-	31,855
<i>Passed through the Ohio Department of Job and Family Services</i>				
Social Services Block Grant	93.667	G-2021-11-5914 / G-2223-11-6914	103,625	712,498
Total Social Services Block Grant			103,625	744,353
<u>Medicaid Cluster:</u>				
<i>Passed Through the Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program	93.778	2105OH5ADM / 2205OH5ADM	-	120,620
<i>Passed through the Ohio Department of Job and Family Services</i>				
Medical Assistance Program	93.778	G-2021-11-5914 / G-2223-11-6914	-	299,880
Total Medicaid Cluster			-	420,500
<i>Passed through the Ohio Department of Job and Family Services</i>				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	G-2021-11-5914 / G-2223-11-6914	-	2,107
Temporary Assistance for Needy Families	93.558	G-2021-11-5914 / G-2223-11-6914	-	1,301,837
Child Support Enforcement	93.563	G-2021-11-5914 / G-2223-11-6914	-	512,062

CRAWFORD COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>				
<i>Passed through the Ohio Department of Job and Family Services (Continued)</i>				
<u>CCDF Cluster:</u>				
Child Care and Development Block Grant	93.575	G-2021-11-5914 / G-2223-11-6914	-	50,867
Total CCDF Cluster			-	50,867
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2021-11-5914 / G-2223-11-6914	-	63,676
Foster Care Title IV-E	93.658	G-2021-11-5914 / G-2223-11-6914	-	636,049
Adoption Assistance	93.659	G-2021-11-5914 / G-2223-11-6914	-	168,319
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2021-11-5914 / G-2223-11-6914	-	17,888
Elder Abuse Prevention Interventions Program	93.747	G-2021-11-5914 / G-2223-11-6914	399	674
Children's Health Insurance Program	93.767	G-2021-11-5914 / G-2223-11-6914	-	9,569
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			104,024	3,927,901
<u>U.S. DEPARTMENT OF LABOR</u>				
<i>Passed through the WIA Area 10 Board</i>				
<u>Employment Service Cluster:</u>				
Employment Service/Wagner - Peysor Funded Activities	17.207	PY19-20/FY20-21 17-10-01 / G-2223-17-10-01	-	5,346
Total Employment Service Cluster			-	5,346
Unemployment Insurance	17.225	34-6400345	-	1,400
Trade Adjustment Assistance	17.245	PY19-20/FY20-21 17-10-01 / G-2223-17-10-01	-	929
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	PY19-20/FY20-21 17-10-01 / G-2223-17-10-01	-	61,153
<u>WIOA Cluster:</u>				
WIOA Adult Program	17.258	PY19-20/FY20-21 17-10-01 / G-2223-17-10-01	-	85,833
WIOA Youth Activities	17.259	PY19-20/FY20-21 17-10-01 / G-2223-17-10-01	-	216,813
WIOA Dislocated Worker Formula Grants	17.278	PY19-20/FY20-21 17-10-01 / G-2223-17-10-01	-	62,545
Total WIOA Cluster			-	365,191
TOTAL U.S. DEPARTMENT OF LABOR			-	434,019
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 123,753	\$ 7,284,365

The accompanying notes are an integral part of this schedule.

CRAWFORD COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Crawford County (the County) under programs of the federal government for the year ended December 31, 2021. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

The County passes certain federal awards received from the U.S. Department of Health and Human Services and the U.S. Department of Treasury to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE E - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) and HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS with REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income account as of December 31, 2021 is \$67,144.

NOTE F - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

NOTE G – COST REPORT SETTLEMENTS

During the calendar year, the County Board of Developmental Disabilities received a settlement payment for the 2017 and 2018 Cost Reports from the Ohio Department of Developmental Disabilities for the Medicaid Program (AL# 93.778) in the amount of \$1,751 and \$1,147, respectively. The Cost Report Settlement payment was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid Services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods.

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of Commissioners:

We have audited, 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 the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Crawford County, Ohio, (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 24, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

June 24, 2022

OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Crawford County's (the County's) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. The County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Crawford County, Ohio, (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 24, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures on the audited financial statements subsequent to June 24, 2022. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

August 10, 2022

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CRAWFORD COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	AL #21.019 – COVID-19 Coronavirus Relief Fund AL #20.205 – Highway Planning and Construction
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR § 200.520?	Yes

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

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CRAWFORD COUNTY, OHIO

Annual Comprehensive Financial Report

For the Year Ended
December 31, 2021

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**INTRODUCTORY
SECTION**

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Crawford County, Ohio

ANNUAL COMPREHENSIVE

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2021

Prepared by:

Robyn M. Sheets

CRAWFORD COUNTY AUDITOR

Crawford County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2021
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Robyn M. Sheets

Crawford County Auditor

June 24, 2022

Crawford County Commissioners
Citizens of Crawford County

As County Auditor, I am pleased to present Crawford County's Annual Comprehensive Financial Report for the year ended December 31, 2021. This Annual Comprehensive Financial Report conforms to generally accepted accounting principles (GAAP), as applicable to governmental entities. State law requires that the County file basic financial statements with the Auditor of State within one hundred fifty days after the close of the fiscal year. This published report fulfills that requirement and further provides an in-depth review of the County's financial activities.

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

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

The Auditor of the State of Ohio has issued an unmodified opinion on Crawford County's financial statements for the year ended December 31, 2021. The Independent Auditor's Report is located at the front of the financial section of this report.

PROFILE OF THE COUNTY

The County was formed by an act of the General Assembly on April 1, 1826. Located approximately sixty miles from the state capital of Columbus, the County encompasses two municipalities, five villages, and sixteen townships. The central part of the County is comprised largely of the two municipalities, Bucyrus (which is the County seat) and Galion. The remaining areas of the County are semi-rural to rural. The County includes 400 square miles and has an estimated population of 42,025.

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

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

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

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

LOCAL ECONOMY

Crawford County citizens and community leaders have been working to reverse the impact of economic, community, and workforce challenges including population changes, health and wellness, drug abuse prevention, educational attainment, leadership, and housing, among others. By creating a vision for the future, Crawford County is continuously improving the quality of place and life as well as the economic climate to move the community forward through the introduction of innovative tools, strategic regional and state-level partnerships, and leveraging the County's location along U.S. Route 30.

The Crawford: 20/20 Vision strategic plan set the tone for the Crawford County Partnership for Education and Economic Development (The Partnership) back in 2010. It helped to establish its structure and set its priorities for the previous decade. The Crawford: 2030 Vision plan update honors all of the partnership, stakeholders, investors, and community leaders who have collaborated and contributed to the success of the County and the Partnership to date. Community, economic, and workforce development focus areas included in the Crawford: 20/20 Vision plan have been affirmed through community conversations as the highest ongoing priorities for the Partnership. These are the priorities upon which the 2030 update is built. However, as the needs and priorities of the community have evolved, some of the areas of focus from the Crawford: 20/20 Vision plan (drug abuse prevention and educational attainment) are no longer included as top-level focus areas in the 2030 update. While these areas are still integral to the success and the wellbeing of the community, other initiatives and organizations in the County have emerged to lead the ongoing work in these areas.

The Partnership continues to serve as and was recognized as a hub for Crawford County by working with local and state government, regional partners, community agencies, businesses, schools, and stakeholders. The Partnership is supporting the 2022 Community Health Assessment (CHA) which will help design the Community Health Improvement Plan (CHIP). The CHA and CHIP are essential to community development as it provides community input, comment, and data to improve the community's quality of place and life. The Partnership welcomes the superintendents from all six local school districts for monthly meetings where the group can discuss current health issues, programs, and more.

In January 2022, Intel announced its investment in Ohio for the construction of chip factories. This project is slated to change the economic landscape of the counties and communities in and around the Licking County area. With Crawford County's location along U.S. Route 30 and being just over an hour away from Licking County, County leadership are keenly aware of the opportunities for supply chain development in the area and are poised to take advantage.

Other initiatives and projects are making progress. The Galion Port Authority continues to seek funding for the projected Freese Center, a facility for local and regional sport activity, as well as other events. The Partnership works closely with the Regional Growth Partnership, the County's JobsOhio regional network partner, on programs, sites, and buildings available in Crawford County.

Crawford County is home to a SiteOhio Authenticated site in the Ohio Crossroads Industrial Center. The site is construction ready with utilities to the Center boundaries including water, sewer, electricity, natural gas, and fiber. The industrial center was also awarded the Austin-AEP Shovel-Ready Site Designation for the Food and Beverage Sector. The Partnership continues to submit this site as well as other sites and buildings for consideration to site selectors representing businesses looking to expand or locate in Crawford County or the region.

The Partnership, in collaboration with other education providers and organizations, continue to strengthen, build, and develop our local workforce and the future workforce. The County's premier experiential leadership program, Crawford Unlimited Leadership or CU Lead, has held ten cohorts and has created a network of local leaders.

The Workforce Awareness for Graduates and Educators Tours, or WAGE Tours, continue despite challenges that arose from the COVID-19 pandemic. WAGE Tours are held annually (when not impacted by the COVID-19 pandemic) and the program is intended for students in the 8th, 9th, and 10th grades throughout Crawford County. The tours provide an in-person opportunity for local students to experience different businesses and sectors.

Community Opportunity.com continues to be a critical, relevant, and important local job platform connecting our businesses to job seekers and students. The site creates a local, engaging platform to support our workforce and awareness of the fulfilling careers in Crawford, Richland, and Wyandot counties. The platform is introduced to a student in high school and remains relevant through their seasons of life from needing a summer job to an internship to full time employment. Job seekers looking for employment or community members wishing to move back to the region can visit the site for current job postings and view resources related to quality of place and life. Businesses can create a profile sharing their why, services/products, culture, and open positions. The businesses can also view job seekers profiles and resumes.

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

LONG-TERM FINANCIAL PLANNING

The County continues to implement and fine tune the financial processes that will allow the County Commissioners and the County Auditor to prepare annually a three-year financial forecast. The original forecasting model was prepared by the County Auditor's Office in conjunction with the Ohio State Auditor's Office to ensure that a sustainable forecasting model for the General Fund of the County would be developed. The forecasting model provides a three-year historical perspective of actual revenues and expenditures along with three years of projected revenues and expenditures which are compiled using revenue and expenditure assumptions that are provided by the County Commissioners, individual office holders, and the County Budget Commission. The financial forecast was used by the County Commissioners in 2021 to establish spending levels for all departments and agencies within the General Fund. The County Auditor's Office continues to work with the Board of Commissioners to enhance the annual budgetary process by utilizing a three-year forecasting system.

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

RELEVANT FINANCIAL POLICIES

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

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

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

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

MAJOR INITIATIVES

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

In 2021, the County Commissioners began construction of a facility to be used by the Sheriff for additional storage. Anticipated completion is Summer 2022.

In 2020, the County Commissioners began working with the County Fair Board, Ohio State University Extension Office, and the Community Investment Corporation to develop plans for the construction of a new multi-use building at the fairgrounds. The building will accommodate office space, a meeting room, and kitchen facilities with anticipated completion in the first quarter of 2023.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Crawford County, Ohio for its Annual Comprehensive Financial Report for the year ended December 31, 2020.

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

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

ACKNOWLEDGEMENTS

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

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

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

Sincerely,



Robyn M. Sheets
Crawford County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Crawford County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO

Crawford County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021
Elected Officials

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

Auditor
Robyn M. Sheets

Treasurer
Cynthia Edwards

Recorder
Julie Smith

Clerk of Courts
Janelle Moore

Coroner
Christopher Johnson

Engineer
Mark E. Baker

Prosecutor
Matthew E. Crall

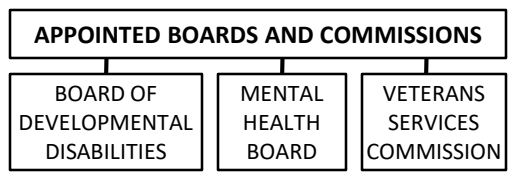
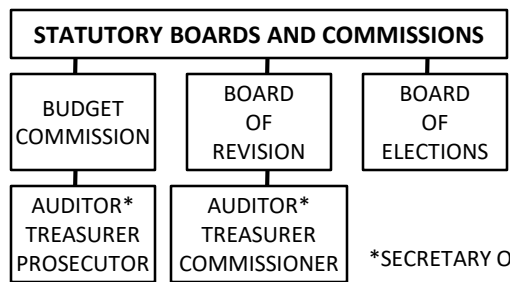
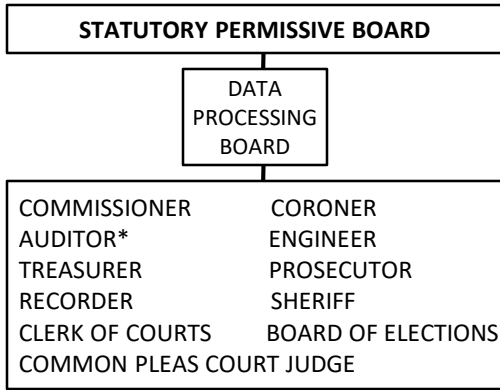
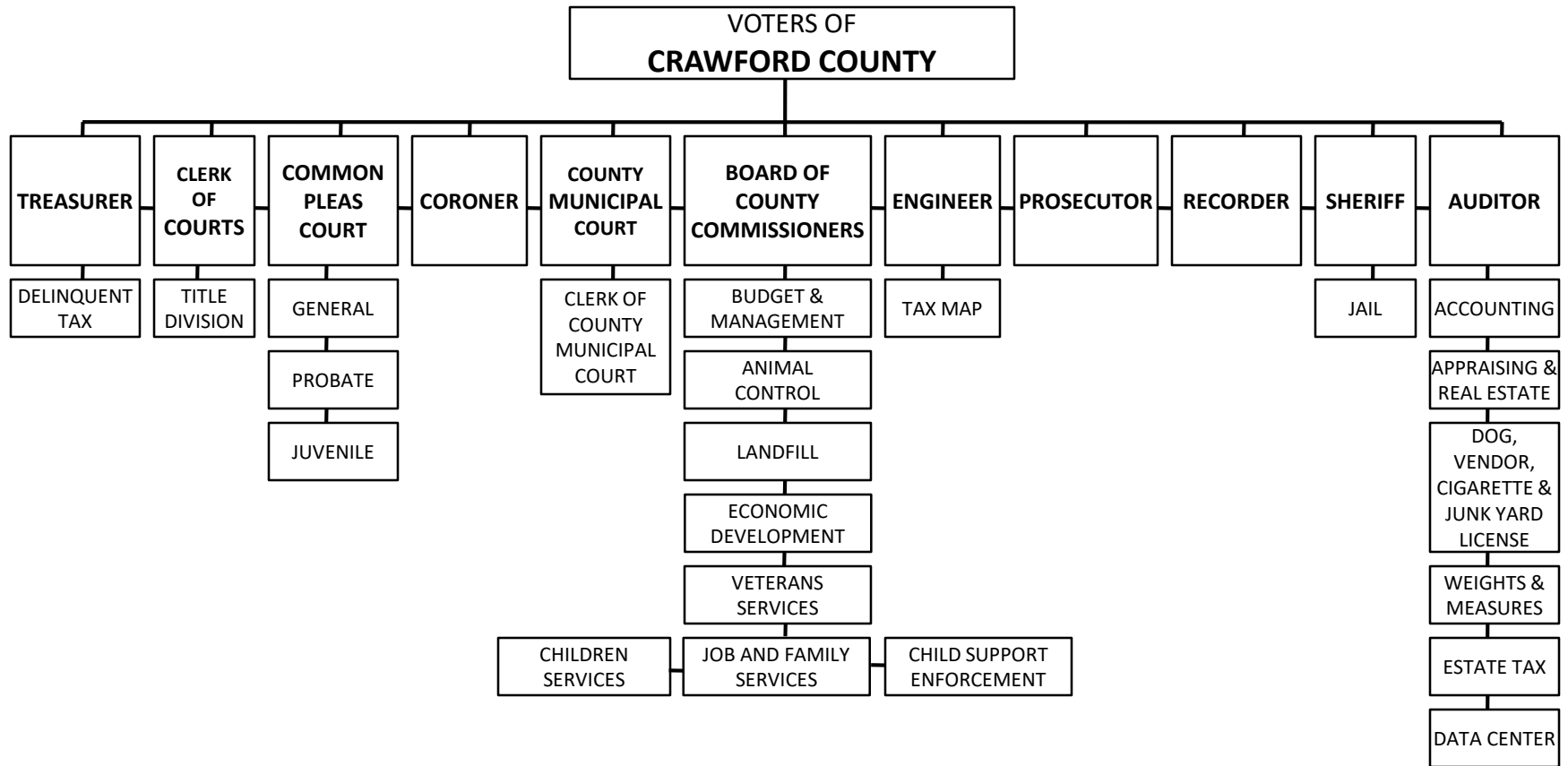
Sheriff
Scott M. Kent

Common Pleas Court Judge
Sean Leuthold

Probate/Juvenile Court Judge
Patrick T. Murphy

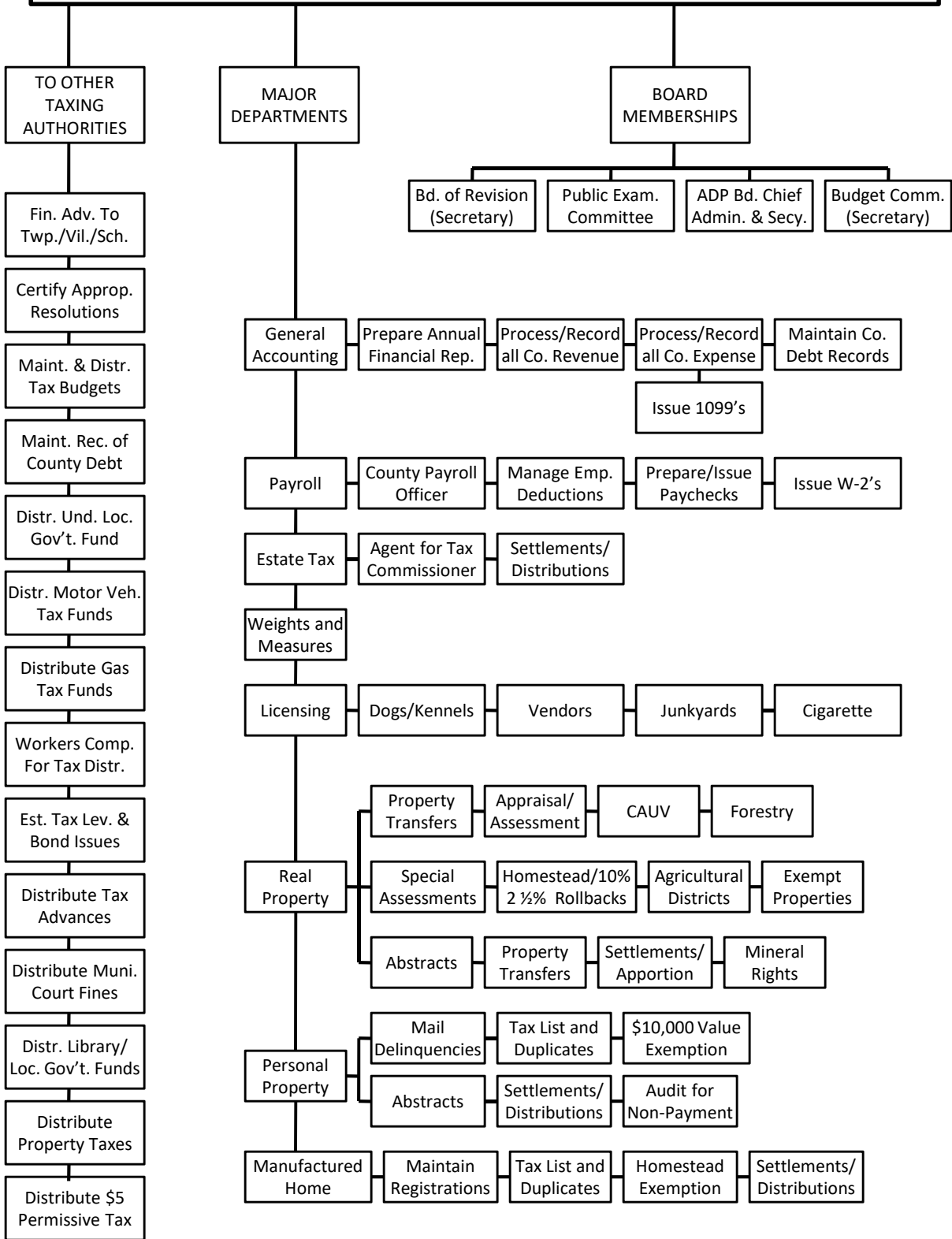
Municipal Court Judge
Shane Leuthold

ORGANIZATION CHART



*SECRETARY OF BOARD OR COMMISSION

DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



ROBYN M. SHEETS, CRAWFORD COUNTY AUDITOR

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FINANCIAL
SECTION

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OHIO AUDITOR OF STATE KEITH FABER



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

INDEPENDENT AUDITOR'S REPORT

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Crawford County, Ohio (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Crawford County, Ohio as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparisons for the General, Auto License and Gas Tax, Child Welfare, Criminal Justice Services Levy, Job and Family Services, Jail Operation Levy, Local Fiscal Recovery, and Developmental Disabilities funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 25 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. We did not modify our opinion regarding this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we will also issue our report dated June 24, 2022, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

June 24, 2022

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

The discussion and analysis of Crawford County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2021. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Highlights

Highlights for 2021 are as follows:

The County's total net position increased \$17,630,762, or 30 percent.

Major capital improvements of the County were made in 2021 with the construction of a storage and training facility for the Sheriff's Office, accessibility improvements to the exterior entrance of the Courthouse, and the construction of a multi-use building located at the fairgrounds.

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

Using This Annual Report

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

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

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

Reporting the County as a Whole

The statement of net position and the statement of activities reflect how the County did financially during 2021. These statements include all assets, deferred outflows, liabilities, and deferred inflows using the accrual basis of accounting that is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

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

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

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

Reporting the County's Most Significant Funds

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

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

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

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

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

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

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

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

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

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

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

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2021 and 2020:

Table 1
Net Position
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2021	2020	2021	2020	2021	2020
Assets						
Current and Other Assets	\$70,784	\$58,727	\$54	\$273	\$70,838	\$59,000
Capital Assets, Net	49,220	46,229	3,426	4,649	52,646	50,878
Total Assets	<u>120,004</u>	<u>104,956</u>	<u>3,480</u>	<u>4,922</u>	<u>123,484</u>	<u>109,878</u>
Deferred Outflows of Resources	<u>3,727</u>	<u>6,127</u>	<u>0</u>	<u>0</u>	<u>3,727</u>	<u>6,127</u>
Liabilities						
Current and Other Liabilities	7,140	3,116	0	25	7,140	3,141
Long-Term Liabilities	19,487	38,189	0	0	19,487	38,189
Total Liabilities	<u>26,627</u>	<u>41,305</u>	<u>0</u>	<u>25</u>	<u>26,627</u>	<u>41,330</u>
Deferred Inflows of Resources	<u>24,368</u>	<u>16,090</u>	<u>0</u>	<u>0</u>	<u>24,368</u>	<u>16,090</u>
Net Position						
Net Investment in Capital Assets	45,300	41,742	3,426	4,649	48,726	46,391
Restricted	39,059	34,677	0	0	39,059	34,677
Unrestricted (Deficit)	<u>(11,623)</u>	<u>(22,731)</u>	<u>54</u>	<u>248</u>	<u>(11,569)</u>	<u>(22,483)</u>
Total Net Position	<u>\$72,736</u>	<u>\$53,688</u>	<u>\$3,480</u>	<u>\$4,897</u>	<u>\$76,216</u>	<u>\$58,585</u>

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

The net pension liability (asset) and the net OPEB asset reported by the County at December 31, 2021, are reported pursuant to Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions" and GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions". For reasons discussed below, end users of these financial statements will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability (asset), and the net OPEB asset to the reported net position and subtracting deferred outflows related to pension and OPEB.

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

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

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

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

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

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

For governmental activities, the increase in current and other assets is due to an increase in cash and cash equivalents, primarily from an increase in sales tax revenue and also from the receipt of ARPA revenue. An increase in the net OPEB asset and property tax receivables from utility pipelines also contributed to the increase in current and other assets. The increase in current and other liabilities is due to an increase in outstanding payables to contractors and an increase in unearned revenue (generally related to ARPA resources). The decrease in other-long liabilities is due to a decrease in the net pension liability as well as scheduled debt retirement. The increase in unrestricted net position, while substantially impacted by the above items, also reflects the significant decrease in the pension/OPEB liability. While changes in pension/OPEB related assumptions led to the decrease in these liabilities, the most significant change was due to the health care group plans offered by the system being discontinued for non-Medicare and reemployed employees and those changes being reflected in the December 31, 2020, measurement date. This change resulted in the elimination of the net OPEB liability and an increase in the net OPEB asset. For the business-type activity, current and other assets (cash and cash equivalents) decreased along with net capital assets and was attributable to the change in utility operations between the County and the City of Bucyrus.

Table 2 shows the change in net position for 2021 and 2020.

Table 2
Change in Net Position
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2021	2020	2021	2020	2021	2020
Revenues						
Program Revenues						
Charges for Services	\$17,555	\$16,463	\$53	\$229	\$17,608	\$16,692
Operating Grants, Contributions, and Interest	16,761	17,448	0	0	16,761	17,448
Capital Grants and Contributions	1,447	146	0	0	1,447	146
Total Program Revenues	<u>35,763</u>	<u>34,057</u>	<u>53</u>	<u>229</u>	<u>35,816</u>	<u>34,286</u>

(continued)

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
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Table 2
Change in Net Position (continued)
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2021	2020	2021	2020	2021	2020
General Revenues						
Property Taxes	\$11,657	\$12,131	\$0	\$0	\$11,657	\$12,131
Sales Taxes	7,419	6,495	0	0	7,419	6,495
Grants and Entitlements	1,579	1,279	0	0	1,579	1,279
Interest	(86)	837	0	0	(86)	837
Other	873	1,008	1	0	874	1,008
Total General Revenues	<u>21,442</u>	<u>21,750</u>	<u>1</u>	<u>0</u>	<u>21,443</u>	<u>21,750</u>
Total Revenues	<u>57,205</u>	<u>55,807</u>	<u>54</u>	<u>229</u>	<u>57,259</u>	<u>56,036</u>
Program Expenses						
General Government						
Legislative and Executive	3,720	5,801	0	0	3,720	5,801
Judicial	2,035	3,932	0	0	2,035	3,932
Public Safety	4,499	8,542	0	0	4,499	8,542
Public Works	13,157	13,395	0	0	13,157	13,395
Health	5,460	6,314	0	0	5,460	6,314
Human Services	8,317	10,942	0	0	8,317	10,942
Economic Development	823	1,929	0	0	823	1,929
Interest and Fiscal Charges	146	159	0	0	146	159
Sewer	0	0	1,471	406	1,471	406
Total Expenses	<u>38,157</u>	<u>51,014</u>	<u>1,471</u>	<u>406</u>	<u>39,628</u>	<u>51,420</u>
Increase (Decrease) in						
Net Position	19,048	4,793	(1,417)	(177)	17,631	4,616
Net Position Beginning of Year	<u>53,688</u>	<u>48,895</u>	<u>4,897</u>	<u>5,074</u>	<u>58,585</u>	<u>53,969</u>
Net Position End of Year	<u>\$72,736</u>	<u>\$53,688</u>	<u>\$3,480</u>	<u>\$4,897</u>	<u>\$76,216</u>	<u>\$58,585</u>

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

For governmental activities, program revenues increased 5 percent. An increase in charges for services was due to an increase in tonnage at the landfill. Operating grants, contributions, and interest did not change significantly. Capital grants and contributions increased from the County receiving capital contributions related to resurfacing County roads, rehabilitating County bridges, and for building improvements. The most significant change in general revenues was due to the decrease in interest revenues based on market fluctuations on the County's investments.

Crawford County, Ohio
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The Legislative and Executive program consists of costs associated with the general administration of County government including the services of the County Commissioners, Auditor, Treasurer, Recorder, and Prosecutor. The Judicial program accounts for costs associated with the administration of the County's court system including Common Pleas and Municipal courts. The costs associated with the operation of the County Jail and the Sheriff's Department is accounted for in the Public Safety program. The Public Works program accounts for costs associated with the operation of the County Engineer and Highway Department. The Health program primarily accounts for costs associated with providing services for Developmental Disabilities and Mental Health. The Human Services program accounts for costs associated with providing services for various state and locally mandated welfare programs. The Human Services program also includes the costs associated with Child Support, Child Welfare, and the Jobs and Family Services Department. The most significant Human Services program that is supported with local tax resources is providing services to the elderly through the Council on Aging. Most programs experienced an across the board decrease in expenses attributable to the impact of the COVID-19 pandemic and the significant change in the pension/OPEB expense.

The significant decrease in net position for the business-type activity was a result of the change in operations with the City of Bucyrus.

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

Table 3
Governmental Activities
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2021	2020	2021	2020
General Government				
Legislative and Executive	\$3,720	\$5,801	\$394	\$2,325
Judicial	2,035	3,932	270	2,321
Public Safety	4,499	8,542	2,660	6,610
Public Works	13,157	13,395	(3,172)	(801)
Health	5,460	6,314	2,173	3,973
Human Services	8,317	10,942	(78)	2,371
Economic Development	823	1,929	0	0
Interest and Fiscal Charges	146	159	146	159
Total Expenses	<u>\$38,157</u>	<u>\$51,014</u>	<u>\$2,393</u>	<u>\$16,958</u>

For 2021, 6 percent of the costs for services provided by the County were paid for with general revenues. A review of the above table demonstrates that program revenues contributed significantly to several programs. Approximately 89 percent of the costs for the legislative and executive program is offset by program revenues consisting mainly of fees for general government administration. Various court filing and administrative fees provided 87 percent of the support in the judicial program. During 2021, the public works program received a significant amount of program revenues in the form of charges for services and operating grants, contributions, and interest, and capital grants, to offset its costs. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for at risk individuals. During 2021, the economic development program received operating grants and contributions to offset its costs (COVID relief funding).

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

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

There was a slight decrease in fund balance in the General Fund. Operating revenues increased due to an increase in fees from tonnage received at the landfill and a slight increase in sales tax revenue. The most significant increase in expenditures was for the public works program and was primarily due to an increase in expenditures associated with the landfill. Transfers also increased to support building projects.

Fund balance in the Auto License and Gas Tax Fund did not change significantly.

Fund balance in the Child Welfare Fund increased significantly from an increase in intergovernmental revenue from the State of Ohio for the placement of children and a decrease in contractual services.

Fund balance in the Criminal Justice Services Levy Fund decreased primarily from a decrease in transfers made from the General Fund to subsidize operations.

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

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

The Local Fiscal Recovery Fund was a new fund in 2021 to account for federal COVID relief funding.

Fund balance decreased slightly in the Developmental Disabilities Fund. A decrease in property tax revenues combined with an increase in waivers contributed to the decrease in fund balance.

Business-Type Activity Financial Analysis

The County's only enterprise fund is the Sewer Fund. The County provides water and sewer services to approximately one hundred seventy-nine customers. Water is being provided to these customers through a water line constructed from the City of Bucyrus to the Village of North Robinson. During 2021, the County and the City of Bucyrus entered into an agreement whereby the City would handle the majority of the County's sewer operations.

Budgetary Highlights

As mandated by State statute, the County Commissioners adopt the annual operating budget for the County on the first day of January. The County's most significant budgeted fund is the General Fund. For revenues, there was a slight increase from the original budget to the final budget for increased sales tax revenues. Changes from the final budget to actual revenues were primarily due to conservative estimates for sales taxes and charges for services revenues. Changes from the original budget to the final budget for expenditures were not significant. Actual expenditures were 12 percent less than the final budget due to budgeting conservatively.

Crawford County, Ohio
Management's Discussion and Analysis
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Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2021, was \$48,725 thousand (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment, roads, and bridges. Note 9 provides information on capital asset activity for 2021. During 2021, various roads were resurfaced and bridges constructed and rehabilitated bringing the governmental activities infrastructure investment of the County to \$53,255 thousand. Additions to capital assets also included improvements made to County facilities, technology and communication upgrades, and the purchase of vehicles for the Common Pleas Court, Developmental Disabilities, and the Sheriff's Department.

Long-Term Debt - At December 31, 2021, the County's overall long-term obligations included \$4,084 thousand in general obligation bonds, \$185 thousand in special assessment bonds, and \$51 thousand in OPWC loans. Citing sound financial operations, healthy reserves, a moderately-sized agricultural base, and an affordable debt burden with limited future borrowing, Moody's Investors Service has assigned an underlying rating of A1. In addition to the bonded debt, special assessment debt, and OPWC loans, the County's long-term obligations include compensated absences and the net pension liability. Additional information on the County's long-term obligations can be found in Note 16 of this report.

Economic Factors

Crawford County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. The County's tax base was \$2.3 billion in 2021. Sales tax revenue was more than \$7 million in 2021 and was a 14 percent increase over 2020. The unemployment rate for the County was 5.8 percent as of year end, decreasing from the prior year and largely attributable to the effect of the COVID-19 pandemic on employment. The County's unemployment rate for 2021 exceeded the State's average unemployment rate of 5.1 percent and also the national average of 5.3 percent. The General Fund balance at December 31, 2021, was \$7,238,152 and operating revenues exceeded operating expenditures by 20 percent. The County's debt burden, which is less than 1 percent of the estimated actual value of real property in the County, remains modest.

Requests for Information

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

Crawford County, Ohio
Statement of Net Position
December 31, 2021

	Primary Government		
	Governmental Activities	Business-Type Activity	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$43,992,655	\$53,633	\$44,046,288
Cash and Cash Equivalents in Segregated Accounts	211,526	0	211,526
Cash and Cash Equivalents with Fiscal Agent	143,446	0	143,446
Accounts Receivable	246,688	0	246,688
Accrued Interest Receivable	55,605	0	55,605
Sales Taxes Receivable	1,910,133	0	1,910,133
Due from Other Governments	4,457,332	0	4,457,332
Special Assessments Receivable	253,508	0	253,508
Prepaid Items	358,481	156	358,637
Materials and Supplies Inventory	421,204	0	421,204
Property Taxes Receivable	16,812,536	0	16,812,536
Net Pension Asset	250,232	0	250,232
Net OPEB Asset	1,670,681	0	1,670,681
Nondepreciable Capital Assets	9,310,184	0	9,310,184
Depreciable Capital Assets, Net	39,909,741	3,425,670	43,335,411
<i>Total Assets</i>	<u>120,003,952</u>	<u>3,479,459</u>	<u>123,483,411</u>
Deferred Outflows of Resources			
Deferred Charge on Refunding Pension	214,979	0	214,979
OPEB	2,400,013	0	2,400,013
	1,112,515	0	1,112,515
<i>Total Deferred Outflows of Resources</i>	<u>3,727,507</u>	<u>0</u>	<u>3,727,507</u>
Liabilities			
Wages Payable	586,347	0	586,347
Accounts Payable	1,028,684	0	1,028,684
Contracts Payable	943,534	0	943,534
Due to Other Governments	373,114	0	373,114
Matured Compensated Absences Payable	31,579	0	31,579
Unearned Revenue	3,990,317	0	3,990,317
Employee Withholding Payable	176,342	0	176,342
Accrued Interest Payable	10,401	0	10,401
Long-Term Liabilities			
Due Within One Year	1,292,010	0	1,292,010
Due in More Than One Year	4,370,116	0	4,370,116
Due in More Than One Year - Net Pension Liability	13,824,552	0	13,824,552
<i>Total Liabilities</i>	<u>26,626,996</u>	<u>0</u>	<u>26,626,996</u>
Deferred Inflows of Resources			
Property Taxes	12,329,341	0	12,329,341
Pension	6,374,324	0	6,374,324
OPEB	5,664,500	0	5,664,500
<i>Total Deferred Inflows of Resources</i>	<u>24,368,165</u>	<u>0</u>	<u>24,368,165</u>

(continued)

Crawford County, Ohio
Statement of Net Position (continued)
 December 31, 2021

	Primary Government		
	Governmental Activities	Business-Type Activity	Total
Net Position			
Net Investment in Capital Assets	\$45,299,798	\$3,425,670	\$48,725,468
Restricted for			
Debt Service	190,383	0	190,383
General Government			
Legislative and Executive	2,107,871	0	2,107,871
Judicial	1,370,356	0	1,370,356
Public Safety	4,330,381	0	4,330,381
Public Works	10,054,944	0	10,054,944
Health	14,785,631	0	14,785,631
Human Services	6,019,630	0	6,019,630
Other Purposes	199,913	0	199,913
Unrestricted (Deficit)	(11,622,609)	53,789	(11,568,820)
<i>Total Net Position</i>	\$72,736,298	\$3,479,459	\$76,215,757

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Activities
For the Year Ended December 31, 2021

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government				
Legislative and Executive	\$3,720,027	\$3,299,541	\$26,664	\$0
Judicial	2,034,799	1,364,257	400,220	0
Public Safety				
Criminal Justice Services	2,768,431	0	266,562	0
Jail Operation	3,147,216	65,750	0	0
Other Public Safety	(1,417,337)	805,201	700,467	0
Public Works				
Local Fiscal Recovery	40,558	0	39,545	0
Other Public Works	13,116,834	9,234,571	5,607,793	1,447,335
Health				
Developmental Disabilities	4,663,311	0	1,671,819	0
Other Health	797,085	1,383,356	232,278	0
Human Services				
Child Welfare	3,015,250	69,422	3,033,955	0
Job and Family Services	4,643,045	1,130,061	3,173,053	0
Other Human Services	658,448	202,607	785,637	0
Economic Development	823,080	0	823,080	0
Interest and Fiscal Charges	146,238	0	0	0
<i>Total Governmental Activities</i>	38,156,985	17,554,766	16,761,073	1,447,335
Business-Type Activity				
Sewer	1,471,023	52,522	0	0
<i>Total Primary Government</i>	\$39,628,008	\$17,607,288	\$16,761,073	\$1,447,335

General Revenues

Property Taxes Levied for:

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

Sales Taxes Levied for:

- General Operating
- Public Safety-Jail Operation

Grants and Entitlements not Restricted to Specific Purposes

Interest

Other

Total General Revenues

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Position		
Primary Government		
Governmental Activities	Business-Type Activity	Total
(\$393,822)	\$0	(\$393,822)
(270,322)	0	(270,322)
(2,501,869)	0	(2,501,869)
(3,081,466)	0	(3,081,466)
2,923,005	0	2,923,005
(1,013)	0	(1,013)
3,172,865	0	3,172,865
(2,991,492)	0	(2,991,492)
818,549	0	818,549
88,127	0	88,127
(339,931)	0	(339,931)
329,796	0	329,796
0	0	0
(146,238)	0	(146,238)
(2,393,811)	0	(2,393,811)
0	(1,418,501)	(1,418,501)
(2,393,811)	(1,418,501)	(3,812,312)
2,043,901	0	2,043,901
2,348,364	0	2,348,364
2,983,473	0	2,983,473
854,089	0	854,089
1,820,628	0	1,820,628
1,606,859	0	1,606,859
4,947,362	0	4,947,362
2,471,436	0	2,471,436
1,578,721	0	1,578,721
(85,863)	0	(85,863)
873,298	806	874,104
21,442,268	806	21,443,074
19,048,457	(1,417,695)	17,630,762
53,687,841	4,897,154	58,584,995
<u>\$72,736,298</u>	<u>\$3,479,459</u>	<u>\$76,215,757</u>

Crawford County, Ohio
Balance Sheet
Governmental Funds
December 31, 2021

	General	Auto License and Gas Tax	Child Welfare
Assets			
Equity in Pooled Cash and Cash Equivalents	\$6,630,980	\$7,364,337	\$3,437,347
Cash and Cash Equivalents in Segregated Accounts	0	0	40,063
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	34,337	146	0
Accrued Interest Receivable	55,605	0	0
Sales Taxes Receivable	1,274,073	0	0
Due from Other Governments	679,771	2,546,724	482,792
Special Assessments Receivable	0	0	0
Prepaid Items	147,357	8,401	0
Materials and Supplies Inventory	36,212	341,756	0
Interfund Receivable	319,236	0	14,140
Property Taxes Receivable	2,701,687	0	2,263,374
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	199,913	0	0
<i>Total Assets</i>	<u>\$12,079,171</u>	<u>\$10,261,364</u>	<u>\$6,237,716</u>
Liabilities			
Wages Payable	\$171,435	\$56,419	\$0
Accounts Payable	118,118	156,286	296,825
Contracts Payable	18,251	249,673	0
Due to Other Governments	139,846	18,568	1,951
Interfund Payable	1,564	0	89,675
Matured Compensated Absences Payable	19,884	0	0
Unearned Revenue	0	0	0
Employee Withholding Payable	176,342	0	0
<i>Total Liabilities</i>	<u>645,440</u>	<u>480,946</u>	<u>388,451</u>
Deferred Inflows of Resources			
Property Taxes	2,021,507	0	1,655,157
Unavailable Revenue	2,174,072	2,442,895	1,078,418
<i>Total Deferred Inflows of Resources</i>	<u>4,195,579</u>	<u>2,442,895</u>	<u>2,733,575</u>
Fund Balances			
Nonspendable	383,482	350,157	0
Restricted	0	6,987,366	3,115,690
Committed	0	0	0
Assigned	3,898,501	0	0
Unassigned (Deficit)	2,956,169	0	0
<i>Total Fund Balances</i>	<u>7,238,152</u>	<u>7,337,523</u>	<u>3,115,690</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$12,079,171</u>	<u>\$10,261,364</u>	<u>\$6,237,716</u>

See accompanying notes to the basic financial statements

Criminal Justice Services Levy	Job and Family Services	Jail Operation Levy	Local Fiscal Recovery	Developmental Disabilities	Other Governmental
\$303,481	\$874,011	\$1,408,913	\$4,020,520	\$10,945,139	\$8,794,056
0	0	0	0	0	171,463
0	0	0	0	143,446	0
0	6,500	2,926	0	286	202,493
0	0	0	0	0	0
0	0	636,060	0	0	0
129,842	21,157	7,875	0	410,472	178,699
0	0	0	0	0	253,508
21,871	25,985	40,061	0	30,959	71,613
8,594	14,776	6,228	0	3,639	9,999
1,596	103,770	0	0	0	0
3,092,453	0	0	0	5,608,210	3,146,812
0	0	0	0	0	0
<u>\$3,557,837</u>	<u>\$1,046,199</u>	<u>\$2,102,063</u>	<u>\$4,020,520</u>	<u>\$17,142,151</u>	<u>\$12,828,643</u>
\$76,694	\$77,474	\$74,283	\$0	\$58,982	\$71,060
39,178	22,429	169,354	12,918	97,770	115,806
1,393	112,573	28,934	17,285	8,036	507,389
40,525	37,256	53,355	0	40,077	41,536
0	16,424	0	0	32	331,047
0	3,318	0	0	0	8,377
0	0	0	3,990,317	0	0
0	0	0	0	0	0
<u>157,790</u>	<u>269,474</u>	<u>325,926</u>	<u>4,020,520</u>	<u>204,897</u>	<u>1,075,215</u>
2,257,140	0	0	0	4,090,182	2,305,355
966,751	122,876	440,457	0	1,886,290	1,274,026
<u>3,223,891</u>	<u>122,876</u>	<u>440,457</u>	<u>0</u>	<u>5,976,472</u>	<u>3,579,381</u>
30,465	40,761	46,289	0	34,598	81,612
145,691	613,088	1,289,391	0	10,926,184	7,843,168
0	0	0	0	0	132,292
0	0	0	0	0	422,219
0	0	0	0	0	(305,244)
<u>176,156</u>	<u>653,849</u>	<u>1,335,680</u>	<u>0</u>	<u>10,960,782</u>	<u>8,174,047</u>
<u>\$3,557,837</u>	<u>\$1,046,199</u>	<u>\$2,102,063</u>	<u>\$4,020,520</u>	<u>\$17,142,151</u>	<u>\$12,828,643</u>

(continued)

Crawford County, Ohio
Balance Sheet
Governmental Funds (continued)
December 31, 2021

	Total Governmental Funds
Assets	
Equity in Pooled Cash and Cash Equivalents	\$43,778,784
Cash and Cash Equivalents in Segregated Accounts	211,526
Cash and Cash Equivalents with Fiscal Agent	143,446
Accounts Receivable	246,688
Accrued Interest Receivable	55,605
Sales Taxes Receivable	1,910,133
Due from Other Governments	4,457,332
Special Assessments Receivable	253,508
Prepaid Items	346,247
Materials and Supplies Inventory	421,204
Interfund Receivable	438,742
Property Taxes Receivable	16,812,536
Restricted Assets	
Equity in Pooled Cash and Cash Equivalents	199,913
<i>Total Assets</i>	\$69,275,664
Liabilities	
Wages Payable	\$586,347
Accounts Payable	1,028,684
Contracts Payable	943,534
Due to Other Governments	373,114
Interfund Payable	438,742
Matured Compensated Absences Payable	31,579
Unearned Revenue	3,990,317
Employee Withholding Payable	176,342
<i>Total Liabilities</i>	7,568,659
Deferred Inflows of Resources	
Property Taxes	12,329,341
Unavailable Revenue	10,385,785
<i>Total Deferred Inflows of Resources</i>	22,715,126
Fund Balances	
Nonspendable	967,364
Restricted	30,920,578
Committed	132,292
Assigned	4,320,720
Unassigned (Deficit)	2,650,925
<i>Total Fund Balances</i>	38,991,879
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	\$69,275,664

See accompanying notes to the basic financial statements

Crawford County, Ohio
*Reconciliation of Total Governmental Fund Balances
to Net Position of Governmental Activities
December 31, 2021*

Total Governmental Fund Balances \$38,991,879

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 49,219,925
Internal Service Fund (29,599)
49,190,326

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

Accounts Receivable	173,376	
Accrued Interest Receivable	55,605	
Sales Taxes Receivable	1,290,534	
Due from Other Governments	4,129,567	
Special Assessments Receivable	253,508	
Delinquent Property Taxes Receivable	<u>4,483,195</u>	
		10,385,785

Deferred outflows of resources include deferred charges on refundings which do not provide current financial resources and, therefore, are not reported in the funds. 214,979

The internal service fund is used to charge the cost of the electronic document management system. The assets and liabilities of the internal service fund are included as governmental activities on the statement of net position. 55,791

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

Accrued Interest Payable	(10,401)	
General Obligation Bonds Payable	(4,083,823)	
Special Assessment Bonds Payable	(184,852)	
OPWC Loan Payable	(51,283)	
Compensated Absences Payable	<u>(1,342,168)</u>	
		(5,672,527)

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

Net Pension Asset	250,232	
Net OPEB Asset	1,670,681	
Deferred Outflows - Pension	2,400,013	
Deferred Outflows - OPEB	1,112,515	
Deferred Inflows - Pension	(6,374,324)	
Deferred Inflows - OPEB	(5,664,500)	
Net Pension Liability	<u>(13,824,552)</u>	
		<u>(20,429,935)</u>

Net Position of Governmental Activities \$72,736,298

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, 2021

	General	Auto License and Gas Tax	Child Welfare
Revenues			
Property Taxes	\$1,751,076	\$0	\$1,556,958
Sales Taxes	4,872,610	0	0
Special Assessments	0	0	0
Charges for Services	11,890,631	91,191	69,422
Licenses and Permits	3,127	0	0
Fines and Forfeitures	113,476	18,379	0
Intergovernmental	1,919,347	5,226,030	3,025,915
Interest	(90,975)	1,810	6
Rent	0	0	0
Other	124,793	20,414	18,048
<i>Total Revenues</i>	<u>20,584,085</u>	<u>5,357,824</u>	<u>4,670,349</u>
Expenditures			
Current:			
General Government			
Legislative and Executive	4,496,450	0	0
Judicial	2,805,023	0	0
Public Safety	643,346	0	0
Public Works	8,463,641	5,123,362	0
Health	444,208	0	0
Human Services	334,851	0	3,015,250
Economic Development	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>17,187,519</u>	<u>5,123,362</u>	<u>3,015,250</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,396,566</u>	<u>234,462</u>	<u>1,655,099</u>
Other Financing Sources (Uses)			
Transfers In	0	0	0
Transfers Out	(3,975,823)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(3,975,823)</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	(579,257)	234,462	1,655,099
<i>Fund Balances Beginning of Year</i>	<u>7,817,409</u>	<u>7,103,061</u>	<u>1,460,591</u>
<i>Fund Balances End of Year</i>	<u><u>\$7,238,152</u></u>	<u><u>\$7,337,523</u></u>	<u><u>\$3,115,690</u></u>

See accompanying notes to the basic financial statements

Criminal Justice Services Levy	Job and Family Services	Jail Operation Levy	Local Fiscal Recovery	Developmental Disabilities	Other Governmental
\$1,985,669	\$0	\$0	\$0	\$1,894,682	\$2,099,238
0	0	2,434,731	0	0	0
0	0	0	0	0	100,108
0	1,166,715	64,182	0	0	3,839,451
0	0	0	0	0	15,061
0	0	0	0	0	206,195
280,212	3,173,053	0	39,545	1,608,219	4,092,765
0	0	0	1,013	47	259
0	0	0	0	0	84,785
7,815	76,451	101,795	0	291,268	251,397
<u>2,273,696</u>	<u>4,416,219</u>	<u>2,600,708</u>	<u>40,558</u>	<u>3,794,216</u>	<u>10,689,259</u>
0	0	0	0	0	640,168
0	0	0	0	0	707,025
2,757,581	0	3,154,337	0	0	1,543,208
0	0	0	40,558	0	353,276
0	0	0	0	4,666,500	1,881,510
0	4,635,880	0	0	0	2,375,443
0	0	0	0	0	823,080
0	0	0	0	0	3,245,868
0	0	0	0	0	588,627
0	0	0	0	0	139,779
<u>2,757,581</u>	<u>4,635,880</u>	<u>3,154,337</u>	<u>40,558</u>	<u>4,666,500</u>	<u>12,297,984</u>
<u>(483,885)</u>	<u>(219,661)</u>	<u>(553,629)</u>	<u>0</u>	<u>(872,284)</u>	<u>(1,608,725)</u>
284,539	111,665	903,107	0	0	2,676,512
0	0	0	0	0	0
<u>284,539</u>	<u>111,665</u>	<u>903,107</u>	<u>0</u>	<u>0</u>	<u>2,676,512</u>
(199,346)	(107,996)	349,478	0	(872,284)	1,067,787
375,502	761,845	986,202	0	11,833,066	7,106,260
<u>\$176,156</u>	<u>\$653,849</u>	<u>\$1,335,680</u>	<u>\$0</u>	<u>\$10,960,782</u>	<u>\$8,174,047</u>

(continued)

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds (continued)
For the Year Ended December 31, 2021

	Total Governmental Funds
Revenues	
Property Taxes	\$9,287,623
Sales Taxes	7,307,341
Special Assessments	100,108
Charges for Services	17,121,592
Licenses and Permits	18,188
Fines and Forfeitures	338,050
Intergovernmental	19,365,086
Interest	(87,840)
Rent	84,785
Other	891,981
	54,426,914
 Expenditures	
Current:	
General Government	
Legislative and Executive	5,136,618
Judicial	3,512,048
Public Safety	8,098,472
Public Works	13,980,837
Health	6,992,218
Human Services	10,361,424
Economic Development	823,080
Capital Outlay	3,245,868
Debt Service:	
Principal Retirement	588,627
Interest and Fiscal Charges	139,779
	52,878,971
 <i>Excess of Revenues Over (Under) Expenditures</i>	 1,547,943
 Other Financing Sources (Uses)	
Transfers In	3,975,823
Transfers Out	(3,975,823)
	0
 <i>Net Changes in Fund Balances</i>	 1,547,943
 <i>Fund Balances Beginning of Year</i>	 37,443,936
 <i>Fund Balances End of Year</i>	 \$38,991,879

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, 2021*

Net Changes in Fund Balances - Total Governmental Funds \$1,547,943

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

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

Capital Outlay - Nondepreciable Capital Assets	1,593,962	
Capital Outlay - Depreciable Capital Assets	5,025,891	
Capital Contributions	212,208	
Depreciation	(3,841,523)	
Depreciation - Internal Service Fund	502	
	2,991,040	2,991,040

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

Delinquent Property Taxes	2,369,691	
Sales Taxes	111,457	
Special Assessments	(23,703)	
Charges for Services	(98,087)	
Intergovernmental	208,025	
Interest	3,787	
Other	(18,683)	
	2,552,487	2,552,487

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

General Obligation Bonds Payable	560,000	
Special Assessment Bonds Payable	13,975	
OPWC Loan Payable	14,652	
	588,627	588,627

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

Accrued Interest Payable	1,088	
Amortization of Premium	14,980	
Amortization of Deferred Charge on Refunding	(22,527)	
	(6,459)	(6,459)

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

62,219

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

(18,278)

(continued)

Crawford County, Ohio

*Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to Statement of Activities (continued)
For the Year Ended December 31, 2021*

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

Pension	(\$320,884)	
OPEB	<u>9,700,519</u>	9,379,635

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

Pension	1,929,582	
OPEB	<u>21,661</u>	<u>1,951,243</u>

Change in Net Position of Governmental Activities \$19,048,457

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, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,770,875	\$1,770,875	\$1,748,849	(\$22,026)
Sales Taxes	3,775,000	4,675,000	4,812,591	137,591
Charges for Services	2,670,739	3,170,739	3,542,873	372,134
Licenses and Permits	2,380	2,380	3,127	747
Fines and Forfeitures	120,500	120,500	117,782	(2,718)
Intergovernmental	1,426,313	1,576,313	1,858,316	282,003
Interest	252,000	252,000	296,140	44,140
Other	10,453	10,453	124,721	114,268
<i>Total Revenues</i>	<u>10,028,260</u>	<u>11,578,260</u>	<u>12,504,399</u>	<u>926,139</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	5,116,637	5,259,792	4,581,109	678,683
Judicial	3,171,079	3,253,405	2,905,699	347,706
Public Safety	652,167	680,793	664,683	16,110
Public Works	130,626	134,626	117,247	17,379
Health	460,748	460,748	459,884	864
Human Services	543,528	547,528	345,309	202,219
<i>Total Expenditures</i>	<u>10,074,785</u>	<u>10,336,892</u>	<u>9,073,931</u>	<u>1,262,961</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(46,525)</u>	<u>1,241,368</u>	<u>3,430,468</u>	<u>2,189,100</u>
Other Financing Sources (Uses)				
Advances In	0	0	31,832	31,832
Advances Out	0	0	(309,574)	(309,574)
Transfers Out	(3,196,518)	(4,388,438)	(3,975,823)	412,615
<i>Total Other Financing Sources (Uses)</i>	<u>(3,196,518)</u>	<u>(4,388,438)</u>	<u>(4,253,565)</u>	<u>134,873</u>
<i>Net Changes in Fund Balance</i>	<u>(3,243,043)</u>	<u>(3,147,070)</u>	<u>(823,097)</u>	<u>2,323,973</u>
<i>Fund Balance Beginning of Year</i>	6,614,775	6,614,775	6,614,775	0
Prior Year Outstanding Advances	30,032	30,032	0	(30,032)
Prior Year Encumbrances Appropriated	<u>245,898</u>	<u>245,898</u>	<u>245,898</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,647,662</u></u>	<u><u>\$3,743,635</u></u>	<u><u>\$6,037,576</u></u>	<u><u>\$2,293,941</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, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$55,000	\$55,000	\$94,658	\$39,658
Fines and Forfeitures	22,500	22,500	18,889	(3,611)
Intergovernmental	4,390,000	4,390,000	5,215,110	825,110
Interest	32,000	32,000	1,769	(30,231)
Other	0	0	27,650	27,650
<i>Total Revenues</i>	4,499,500	4,499,500	5,358,076	858,576
Expenditures				
Current:				
Public Works	5,097,256	5,797,256	5,222,578	574,678
<i>Net Changes in Fund Balance</i>	(597,756)	(1,297,756)	135,498	1,433,254
<i>Fund Balance Beginning of Year</i>	6,721,157	6,721,157	6,721,157	0
Prior Year Encumbrances Appropriated	51,597	51,597	51,597	0
<i>Fund Balance End of Year</i>	<u>\$6,174,998</u>	<u>\$5,474,998</u>	<u>\$6,908,252</u>	<u>\$1,433,254</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, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,590,741	\$1,590,741	\$1,559,735	(\$31,006)
Charges for Services	89,209	89,209	69,422	(19,787)
Intergovernmental	2,125,994	2,125,994	3,038,600	912,606
Other	6,000	6,000	18,048	12,048
<i>Total Revenues</i>	3,811,944	3,811,944	4,685,805	873,861
Expenditures				
Current:				
Human Services	4,928,993	4,938,993	3,810,538	1,128,455
<i>Net Changes in Fund Balance</i>	(1,117,049)	(1,127,049)	875,267	2,002,316
<i>Fund Balance Beginning of Year</i>	940,160	940,160	940,160	0
Prior Year Encumbrances Appropriated	739,477	739,477	739,477	0
<i>Fund Balance End of Year</i>	<u>\$562,588</u>	<u>\$552,588</u>	<u>\$2,554,904</u>	<u>\$2,002,316</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Criminal Justice Services Levy Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$2,060,386	\$2,060,386	\$1,989,531	(\$70,855)
Intergovernmental	264,943	264,943	281,012	16,069
Other	0	0	7,815	7,815
<i>Total Revenues</i>	2,325,329	2,325,329	2,278,358	(46,971)
Expenditures				
Current:				
Public Safety	2,964,202	3,008,202	2,836,347	171,855
<i>Excess of Revenues Under Expenditures</i>	(638,873)	(682,873)	(557,989)	124,884
Other Financing Sources				
Transfers In	379,385	379,385	284,539	(94,846)
<i>Net Changes in Fund Balance</i>	(259,488)	(303,488)	(273,450)	30,038
<i>Fund Balance Beginning of Year</i>	313,254	313,254	313,254	0
Prior Year Encumbrances Appropriated	127,772	127,772	127,772	0
<i>Fund Balance End of Year</i>	<u>\$181,538</u>	<u>\$137,538</u>	<u>\$167,576</u>	<u>\$30,038</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, 2021

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$1,214,007	\$1,214,007	\$1,241,876	\$27,869
Intergovernmental	4,138,088	4,138,088	3,173,053	(965,035)
Other	118,707	117,707	68,325	(49,382)
<i>Total Revenues</i>	5,470,802	5,469,802	4,483,254	(986,548)
Expenditures				
Current:				
Human Services	<u>5,712,601</u>	<u>5,712,601</u>	<u>4,830,436</u>	<u>882,165</u>
<i>Excess of Revenues Under Expenditures</i>	(241,799)	(242,799)	(347,182)	(104,383)
Other Financing Sources				
Transfers In	<u>113,400</u>	<u>113,400</u>	<u>111,665</u>	<u>(1,735)</u>
<i>Net Changes in Fund Balance</i>	(128,399)	(129,399)	(235,517)	(106,118)
<i>Fund Balance Beginning of Year</i>	770,749	770,749	770,749	0
Prior Year Encumbrances Appropriated	<u>128,412</u>	<u>128,412</u>	<u>128,412</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$770,762</u></u>	<u><u>\$769,762</u></u>	<u><u>\$663,644</u></u>	<u><u>(\$106,118)</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, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$2,000,000	\$2,000,000	\$2,404,977	\$404,977
Charges for Services	102,183	102,183	64,182	(38,001)
Other	142,640	142,640	101,851	(40,789)
<i>Total Revenues</i>	2,244,823	2,244,823	2,571,010	326,187
Expenditures				
Current:				
Public Safety	3,434,689	3,792,689	3,512,099	280,590
<i>Excess of Revenues Under Expenditures</i>	(1,189,866)	(1,547,866)	(941,089)	606,777
Other Financing Sources				
Transfers In	1,204,142	1,204,142	903,107	(301,035)
<i>Net Changes in Fund Balance</i>	14,276	(343,724)	(37,982)	305,742
<i>Fund Balance Beginning of Year</i>	773,468	773,468	773,468	0
Prior Year Encumbrances Appropriated	272,067	272,067	272,067	0
<i>Fund Balance End of Year</i>	<u>\$1,059,811</u>	<u>\$701,811</u>	<u>\$1,007,553</u>	<u>\$305,742</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Local Fiscal Recovery Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$4,029,862	\$4,029,862	\$4,029,862	\$0
Interest	0	0	928	928
<i>Total Revenues</i>	4,029,862	4,029,862	4,030,790	928
Expenditures				
Current:				
Public Works	100,000	100,000	25,000	75,000
<i>Net Changes in Fund Balance</i>	3,929,862	3,929,862	4,005,790	75,928
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$3,929,862</u>	<u>\$3,929,862</u>	<u>\$4,005,790</u>	<u>\$75,928</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,838,455	\$1,838,455	\$1,801,197	(\$37,258)
Intergovernmental	1,206,284	1,214,284	1,362,376	148,092
Other	136,324	136,324	292,338	156,014
<i>Total Revenues</i>	3,181,063	3,189,063	3,455,911	266,848
Expenditures				
Current:				
Health	5,211,730	5,320,730	4,811,134	509,596
<i>Excess of Revenues Under Expenditures</i>	(2,030,667)	(2,131,667)	(1,355,223)	776,444
Other Financing Uses				
Transfers Out	0	(5,766)	0	5,766
<i>Net Changes in Fund Balance</i>	(2,030,667)	(2,137,433)	(1,355,223)	782,210
<i>Fund Balance Beginning of Year</i>	11,611,332	11,611,332	11,611,332	0
Prior Year Encumbrances Appropriated	259,474	259,474	259,474	0
<i>Fund Balance End of Year</i>	<u>\$9,840,139</u>	<u>\$9,733,373</u>	<u>\$10,515,583</u>	<u>\$782,210</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2021

	Business-Type Activity- Sewer	Governmental Activity- Internal Service
Assets		
Current Assets		
Equity in Pooled Cash and Cash Equivalents	\$53,633	\$13,958
Prepaid Items	156	12,234
<i>Total Current Assets</i>	53,789	26,192
Noncurrent Assets		
Capital Assets		
Depreciable Capital Assets, Net	3,425,670	29,599
<i>Total Assets</i>	3,479,459	55,791
Net Position		
Net Investment in Capital Assets	3,425,670	29,599
Unrestricted	53,789	26,192
<i>Total Net Position</i>	<u>\$3,479,459</u>	<u>\$55,791</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2021

	Business-Type Activity- Sewer	Governmental Activity- Internal Service
Operating Revenues		
Charges for Services	\$52,522	\$13,833
Other	806	0
	<u>53,328</u>	<u>13,833</u>
<i>Total Operating Revenues</i>		
Operating Expenses		
Personal Services	3,416	0
Materials and Supplies	1,124	0
Contractual Services	61,251	2,010
Depreciation	151,367	502
Other	181,881	0
	<u>399,039</u>	<u>2,512</u>
<i>Total Operating Expenses</i>		
<i>Operating Income (Loss)</i>	(345,711)	11,321
Non-Operating Expenses		
Loss on Disposal of Capital Assets	(1,071,984)	0
<i>Changes in Net Position</i>	(1,417,695)	11,321
<i>Net Position Beginning of Year</i>	<u>4,897,154</u>	<u>44,470</u>
<i>Net Position End of Year</i>	<u>\$3,479,459</u>	<u>\$55,791</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2021

	Business-Type Activity- Sewer	Governmental Activity- Internal Service
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash Received from Customers	\$83,774	\$13,833
Cash Received from Other Revenues	806	0
Cash Payments for Personal Services	(3,820)	0
Cash Payments for Materials and Supplies	(2,084)	0
Cash Payments for Contractual Services	(84,866)	(13,332)
Cash Payments for Other	(181,881)	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	(188,071)	501
Cash Flows from Capital and Related Financing Activities		
Acquisition of Capital Assets	0	(30,101)
<i>Net Decrease in Cash and Cash Equivalents</i>	(188,071)	(29,600)
<i>Cash and Cash Equivalents Beginning of Year</i>	241,704	43,558
<i>Cash and Cash Equivalents End of Year</i>	\$53,633	\$13,958
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities		
Operating Income (Loss)	(\$345,711)	\$11,321
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities		
Depreciation	151,367	502
(Increase) Decrease in Assets		
Accounts Receivable	30,851	0
Due from Other Governments	326	0
Prepaid Items	1,126	(11,322)
Interfund Receivable	75	0
Increase (Decrease) in Liabilities		
Wages Payable	(323)	0
Accounts Payable	(17,245)	0
Contracts Payable	(6,799)	0
Due to Other Governments	(778)	0
Interfund Payable	(960)	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	(\$188,071)	\$501

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2021

Assets	
Equity in Pooled Cash and Cash Equivalents	\$4,477,093
Cash and Cash Equivalents in Segregated Accounts	193,553
Due from Other Governments	2,688,394
Special Assessments Receivable	570,158
Property Taxes Receivable	<u>61,582,743</u>
<i>Total Assets</i>	69,511,941
Liabilities	
Due to Other Governments	2,110,237
Deferred Inflows of Resources	
Property Taxes	<u>44,093,380</u>
Net Position	
Restricted for Individuals, Organizations, and Other Governments	<u><u>\$23,308,324</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Change in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2021

Additions	
Intergovernmental Amounts for Other Governments	\$5,640,945
Amounts Received as Fiscal Agent	4,349,076
Licenses, Permits, and Fees for Other Governments	4,047,098
Fines and Forfeitures for Other Governments	355,912
Property Tax Collections for Other Governments	28,548,288
Special Assessments Collections for Other Governments	175,916
Sheriff Sales Collections for Others	<u>847,125</u>
<i>Total Additions</i>	<u>43,964,360</u>
Deductions	
Distributions to the State of Ohio	3,403
Distributions of State Funds to Other Governments	5,378,491
Distributions to Other Governments	45,135
Distributions as Fiscal Agent	4,377,541
Licenses, Permits, and Fees Distributions to Other Governments	4,032,173
Fines and Forfeitures Distributions to Other Governments	351,746
Property Tax Distributions to Other Governments	20,658,134
Special Assessments Distributions to Other Governments	116,367
Sheriff Sales Distributions to Others	<u>857,732</u>
<i>Total Deductions</i>	<u>35,820,722</u>
<i>Net Increase in Fiduciary Net Position</i>	8,143,638
<i>Net Position Beginning of Year</i>	<u>15,164,686</u>
<i>Net Position End of Year</i>	<u><u>\$23,308,324</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, 2021

Note 1 - Reporting Entity

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

Primary Government

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

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

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

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

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

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

The Crawford County Park District is statutorily created as a separate and distinct political subdivision of the State. The probate judge appoints three commissioners who are authorized to contract and sue on behalf of the District. The Commissioners adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits. The Crawford County Park District is a related organization to the County. (See Note 21)

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 2 - Summary of Significant Accounting Policies

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

B. Fund Accounting

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Governmental Funds

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

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

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

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

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

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

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

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

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

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

Proprietary Funds

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

Fiduciary Funds

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

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

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

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

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

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

Deferred Outflows/ Inflows of Resources

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, unavailable revenue, pension, and OPEB. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2021, but which were levied to finance 2022 operations. This amount has been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes accrued interest, sales taxes, intergovernmental revenues including grants, special assessments, delinquent property taxes, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. For further details on unavailable revenue, refer to the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities on page 21. Deferred inflows of resources related to pension and OPEB are reported on the government-wide statement of net position and explained in Notes 13 and 14 to the basic financial statements.

Expenses/Expenditures

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

E. Budgetary Process

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

F. Cash and Investments

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

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

During 2021, the County invested in mutual funds, nonnegotiable and negotiable certificates of deposit, federal agency securities, U.S. Treasury securities, local government bonds, corporate notes, commercial paper, and STAR Ohio. Investments are reported at fair value or amortized cost, except for nonnegotiable certificates of deposit which are reported at cost. The County’s commercial paper is measured at amortized cost as it is a highly liquid debt instrument with a remaining maturity at the time of purchase of less than one year.

Star Ohio is an investment pool, managed by the State Treasurer’s Office, which allows governments within the State to pool their funds for investment purposes. Star Ohio is not registered with the SEC as an investment company but has adopted Governmental Accounting Standards Board Statement No. 79, “Certain External Investment Pools and Pool Participants”. The County measures the investment in Star Ohio at the net asset value (NAV) per share provided by Star Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV that approximates fair value. For 2021, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals exceeding \$100 million. Star Ohio reserves the right to limit the transaction to \$250 million requiring the excess amount to be transacted the following business day(s) but only to the \$250 million limit. All accounts of the participant will be combined for this purpose.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Due to a decrease in the fair value of the County’s investments, the General Fund reported negative interest revenue in 2021.

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, 2021, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

H. Inventory

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

I. Restricted Assets

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

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

J. Capital Assets

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

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

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

K. Deferred Charge on Refunding

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

L. Interfund Receivables/Payables

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

M. Compensated Absences

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

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

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

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

N. Accrued Liabilities and Long-Term Obligations

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

O. Unamortized Premium

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

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

P. Net Position

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

Q. Fund Balance

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

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts represent intended uses established by the County Commissioners. The fund balance policy established by the County Commissioners authorizes department managers to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners have also assigned fund balance to cover a gap between estimated resources and appropriations in the 2022 budget, auto title registrations, building improvements, and other miscellaneous purposes.

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

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

R. Operating Revenues and Expenses

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

S. Internal Activity

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

T. Pensions/Other Postemployment Benefits

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

U. Capital Contributions

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

V. Estimates

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

Note 3 - Change in Accounting Principles

For 2021, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 98, "The Annual Comprehensive Financial Report". GASB Statement No. 98 establishes the terminology annual comprehensive financial report and its acronym ACFR. The new terminology and acronym replaces instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. The County also implemented Implementation Guide No. 2019-1. These changes were incorporated in the County's 2021 financial statements; however, there was no effect on beginning net position/fund balance.

Note 4 - Budgetary Basis of Accounting

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
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The adjustments necessary to reconcile the GAAP and budgetary basis statements are as follows:

	Net Changes in Fund Balance			
	General	Auto License and Gas Tax	Child Welfare	Criminal Justice Services Levy
GAAP Basis	(\$579,257)	\$234,462	\$1,655,099	(\$199,346)
Non-Budgeted Cash Activity	352,786	469	12,771	3,862
Net Adjustment for Revenue Accruals	(370,907)	(217)	12,685	800
Net Adjustment for Expenditure Accruals	89,131	368,298	(3,242)	(61,886)
Prepaid Items	(1,367)	2,161	1,330	(730)
Materials and Supplies Inventory	(2,148)	(14,879)	0	12,466
Encumbrances	(311,335)	(454,796)	(803,376)	(28,616)
Budget Basis	(\$823,097)	\$135,498	\$875,267	(\$273,450)

	Net Changes in Fund Balance			
	Job and Family Services	Jail Operation Levy	Local Fiscal Recovery	Developmental Disabilities
GAAP Basis	(\$107,996)	\$349,478	\$0	(\$872,284)
Non-Budgeted Cash Activity	0	0	(85)	(138,132)
Net Adjustment for Revenue Accruals	67,035	(29,698)	0	(32,011)
Net Adjustment for Expenditure Accruals	(381)	39,543	4,020,520	(78,963)
Prepaid Items	17,532	4,251	0	(8,930)
Materials and Supplies Inventory	(1,340)	(196)	0	633
Encumbrances	(210,367)	(401,360)	(14,645)	(225,536)
Budget Basis	(\$235,517)	(\$37,982)	\$4,005,790	(\$1,355,223)

Note 5 - Deposits and Investments

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;

Crawford County, Ohio
Notes to the Basic Financial Statements
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2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts in eligible institutions pursuant to Ohio Revised Code Section 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in division (1) or (2) above; commercial paper as described in Ohio Revised Code Section 135.143(6); and repurchase agreements secured by such obligations provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio in either of the following if training requirements have been met:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate of 5 percent of interim monies available for investment at the time of purchase;
 - b. bankers acceptances that are insured by the federal deposit insurance corporation and which mature not later than one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
11. A current unpaid or delinquent tax line of credit provided certain conditions are met related to a County land reutilization corporation organized under Ohio Revised Code Chapter 1724; and,

Crawford County, Ohio
Notes to the Basic Financial Statements
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12. Up to 2 percent of the County’s average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

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

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

Investments

As of December 31, 2021, the County had the following investments:

Measurement/ Investment	Measurement Amount	Maturities			
		Less Than 6 Months	6 Months to One Year	One Year To Two Years	More Than Two Years
Fair Value - Level 1					
Mutual Funds	\$19,831	\$19,831	\$0	\$0	\$0
Fair Value - Level 2					
Negotiable Certificates of Deposit	8,901,530	1,929,304	1,506,005	2,665,219	2,801,002
Federal Farm Credit Bank Notes	3,976,878	0	318,056	248,952	3,409,870
Federal National Mortgage Association Notes	2,244,727	0	0	526,629	1,718,098
Federal Home Loan Bank Notes	1,953,776	0	0	248,220	1,705,556
Federal Home Loan Mortgage Corporation Notes	444,833	0	0	248,303	196,530
U.S. Treasury Notes	2,437,753	0	0	0	2,437,753
Local Government Bonds	872,317	872,317	0	0	0
Corporate Notes	868,267	0	0	749,905	118,362
Amortized Cost					
Commercial Paper	1,438,213	939,288	498,925	0	0
Net Asset Value Per Share					
STAR Ohio	6,467,645	6,467,645	0	0	0
Total Investments	\$29,625,770	\$10,228,385	\$2,322,986	\$4,687,228	\$12,387,171

Crawford County, Ohio
Notes to the Basic Financial Statements
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The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2021. The County's investment in mutual funds measured at fair value is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

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

The negotiable certificates of deposit are generally covered by FDIC Insurance. All of the federal agency securities and U.S. Treasury notes are rated Aaa by Moody's. The local government bonds are rated Aaa by Moody's. The corporate notes are rated A1 or A2 by Moody's. The commercial paper is rated P-1 by Moody's. STAR Ohio carries a rating of AA+ by Standard and Poor's. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that mutual funds must be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. United States corporation notes must be rated in the second highest or higher category by two nationally recognized standard rating services at the time of purchase. Commercial paper must be rated in the highest qualification by two nationally recognized standard rating services and STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

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

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Negotiable Certificates of Deposit	\$8,901,530	30.05%
Federal Farm Credit Bank	3,976,878	13.42
Federal National Mortgage Association	2,244,727	7.58
Federal Home Loan Bank Notes	1,953,776	6.59
Federal Home Loan Mortgage Corporation	444,833	1.50
U.S. Treasury Notes	2,437,753	8.23
Local Government Bonds	872,317	2.94
Corporate Notes	868,267	2.93
Commercial Paper	1,438,213	4.85

Note 6 - Receivables

Receivables at December 31, 2021, consisted of accounts, accrued interest, sales taxes, grants, entitlements, shared revenues, special assessments, interfund, and property taxes. All receivables are expected to be collected within one year, except special assessments and property taxes. Special assessments, in the amount of \$184,852 will not be received within one year. At December 31, 2021, the amount of delinquent special assessments was \$3,106. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

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

Fund	Description	Amount
Governmental Activities		
Major Funds		
General Fund	Local Government	\$355,837
	Casino Distribution	139,602
	Grants and Subsidies	184,332
		<hr/> 679,771
Auto License and Gas Tax	Motor Vehicle License Tax and Gas Tax	2,539,755
	Reimbursements	6,969
		<hr/> 2,546,724
Child Welfare	Homestead and Rollback	32,698
	Child Welfare Grants	450,094
		<hr/> 482,792
Criminal Justice Services Levy	Homestead and Rollback	111,807
	Grants and Subsidies	15,548
	Reimbursements	2,487
		<hr/> 129,842
Job and Family Services	Reimbursements	21,157
Jail Operation Levy	Housing of Prisoners	7,875
Developmental Disabilities	Homestead and Rollback	202,011
	Developmental Disability Grants	208,461
		<hr/> 410,472
Total Major Funds		<hr/> 4,278,633
Nonmajor Funds		
Council on Aging Levy	Homestead and Rollback	44,631
Delinquent Real Estate Tax Collection	Reimbursements	864
Emergency Management Agency	Emergency Management Grants	61,973
Felony Delinquent Care	Felony Delinquent Care Grant	26,573
Indigent Driver Interlock and Alcohol Monitoring	Bureau of Motor Vehicles	419
Law Enforcement Overtime Project	Law Enforcement Overtime Grant	822
Mental Health	Homestead and Rollback	40,657
Victims of Crime	Victims of Crime Grant	2,760
Total Nonmajor Funds		<hr/> 178,699
Total Governmental Activities		<hr/> <hr/> \$4,457,332

Crawford County, Ohio
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Fund	Description	Amount
Custodial Funds		
Undivided Tax	Motor Vehicle License Tax and Gas Tax	\$1,324,006
Library Local Government	Library Local Government	912,824
Local Government	Local Government	451,564
Total Custodial Funds		\$2,688,394

Note 7 - Permissive Sales and Use Tax

In 1978, the County Commissioners, by resolution, imposed a one-half of one percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property, including motor vehicles not subject to the sales tax. In February 1993, the County Commissioners, by resolution, imposed an additional one-half of one percent tax on all retail sales pursuant to Sections 5739.02 and 5741.02 of the Ohio Revised Code. In May 2019, voters approved a one-half of one percent tax on retail sales pursuant to Sections 5739.02 and 5741.02 of the Ohio Revised Code. This tax commenced July 2019 for a continuing period. Proceeds will be used to support criminal and administrative justice services, specifically the administration and maintenance of the jail.

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

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

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2021. On the accrual basis, the full amount of the receivable is recognized as revenue. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred inflows of resources-unavailable revenue.

Note 8 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2021 represent the collection of 2020 taxes. Real property taxes received in 2021 were levied after October 1, 2020, on the assessed values as of January 1, 2020, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2021 represent the collection of 2020 taxes. Public utility real and tangible personal property taxes received in 2021 became a lien on December 31, 2019, were levied after October 1, 2020, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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

Accrued property taxes receivable represents real, public utility, and outstanding delinquent property taxes which were measurable as of December 31, 2021, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2021 operations is offset to deferred inflows of resources-property taxes. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue; on the modified accrual basis, the revenue has been reported as deferred inflows of resources-unavailable revenue.

The full tax rate for all County operations for the year ended December 31, 2021, was \$14.70 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2021 property tax receipts were based are as follows:

	Amount
Agricultural/Residential and Other Real Estate	\$688,896,560
Public Utility	324,524,500
Total Assessed Value	\$1,013,421,060

Note 9 - Capital Assets

Capital asset activity for the year ended December 31, 2021, was as follows:

	Balance at December 31, 2020	Additions	Reductions	Balance at December 31, 2021
Primary Government				
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$1,270,222	\$0	\$0	\$1,270,222
Land Improvements	5,562,881	0	0	5,562,881
Landfill Improvements	1,097,764	0	0	1,097,764
Construction in Progress	71,108	1,593,962	(285,753)	1,379,317
Total Nondepreciable Capital Assets	8,001,975	1,593,962	(285,753)	9,310,184
Depreciable Capital Assets				
Buildings and Building Improvements	33,651,919	510,074	0	34,161,993
Equipment	3,349,283	301,985	(165,363)	3,485,905
Vehicles	6,891,844	604,369	(390,818)	7,105,395
Furniture/Fixtures	287,874	155,305	0	443,179
Infrastructure	49,303,060	3,952,119	0	53,255,179
Landfill Cells	15,023,685	0	0	15,023,685
Total Depreciable Capital Assets	108,507,665	5,523,852	(556,181)	113,475,336

(continued)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

	Balance at December 31, 2020	Additions	Reductions	Balance at December 31, 2021
Governmental Activities (continued)				
Less Accumulated Depreciation for				
Buildings and Building Improvements	(\$16,196,908)	(\$792,573)	\$0	(\$16,989,481)
Equipment	(2,216,607)	(267,445)	165,363	(2,318,689)
Vehicles	(4,950,578)	(487,135)	390,818	(5,046,895)
Furniture/Fixtures	(243,013)	(13,691)	0	(256,704)
Infrastructure	(33,666,935)	(1,894,132)	0	(35,561,067)
Landfill Cells	(13,006,714)	(386,045)	0	(13,392,759)
Total Accumulated Depreciation	<u>(70,280,755)</u>	<u>(3,841,021)</u>	<u>556,181</u>	<u>(73,565,595)</u>
 Total Depreciable Capital Assets, Net	 <u>38,226,910</u>	 <u>(1,682,831)</u>	 <u>0</u>	 <u>39,909,741</u>
 Governmental Activities Capital Assets, Net	 <u>\$46,228,885</u>	 <u>\$3,276,793</u>	 <u>(\$285,753)</u>	 <u>\$49,219,925</u>

Governmental activities accepted contributions of capital assets from outside sources, in the amount of \$212,208.

Business-Type Activities

Depreciable Capital Assets

Buildings and Building Improvements	\$225,984	\$0	(\$225,984)	\$0
Equipment	26,379	0	(26,379)	0
Vehicles	34,898	0	0	34,898
Infrastructure	6,458,904	0	(2,166,729)	4,292,175
Total Depreciable Capital Assets	<u>6,746,165</u>	<u>0</u>	<u>(2,419,092)</u>	<u>4,327,073</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(156,441)	(864)	157,305	0
Equipment	(15,608)	(440)	16,048	0
Vehicles	(30,536)	(3,490)	0	(34,026)
Infrastructure	(1,894,559)	(146,573)	1,173,755	(867,377)
Total Accumulated Depreciation	<u>(2,097,144)</u>	<u>(151,367)</u>	<u>1,347,108</u>	<u>(901,403)</u>
 Business-Type Activities Capital Assets, Net	 <u>\$4,649,021</u>	 <u>(\$151,367)</u>	 <u>(\$1,071,984)</u>	 <u>\$3,425,670</u>

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

Governmental Activities	
General Government	
Legislative and Executive	\$392,938
Judicial	73,663
Public Safety	
Jail Operation	524,851
Other Public Safety	29,678
Public Works	2,557,726
Health	
Developmental Disabilities	96,267
Other Health	54,491
Human Services	
Child Welfare	24,298
Job and Family Services	72,486
Other Human Services	14,624
Total Depreciation Expense-Governmental Activities	\$3,841,021

Note 10 - Interfund Receivables/Payables

Interfund balances at December 31, 2021, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Job and Family Services Fund	2,284
Other Governmental Funds	316,952
Total General Fund	\$319,236
Due to Child Welfare Fund from:	
Job and Family Services Fund	\$14,140
Due to Criminal Justice Services Levy Fund from:	
General Fund	1,564
Developmental Disabilities Fund	32
Total Criminal Justice Services Levy Fund	\$1,596
Due to Job and Family Services Fund from:	
Child Welfare Fund	\$89,675
Other Governmental Funds	14,095
Total Job and Family Services Fund	\$103,770

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 2021, the County contracted with the County Risk Sharing Authority (CORSA) for the following coverage.

Property Liability	\$105,043,398
General Liability	1,000,000
Law Enforcement Liability	1,000,000
Automobile Liability	1,000,000
Equipment Breakdown	100,000,000
Crime	1,000,000
Privacy and Security Liability	1,000,000
Errors and Omissions	1,000,000
Excess Liability	2,000,000

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

B. Health Care Benefits

During 2021, the County provided medical/surgical benefits through Anthem, a managed care plan. The employees shared the cost of the monthly premium with the County. The premium varied with employee depending on marital and family status and on the union contract, where applicable.

C. Workers' Compensation

In 2021, the County participated in the County Commissioners Association Workers' Compensation Group Retrospective Rating Program, a workers' compensation shared risk pool. The participating counties pay their own individual premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending on that performance, the participating counties may receive a premium refund or an additional premium assessment.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 12 - Other Significant Commitments

The County has outstanding contracts for professional services. The following amounts remain on these contracts as of December 31, 2021:

Vendor	Contract Amount	Amount Paid As of 12/31/21	Outstanding Balance
E. Lee Construction, Inc.	\$394,650	\$270,986	\$123,664
Felty-Heinlen Architects and Planners, Inc.	90,000	85,336	4,664
Great Lakes Demolition Company	447,492	309,718	137,774
Kokosing Construction Co., Inc.	427,418	0	427,418
Makeever and Associates, Inc.	35,000	11,487	23,513
Studer Obringer, Inc.	957,796	699,550	258,246

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2022 are as follows:

General Fund	\$311,335
Auto License and Gas Tax	454,796
Child Welfare	803,376
Job and Family Services	210,367
Jail Operation Levy	401,360
Developmental Disabilities	225,536
Other Governmental Funds	1,026,220
Total	<u>\$3,432,990</u>

Note 13 - Defined Benefit Pension Plans

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

Net Pension Liability (Asset)/Net OPEB Asset

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

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

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

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

The remainder of this note includes the required pension disclosures. See Note 14 for the required OPEB disclosures.

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

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

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

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

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

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

	State and Local	Public Safety	Law Enforcement
2021 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee *	10.0 %	**	***
2021 Actual Contribution Rates			
Employer			
Pension ****	14.0 %	18.1 %	18.1 %
Postemployment Health Care Benefits ****	0.0	0.0	0.0
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Total Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

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

For 2021, the County's contractually required contribution was \$1,823,614 for the traditional plan, \$55,836 for the combined plan, and \$54,152 for the member-directed plan. Of these amounts, \$216,870 is reported as an intergovernmental payable for the traditional plan, \$6,572 for the combined plan, and \$6,384 for the member-directed plan.

Plan Description - State Teachers Retirement System (STRS)

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

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

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

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

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

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

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

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2021 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2021, the full employer contribution rate was allocated to pension.

The County's contractually required contribution to STRS was \$50,132 for 2021; 100 percent has been contributed for 2020; of this amount, \$1,885 is reported as an intergovernmental payable.

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

The net pension liability (asset) for OPERS was measured as of December 31, 2020, and the net pension liability for STRS was measured as of June 30, 2021. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense.

Crawford County, Ohio
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	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Proportion of the Net Pension Liability/Asset				
Current Measurement Date	0.09079800%	0.08668700%	0.00296691%	
Prior Measurement Date	0.08834400%	0.08914800%	0.00337773%	
Change in Proportionate Share	<u>0.00245400%</u>	<u>0.00246100%</u>	<u>0.00041082%</u>	
Proportionate Share				
Net Pension Liability	\$13,445,207	\$0	\$379,345	\$13,824,552
Net Pension Asset	\$0	\$250,232	\$0	\$250,232
Pension Expense	\$384,080	\$5,424	(\$68,620)	\$320,884

Pension expense for the member-directed defined contribution plan was \$54,152 for 2021. The aggregate pension expense for all pension plans was \$375,036 for 2021.

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources.

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Differences Between Expected and Actual Experience	\$0	\$0	\$11,720	\$11,720
Changes of Assumptions	0	15,628	105,238	120,866
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	337,901	8,165	15,130	361,196
County Contributions Subsequent to the Measurement Date	<u>1,823,614</u>	<u>55,836</u>	<u>26,781</u>	<u>1,906,231</u>
Total Deferred Outflows of Resources	<u>\$2,161,515</u>	<u>\$79,629</u>	<u>\$158,869</u>	<u>\$2,400,013</u>
Deferred Inflows of Resources				
Difference Between Expected and Actual Experience	\$562,424	\$47,209	\$2,377	\$612,010
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	5,240,550	37,214	326,924	5,604,688
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	<u>61,682</u>	<u>11,077</u>	<u>84,867</u>	<u>157,626</u>
Total Deferred Inflows of Resources	<u>\$5,864,656</u>	<u>\$95,500</u>	<u>\$414,168</u>	<u>\$6,374,324</u>

Crawford County, Ohio
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\$1,906,231 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase in the net pension asset in 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows.

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31,				
2022	(\$2,049,816)	(\$18,613)	(\$77,211)	(\$2,145,640)
2023	(625,980)	(12,078)	(59,401)	(697,459)
2024	(2,136,226)	(20,659)	(62,286)	(2,219,171)
2025	(714,733)	(9,986)	(83,182)	(807,901)
2026	0	(4,675)	0	(4,675)
Thereafter	0	(5,696)	0	(5,696)
Total	(\$5,526,755)	(\$71,707)	(\$282,080)	(\$5,880,542)

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2020, using the following actuarial assumptions applied to all periods included in the measurement in accordance with GASB Statement No. 67. Key methods and assumptions used in the latest actuarial valuation reflecting experience study results prepared as of December 31, 2020, are presented below.

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA		
Pre-January 7, 2013	3 percent simple	3 percent simple
Post-January 7, 2013	.5 percent simple through 2021, then 2.15 percent simple	.5 percent simple through 2021, then 2.15 percent simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	individual entry age	individual entry age

In October 2020, the OPERS Board adopted a change in COLA for post-January 7, 2013, retirees changing it from 1.4 percent simple through 2020 then 2.15 percent simple to .5 percent simple through 2021 then 2.15 percent simple.

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

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

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building block method in which best estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. Each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2020, is summarized in the following table.

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.32 %
Domestic Equities	21.00	5.64
Real Estate	10.00	5.39
Private Equity	12.00	10.42
International Equities	23.00	7.36
Other Investments	9.00	4.75
Total	<u>100.00 %</u>	

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

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

	1% Decrease (6.2%)	Current Discount Rate (7.2%)	1% Increase (8.2%)
County's Proportionate Share of the Net Pension Liability (Asset)			
OPERS Traditional Plan	\$25,646,803	\$13,445,207	\$3,299,599
OPERS Combined Plan	(\$174,241)	(\$250,232)	(\$306,872)

Changes Between the Measurement Date and the Reporting Date

During 2021, the OPERS Board lowered the investment rate of return from 7.2 percent to 6.9 percent along with certain other changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

Actuarial Assumptions - STRS

Key methods and assumptions used in the June 30, 2021, actuarial valuation compared with those used in the June 30, 2020, actuarial valuation are presented below.

	June 30, 2021	June 30, 2020
Inflation	2.5 percent	2.5 percent
Projected Salary Increases	12.5 percent at age 20 to 2.5 percent at age 65	12.5 percent at age 20 to 2.5 percent at age 65
Investment Rate of Return	7 percent, net of investment expenses, including inflation	7.45 percent, net of investment expenses, including inflation
Discount Rate of Return	7 percent	7.45 percent
Payroll Increases	3 percent	3 percent
Cost of Living Adjustments (COLA)	0 percent, effective July 1, 2017	0 percent, effective July 1, 2017

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

Actuarial assumptions used in the July 1, 2021, valuation are based on the results of an actuarial experience study effective for the period July 1, 2011, through June 30, 2016.

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

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

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

Discount Rate - The discount rate used to measure the total pension liability was 7 percent as of June 30, 2021, and 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2021. Therefore, the long-term expected rate of return on pension plan investments of 7 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2021.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7 percent as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6 percent) or one percentage point higher (8 percent) than the current rate.

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
County's Proportionate Share of the Net Pension Liability	\$710,373	\$379,345	\$99,629

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Note 14 - Defined Benefit OPEB Plans

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

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

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

Medicare eligible retirees who choose to become reemployed or survivors who become employed in an OPERS covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

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

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and reemployed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses. These changes are reflected in the December 31, 2020, measurement date health care valuation.

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In order to qualify for postemployment health care coverage, age and service retirees under the traditional and combined pension plans must have twenty or more years of qualifying Ohio service credit and a minimum age of sixty or generally thirty years of qualifying service credit at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an other postemployment benefit (OPEB) as described in GASB Statement No. 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed 14 percent of earnable salary and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund the health care plans. For 2021, OPERS did not allocate any employer contributions to health care for members in the traditional and combined plans.

The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants of the member-directed plan was 4 percent for 2021.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$21,661 for 2021. Of this amount, \$2,553 is reported as an intergovernmental payable.

Crawford County, Ohio
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Plan Description - State Teachers Retirement System (STRS)

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

Funding Policy - Ohio Revised Code Chapter 3307 authorizes STRS to offer the health care plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the health care plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For 2021, STRS did not allocate any employer contributions to postemployment health care.

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

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

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net OPEB Asset			
Current Measurement Date	0.09026400%	0.00296691%	
Prior Measurement Date	0.09833100%	0.00337773%	
Change in Proportionate Share	<u>0.00806700%</u>	<u>0.00041082%</u>	
Proportionate Share			
Net OPEB Asset	\$1,608,127	\$62,554	\$1,670,681
OPEB Expense	(\$9,694,654)	(\$5,865)	(\$9,700,519)

Crawford County, Ohio
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At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources.

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences Between Expected and Actual Experience	\$0	\$2,227	\$2,227
Changes of Assumptions	790,573	\$3,996	794,569
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	293,906	152	294,058
County Contributions Subsequent to the Measurement Date	21,661	0	21,661
Total Deferred Outflows of Resources	<u>\$1,106,140</u>	<u>\$6,375</u>	<u>\$1,112,515</u>
Deferred Inflows of Resources			
Difference Between Expected and Actual Experience	\$1,451,324	\$11,461	\$1,462,785
Changes of Assumptions	2,605,645	37,318	2,642,963
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	856,510	17,339	873,849
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	680,293	4,610	684,903
Total Deferred Inflows of Resources	<u>\$5,593,772</u>	<u>\$70,728</u>	<u>\$5,664,500</u>

\$21,661 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase in the net OPEB asset in 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows.

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Year Ending December 31,			
2022	(\$2,274,871)	(\$18,582)	(\$2,293,453)
2023	(1,761,294)	(18,148)	(1,779,442)
2024	(372,204)	(17,883)	(390,087)
2025	(100,924)	(7,292)	(108,216)
2026	0	(2,469)	(2,469)
Thereafter	0	21	21
Total	<u>(\$4,509,293)</u>	<u>(\$64,353)</u>	<u>(\$4,573,646)</u>

Actuarial Assumptions - OPERS

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

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Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB Statement No. 74.

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate	
Current Measurement Date	6 percent
Prior Measurement Date	3.16 percent
Investment Rate of Return	6 percent
Municipal Bond Rate	
Current Measurement Date	2 percent
Prior Measurement Date	2.75 percent
Health Care Cost Trend Rate	
Current Measurement Date	8.5 percent initial
Prior Measurement Date	3.5 percent ultimate in 2035
Prior Measurement Date	10.5 percent initial
Prior Measurement Date	3.5 percent ultimate in 2030
Actuarial Cost Method	individual entry age

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

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

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined benefit pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building block method in which best estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage adjusted for inflation. Best estimates of arithmetic rates of return were provided by OPERS investment consultant. Each major asset class that is included in the Health Care portfolio's target asset allocation as of December 31, 2020, is summarized in the following table.

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other Investments	9.00	4.43
Total	<u>100.00 %</u>	

Discount Rate - A single discount rate of 6 percent was used to measure the OPEB liability on the measurement date of December 31, 2020. A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of twenty year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the expected rate of return on the health care investment portfolio of 6 percent and a municipal bond rate of 2 percent (Fidelity Index's "Twenty-Year Municipal GO AA Index). The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on those assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through 2120; the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate - The following table presents the County's proportionate share of the net OPEB asset calculated using the single discount rate of 6 percent as well as what the County's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (5 percent) or one percentage point higher (7 percent) than the current rate.

	1% Decrease (5%)	Current Discount Rate (6%)	1% Increase (7%)
County's Proportionate Share of the Net OPEB Asset	\$399,870	\$1,608,127	\$2,601,408

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

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Retiree health care valuations use a health care cost trend assumption that changes over several years built into the assumption. The near term rates reflect increases in the current cost of health care; the trend starting in 2021 is 8.5 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that the health plan cost trend will decrease to a level at or near wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate assumed to be 3.5 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's Proportionate Share of the Net OPEB Asset	\$1,647,318	\$1,608,127	\$1,564,275

Changes Between the Measurement Date and the Reporting Date

During 2021, the OPERS Board made various changes to assumptions for the actuarial valuation as of December 31, 2021. The effect of these changes is unknown.

Actuarial Assumptions - STRS

Key methods and assumptions used in the June 30, 2021, actuarial valuation and the June 30, 2020, actuarial valuation are presented below.

	June 30, 2021	June 30, 2020
Projected Salary Increases	12.5 percent at age 20 to 2.5 percent at age 65	12.5 percent at age 20 to 2.5 percent at age 65
Investment Rate of Return	7 percent net of investment expenses, including inflation	7.45 percent net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7 percent	7.45 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	5 percent initial, 4 percent ultimate	5 percent initial, 4 percent ultimate
Medicare	-16.18 percent initial, 4 percent ultimate	-6.69 percent initial, 4 percent ultimate
Medical		
Pre-Medicare	6.5 percent initial, 4 percent ultimate	6.5 percent initial, 4 percent ultimate
Medicare	29.98 percent initial, 4 percent ultimate	11.87 percent initial, 4 percent ultimate

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

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

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Actuarial assumptions used in the June 30, 2021, valuation are based on the results of an actuarial experience study for the period July 1, 2011, through June 30, 2016.

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

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

Discount Rate - The discount rate used to measure the total OPEB liability was 7 percent as of June 30, 2021 and was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes STRS continues to allocate no employer contributions to the Health Care Fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members as of June 30, 2021. Therefore, the long-term expected rate of return on health care plan investments of 7 percent was used to measure the total OPEB liability as of June 30, 2021.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate and the Health Care Cost Trend Rate - The following table represents the net OPEB asset as of June 30, 2021, calculated using the current period discount rate assumption of 7 percent as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6 percent) or one percentage point higher (8 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
County's Proportionate Share of the Net OPEB Asset	\$52,787	\$62,554	\$70,715
	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability Asset	\$70,384	\$62,554	\$52,873

Changes Between the Measurement Date and the Reporting Date

In February 2022, the STRS Board approved changes to demographic measures that will impact the June 30, 2022, actuarial valuation. The effect of these changes is unknown.

Note 15 - Other Employee Benefits

A. Health Insurance

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

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B. Compensated Absences

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

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

Note 16 - Long-Term Liabilities

Changes in the County's long-term obligations during 2021 were as follows:

	Balance at December 31, 2020	Additions	Reductions	Balance at December 31, 2021	Due Within One Year
Governmental Activities					
General Obligation Bonds					
2015 Various Purpose Refunding Bonds 2.00-3.00%					
Term Bonds	\$685,000	\$0	\$130,000	\$555,000	\$135,000
2015 Administrative Building Refunding Bonds .70-3.45%					
Serial Bonds	135,000	0	135,000	0	0
Term Bonds	590,000	0	0	590,000	140,000
Total 2015 Administrative Building Refunding Bonds	725,000	0	135,000	590,000	140,000
2017 Various Purpose Refunding Bonds 2.00-4.00%					
Serial Bonds	3,075,000	0	295,000	2,780,000	305,000
Premium	173,803	0	14,980	158,823	0
Total 2017 Various Purpose Refunding Bonds	3,248,803	0	309,980	2,938,823	305,000
Total General Obligation Bonds	4,658,803	0	574,980	4,083,823	580,000
Special Assessment Bonds					
Special Assessment Bonds 3.50%	194,000	0	13,300	180,700	13,700
Special Assessment Bonds 3.25%	4,827	0	675	4,152	698
Total Special Assessment Bonds	198,827	0	13,975	184,852	14,398
Loan from Direct Borrowings:					
OPWC Loan	65,935	0	14,652	51,283	14,652
Compensated Absences	1,404,387	65,215	127,434	1,342,168	682,960

(continued)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

	Balance at December 31, 2020	Additions	Reductions	Balance at December 31, 2021	Due Within One Year
Governmental Activities (continued)					
Net Pension Liability					
OPERS	\$17,461,791	0	\$4,016,584	\$13,445,207	\$0
STRS	817,290	0	437,945	379,345	0
Total Net Pension Liability	<u>18,279,081</u>	<u>0</u>	<u>4,454,529</u>	<u>13,824,552</u>	<u>0</u>
Net OPEB Liability					
OPERS	13,582,066	0	13,582,066	0	0
Total Governmental Activities	<u>\$38,189,099</u>	<u>\$65,215</u>	<u>\$18,767,636</u>	<u>\$19,486,678</u>	<u>\$1,292,010</u>

General Obligation Bonds

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

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

Year	Amount
2022	\$135,000

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

Year	Amount
2024	\$140,000

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

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

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

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

The refunded bonds were fully retired in 2019.

Special Assessment Bonds

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

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

Ohio Public Works Commission Loans

The County Commissioners obtained an interest-free loan from a direct borrowing from the Ohio Public Works Commission for the resurfacing of various roadways within the Westmoor Subdivision, in the amount of \$131,873. The loan is payable from transfers from the General Fund. Total principal remaining on the loan is \$51,283, payable through January 2025.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

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

The County's legal debt margin as of December 31, 2021, was \$21,127,605.

Principal and interest requirements to retire the general obligation debt outstanding at December 31, 2021, were as follows:

Governmental Activities				
General Obligation Bonds				
Year Ending	Serial		Term	
	Principal	Interest	Principal	Interest
2022	\$305,000	\$84,575	\$275,000	\$35,630
2023	310,000	78,475	285,000	27,425
2024	310,000	72,275	290,000	18,922
2025	325,000	66,075	295,000	9,548
2026	325,000	57,950	0	0
2027-2031	1,205,000	148,200	0	0
Totals	<u>\$2,780,000</u>	<u>\$507,550</u>	<u>\$1,145,000</u>	<u>\$91,525</u>

Governmental Activities			
Year Ending	Special Assessment Bonds		OPWC Loan From Direct Borrowing
	Principal	Interest	Principal
2022	\$14,398	\$6,342	\$14,652
2023	14,922	5,836	14,652
2024	15,447	5,323	14,652
2025	16,074	4,762	7,327
2026	16,500	4,196	0
2027-2031	88,111	12,066	0
2032	19,400	512	0
Totals	<u>\$184,852</u>	<u>\$39,037</u>	<u>\$51,283</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 17 - Conduit Debt

On April 20, 2006, the County issued \$1,200,000 in Health Care Facilities Revenue Bonds on behalf of HomeCare Matters Home Health and Hospice Project. The proceeds were used to acquire, construct, install, and equip an administrative building. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2021, \$416,631 in Health Care Facilities Revenue Bonds was still outstanding.

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

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

A. Closure and Postclosure Care Costs

State and federal laws and regulations require the County to place a final cover on the landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the lease agreement stipulates that Rumpke of Northern Ohio, Inc. will assume the financial responsibility for final closure of the landfill. The agreement further stipulates that upon the termination and final closure of the landfill, Rumpke of Northern Ohio, Inc. will remit to the County an amount equal to the present value of the remaining postclosure care costs. However, in the event of default by Rumpke of Northern Ohio, Inc., the County would be contingently liable for closure and postclosure care costs due to the County's responsibility for financial assurance. The liability for closure and postclosure care costs for 2021 was \$4,860,424.

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 2021, the County met the Local Government Financial Test requirements. The lease agreement with Rumpke of Northern Ohio, Inc. stipulates that the County will continue to meet the annual financial assurance obligations with Ohio EPA.

For financial assurance purposes, Ohio EPA requires closure and postclosure costs to be reported based on the worst-case scenario of when closure will occur. For 2021, these costs were \$11,066,999. The County expects to close the landfill in 2039. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

B. Landfill Lease Agreement

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

Note 19 - Interfund Transfers

During 2021, the following transfers were made:

Transfers In	Transfers Out
	General
Criminal Justice Services Levy	\$284,539
Job and Family Services	111,665
Jail Operation Levy	903,107
Other Governmental	2,676,512
Total	\$3,975,823

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Note 20 - Fund Balance

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

Fund Balance	General	Auto License and Gas Tax	Child Welfare	Criminal Justice Services Levy
Nonspendable for:				
Prepaid Items	\$147,357	\$8,401	\$0	\$21,871
Materials and Supplies Inventory	36,212	341,756	0	8,594
Unclaimed Moneys	199,913	0	0	0
Total Nonspendable	383,482	350,157	0	30,465
Child Welfare Operations	0	0	3,115,690	0
Road and Bridge Repair/ Improvement	0	6,987,366	0	0
Sheriff Operations	0	0	0	145,691
Total Restricted	0	6,987,366	3,115,690	145,691

(continued)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Fund Balance (continued)	General	Auto License and Gas Tax	Child Welfare	Criminal Justice Services Levy
Assigned for:				
Document Recording	\$43,778	\$0	\$0	\$0
Vehicle Titling	340,190	0	0	0
Projected Budget Shortage	3,401,903	0	0	0
Unpaid Obligations	112,630	0	0	0
Total Assigned	3,898,501	0	0	0
Unassigned	2,956,169	0	0	0
Total Fund Balance	\$7,238,152	\$7,337,523	\$3,115,690	\$176,156

Fund Balance	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental
Nonspendable for:				
Prepaid Items	\$25,985	\$40,061	\$30,959	\$71,613
Materials and Supplies Inventory	14,776	6,228	3,639	9,999
Total Nonspendable	40,761	46,289	34,598	81,612

Restricted for:				
Child Support Enforcement	0	0	0	632,884
Court Operations	0	0	0	1,547,420
Crime Victims Assistance	0	0	0	4,188
Debt Retirement	0	0	0	20,084
Delinquent Tax Collections	0	0	0	119,224
Developmental Disabilities Operations	0	0	10,926,184	0
Ditch Maintenance	0	0	0	114,424
Diversion Program	0	0	0	9,122
Dog and Kennel Operations	0	0	0	146,650
Domestic Shelter	0	0	0	1,263
Economic Development	0	0	0	140,569
Emergency Management	0	0	0	300,791
Jail Operations	0	1,289,391	0	471,666
Job and Family Services Operations	613,088	0	0	0
Mental Health	0	0	0	39,014
Real Estate Assessments	0	0	0	1,932,872
Road and Bridge Repair/Improvement	0	0	0	78,929
Senior Citizens	0	0	0	72,064
Sheriff Operations	0	0	0	649,664
Solid Waste Management	0	0	0	1,562,340
Total Restricted	613,088	1,289,391	10,926,184	7,843,168

(continued)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Fund Balance (continued)	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental
Committed for:				
Debt Retirement	\$0	\$0	\$0	\$74,667
Sheriff Operations	0	0	0	57,625
Total Committed	0	0	0	132,292
Assigned for:				
Building Improvement	0	0	0	414,892
Debt Retirement	0	0	0	7,327
Total Assigned	0	0	0	422,219
Unassigned for:				
Road and Bridge Repair/Improvement (Deficit)	0	0	0	(305,244)
Total Fund Balance	\$653,849	\$1,335,680	\$10,960,782	\$8,174,047

Note 21 - Related Organization

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

Note 22 - Joint Ventures

A. Northland Homes and Properties, Inc.

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

The housing purchases are financed by State grants that are distributed to each DD Board and then to the Corporation. The DD Boards also fund the operational costs of the Corporation. The Corporation is not accumulating significant financial resources or experiencing fiscal stress which would cause an additional benefit to or burden on the County. During 2021, \$290,192 in contributions was made by the Crawford County Board of Developmental Disabilities to Northland Homes and Properties, Inc. for operational costs.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

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

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

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

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

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, 2021. The Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is located at 113 West Rensselaer Street, Bucyrus, Ohio 44820.

Note 23 - Risk Sharing Pool

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

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

Note 24 - Contingent Liabilities

A. Grants

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

B. Housing Loans

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

Note 25 - COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency continues. During 2021, the County received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. The impact of the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

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

During 2021, activity includes \$19,729 which was sub-granted to other governments and organizations. These amounts are reflected as economic development expenditures in the Coronavirus Relief special revenue fund.

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

	2021	2020	2019	2018
County's Proportion of the Net Pension Liability	0.09079800%	0.08834400%	0.08965500%	0.08944300%
County's Proportionate Share of the Net Pension Liability	\$13,445,207	\$17,461,791	\$24,554,686	\$14,031,873
County's Covered Payroll	\$12,618,603	\$12,168,009	\$11,865,547	\$11,605,273
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	106.55%	143.51%	206.94%	120.91%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.88%	82.17%	74.70%	84.66%

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

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

See Accompanying Notes to the Required Supplementary Information

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

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

	2021	2020	2019	2018
County's Proportion of the Net Pension Asset	0.08668700%	0.08914800%	0.09455800%	0.07894300%
County's Proportionate Share of the Net Pension Asset	\$250,232	\$185,894	\$105,738	\$107,468
County's Covered Payroll	\$386,007	\$396,850	\$404,414	\$323,315
County's Proportionate Share of the Net Pension Asset as a Percentage of Covered Payroll	-64.83%	-46.84%	-26.15%	-33.24%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	157.67%	145.28%	126.64%	137.28%

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

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

See Accompanying Notes to the Required Supplementary Information

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

	2021	2020	2019	2018
County's Proportion of the Net Pension Liability	0.00296691%	0.00337773%	0.00324547%	0.00326182%
County's Proportionate Share of the Net Pension Liability	\$379,345	\$817,290	\$717,715	\$717,201
County's Covered Payroll	\$366,100	\$407,636	\$381,029	\$370,814
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	103.62%	200.50%	188.36%	193.41%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.80%	75.50%	77.40%	77.30%

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

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

See Accompanying Notes to the Required Supplementary Information

2017	2016	2015	2014	2013
0.00350538%	0.00423162%	0.00446025%	0.00450170%	0.00450170%
\$832,711	\$1,416,453	\$1,232,686	\$1,082,436	\$1,289,390
\$385,371	\$445,250	\$465,350	\$489,662	\$401,423
216.08%	318.13%	264.89%	221.06%	321.20%
75.30%	66.80%	72.10%	74.70%	69.30%

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

	2021	2020	2019	2018
County's Proportion of the Net OPEB Liability (Asset)	0.09026400%	0.09833100%	0.08883500%	0.08802500%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$1,608,127)	\$13,582,066	\$11,581,988	\$9,558,866
County's Covered Payroll	\$13,493,235	\$13,005,759	\$12,643,761	\$12,265,138
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered Payroll	-11.92%	104.43%	91.60%	77.94%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	115.57%	47.80%	46.33%	54.14%

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

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

See Accompanying Notes to the Required Supplementary Information

2017

0.08750000%

\$8,837,797

\$11,861,123

74.51%

54.04%

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

	2021	2020	2019	2018
County's Proportion of the Net OPEB Liability (Asset)	0.00296691%	0.00337773%	0.00324547%	0.00326182%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$62,554)	(\$59,363)	(\$53,751)	(\$52,414)
County's Covered Payroll	\$366,100	\$407,636	\$381,029	\$370,814
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered Payroll	-17.09%	-14.56%	-14.11%	-14.13%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	174.70%	182.10%	174.70%	176.00%

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

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

See Accompanying Notes to the Required Supplementary Information

2017

0.00350538%

\$136,767

\$385,371

35.49%

47.10%

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

	2021	2020	2019	2018
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$1,823,614	\$1,806,537	\$1,739,800	\$1,695,073
Contributions in Relation to the Contractually Required Contribution	<u>(1,823,614)</u>	<u>(1,806,537)</u>	<u>(1,739,800)</u>	<u>(1,695,073)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll	\$12,737,758	\$12,618,603	\$12,168,009	\$11,865,547
Contributions as a Percentage of Covered Payroll	<u>14.32%</u>	<u>14.32%</u>	<u>14.30%</u>	<u>14.29%</u>
Net Pension Liability - Combined Plan				
Contractually Required Contribution	\$55,836	\$54,041	\$55,559	\$56,618
Contributions in Relation to the Contractually Required Contribution	<u>(55,836)</u>	<u>(54,041)</u>	<u>(55,559)</u>	<u>(56,618)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll	\$398,829	\$386,007	\$396,850	\$404,414
Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability - OPEB Plan (2)				
Contractually Required Contribution	\$21,661	\$19,545	\$17,636	\$14,952
Contributions in Relation to the Contractually Required Contribution	<u>(21,661)</u>	<u>(19,545)</u>	<u>(17,636)</u>	<u>(14,952)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll (3)	\$13,658,112	\$13,493,235	\$13,005,759	\$12,643,761
OPEB Contributions as a Percentage of Covered Payroll	<u>0.16%</u>	<u>0.14%</u>	<u>0.14%</u>	<u>0.12%</u>

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

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

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

See Accompanying Notes to the Required Supplementary Information

2017	2016	2015	2014	2013
\$1,539,264	\$1,380,528	\$1,389,735	\$1,396,401	\$1,520,981
<u>(1,539,264)</u>	<u>(1,380,528)</u>	<u>(1,389,735)</u>	<u>(1,396,401)</u>	<u>(1,520,981)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$11,605,273	\$11,235,890	\$11,317,844	\$11,372,887	\$11,480,161
<u>13.26%</u>	<u>12.29%</u>	<u>12.28%</u>	<u>12.28%</u>	<u>13.25%</u>
\$42,031	\$33,796	\$34,686	\$41,732	\$43,499
<u>(42,031)</u>	<u>(33,796)</u>	<u>(34,686)</u>	<u>(41,732)</u>	<u>(43,499)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$323,315	\$281,633	\$289,050	\$347,767	\$334,608
<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>
\$132,748	\$244,095			
<u>(132,748)</u>	<u>(244,095)</u>			
<u>\$0</u>	<u>\$0</u>			
\$12,265,138	\$11,861,123			
<u>1.08%</u>	<u>2.06%</u>			

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

	2021	2020	2019	2018
Net Pension Liability				
Contractually Required Contribution	\$50,132	\$55,163	\$55,446	\$52,612
Contributions in Relation to the Contractually Required Contribution	<u>(50,132)</u>	<u>(55,163)</u>	<u>(55,446)</u>	<u>(52,612)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$358,086	\$394,021	\$396,043	\$375,800
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
Net OPEB Liability (Asset)				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

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

See Notes to the Required Supplementary Information

2017	2016	2015	2014	2013	2012
\$48,717	\$61,114	\$64,839	\$55,498	\$52,372	\$51,998
(48,717)	(61,114)	(64,839)	(55,498)	(52,372)	(51,998)
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$347,979	\$436,529	\$463,136	\$407,847	\$402,862	\$399,985
14.00%	14.00%	14.00%	13.61%	13.00%	13.00%
\$0	\$0	\$0	\$1,591	\$4,029	\$4,000
0	0	0	(1,591)	(4,029)	(4,000)
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
0.00%	0.00%	0.00%	0.39%	1.00%	1.00%

Crawford County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2021

Changes in Assumptions - OPERS Pension - Traditional Plan

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

	2019	2018 and 2017	2016 and Prior
Wage Inflation	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA			
Pre-January 7, 2013	3 percent simple	3 percent simple	3 percent simple
Post-January 7, 2013	see below	see below	see below
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	individual entry age	individual entry age	individual entry age

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

2021	.5 percent simple through 2021, then 2.15 percent simple
2020	1.4 percent simple through 2020, then 2.15 percent simple
2017 through 2019	3 percent simple through 2019, then 2.15 percent simple
2016 and prior	3 percent simple through 2018, then 2.8 percent simple

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

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

Changes in Assumptions - OPERS Pension - Combined Plan

For 2021 and 2020, the combined plan had the same change in COLA or Ad Hoc COLA for post-January 7, 2013, retirees as the traditional plan. For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

Crawford County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2021

Changes in Assumptions - STRS Pension

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

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

Beginning in 2021, the investment rate of return was decreased from 7.45 percent to 7 percent.

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

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

Crawford County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2021

Changes in Assumptions - OPERS OPEB

Investment Return Assumption	
Beginning in 2019	6 percent
2018	6.5 percent
Municipal Bond Rate	
2021	2 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate	
2021	6 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate	
2021	8 percent initial 3.5 percent ultimate in 2035
2020	10 percent initial 3.5 percent ultimate in 2030
2019	10 percent initial 3.25 percent ultimate in 2029
2018	7.5 percent initial 3.25 percent ultimate in 2028

Changes in Assumptions - STRS OPEB

For 2021, the discount rate was decreased from 7.45 percent to 7 percent.

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

Changes in Benefit Terms - OPERS OPEB

On January 15, 2020, the OPERS Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes were effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS sponsored medical plans for non-Medicare retirees with monthly allowances similar to the program for Medicare retirees. These changes are reflected in 2021.

Changes in Benefit Terms - STRS OPEB

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

Crawford County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2021

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

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

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

Crawford County, Ohio

Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Crawford County, Ohio

Nonmajor Debt Service Fund

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

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

Nonmajor Capital Projects Funds

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

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

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

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

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

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,828,118	\$34,593	\$931,345	\$8,794,056
Cash and Cash Equivalents in Segregated Accounts	171,463	0	0	171,463
Accounts Receivable	135,008	67,485	0	202,493
Due from Other Governments	178,699	0	0	178,699
Special Assessments Receivable	68,656	184,852	0	253,508
Prepaid Items	71,613	0	0	71,613
Materials and Supplies Inventory	9,999	0	0	9,999
Property Taxes Receivable	3,146,812	0	0	3,146,812
<i>Total Assets</i>	<u>\$11,610,368</u>	<u>\$286,930</u>	<u>\$931,345</u>	<u>\$12,828,643</u>
Liabilities				
Wages Payable	\$71,060	\$0	\$0	\$71,060
Accounts Payable	89,403	0	26,403	115,806
Contracts Payable	19,869	0	487,520	507,389
Due to Other Governments	41,536	0	0	41,536
Interfund Payable	23,273	0	307,774	331,047
Matured Compensated Absences Payable	8,377	0	0	8,377
<i>Total Liabilities</i>	<u>253,518</u>	<u>0</u>	<u>821,697</u>	<u>1,075,215</u>
Deferred Inflows of Resources				
Property Taxes	2,305,355	0	0	2,305,355
Unavailable Revenue	1,089,174	184,852	0	1,274,026
<i>Total Deferred Inflows of Resources</i>	<u>3,394,529</u>	<u>184,852</u>	<u>0</u>	<u>3,579,381</u>
Fund Balances				
Nonspendable	81,612	0	0	81,612
Restricted	7,823,084	20,084	0	7,843,168
Committed	57,625	74,667	0	132,292
Assigned	0	7,327	414,892	422,219
Unassigned (Deficit)	0	0	(305,244)	(305,244)
<i>Total Fund Balances</i>	<u>7,962,321</u>	<u>102,078</u>	<u>109,648</u>	<u>8,174,047</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$11,610,368</u>	<u>\$286,930</u>	<u>\$931,345</u>	<u>\$12,828,643</u>

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	Court Computer	Community Development Block Grant	Concealed Handgun Expense	Council on Aging Levy
Assets				
Equity in Pooled Cash and Cash Equivalents	\$184,765	\$47,824	\$183,157	\$72,064
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	44,631
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	244	0
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	2,022,284
<i>Total Assets</i>	<u>\$184,765</u>	<u>\$47,824</u>	<u>\$183,401</u>	<u>\$2,138,979</u>
Liabilities				
Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	1,800	12,291	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	693	0
Interfund Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
<i>Total Liabilities</i>	<u>1,800</u>	<u>12,291</u>	<u>693</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	1,484,577
Unavailable Revenue	0	0	0	582,338
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,066,915</u>
Fund Balances				
Nonspendable	0	0	244	0
Restricted	182,965	35,533	182,464	72,064
Committed	0	0	0	0
<i>Total Fund Balances</i>	<u>182,965</u>	<u>35,533</u>	<u>182,708</u>	<u>72,064</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$184,765</u>	<u>\$47,824</u>	<u>\$183,401</u>	<u>\$2,138,979</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2021

	Commissary	Child Support Enforcement Agency	Diversion Program	Dog and Kennel
Assets				
Equity in Pooled Cash and Cash Equivalents	\$410,474	\$687,969	\$9,446	\$167,811
Cash and Cash Equivalents in Segregated Accounts	62,981	0	0	0
Accounts Receivable	30,863	0	0	100
Due from Other Governments	0	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	9,661	0	414
Materials and Supplies Inventory	3,084	0	0	546
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$507,402</u>	<u>\$697,630</u>	<u>\$9,446</u>	<u>\$168,871</u>
Liabilities				
Wages Payable	\$0	\$19,014	\$281	\$9,533
Accounts Payable	1,420	22	0	1,386
Contracts Payable	0	0	0	3,175
Due to Other Governments	369	8,946	43	2,658
Interfund Payable	0	18,726	0	4,509
Matured Compensated Absences Payable	0	8,377	0	0
<i>Total Liabilities</i>	<u>1,789</u>	<u>55,085</u>	<u>324</u>	<u>21,261</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	30,863	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>30,863</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	3,084	9,661	0	960
Restricted	471,666	632,884	9,122	146,650
Committed	0	0	0	0
<i>Total Fund Balances</i>	<u>474,750</u>	<u>642,545</u>	<u>9,122</u>	<u>147,610</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$507,402</u>	<u>\$697,630</u>	<u>\$9,446</u>	<u>\$168,871</u>

Drug Law Enforcement	Ditch Maintenance	Delinquent Real Estate Tax Collection	Domestic Shelter	Enforcement and Education	Emergency Management Agency	Felony Delinquent Care
\$141,019	\$114,424	\$110,111	\$6,592	\$11,327	\$305,067	\$143,220
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	864	0	0	61,973	26,573
0	68,656	0	0	0	0	0
0	0	631	0	0	11,430	676
0	0	1,089	0	0	79	0
0	0	0	0	0	0	0
<u>\$141,019</u>	<u>\$183,080</u>	<u>\$112,695</u>	<u>\$6,592</u>	<u>\$11,327</u>	<u>\$378,549</u>	<u>\$170,469</u>
\$0	\$0	\$1,657	\$0	\$0	\$2,585	\$5,398
0	0	1,551	5,329	0	221	7,018
0	0	0	0	0	0	0
240	0	437	0	0	1,432	2,608
0	0	0	0	0	38	0
0	0	0	0	0	0	0
<u>240</u>	<u>0</u>	<u>3,645</u>	<u>5,329</u>	<u>0</u>	<u>4,276</u>	<u>15,024</u>
0	0	0	0	0	0	0
0	68,656	0	0	0	61,973	0
<u>0</u>	<u>68,656</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>61,973</u>	<u>0</u>
0	0	1,720	0	0	11,509	676
140,779	114,424	107,330	1,263	11,327	300,791	154,769
0	0	0	0	0	0	0
<u>140,779</u>	<u>114,424</u>	<u>109,050</u>	<u>1,263</u>	<u>11,327</u>	<u>312,300</u>	<u>155,445</u>
<u>\$141,019</u>	<u>\$183,080</u>	<u>\$112,695</u>	<u>\$6,592</u>	<u>\$11,327</u>	<u>\$378,549</u>	<u>\$170,469</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2021

	Indigent Driver Alcohol Treatment	Indigent Driver Interlock and Alcohol Monitoring	Indigent Guardianship	Law Enforcement Assistance
Assets				
Equity in Pooled Cash and Cash Equivalents	\$223,789	\$8,127	\$40,679	\$30,650
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	419	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$223,789</u>	<u>\$8,546</u>	<u>\$40,679</u>	<u>\$30,650</u>
Liabilities				
Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	0	1,235	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	354	0
Interfund Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>1,235</u>	<u>354</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	0	0	0	0
Restricted	223,789	7,311	40,325	30,650
Committed	0	0	0	0
<i>Total Fund Balances</i>	<u>223,789</u>	<u>7,311</u>	<u>40,325</u>	<u>30,650</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$223,789</u>	<u>\$8,546</u>	<u>\$40,679</u>	<u>\$30,650</u>

Law Enforcement Overtime Project	Law Enforcement Records Management	Law Enforcement Trust	Law Library Resource	Library and Legal Research	Mental Health	Municipal Court Probation Officer
\$12,993	\$57,625	\$62,648	\$231,321	\$4,756	\$39,014	\$70,189
0	0	108,482	0	0	0	0
0	0	0	0	0	0	0
822	0	0	0	0	40,657	0
0	0	0	0	0	0	0
130	30,997	0	2,038	0	0	879
0	0	0	0	0	0	0
0	0	0	0	0	1,124,528	0
<u>\$13,945</u>	<u>\$88,622</u>	<u>\$171,130</u>	<u>\$233,359</u>	<u>\$4,756</u>	<u>\$1,204,199</u>	<u>\$71,068</u>
\$360	\$0	\$0	\$208	\$0	\$0	\$5,101
0	0	0	21,231	1,912	0	0
0	0	0	0	0	0	0
124	0	0	111	0	0	2,264
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>484</u>	<u>0</u>	<u>0</u>	<u>21,550</u>	<u>1,912</u>	<u>0</u>	<u>7,365</u>
0	0	0	0	0	820,778	0
822	0	0	0	0	344,407	0
<u>822</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,165,185</u>	<u>0</u>
130	30,997	0	2,038	0	0	879
12,509	0	171,130	209,771	2,844	39,014	62,824
0	57,625	0	0	0	0	0
<u>12,639</u>	<u>88,622</u>	<u>171,130</u>	<u>211,809</u>	<u>2,844</u>	<u>39,014</u>	<u>63,703</u>
<u>\$13,945</u>	<u>\$88,622</u>	<u>\$171,130</u>	<u>\$233,359</u>	<u>\$4,756</u>	<u>\$1,204,199</u>	<u>\$71,068</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2021

	Municipal Court Technology	Probate Court	Probation Services	Prepayment Interest
Assets				
Equity in Pooled Cash and Cash Equivalents	\$47,655	\$8,932	\$39,583	\$16,639
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	0	725	0
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$47,655</u>	<u>\$8,932</u>	<u>\$40,308</u>	<u>\$16,639</u>
Liabilities				
Wages Payable	\$0	\$0	\$6,531	\$0
Accounts Payable	0	0	1,777	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	4,497	0
Interfund Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>12,805</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	0	0	725	0
Restricted	47,655	8,932	26,778	16,639
Committed	0	0	0	0
<i>Total Fund Balances</i>	<u>47,655</u>	<u>8,932</u>	<u>27,503</u>	<u>16,639</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$47,655</u>	<u>\$8,932</u>	<u>\$40,308</u>	<u>\$16,639</u>

Real Estate Assessment	Revolving Loan	Railroad Grade Crossing Improvement	Sanction Costs	School Safety Training	Special Projects	Solid Waste Management District
\$1,940,171	\$67,145	\$78,929	\$95,013	\$3,000	\$507,621	\$1,488,013
0	0	0	0	0	0	0
0	0	0	0	0	0	104,045
0	0	0	0	0	0	0
0	0	0	0	0	0	0
7,313	0	0	120	0	3,751	2,219
2,175	0	0	0	0	1,000	1,501
0	0	0	0	0	0	0
<u>\$1,949,659</u>	<u>\$67,145</u>	<u>\$78,929</u>	<u>\$95,133</u>	<u>\$3,000</u>	<u>\$512,372</u>	<u>\$1,595,778</u>
\$0	\$0	\$0	\$0	\$0	\$7,765	\$10,316
7,975	0	0	69	0	9,741	14,175
9,526	0	0	0	0	1,538	417
6,437	0	0	202	0	3,862	4,695
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>23,938</u>	<u>0</u>	<u>0</u>	<u>271</u>	<u>0</u>	<u>22,906</u>	<u>29,603</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	115
0	0	0	0	0	0	115
9,488	0	0	120	0	4,751	3,720
1,916,233	67,145	78,929	94,742	3,000	484,715	1,562,340
0	0	0	0	0	0	0
<u>1,925,721</u>	<u>67,145</u>	<u>78,929</u>	<u>94,862</u>	<u>3,000</u>	<u>489,466</u>	<u>1,566,060</u>
<u>\$1,949,659</u>	<u>\$67,145</u>	<u>\$78,929</u>	<u>\$95,133</u>	<u>\$3,000</u>	<u>\$512,372</u>	<u>\$1,595,778</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2021

	Tax Certificate Administration	Tax Incentive Review	Victims of Crime	Wireless E-911
Assets				
Equity in Pooled Cash and Cash Equivalents	\$11,894	\$37,891	\$5,303	\$103,268
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	2,760	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	385	0
Materials and Supplies Inventory	525	0	0	0
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$12,419</u>	<u>\$37,891</u>	<u>\$8,448</u>	<u>\$103,268</u>
Liabilities				
Wages Payable	\$0	\$0	\$2,311	\$0
Accounts Payable	0	0	0	250
Contracts Payable	0	0	0	5,213
Due to Other Governments	0	0	1,564	0
Interfund Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>3,875</u>	<u>5,463</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	525	0	385	0
Restricted	11,894	37,891	4,188	97,805
Committed	0	0	0	0
<i>Total Fund Balances</i>	<u>12,419</u>	<u>37,891</u>	<u>4,573</u>	<u>97,805</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$12,419</u>	<u>\$37,891</u>	<u>\$8,448</u>	<u>\$103,268</u>

Total
\$7,828,118
171,463
135,008
178,699
68,656
71,613
9,999
3,146,812
\$11,610,368

\$71,060
89,403
19,869
41,536
23,273
8,377
253,518

2,305,355
1,089,174
3,394,529

81,612
7,823,084
57,625
7,962,321

\$11,610,368

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2021

	Capital Projects	County Infrastructure Projects	Courthouse Roof and Projects	Ohio Public Works Commission Projects
Assets				
Equity in Pooled Cash and Cash Equivalents	\$510,917	\$137,774	\$112,654	\$170,000
Liabilities				
Accounts Payable	\$26,403	\$0	\$0	\$0
Contracts Payable	182,276	137,774	0	167,470
Interfund Payable	0	137,774	0	170,000
<i>Total Liabilities</i>	208,679	275,548	0	337,470
Fund Balances				
Assigned	302,238	0	112,654	0
Unassigned (Deficit)	0	(137,774)	0	(167,470)
<i>Total Fund Balances (Deficit)</i>	302,238	(137,774)	112,654	(167,470)
<i>Total Liabilities and Fund Balances</i>	\$510,917	\$137,774	\$112,654	\$170,000

Total
<u>\$931,345</u>
\$26,403
487,520
<u>307,774</u>
<u>821,697</u>
414,892
<u>(305,244)</u>
<u>109,648</u>
<u>\$931,345</u>

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,099,238	\$0	\$0	\$2,099,238
Special Assessments	79,801	20,307	0	100,108
Charges for Services	3,754,100	85,351	0	3,839,451
Licenses and Permits	15,061	0	0	15,061
Fines and Forfeitures	206,195	0	0	206,195
Intergovernmental	2,857,638	0	1,235,127	4,092,765
Interest	259	0	0	259
Rent	0	84,785	0	84,785
Other	251,397	0	0	251,397
<i>Total Revenues</i>	<u>9,263,689</u>	<u>190,443</u>	<u>1,235,127</u>	<u>10,689,259</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	640,168	0	0	640,168
Judicial	707,025	0	0	707,025
Public Safety	1,543,208	0	0	1,543,208
Public Works	353,276	0	0	353,276
Health	1,881,510	0	0	1,881,510
Human Services	2,375,443	0	0	2,375,443
Economic Development	823,080	0	0	823,080
Capital Outlay	0	0	3,245,868	3,245,868
Debt Service:				
Principal Retirement	0	588,627	0	588,627
Interest and Fiscal Charges	0	139,779	0	139,779
<i>Total Expenditures</i>	<u>8,323,710</u>	<u>728,406</u>	<u>3,245,868</u>	<u>12,297,984</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	939,979	(537,963)	(2,010,741)	(1,608,725)
Other Financing Sources				
Transfers In	147,142	537,450	1,991,920	2,676,512
<i>Net Changes in Fund Balances</i>	1,087,121	(513)	(18,821)	1,067,787
<i>Fund Balances Beginning of Year</i>	<u>6,875,200</u>	<u>102,591</u>	<u>128,469</u>	<u>7,106,260</u>
<i>Fund Balances End of Year</i>	<u><u>\$7,962,321</u></u>	<u><u>\$102,078</u></u>	<u><u>\$109,648</u></u>	<u><u>\$8,174,047</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, 2021

	Court Computer	Community Development Block Grant	Concealed Handgun Expense	Council on Aging Levy
Revenues				
Property Taxes	\$0	\$0	\$0	\$1,377,038
Special Assessments	0	0	0	0
Charges for Services	30,932	0	0	0
Licenses and Permits	0	0	15,061	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	258,364	0	93,451
Interest	0	10	0	0
Other	0	3,247	0	0
<i>Total Revenues</i>	<u>30,932</u>	<u>261,621</u>	<u>15,061</u>	<u>1,470,489</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	13,151	0	0	0
Public Safety	0	0	9,786	0
Public Works	0	263,410	0	0
Health	0	0	0	0
Human Services	0	0	0	1,472,996
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>13,151</u>	<u>263,410</u>	<u>9,786</u>	<u>1,472,996</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	17,781	(1,789)	5,275	(2,507)
Other Financing Sources				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	17,781	(1,789)	5,275	(2,507)
<i>Fund Balances Beginning of Year</i>	<u>165,184</u>	<u>37,322</u>	<u>177,433</u>	<u>74,571</u>
<i>Fund Balances End of Year</i>	<u>\$182,965</u>	<u>\$35,533</u>	<u>\$182,708</u>	<u>\$72,064</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, 2021

	Commissary	Coronavirus Relief	Child Support Enforcement Agency	Diversion Program
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	440,465	0	192,481	6,855
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	823,080	694,006	0
Interest	0	0	0	0
Other	83,623	0	107,230	0
<i>Total Revenues</i>	<u>524,088</u>	<u>823,080</u>	<u>993,717</u>	<u>6,855</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	431,324	0	0	7,368
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	892,391	0
Economic Development	0	823,080	0	0
<i>Total Expenditures</i>	<u>431,324</u>	<u>823,080</u>	<u>892,391</u>	<u>7,368</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	92,764	0	101,326	(513)
Other Financing Sources				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	92,764	0	101,326	(513)
<i>Fund Balances Beginning of Year</i>	<u>381,986</u>	<u>0</u>	<u>541,219</u>	<u>9,635</u>
<i>Fund Balances End of Year</i>	<u><u>\$474,750</u></u>	<u><u>\$0</u></u>	<u><u>\$642,545</u></u>	<u><u>\$9,122</u></u>

Dog and Kennel	Drug Law Enforcement	Ditch Maintenance	Delinquent Real Estate Tax Collection	Domestic Shelter	Enforcement and Education	Emergency Management Agency
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	79,801	0	0	0	0
148,989	0	0	191,714	10,126	0	13,757
0	0	0	0	0	0	0
1,448	41,788	0	0	0	1,084	0
0	0	0	0	0	0	62,404
0	0	0	0	0	0	0
2	0	1,500	13,728	0	0	12,000
<u>150,439</u>	<u>41,788</u>	<u>81,301</u>	<u>205,442</u>	<u>10,126</u>	<u>1,084</u>	<u>88,161</u>
0	0	0	168,256	0	0	0
0	0	0	0	0	0	0
0	19,422	0	0	0	0	154,352
0	0	89,866	0	0	0	0
164,228	0	0	0	0	0	0
0	0	0	0	10,056	0	0
0	0	0	0	0	0	0
<u>164,228</u>	<u>19,422</u>	<u>89,866</u>	<u>168,256</u>	<u>10,056</u>	<u>0</u>	<u>154,352</u>
(13,789)	22,366	(8,565)	37,186	70	1,084	(66,191)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>120,000</u>
(13,789)	22,366	(8,565)	37,186	70	1,084	53,809
<u>161,399</u>	<u>118,413</u>	<u>122,989</u>	<u>71,864</u>	<u>1,193</u>	<u>10,243</u>	<u>258,491</u>
<u>\$147,610</u>	<u>\$140,779</u>	<u>\$114,424</u>	<u>\$109,050</u>	<u>\$1,263</u>	<u>\$11,327</u>	<u>\$312,300</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, 2021

	Felony Delinquent Care	Help America Vote Act	Indigent Driver Alcohol Treatment	Indigent Driver Interlock and Alcohol Monitoring
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	16,674	0
Intergovernmental	254,888	0	0	7,328
Interest	0	3	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>254,888</u>	<u>3</u>	<u>16,674</u>	<u>7,328</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	37,905	0	0
Judicial	0	0	34	6,508
Public Safety	307,368	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>307,368</u>	<u>37,905</u>	<u>34</u>	<u>6,508</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(52,480)	(37,902)	16,640	820
Other Financing Sources				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	(52,480)	(37,902)	16,640	820
<i>Fund Balances Beginning of Year</i>	<u>207,925</u>	<u>37,902</u>	<u>207,149</u>	<u>6,491</u>
<i>Fund Balances End of Year</i>	<u>\$155,445</u>	<u>\$0</u>	<u>\$223,789</u>	<u>\$7,311</u>

Indigent Guardianship	Law Enforcement Assistance	Law Enforcement Overtime Project	Law Enforcement Records Management	Law Enforcement Trust	Law Library Resource	Library and Legal Research
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
9,590	0	0	125,636	0	0	3
0	0	0	0	0	0	0
0	0	0	0	51,741	86,060	0
0	0	7,810	0	0	0	0
0	0	0	0	52	0	0
0	0	99	0	0	0	76
<u>9,590</u>	<u>0</u>	<u>7,909</u>	<u>125,636</u>	<u>51,793</u>	<u>86,060</u>	<u>79</u>
0	0	0	0	0	0	0
2,981	0	0	0	0	112,741	1,912
0	0	7,741	96,081	50,387	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>2,981</u>	<u>0</u>	<u>7,741</u>	<u>96,081</u>	<u>50,387</u>	<u>112,741</u>	<u>1,912</u>
6,609	0	168	29,555	1,406	(26,681)	(1,833)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6,609	0	168	29,555	1,406	(26,681)	(1,833)
<u>33,716</u>	<u>30,650</u>	<u>12,471</u>	<u>59,067</u>	<u>169,724</u>	<u>238,490</u>	<u>4,677</u>
<u>\$40,325</u>	<u>\$30,650</u>	<u>\$12,639</u>	<u>\$88,622</u>	<u>\$171,130</u>	<u>\$211,809</u>	<u>\$2,844</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, 2021

	Mental Health	Municipal Court Probation Officer	Municipal Court Technology	Probate Court
Revenues				
Property Taxes	\$722,200	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	178,363	0	270
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	83,043	0	47,655	0
Interest	0	0	0	0
Other	0	87	0	0
<i>Total Revenues</i>	<u>805,243</u>	<u>178,450</u>	<u>47,655</u>	<u>270</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	179,856	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	806,647	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>806,647</u>	<u>179,856</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,404)	(1,406)	47,655	270
Other Financing Sources				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	(1,404)	(1,406)	47,655	270
<i>Fund Balances Beginning of Year</i>	<u>40,418</u>	<u>65,109</u>	<u>0</u>	<u>8,662</u>
<i>Fund Balances End of Year</i>	<u><u>\$39,014</u></u>	<u><u>\$63,703</u></u>	<u><u>\$47,655</u></u>	<u><u>\$8,932</u></u>

Probation Services	Prepayment Interest	Real Estate Assessment	Revolving Loan	Railroad Grade Crossing Improvement	Sanction Costs	School Safety Training	Special Projects
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0
0	0	668,645	0	0	22,825	0	397,642
0	0	0	0	0	0	0	0
0	0	0	0	900	0	0	6,500
225,000	0	0	0	0	0	3,000	0
0	177	0	17	0	0	0	0
1,660	0	3,775	0	0	73	0	10,147
<u>226,660</u>	<u>177</u>	<u>672,420</u>	<u>17</u>	<u>900</u>	<u>22,898</u>	<u>3,000</u>	<u>414,289</u>
0	0	431,595	0	0	0	0	0
0	0	0	0	0	19,788	0	370,054
292,148	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>292,148</u>	<u>0</u>	<u>431,595</u>	<u>0</u>	<u>0</u>	<u>19,788</u>	<u>0</u>	<u>370,054</u>
(65,488)	177	240,825	17	900	3,110	3,000	44,235
0	0	0	0	0	0	0	0
(65,488)	177	240,825	17	900	3,110	3,000	44,235
92,991	16,462	1,684,896	67,128	78,029	91,752	0	445,231
<u>\$27,503</u>	<u>\$16,639</u>	<u>\$1,925,721</u>	<u>\$67,145</u>	<u>\$78,929</u>	<u>\$94,862</u>	<u>\$3,000</u>	<u>\$489,466</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, 2021

	Solid Waste Management District	Tax Certificate Administration	Tax Incentive Review	Victims of Crime
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	1,315,507	300	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	150,000	0	0	46,453
Interest	0	0	0	0
Other	14,150	0	0	0
<i>Total Revenues</i>	<u>1,479,657</u>	<u>300</u>	<u>0</u>	<u>46,453</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	2,412	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	84,033
Public Works	0	0	0	0
Health	910,635	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>910,635</u>	<u>2,412</u>	<u>0</u>	<u>84,033</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	569,022	(2,112)	0	(37,580)
Other Financing Sources				
Transfers In	0	0	0	27,142
<i>Net Changes in Fund Balances</i>	569,022	(2,112)	0	(10,438)
<i>Fund Balances Beginning of Year</i>	<u>997,038</u>	<u>14,531</u>	<u>37,891</u>	<u>15,011</u>
<i>Fund Balances End of Year</i>	<u>\$1,566,060</u>	<u>\$12,419</u>	<u>\$37,891</u>	<u>\$4,573</u>

Wireless E-911	Total
\$0	\$2,099,238
0	79,801
0	3,754,100
0	15,061
0	206,195
101,156	2,857,638
0	259
0	251,397
101,156	9,263,689
0	640,168
0	707,025
83,198	1,543,208
0	353,276
0	1,881,510
0	2,375,443
0	823,080
83,198	8,323,710
17,958	939,979
0	147,142
17,958	1,087,121
79,847	6,875,200
\$97,805	\$7,962,321

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2021

	Capital Projects	County Infrastructure Projects	Courthouse Roof and Projects	Ohio Public Works Commission Projects
Revenues				
Intergovernmental	\$0	1,235,127	\$0	\$0
Other	0	0	0	0
<i>Total Revenues</i>	0	1,235,127	0	0
Expenditures				
Capital Outlay	1,705,497	1,372,901	0	167,470
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,705,497)	(137,774)	0	(167,470)
Other Financing Sources				
Transfers In	1,991,920	0	0	0
<i>Net Changes in Fund Balances</i>	286,423	(137,774)	0	(167,470)
<i>Fund Balances Beginning of Year</i>	15,815	0	112,654	0
<i>Fund Balances (Deficit) End of Year</i>	<u>\$302,238</u>	<u>(\$137,774)</u>	<u>\$112,654</u>	<u>(\$167,470)</u>

<u>Total</u>
\$1,235,127
<u>0</u>
1,235,127
<u>3,245,868</u>
(2,010,741)
<u>1,991,920</u>
(18,821)
<u>128,469</u>
<u><u>\$109,648</u></u>

Crawford County, Ohio

Combining Statements - Custodial Funds

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

Custodial Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

Crawford County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2021

	County Court	County Health	Undivided Tax	Undivided General Tax
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,677,778	\$125	\$2,052,163
Cash and Cash Equivalents in Segregated Accounts	178,567	0	0	0
Due from Other Governments	0	0	1,324,006	0
Special Assessments Receivable	0	0	0	570,158
Property Taxes Receivable	0	0	0	61,582,743
<i>Total Assets</i>	178,567	1,677,778	1,324,131	64,205,064
Liabilities				
Due to Other Governments	0	0	0	2,052,163
Deferred Inflows of Resources				
Property Taxes	0	0	0	44,093,380
Net Position				
Restricted for Individuals, Organizations, and Other Governments	<u>\$178,567</u>	<u>\$1,677,778</u>	<u>\$1,324,131</u>	<u>\$18,059,521</u>

(continued)

Crawford County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds (continued)
December 31, 2021

	Family and Children First Council	Housing Trust	Indigent Application Fee	Library Local Government
Assets				
Equity in Pooled Cash and Cash Equivalents	\$365,763	\$57,843	\$151	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Due from Other Governments	0	0	0	912,824
Special Assessments Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	365,763	57,843	151	912,824
Liabilities				
Due to Other Governments	0	57,843	151	0
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Net Position				
Restricted for Individuals, Organizations, and Other Governments	<u>\$365,763</u>	<u>\$0</u>	<u>\$0</u>	<u>\$912,824</u>

Local Government	Ohio Elections Commission	Park District	Sheriff Civil	Soil and Water	Special Emergency Planning
\$0	\$80	\$195,047	\$0	\$112,319	\$15,824
0	0	0	14,986	0	0
451,564	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
451,564	80	195,047	14,986	112,319	15,824
0	80	0	0	0	0
0	0	0	0	0	0
<u>\$451,564</u>	<u>\$0</u>	<u>\$195,047</u>	<u>\$14,986</u>	<u>\$112,319</u>	<u>\$15,824</u>

(continued)

Crawford County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds (continued)
December 31, 2021

	Total
Assets	
Equity in Pooled Cash and Cash Equivalents	\$4,477,093
Cash and Cash Equivalents in Segregated Accounts	193,553
Due from Other Governments	2,688,394
Special Assessments Receivable	570,158
Property Taxes Receivable	61,582,743
<i>Total Assets</i>	69,511,941
Liabilities	
Due to Other Governments	2,110,237
Deferred Inflows of Resources	
Property Taxes	44,093,380
Net Position	
Restricted for Individuals, Organizations, and Other Governments	\$23,308,324

Crawford County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2021

	County Court	County Health	Tangible Tax	Undivided Tax
Additions				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$45,135	\$2,714,744
Amounts Received as Fiscal Agent	0	2,713,764	0	0
Licenses, Permits, and Fees for Other Governments	3,841,211	0	0	0
Fines and Forfeitures for Other Governments	355,912	0	0	0
Property Tax Collections for Other Governments	0	0	0	0
Special Assessments Collections for Other Governments	0	0	0	0
Sheriff Sales Collections for Others	0	0	0	0
<i>Total Additions</i>	<u>4,197,123</u>	<u>2,713,764</u>	<u>45,135</u>	<u>2,714,744</u>
Deductions				
Distributions to the State of Ohio	0	0	0	3,403
Distributions of State Funds to Other Governments	0	0	0	2,649,715
Distributions to Other Governments	0	0	45,135	0
Distributions as Fiscal Agent	0	2,792,597	0	0
Licenses, Permits, and Fees Distributions to Other Governments	3,823,911	0	0	0
Fines and Forfeitures Distributions to Other Governments	351,746	0	0	0
Property Tax Distributions to Other Governments	0	0	0	0
Special Assessments Distributions to Other Governments	0	0	0	0
Sheriff Sales Distributions to Others	0	0	0	0
<i>Total Deductions</i>	<u>4,175,657</u>	<u>2,792,597</u>	<u>45,135</u>	<u>2,653,118</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	21,466	(78,833)	0	61,626
<i>Net Position Beginning of Year</i>	<u>157,101</u>	<u>1,756,611</u>	<u>0</u>	<u>1,262,505</u>
<i>Net Position End of Year</i>	<u>\$178,567</u>	<u>\$1,677,778</u>	<u>\$0</u>	<u>\$1,324,131</u>

(continued)

Crawford County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds (continued)
For the Year Ended December 31, 2021

	Undivided General Tax	Family and Children First	Housing Trust	Indigent Application Fee
Additions				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$0	\$0
Amounts Received as Fiscal Agent	0	771,955	0	0
Licenses, Permits, and Fees for Other Governments	0	0	204,341	1,546
Fines and Forfeitures for Other Governments	0	0	0	0
Property Tax Collections for Other Governments	28,548,288	0	0	0
Special Assessments Collections for Other Governments	175,916	0	0	0
Sheriff Sales Collections for Others	0	0	0	0
<i>Total Additions</i>	<u>28,724,204</u>	<u>771,955</u>	<u>204,341</u>	<u>1,546</u>
Deductions				
Distributions to the State of Ohio	0	0	0	0
Distributions of State Funds to Other Governments	0	0	0	0
Distributions to Other Governments	0	0	0	0
Distributions as Fiscal Agent	0	727,735	0	0
Licenses, Permits, and Fees Distributions to Other Governments	0	0	204,341	1,546
Fines and Forfeitures Distributions to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	20,658,134	0	0	0
Special Assessments Distributions to Other Governments	116,367	0	0	0
Sheriff Sales Distributions to Others	0	0	0	0
<i>Total Deductions</i>	<u>20,774,501</u>	<u>727,735</u>	<u>204,341</u>	<u>1,546</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	7,949,703	44,220	0	0
<i>Net Position Beginning of Year</i>	<u>10,109,818</u>	<u>321,543</u>	<u>0</u>	<u>0</u>
<i>Net Position End of Year</i>	<u>\$18,059,521</u>	<u>\$365,763</u>	<u>\$0</u>	<u>\$0</u>

Library Local Government	Local Government	Ohio Elections Commission	Park District	Sheriff Civil	Soil and Water
\$1,931,314	\$947,377	\$2,375	\$0	\$0	\$0
0	0	0	505,434	0	341,654
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	847,125	0
<u>1,931,314</u>	<u>947,377</u>	<u>2,375</u>	<u>505,434</u>	<u>847,125</u>	<u>341,654</u>
0	0	0	0	0	0
1,825,648	903,128	0	0	0	0
0	0	0	0	0	0
0	0	0	486,991	0	353,218
0	0	2,375	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	857,732	0
<u>1,825,648</u>	<u>903,128</u>	<u>2,375</u>	<u>486,991</u>	<u>857,732</u>	<u>353,218</u>
105,666	44,249	0	18,443	(10,607)	(11,564)
<u>807,158</u>	<u>407,315</u>	<u>0</u>	<u>176,604</u>	<u>25,593</u>	<u>123,883</u>
<u>\$912,824</u>	<u>\$451,564</u>	<u>\$0</u>	<u>\$195,047</u>	<u>\$14,986</u>	<u>\$112,319</u>

(continued)

Crawford County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds (continued)
For the Year Ended December 31, 2021

	Special Emergency Planning	Total
Additions		
Intergovernmental Amounts for Other Governments	\$0	\$5,640,945
Amounts Received as Fiscal Agent	16,269	4,349,076
Licenses, Permits, and Fees for Other Governments	0	4,047,098
Fines and Forfeitures for Other Governments	0	355,912
Property Tax Collections for Other Governments	0	28,548,288
Special Assessments Collections for Other Governments	0	175,916
Sheriff Sales Collections for Others	0	847,125
<i>Total Additions</i>	<i>16,269</i>	<i>43,964,360</i>
Deductions		
Distributions to the State of Ohio	0	3,403
Distributions of State Funds to Other Governments	0	5,378,491
Distributions to Other Governments	0	45,135
Distributions as Fiscal Agent	17,000	4,377,541
Licenses, Permits, and Fees Distributions to Other Governments	0	4,032,173
Fines and Forfeitures Distributions to Other Governments	0	351,746
Property Tax Distributions to Other Governments	0	20,658,134
Special Assessments Distributions to Other Governments	0	116,367
Sheriff Sales Distributions to Others	0	857,732
<i>Total Deductions</i>	<i>17,000</i>	<i>35,820,722</i>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	<i>(731)</i>	<i>8,143,638</i>
<i>Net Position Beginning of Year</i>	<i>16,555</i>	<i>15,164,686</i>
<i>Net Position End of Year</i>	<i>\$15,824</i>	<i>\$23,308,324</i>

**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, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,770,875	\$1,770,875	\$1,748,849	(\$22,026)
Sales Taxes	3,775,000	4,675,000	4,812,591	137,591
Charges for Services	2,670,739	3,170,739	3,542,873	372,134
Licenses and Permits	2,380	2,380	3,127	747
Fines and Forfeitures	120,500	120,500	117,782	(2,718)
Intergovernmental	1,426,313	1,576,313	1,858,316	282,003
Interest	252,000	252,000	296,140	44,140
Other	10,453	10,453	124,721	114,268
<i>Total Revenues</i>	<u>10,028,260</u>	<u>11,578,260</u>	<u>12,504,399</u>	<u>926,139</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Commissioners				
Personal Services	417,085	417,085	391,995	25,090
Materials and Supplies	3,025	5,025	3,779	1,246
Contractual Services	104,800	148,398	143,775	4,623
Capital Outlay	2,040	40	0	40
Other	14,175	14,175	4,381	9,794
Auditor				
Personal Services	507,225	507,225	458,048	49,177
Materials and Supplies	2,444	5,044	5,026	18
Contractual Services	1,592	1,592	791	801
Capital Outlay	2,122	2,122	1,048	1,074
Other	3,528	2,928	2,275	653
Treasurer				
Personal Services	241,057	241,057	181,306	59,751
Materials and Supplies	4,330	4,330	3,615	715
Contractual Services	4,805	4,805	2,999	1,806
Capital Outlay	3,856	3,856	552	3,304
Other	3,184	3,184	884	2,300
Prosecutor				
Personal Services	766,023	770,923	729,059	41,864
Materials and Supplies	3,800	3,800	3,711	89
Contractual Services	4,386	7,686	6,734	952
Capital Outlay	3,864	3,864	3,473	391
Other	38,662	38,662	31,228	7,434
Bureau of Examination				
Contractual Services	110,137	170,872	122,257	48,615
Auto Data Processing Board				
Personal Services	139,649	139,649	87,983	51,666
Materials and Supplies	750	750	479	271
Contractual Services	72,665	72,665	66,916	5,749
Capital Outlay	50,000	50,000	3,466	46,534
Board of Elections				
Personal Services	466,602	468,102	397,620	70,482
Materials and Supplies	17,569	17,569	8,342	9,227
Contractual Services	86,708	77,708	60,906	16,802
Capital Outlay	19,240	23,240	21,798	1,442
Other	24,980	28,480	18,906	9,574

(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, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Courthouse and Jail				
Personal Services	\$361,540	\$361,540	\$360,366	\$1,174
Materials and Supplies	18,574	23,574	22,694	880
Contractual Services	517,952	517,952	377,168	140,784
Capital Outlay	120,153	134,667	134,667	0
Other	229,816	220,663	218,902	1,761
Recorder				
Personal Services	231,108	238,608	237,293	1,315
Materials and Supplies	2,094	3,008	3,008	0
Contractual Services	33,407	40,300	40,247	53
Other	4,250	2,443	2,443	0
Insurances				
Contractual Services	225,319	225,319	169,192	56,127
Clerk of Courts Title				
Personal Services	207,161	209,581	206,440	3,141
Materials and Supplies	4,555	4,555	3,725	830
Contractual Services	28,015	29,636	29,565	71
Capital Outlay	624	1,624	1,326	298
Other	11,766	11,486	10,721	765
Total General Government - Legislative and Executive	5,116,637	5,259,792	4,581,109	678,683
General Government - Judicial				
Commissioners				
Other	41,934	41,934	26,023	15,911
Court of Appeals				
Other	22,620	22,620	18,739	3,881
Common Pleas Court				
Personal Services	837,396	837,396	770,626	66,770
Materials and Supplies	5,735	3,248	3,066	182
Contractual Services	12,867	13,667	13,661	6
Other	212,201	223,888	223,434	454
Jury Commission				
Personal Services	1,399	1,400	1,394	6
Materials and Supplies	214	213	198	15
Juvenile Court				
Personal Services	401,130	401,130	320,899	80,231
Materials and Supplies	9,984	13,984	13,470	514
Contractual Services	17,690	18,190	16,812	1,378
Capital Outlay	5,000	5,000	2,490	2,510
Other	144,245	162,195	148,707	13,488
Probate Court				
Personal Services	290,507	318,621	287,158	31,463
Materials and Supplies	2,081	2,081	1,248	833
Contractual Services	4,286	4,286	1,635	2,651
Capital Outlay	4,000	8,500	8,074	426
Other	2,341	2,341	609	1,732

(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, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Clerk of Courts				
Personal Services	\$297,822	\$297,822	\$253,054	\$44,768
Materials and Supplies	5,911	5,911	4,750	1,161
Contractual Services	6,040	6,240	6,216	24
Capital Outlay	2,653	2,653	160	2,493
Other	958	958	693	265
Municipal Court				
Personal Services	646,038	646,038	596,386	49,652
Materials and Supplies	2,834	2,834	2,559	275
Contractual Services	16,002	16,002	13,409	2,593
Other	177,191	194,253	170,229	24,024
Total General Government - Judicial	3,171,079	3,253,405	2,905,699	347,706
Public Safety				
Probation Department				
Personal Services	382,568	382,568	376,546	6,022
Contractual Services	100,753	105,753	105,650	103
Other	1,500	5,000	5,000	0
Coroner				
Personal Services	89,464	89,464	82,200	7,264
Contractual Services	75,229	95,229	92,944	2,285
Capital Outlay	0	126	8	118
Other	2,653	2,653	2,335	318
Total Public Safety	652,167	680,793	664,683	16,110
Public Works				
Engineer				
Personal Services	106,103	110,103	99,076	11,027
Materials and Supplies	1,500	1,500	1,093	407
Contractual Services	12,865	12,865	11,245	1,620
Capital Outlay	1,500	1,500	227	1,273
Other	250	250	15	235
Sanitary Engineer				
Contractual Services	8,408	8,408	5,591	2,817
Total Public Works	130,626	134,626	117,247	17,379
Health				
Agriculture				
Personal Services	153	153	57	96
Other	355,716	355,716	355,361	355
T.B. Hospital				
Materials and Supplies	1,088	1,088	823	265
Vital Statistics				
Other	1,646	1,646	1,498	148
Other Health				
Other	102,145	102,145	102,145	0
Total Health	460,748	460,748	459,884	864

(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, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Human Services				
Veterans Service Commission				
Personal Services	\$58,974	\$61,374	\$37,953	\$23,421
Materials and Supplies	5,630	8,130	5,255	2,875
Contractual Services	26,170	39,170	36,442	2,728
Capital Outlay	4,240	11,240	7,610	3,630
Other	151,841	126,941	25,083	101,858
Veterans Services				
Personal Services	263,573	263,573	198,551	65,022
Other	33,100	37,100	34,415	2,685
Total Human Services	<u>543,528</u>	<u>547,528</u>	<u>345,309</u>	<u>202,219</u>
<i>Total Expenditures</i>	<u>10,074,785</u>	<u>10,336,892</u>	<u>9,073,931</u>	<u>1,262,961</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(46,525)</u>	<u>1,241,368</u>	<u>3,430,468</u>	<u>2,189,100</u>
Other Financing Sources (Uses)				
Advances In	0	0	31,832	31,832
Advances Out	0	0	(309,574)	(309,574)
Transfers Out	(3,196,518)	(4,388,438)	(3,975,823)	412,615
<i>Total Other Financing Sources (Uses)</i>	<u>(3,196,518)</u>	<u>(4,388,438)</u>	<u>(4,253,565)</u>	<u>134,873</u>
<i>Net Changes in Fund Balance</i>	(3,243,043)	(3,147,070)	(823,097)	2,323,973
<i>Fund Balance Beginning of Year</i>	6,614,775	6,614,775	6,614,775	0
Prior Year Outstanding Advances	30,032	30,032	0	(30,032)
Prior Year Encumbrances Appropriated	<u>245,898</u>	<u>245,898</u>	<u>245,898</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,647,662</u></u>	<u><u>\$3,743,635</u></u>	<u><u>\$6,037,576</u></u>	<u><u>\$2,293,941</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto License and Gas Tax Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$55,000	\$55,000	\$94,658	\$39,658
Fines and Forfeitures	22,500	22,500	18,889	(3,611)
Intergovernmental	4,390,000	4,390,000	5,215,110	825,110
Interest	32,000	32,000	1,769	(30,231)
Other	0	0	27,650	27,650
<i>Total Revenues</i>	<u>4,499,500</u>	<u>4,499,500</u>	<u>5,358,076</u>	<u>858,576</u>
Expenditures				
Current:				
Public Works				
Personal Services	1,603,159	1,623,759	1,578,903	44,856
Materials and Supplies	526,351	516,351	499,278	17,073
Contractual Services	2,461,223	2,625,623	2,512,850	112,773
Capital Outlay	254,000	399,000	370,760	28,240
Other	252,523	632,523	260,787	371,736
<i>Total Expenditures</i>	<u>5,097,256</u>	<u>5,797,256</u>	<u>5,222,578</u>	<u>574,678</u>
<i>Net Changes in Fund Balance</i>	(597,756)	(1,297,756)	135,498	1,433,254
<i>Fund Balance Beginning of Year</i>	6,721,157	6,721,157	6,721,157	0
Prior Year Encumbrances Appropriated	<u>51,597</u>	<u>51,597</u>	<u>51,597</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,174,998</u></u>	<u><u>\$5,474,998</u></u>	<u><u>\$6,908,252</u></u>	<u><u>\$1,433,254</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Child Welfare Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,590,741	\$1,590,741	\$1,559,735	(\$31,006)
Charges for Services	89,209	89,209	69,422	(19,787)
Intergovernmental	2,125,994	2,125,994	3,038,600	912,606
Other	6,000	6,000	18,048	12,048
<i>Total Revenues</i>	<u>3,811,944</u>	<u>3,811,944</u>	<u>4,685,805</u>	<u>873,861</u>
Expenditures				
Current:				
Human Services				
Children Services				
Materials and Supplies	0	5,000	1,150	3,850
Contractual Services	3,526,936	3,446,936	2,484,975	961,961
Capital Outlay	10,000	30,000	8,934	21,066
Other	1,360,710	1,425,710	1,311,273	114,437
Independent Living				
Other	31,347	31,347	4,206	27,141
<i>Total Expenditures</i>	<u>4,928,993</u>	<u>4,938,993</u>	<u>3,810,538</u>	<u>1,128,455</u>
<i>Net Changes in Fund Balance</i>	(1,117,049)	(1,127,049)	875,267	2,002,316
<i>Fund Balance Beginning of Year</i>	940,160	940,160	940,160	0
Prior Year Encumbrances Appropriated	739,477	739,477	739,477	0
<i>Fund Balance End of Year</i>	<u><u>\$562,588</u></u>	<u><u>\$552,588</u></u>	<u><u>\$2,554,904</u></u>	<u><u>\$2,002,316</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Criminal Justice Services Levy Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$2,060,386	\$2,060,386	\$1,989,531	(\$70,855)
Intergovernmental	264,943	264,943	281,012	16,069
Other	0	0	7,815	7,815
<i>Total Revenues</i>	<u>2,325,329</u>	<u>2,325,329</u>	<u>2,278,358</u>	<u>(46,971)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	2,511,247	2,511,247	2,371,842	139,405
Materials and Supplies	93,036	102,036	92,161	9,875
Contractual Services	134,879	165,879	163,711	2,168
Capital Outlay	182,591	182,591	166,461	16,130
Other	42,449	46,449	42,172	4,277
<i>Total Expenditures</i>	<u>2,964,202</u>	<u>3,008,202</u>	<u>2,836,347</u>	<u>171,855</u>
<i>Excess of Revenues Under Expenditures</i>	(638,873)	(682,873)	(557,989)	124,884
Other Financing Sources				
Transfers In	379,385	379,385	284,539	(94,846)
<i>Net Changes in Fund Balance</i>	(259,488)	(303,488)	(273,450)	30,038
<i>Fund Balance Beginning of Year</i>	313,254	313,254	313,254	0
Prior Year Encumbrances Appropriated	127,772	127,772	127,772	0
<i>Fund Balance End of Year</i>	<u>\$181,538</u>	<u>\$137,538</u>	<u>\$167,576</u>	<u>\$30,038</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$1,214,007	\$1,214,007	\$1,241,876	\$27,869
Intergovernmental	4,138,088	4,138,088	3,173,053	(965,035)
Other	118,707	117,707	68,325	(49,382)
<i>Total Revenues</i>	<u>5,470,802</u>	<u>5,469,802</u>	<u>4,483,254</u>	<u>(986,548)</u>
Expenditures				
Current:				
Human Services				
Public Assistance/Administration				
Personal Services	1,525,079	1,525,079	1,416,342	108,737
Materials and Supplies	51,100	51,100	31,467	19,633
Contractual Services	236,797	236,797	153,887	82,910
Capital Outlay	131,000	66,000	25,277	40,723
Other	518,854	543,854	514,246	29,608
Public Assistance/Social Services				
Personal Services	1,200,019	1,200,019	982,714	217,305
Contractual Services	693,136	733,136	656,577	76,559
Other	116,447	116,447	85,892	30,555
Public Assistance/Transfers				
Personal Services	617,566	617,566	476,061	141,505
Workforce Investment Act				
Contractual Services	463,389	415,389	344,862	70,527
Capital Outlay	5,000	5,000	0	5,000
Other	154,214	202,214	143,111	59,103
<i>Total Expenditures</i>	<u>5,712,601</u>	<u>5,712,601</u>	<u>4,830,436</u>	<u>882,165</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(241,799)	(242,799)	(347,182)	(104,383)
Other Financing Sources				
Transfers In	113,400	113,400	111,665	(1,735)
<i>Net Changes in Fund Balance</i>	(128,399)	(129,399)	(235,517)	(106,118)
<i>Fund Balance Beginning of Year</i>	770,749	770,749	770,749	0
Prior Year Encumbrances Appropriated	128,412	128,412	128,412	0
<i>Fund Balance End of Year</i>	<u>\$770,762</u>	<u>\$769,762</u>	<u>\$663,644</u>	<u>(\$106,118)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Jail Operation Levy Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$2,000,000	\$2,000,000	\$2,404,977	\$404,977
Charges for Services	102,183	102,183	64,182	(38,001)
Other	142,640	142,640	101,851	(40,789)
<i>Total Revenues</i>	<u>2,244,823</u>	<u>2,244,823</u>	<u>2,571,010</u>	<u>326,187</u>
Expenditures				
Current:				
Public Safety				
Personal Services	2,245,222	2,258,222	2,096,785	161,437
Materials and Supplies	43,344	51,344	48,066	3,278
Contractual Services	977,263	969,263	860,297	108,966
Capital Outlay	166,360	511,360	506,822	4,538
Other	2,500	2,500	129	2,371
<i>Total Expenditures</i>	<u>3,434,689</u>	<u>3,792,689</u>	<u>3,512,099</u>	<u>280,590</u>
<i>Excess of Revenues Under Expenditures</i>	(1,189,866)	(1,547,866)	(941,089)	606,777
Other Financing Sources				
Transfers In	1,204,142	1,204,142	903,107	(301,035)
<i>Net Changes in Fund Balance</i>	14,276	(343,724)	(37,982)	305,742
<i>Fund Balance Beginning of Year</i>	773,468	773,468	773,468	0
Prior Year Encumbrances Appropriated	272,067	272,067	272,067	0
<i>Fund Balance End of Year</i>	<u>\$1,059,811</u>	<u>\$701,811</u>	<u>\$1,007,553</u>	<u>\$305,742</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Local Fiscal Recovery Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$4,029,862	\$4,029,862	\$4,029,862	\$0
Interest	0	0	928	928
<i>Total Revenues</i>	4,029,862	4,029,862	4,030,790	928
Expenditures				
Current:				
Public Works				
Contractual Services	100,000	100,000	25,000	75,000
<i>Net Changes in Fund Balance</i>	3,929,862	3,929,862	4,005,790	75,928
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$3,929,862</u>	<u>\$3,929,862</u>	<u>\$4,005,790</u>	<u>\$75,928</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,838,455	\$1,838,455	\$1,801,197	(\$37,258)
Intergovernmental	1,206,284	1,214,284	1,362,376	148,092
Other	136,324	136,324	292,338	156,014
<i>Total Revenues</i>	<u>3,181,063</u>	<u>3,189,063</u>	<u>3,455,911</u>	<u>266,848</u>
Expenditures				
Current:				
Health				
Personal Services	2,550,471	2,544,501	2,251,687	292,814
Materials and Supplies	62,368	64,487	50,500	13,987
Contractual Services	2,246,410	2,358,130	2,273,902	84,228
Capital Outlay	229,957	230,718	162,932	67,786
Other	122,524	122,894	72,113	50,781
<i>Total Expenditures</i>	<u>5,211,730</u>	<u>5,320,730</u>	<u>4,811,134</u>	<u>509,596</u>
<i>Excess of Revenues Under Expenditures</i>	(2,030,667)	(2,131,667)	(1,355,223)	776,444
Other Financing Uses				
Transfers Out	<u>0</u>	<u>(5,766)</u>	<u>0</u>	<u>5,766</u>
<i>Net Changes in Fund Balance</i>	(2,030,667)	(2,137,433)	(1,355,223)	782,210
<i>Fund Balance Beginning of Year</i>	11,611,332	11,611,332	11,611,332	0
Prior Year Encumbrances Appropriated	<u>259,474</u>	<u>259,474</u>	<u>259,474</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,840,139</u></u>	<u><u>\$9,733,373</u></u>	<u><u>\$10,515,583</u></u>	<u><u>\$782,210</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$223,756	\$223,756	\$84,073	(\$139,683)
Other	0	0	806	806
<i>Total Revenues</i>	<u>223,756</u>	<u>223,756</u>	<u>84,879</u>	<u>(138,877)</u>
Expenses				
Personal Services	13,955	11,955	3,820	8,135
Materials and Supplies	8,639	5,208	2,084	3,124
Contractual Services	218,664	100,263	81,793	18,470
Capital Outlay	18,227	11,610	3,073	8,537
Other	3,750	183,593	181,881	1,712
<i>Total Expenses</i>	<u>263,235</u>	<u>312,629</u>	<u>272,651</u>	<u>39,978</u>
<i>Net Changes in Fund Balance</i>	(39,479)	(88,873)	(187,772)	(98,899)
<i>Fund Balance Beginning of Year</i>	198,284	198,284	198,284	0
Prior Year Encumbrances Appropriated	43,121	43,121	43,121	0
<i>Fund Balance End of Year</i>	<u>\$201,926</u>	<u>\$152,532</u>	<u>\$53,633</u>	<u>(\$98,899)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Court Computer Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$26,000	\$22,500	\$31,020	\$8,520
Expenditures				
Current:				
General Government - Judicial				
Common Pleas Court				
Contractual Services	11,461	13,813	11,351	2,462
Capital Outlay	3,820	3,820	0	3,820
Juvenile Court				
Capital Outlay	2,000	2,000	0	2,000
<i>Total Expenditures</i>	<u>17,281</u>	<u>19,633</u>	<u>11,351</u>	<u>8,282</u>
<i>Net Changes in Fund Balance</i>	8,719	2,867	19,669	16,802
<i>Fund Balance Beginning of Year</i>	<u>162,746</u>	<u>162,746</u>	<u>162,746</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$171,465</u></u>	<u><u>\$165,613</u></u>	<u><u>\$182,415</u></u>	<u><u>\$16,802</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$1,176,950	\$1,176,950	\$258,364	(\$918,586)
Interest	0	0	9	9
Other	0	0	3,247	3,247
<i>Total Revenues</i>	1,176,950	1,176,950	261,620	(915,330)
Expenditures				
Current:				
Public Works				
Contractual Services	1,195,127	1,195,167	280,989	914,178
<i>Net Changes in Fund Balance</i>	(18,177)	(18,217)	(19,369)	(1,152)
<i>Fund Balance Beginning of Year</i>	49,022	49,022	49,022	0
Prior Year Encumbrances Appropriated	18,170	18,170	18,170	0
<i>Fund Balance End of Year</i>	<u>\$49,015</u>	<u>\$48,975</u>	<u>\$47,823</u>	<u>(\$1,152)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Concealed Handgun Expense Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Licenses and Permits	\$22,836	\$22,836	\$15,061	(\$7,775)
Expenditures				
Current:				
Public Safety				
Materials and Supplies	1,500	1,500	1,450	50
Contractual Services	16,000	16,000	6,612	9,388
Capital Outlay	0	3,000	2,159	841
<i>Total Expenditures</i>	17,500	20,500	10,221	10,279
<i>Net Changes in Fund Balance</i>	5,336	2,336	4,840	2,504
<i>Fund Balance Beginning of Year</i>	176,417	176,417	176,417	0
Prior Year Encumbrances Appropriated	1,000	1,000	1,000	0
<i>Fund Balance End of Year</i>	\$182,753	\$179,753	\$182,257	\$2,504

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Council on Aging Levy Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,312,200	\$1,351,974	\$1,379,545	\$27,571
Intergovernmental	126,512	126,512	93,451	(33,061)
<i>Total Revenues</i>	1,438,712	1,478,486	1,472,996	(5,490)
Expenditures				
Current:				
Human Services				
Contractual Services	1,438,712	1,478,486	1,472,996	5,490
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Commissary Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$115,088	\$115,088	\$143,579	\$28,491
Other	30,000	30,000	83,623	53,623
<i>Total Revenues</i>	<u>145,088</u>	<u>145,088</u>	<u>227,202</u>	<u>82,114</u>
Expenditures				
Current:				
Public Safety				
Materials and Supplies	100,286	133,286	133,254	32
Capital Outlay	34,854	34,854	5,040	29,814
<i>Total Expenditures</i>	<u>135,140</u>	<u>168,140</u>	<u>138,294</u>	<u>29,846</u>
<i>Net Changes in Fund Balance</i>	9,948	(23,052)	88,908	111,960
<i>Fund Balance Beginning of Year</i>	316,302	316,302	316,302	0
Prior Year Encumbrances Appropriated	<u>1,802</u>	<u>1,802</u>	<u>1,802</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$328,052</u></u>	<u><u>\$295,052</u></u>	<u><u>\$407,012</u></u>	<u><u>\$111,960</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Coronavirus Relief Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
Current:				
Economic Development				
Personal Services	23,846	49,210	49,210	0
Materials and Supplies	2,533	9,270	9,270	0
Contractual Services	29,326	191,777	191,777	0
Capital Outlay	23,190	718,920	718,920	0
<i>Total Expenditures</i>	<u>78,895</u>	<u>969,177</u>	<u>969,177</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	(78,895)	(969,177)	(969,177)	0
<i>Fund Balance Beginning of Year</i>	157,615	157,615	157,615	0
Prior Year Encumbrances Appropriated	<u>811,562</u>	<u>811,562</u>	<u>811,562</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$890,282</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
Child Support Enforcement Agency Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$157,105	\$157,105	\$192,481	\$35,376
Intergovernmental	732,580	732,580	694,006	(38,574)
Other	70,546	70,546	107,230	36,684
<i>Total Revenues</i>	<u>960,231</u>	<u>960,231</u>	<u>993,717</u>	<u>33,486</u>
Expenditures				
Current:				
Human Services				
Personal Services	779,916	777,916	660,543	117,373
Materials and Supplies	0	1,000	331	669
Contractual Services	133,982	133,982	52,418	81,564
Capital Outlay	4,000	5,000	1,964	3,036
Other	258,997	258,997	244,462	14,535
<i>Total Expenditures</i>	<u>1,176,895</u>	<u>1,176,895</u>	<u>959,718</u>	<u>217,177</u>
<i>Net Changes in Fund Balance</i>	(216,664)	(216,664)	33,999	250,663
<i>Fund Balance Beginning of Year</i>	529,761	529,761	529,761	0
Prior Year Encumbrances Appropriated	62,383	62,383	62,383	0
<i>Fund Balance End of Year</i>	<u><u>\$375,480</u></u>	<u><u>\$375,480</u></u>	<u><u>\$626,143</u></u>	<u><u>\$250,663</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Diversion Program Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$1,200	\$1,200	\$7,961	\$6,761
Expenditures				
Current:				
Public Safety				
Personal Services	8,509	8,509	7,334	1,175
<i>Net Changes in Fund Balance</i>	(7,309)	(7,309)	627	7,936
<i>Fund Balance Beginning of Year</i>	8,551	8,551	8,551	0
<i>Fund Balance End of Year</i>	<u>\$1,242</u>	<u>\$1,242</u>	<u>\$9,178</u>	<u>\$7,936</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$156,820	\$156,820	\$150,745	(\$6,075)
Fines and Forfeitures	620	620	1,323	703
Other	0	0	2	2
<i>Total Revenues</i>	<u>157,440</u>	<u>157,440</u>	<u>152,070</u>	<u>(5,370)</u>
Expenditures				
Current:				
Health				
Personal Services	106,164	106,164	102,034	4,130
Materials and Supplies	10,877	12,277	9,154	3,123
Contractual Services	51,912	51,912	44,651	7,261
Capital Outlay	1,580	180	80	100
Other	11,000	11,000	8,571	2,429
<i>Total Expenditures</i>	<u>181,533</u>	<u>181,533</u>	<u>164,490</u>	<u>17,043</u>
<i>Net Changes in Fund Balance</i>	(24,093)	(24,093)	(12,420)	11,673
<i>Fund Balance Beginning of Year</i>	169,926	169,926	169,926	0
Prior Year Encumbrances Appropriated	<u>3,832</u>	<u>3,832</u>	<u>3,832</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$149,665</u></u>	<u><u>\$149,665</u></u>	<u><u>\$161,338</u></u>	<u><u>\$11,673</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$7,552	\$7,552	\$41,788	\$34,236
Expenditures				
Current:				
Public Safety				
Contractual Services	0	5,000	3,598	1,402
Capital Outlay	5,853	20,853	16,064	4,789
<i>Total Expenditures</i>	5,853	25,853	19,662	6,191
<i>Net Changes in Fund Balance</i>	1,699	(18,301)	22,126	40,427
<i>Fund Balance Beginning of Year</i>	118,653	118,653	118,653	0
<i>Fund Balance End of Year</i>	\$120,352	\$100,352	\$140,779	\$40,427

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Special Assessments	\$76,195	\$79,801	\$79,801	\$0
Other	0	0	1,500	1,500
<i>Total Revenues</i>	76,195	79,801	81,301	1,500
Expenditures				
Current:				
Public Works				
Other	117,263	197,064	89,866	107,198
<i>Net Changes in Fund Balance</i>	(41,068)	(117,263)	(8,565)	108,698
<i>Fund Balance Beginning of Year</i>	122,989	122,989	122,989	0
<i>Fund Balance End of Year</i>	\$81,921	\$5,726	\$114,424	\$108,698

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Collection Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$159,856	\$159,856	\$191,714	\$31,858
Other	33,216	33,216	13,989	(19,227)
<i>Total Revenues</i>	<u>193,072</u>	<u>193,072</u>	<u>205,703</u>	<u>12,631</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Treasurer				
Personal Services	71,063	71,063	31,702	39,361
Materials and Supplies	2,165	2,165	1,495	670
Contractual Services	86,414	102,934	95,013	7,921
Capital Outlay	1,592	1,592	0	1,592
Other	2,105	2,105	1,197	908
Prosecutor				
Personal Services	84,697	36,415	28,223	8,192
Contractual Services	7,177	4,056	3,875	181
Other	10,755	11,589	11,589	0
<i>Total Expenditures</i>	<u>265,968</u>	<u>231,919</u>	<u>173,094</u>	<u>58,825</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(72,896)</u>	<u>(38,847)</u>	<u>32,609</u>	<u>71,456</u>
Other Financing Sources (Uses)				
Advances In	0	0	1,800	1,800
Advances Out	0	0	(1,800)	(1,800)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	(72,896)	(38,847)	32,609	71,456
<i>Fund Balance Beginning of Year</i>	73,670	73,670	73,670	0
Prior Year Encumbrances Appropriated	<u>2,253</u>	<u>2,253</u>	<u>2,253</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,027</u></u>	<u><u>\$37,076</u></u>	<u><u>\$108,532</u></u>	<u><u>\$71,456</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Domestic Shelter Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$8,000	\$8,000	\$10,130	\$2,130
Expenditures				
Current:				
Human Services				
Contractual Services	13,892	13,892	10,050	3,842
<i>Net Changes in Fund Balance</i>	(5,892)	(5,892)	80	5,972
<i>Fund Balance Beginning of Year</i>	426	426	426	0
Prior Year Encumbrances Appropriated	5,466	5,466	5,466	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$5,972</u>	<u>\$5,972</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Enforcement and Education Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$1,000	\$1,000	\$1,119	\$119
Expenditures				
Current:				
General Government - Judicial				
Materials and Supplies	1,061	1,061	0	1,061
Contractual Services	1,061	1,061	0	1,061
<i>Total Expenditures</i>	2,122	2,122	0	2,122
<i>Net Changes in Fund Balance</i>	(1,122)	(1,122)	1,119	2,241
<i>Fund Balance Beginning of Year</i>	10,208	10,208	10,208	0
<i>Fund Balance End of Year</i>	\$9,086	\$9,086	\$11,327	\$2,241

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$18,757	\$18,757	\$13,757	(\$5,000)
Intergovernmental	62,404	62,404	62,404	0
Other	10,000	10,000	12,000	2,000
<i>Total Revenues</i>	<u>91,161</u>	<u>91,161</u>	<u>88,161</u>	<u>(3,000)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	159,409	153,102	124,633	28,469
Materials and Supplies	1,300	1,700	1,200	500
Contractual Services	30,720	37,027	30,746	6,281
Capital Outlay	20,000	20,000	2,338	17,662
Other	4,250	3,850	1,034	2,816
<i>Total Expenditures</i>	<u>215,679</u>	<u>215,679</u>	<u>159,951</u>	<u>55,728</u>
<i>Excess of Revenues Under Expenditures</i>	(124,518)	(124,518)	(71,790)	52,728
Other Financing Sources				
Transfers In	130,000	130,000	120,000	(10,000)
<i>Net Changes in Fund Balance</i>	5,482	5,482	48,210	42,728
<i>Fund Balance Beginning of Year</i>	253,593	253,593	253,593	0
Prior Year Encumbrances Appropriated	1,370	1,370	1,370	0
<i>Fund Balance End of Year</i>	<u>\$260,445</u>	<u>\$260,445</u>	<u>\$303,173</u>	<u>\$42,728</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Felony Delinquent Care Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$263,728	\$263,728	\$266,309	\$2,581
Expenditures				
Current:				
Public Safety				
Personal Services	240,224	253,679	240,781	12,898
Materials and Supplies	7,150	7,900	2,073	5,827
Contractual Services	147,840	149,515	135,328	14,187
Other	21,855	21,855	5,132	16,723
<i>Total Expenditures</i>	417,069	432,949	383,314	49,635
<i>Net Changes in Fund Balance</i>	(153,341)	(169,221)	(117,005)	52,216
<i>Fund Balance Beginning of Year</i>	185,673	185,673	185,673	0
Prior Year Encumbrances Appropriated	21,270	21,270	21,270	0
<i>Fund Balance End of Year</i>	\$53,602	\$37,722	\$89,938	\$52,216

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Help America Vote Act Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$2,614	\$2,614	\$2,614	\$0
Interest	3	3	3	0
<i>Total Revenues</i>	2,617	2,617	2,617	0
Expenditures				
Current:				
General Government - Judicial				
Legislative and Executive				
Capital Outlay	31,349	33,966	33,966	0
<i>Net Changes in Fund Balance</i>	(28,732)	(31,349)	(31,349)	0
<i>Fund Balance Beginning of Year</i>	30,949	30,949	30,949	0
Prior Year Encumbrances Appropriated	400	400	400	0
<i>Fund Balance End of Year</i>	<u>\$2,617</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Driver Alcohol Treatment Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$15,000	\$15,000	\$16,939	\$1,939
Expenditures				
Current:				
General Government - Judicial				
Contractual Services	15,852	15,852	150	15,702
<i>Net Changes in Fund Balance</i>	(852)	(852)	16,789	17,641
<i>Fund Balance Beginning of Year</i>	201,306	201,306	201,306	0
Prior Year Encumbrances Appropriated	5,240	5,240	5,240	0
<i>Fund Balance End of Year</i>	<u>\$205,694</u>	<u>\$205,694</u>	<u>\$223,335</u>	<u>\$17,641</u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Indigent Driver Interlock and Alcohol Monitoring Fund
 For the Year Ended December 31, 2021*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$5,000	\$5,000	\$7,491	\$2,491
Expenditures				
Current:				
General Government - Judicial				
Contractual Services	8,744	8,744	7,712	1,032
<i>Net Changes in Fund Balance</i>	(3,744)	(3,744)	(221)	3,523
<i>Fund Balance Beginning of Year</i>	7,428	7,428	7,428	0
<i>Fund Balance End of Year</i>	<u>\$3,684</u>	<u>\$3,684</u>	<u>\$7,207</u>	<u>\$3,523</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$8,000	\$8,000	\$9,740	\$1,740
Expenditures				
Current:				
General Government - Judicial				
Other	9,966	10,562	6,428	4,134
<i>Net Changes in Fund Balance</i>	(1,966)	(2,562)	3,312	5,874
<i>Fund Balance Beginning of Year</i>	30,000	30,000	30,000	0
Prior Year Encumbrances Appropriated	2,866	2,866	2,866	0
<i>Fund Balance End of Year</i>	<u>\$30,900</u>	<u>\$30,304</u>	<u>\$36,178</u>	<u>\$5,874</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Enforcement Assistance Fund
For the Year Ended December 31, 2021

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

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Enforcement Overtime Project Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$21,117	\$21,117	\$8,856	(\$12,261)
Other	0	0	99	99
<i>Total Revenues</i>	21,117	21,117	8,955	(12,162)
Expenditures				
Current:				
Public Safety				
Personal Services	22,308	22,308	7,829	14,479
<i>Net Change in Fund Balance</i>	(1,191)	(1,191)	1,126	2,317
<i>Fund Balance Beginning of Year</i>	11,867	11,867	11,867	0
<i>Fund Balance End of Year</i>	<u>\$10,676</u>	<u>\$10,676</u>	<u>\$12,993</u>	<u>\$2,317</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Enforcement Records Management Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$94,127	\$96,629	\$125,636	\$29,007
Expenditures				
Current:				
Public Safety				
Contractual Services	70,491	74,991	72,007	2,984
Capital Outlay	40,000	40,000	27,695	12,305
<i>Total Expenditures</i>	110,491	114,991	99,702	15,289
<i>Net Changes in Fund Balance</i>	(16,364)	(18,362)	25,934	44,296
<i>Fund Balance Beginning of Year</i>	17,420	17,420	17,420	0
Prior Year Encumbrances Appropriated	2,921	2,921	2,921	0
<i>Fund Balance End of Year</i>	\$3,977	\$1,979	\$46,275	\$44,296

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Library Resource Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$91,000	\$91,000	\$89,838	(\$1,162)
Expenditures				
Current:				
General Government - Judicial				
Personal Services	3,629	3,939	3,832	107
Materials and Supplies	200	200	0	200
Contractual Services	94,047	134,047	133,235	812
Capital Outlay	5,668	5,668	0	5,668
Other	2,138	2,138	1,308	830
<i>Total Expenditures</i>	<u>105,682</u>	<u>145,992</u>	<u>138,375</u>	<u>7,617</u>
<i>Net Changes in Fund Balances</i>	(14,682)	(54,992)	(48,537)	6,455
<i>Fund Balance Beginning of Year</i>	240,144	240,144	240,144	0
Prior Year Encumbrances Appropriated	<u>11,661</u>	<u>11,661</u>	<u>11,661</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$237,123</u></u>	<u><u>\$196,813</u></u>	<u><u>\$203,268</u></u>	<u><u>\$6,455</u></u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Library and Legal Research Fund
 For the Year Ended December 31, 2021*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$0	\$0	\$86	\$86
Expenditures				
Current:				
General Government - Judicial				
Common Pleas Court				
Capital Outlay	0	1,912	1,912	0
<i>Net Changes in Fund Balances</i>	0	(1,912)	(1,826)	86
<i>Fund Balance Beginning of Year</i>	4,667	4,667	4,667	0
<i>Fund Balance End of Year</i>	<u>\$4,667</u>	<u>\$2,755</u>	<u>\$2,841</u>	<u>\$86</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Mental Health Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$738,469	\$738,469	\$723,604	(\$14,865)
Intergovernmental	83,661	83,661	83,043	(618)
<i>Total Revenues</i>	822,130	822,130	806,647	(15,483)
Expenditures				
Current:				
Health				
Contractual Services	822,130	822,130	806,647	15,483
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Municipal Court Probation Officer Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$130,000	\$130,000	\$182,991	\$52,991
Other	0	0	87	87
<i>Total Revenues</i>	<u>130,000</u>	<u>130,000</u>	<u>183,078</u>	<u>53,078</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	176,325	176,326	175,574	752
Other	4,914	4,914	2,945	1,969
<i>Total Expenditures</i>	<u>181,239</u>	<u>181,240</u>	<u>178,519</u>	<u>2,721</u>
<i>Net Changes in Fund Balance</i>	(51,239)	(51,240)	4,559	55,799
<i>Fund Balance Beginning of Year</i>	56,757	56,757	56,757	0
Prior Year Encumbrances Appropriated	<u>414</u>	<u>414</u>	<u>414</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,932</u></u>	<u><u>\$5,931</u></u>	<u><u>\$61,730</u></u>	<u><u>\$55,799</u></u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Municipal Court Technology Fund
 For the Year Ended December 31, 2021*

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

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Probate Court Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$250	\$250	\$274	\$24
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	250	250	274	24
<i>Fund Balance Beginning of Year</i>	8,646	8,646	8,646	0
<i>Fund Balance End of Year</i>	<u>\$8,896</u>	<u>\$8,896</u>	<u>\$8,920</u>	<u>\$24</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Probation Services Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$202,500	\$225,000	\$225,000	\$0
Other	0	0	1,660	1,660
<i>Total Revenues</i>	<u>202,500</u>	<u>225,000</u>	<u>226,660</u>	<u>\$1,660</u>
Expenditures				
Current:				
Public Safety				
Personal Services	219,528	209,248	206,718	2,530
Materials and Supplies	1,020	1,420	1,420	0
Contractual Services	46,130	39,400	23,318	16,082
Capital Outlay	13,700	46,700	42,447	4,253
Other	21,875	15,485	14,893	592
<i>Total Expenditures</i>	<u>302,253</u>	<u>312,253</u>	<u>288,796</u>	<u>23,457</u>
<i>Net Changes in Fund Balance</i>	(99,753)	(87,253)	(62,136)	25,117
<i>Fund Balance Beginning of Year</i>	80,936	80,936	80,936	0
Prior Year Encumbrances Appropriated	<u>20,505</u>	<u>20,505</u>	<u>20,505</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,688</u></u>	<u><u>\$14,188</u></u>	<u><u>\$39,305</u></u>	<u><u>\$25,117</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Prepayment Interest Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$2,000	\$2,000	\$171	(\$1,829)
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	2,000	2,000	171	(1,829)
<i>Fund Balance Beginning of Year</i>	16,441	16,441	16,441	0
<i>Fund Balance End of Year</i>	<u>\$18,441</u>	<u>\$18,441</u>	<u>\$16,612</u>	<u>(\$1,829)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$565,000	\$565,000	\$668,645	\$103,645
Other	4,215	4,215	5,386	1,171
<i>Total Revenues</i>	<u>569,215</u>	<u>569,215</u>	<u>674,031</u>	<u>104,816</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	517,406	517,406	281,098	236,308
Materials and Supplies	14,113	14,113	9,766	4,347
Contractual Services	204,310	216,555	166,819	49,736
Capital Outlay	12,734	5,568	5,120	448
Other	9,606	7,794	3,530	4,264
<i>Total Expenditures</i>	<u>758,169</u>	<u>761,436</u>	<u>466,333</u>	<u>295,103</u>
<i>Net Changes in Fund Balance</i>	(188,954)	(192,221)	207,698	399,919
<i>Fund Balance Beginning of Year</i>	1,646,403	1,646,403	1,646,403	0
Prior Year Encumbrances Appropriated	46,779	46,779	46,779	0
<i>Fund Balance End of Year</i>	<u><u>\$1,504,228</u></u>	<u><u>\$1,500,961</u></u>	<u><u>\$1,900,880</u></u>	<u><u>\$399,919</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Revolving Loan Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$0	\$0	\$16	\$16
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	0	16	16
<i>Fund Balance Beginning of Year</i>	67,128	67,128	67,128	0
<i>Fund Balance End of Year</i>	\$67,128	\$67,128	\$67,144	\$16

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Railroad Grade Crossing Improvement Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$1,000	\$1,000	\$750	(\$250)
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	1,000	1,000	750	(250)
<i>Fund Balance Beginning of Year</i>	77,879	77,879	77,879	0
<i>Fund Balance End of Year</i>	\$78,879	\$78,879	\$78,629	(\$250)

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sanction Costs Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$15,000	\$15,000	\$22,475	\$7,475
Other	0	0	73	73
<i>Total Revenues</i>	<u>15,000</u>	<u>15,000</u>	<u>22,548</u>	<u>7,548</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	19,819	19,879	19,788	91
Capital Outlay	0	1,000	0	1,000
Other	0	940	547	393
<i>Total Expenditures</i>	<u>19,819</u>	<u>21,819</u>	<u>20,335</u>	<u>1,484</u>
<i>Net Changes in Fund Balance</i>	(4,819)	(6,819)	2,213	9,032
<i>Fund Balance Beginning of Year</i>	<u>91,575</u>	<u>91,575</u>	<u>91,575</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$86,756</u></u>	<u><u>\$84,756</u></u>	<u><u>\$93,788</u></u>	<u><u>\$9,032</u></u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 School Safety Training Fund
 For the Year Ended December 31, 2021*

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

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Special Projects Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$246,000	\$246,000	\$406,419	\$160,419
Fines and Forfeitures	6,750	6,750	6,772	22
Other	0	0	10,147	10,147
<i>Total Revenues</i>	<u>252,750</u>	<u>252,750</u>	<u>423,338</u>	<u>170,588</u>
Expenditures				
Current:				
General Government - Judicial				
Common Pleas Court				
Materials and Supplies	1,008	2,753	2,753	0
Capital Outlay	10,200	14,223	14,223	0
Other	5,050	684	684	0
Juvenile Court				
Other	2,000	2,000	0	2,000
Municipal Court				
Personal Services	276,831	304,401	255,380	49,021
Contractual Services	76,493	76,493	71,164	5,329
Capital Outlay	28,414	37,714	36,521	1,193
Other	11,062	11,062	4,101	6,961
<i>Total Expenditures</i>	<u>411,058</u>	<u>449,330</u>	<u>384,826</u>	<u>64,504</u>
<i>Net Changes in Fund Balance</i>	(158,308)	(196,580)	38,512	235,092
<i>Fund Balance Beginning of Year</i>	410,212	410,212	410,212	0
Prior Year Encumbrances Appropriated	<u>23,057</u>	<u>23,057</u>	<u>23,057</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$274,961</u></u>	<u><u>\$236,689</u></u>	<u><u>\$471,781</u></u>	<u><u>\$235,092</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Solid Waste Management District Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$604,500	\$969,500	\$1,211,917	\$242,417
Intergovernmental	0	0	150,000	150,000
Other	0	0	14,150	14,150
<i>Total Revenues</i>	<u>604,500</u>	<u>969,500</u>	<u>1,376,067</u>	<u>406,567</u>
Expenditures				
Current:				
Health				
Personal Services	383,111	383,611	378,638	4,973
Materials and Supplies	23,684	25,884	23,427	2,457
Contractual Services	339,072	492,151	452,268	39,883
Capital Outlay	14,216	257,726	55,563	202,163
Other	4,575	28,830	28,134	696
<i>Total Expenditures</i>	<u>764,658</u>	<u>1,188,202</u>	<u>938,030</u>	<u>250,172</u>
<i>Net Changes in Fund Balance</i>	(160,158)	(218,702)	438,037	656,739
<i>Fund Balance Beginning of Year</i>	961,558	961,558	961,558	0
Prior Year Encumbrances Appropriated	<u>59,447</u>	<u>59,447</u>	<u>59,447</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$860,847</u></u>	<u><u>\$802,303</u></u>	<u><u>\$1,459,042</u></u>	<u><u>\$656,739</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Tax Certificate Administration Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$2,500	\$2,500	\$300	(\$2,200)
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Materials and Supplies	2,122	2,122	1,042	1,080
Contractual Services	4,245	4,245	1,356	2,889
<i>Total Expenditures</i>	<u>6,367</u>	<u>6,367</u>	<u>2,398</u>	<u>3,969</u>
<i>Net Changes in Fund Balance</i>	(3,867)	(3,867)	(2,098)	1,769
<i>Fund Balance Beginning of Year</i>	<u>13,992</u>	<u>13,992</u>	<u>13,992</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10,125</u></u>	<u><u>\$10,125</u></u>	<u><u>\$11,894</u></u>	<u><u>\$1,769</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Tax Incentive Review Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$3,000	\$3,000	\$0	(\$3,000)
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Other	1,500	1,500	0	1,500
<i>Net Changes in Fund Balance</i>	1,500	1,500	0	(1,500)
<i>Fund Balance Beginning of Year</i>	37,891	37,891	37,891	0
<i>Fund Balance End of Year</i>	<u>\$39,391</u>	<u>\$39,391</u>	<u>\$37,891</u>	<u>(\$1,500)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Victims of Crime Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$58,445	\$58,445	\$49,799	(\$8,646)
Expenditures				
Current:				
Public Safety				
Personal Services	81,987	84,187	83,644	543
Materials and Supplies	1,000	1,000	0	1,000
Capital Outlay	100	0	0	0
Other	2,500	400	0	400
<i>Total Expenditures</i>	<u>85,587</u>	<u>85,587</u>	<u>83,644</u>	<u>1,943</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>(27,142)</u>	<u>(27,142)</u>	<u>(33,845)</u>	<u>(6,703)</u>
Other Financing Sources (Uses)				
Advances Out	0	0	(30,032)	(30,032)
Transfers In	27,142	27,142	27,142	0
<i>Total Other Financing Sources (Uses)</i>	<u>27,142</u>	<u>27,142</u>	<u>(2,890)</u>	<u>(30,032)</u>
<i>Net Changes in Fund Balance</i>	0	0	(36,735)	(36,735)
<i>Fund Balance Beginning of Year</i>	42,038	42,038	42,038	0
Prior Year Outstanding Advances	<u>(30,032)</u>	<u>(30,032)</u>	0	30,032
<i>Fund Balance End of Year</i>	<u><u>\$12,006</u></u>	<u><u>\$12,006</u></u>	<u><u>5,303</u></u>	<u><u>(\$6,703)</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Wireless E-911 Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$93,147	\$93,147	\$92,911	(\$236)
Expenditures				
Current:				
Public Safety				
Contractual Services	94,981	94,981	84,330	10,651
Capital Outlay	25,000	25,000	0	25,000
<i>Total Expenditures</i>	119,981	119,981	84,330	35,651
<i>Net Changes in Fund Balance</i>	(26,834)	(26,834)	8,581	35,415
<i>Fund Balance Beginning of Year</i>	69,849	69,849	69,849	0
Prior Year Encumbrances Appropriated	6,981	6,981	6,981	0
<i>Fund Balance End of Year</i>	\$49,996	\$49,996	\$85,411	\$35,415

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Special Assessments	\$20,230	\$20,230	\$20,307	\$77
Charges for Services	85,362	85,362	85,362	0
Rent	84,785	84,785	84,785	0
<i>Total Revenues</i>	<u>190,377</u>	<u>190,377</u>	<u>190,454</u>	<u>77</u>
Expenditures				
Debt Service:				
Principal Retirement	588,627	588,627	588,627	0
Interest and Fiscal Charges	139,804	139,804	139,779	25
<i>Total Expenditures</i>	<u>728,431</u>	<u>728,431</u>	<u>728,406</u>	<u>25</u>
<i>Excess of Revenues Under Expenditures</i>	(538,054)	(538,054)	(537,952)	102
Other Financing Sources				
Transfers In	556,851	556,851	537,450	(19,401)
<i>Net Changes in Fund Balance</i>	18,797	18,797	(502)	(19,299)
<i>Fund Balance Beginning of Year</i>	35,095	35,095	35,095	0
<i>Fund Balance End of Year</i>	<u>\$53,892</u>	<u>\$53,892</u>	<u>\$34,593</u>	<u>(\$19,299)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Capital Projects Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Other	\$0	\$302,650	\$0	(\$302,650)
Expenditures				
Capital Outlay				
Contractual Services	29,601	2,071,189	1,873,239	197,950
Capital Outlay	168,800	197,950	197,950	0
<i>Total Expenditures</i>	198,401	2,269,139	2,071,189	197,950
<i>Excess of Revenues Under Expenditures</i>	(198,401)	(1,966,489)	(2,071,189)	(104,700)
Other Financing Sources				
Transfers In	168,800	1,887,220	1,991,920	104,700
<i>Net Changes in Fund Balance</i>	(29,601)	(79,269)	(79,269)	0
<i>Fund Balance Beginning of Year</i>	40,636	40,636	40,636	0
Prior Year Encumbrances Appropriated	38,633	38,633	38,633	0
<i>Fund Balance End of Year</i>	\$49,668	\$0	\$0	\$0

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Infrastructure Projects Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$1,524,600	\$1,524,600	\$1,235,127	(\$289,473)
Expenditures				
Capital Outlay				
Contractual Services	1,524,600	1,524,600	1,372,901	151,699
<i>Excess of Revenues Under Expenditures</i>	0	0	(137,774)	(137,774)
Other Financing Sources				
Advances In	0	0	137,774	137,774
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Courthouse Roof and Projects Fund
 For the Year Ended December 31, 2021*

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

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ohio Public Works Commission Projects Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$170,000	\$170,000	\$0	(\$170,000)
Expenditures				
Capital Outlay				
Contractual Services	170,000	170,000	170,000	0
<i>Excess of Revenues Under Expenditures</i>	0	0	(170,000)	(170,000)
Other Financing Sources				
Advances In	0	0	170,000	170,000
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Crawford County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Electronic Document Management System Fund
For the Year Ended December 31, 2021

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$25,529	\$25,529	\$13,833	(\$11,696)
Expenses				
Materials and Supplies	500	500	0	500
Contractual Services	15,029	15,029	13,332	1,697
Capital Outlay	33,939	33,939	30,101	3,838
<i>Total Expenses</i>	49,468	49,468	43,433	6,035
<i>Net Changes in Fund Balance</i>	(23,939)	(23,939)	(29,600)	(5,661)
<i>Fund Balance Beginning of Year</i>	9,619	9,619	9,619	0
Prior Year Encumbrances Appropriated	33,939	33,939	33,939	0
<i>Fund Balance End of Year</i>	<u>\$19,619</u>	<u>\$19,619</u>	<u>\$13,958</u>	<u>(\$5,661)</u>

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STATISTICAL
SECTION

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Crawford County, Ohio
Statistical Section Description

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

CONTENTS

Financial Trends S2

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

Revenue Capacity..... S12

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

Debt Capacity S24

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

Demographic and Economic Information S29

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

Operating Information S31

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

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

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

	2012	2013	2014	2015
Governmental Activities				
Net Investment in Capital Assets	\$41,156,048	\$37,481,382	\$37,228,378	\$38,489,024
Restricted	20,356,982	20,379,552	20,606,359	20,732,376
Unrestricted (Deficit)	4,979,713	6,071,811	(4,945,528)	(4,124,196)
Total Governmental Activities Net Position	<u>66,492,743</u>	<u>63,932,745</u>	<u>52,889,209</u>	<u>55,097,204</u>
Business-Type Activities				
Net Investment in Capital Assets	1,121,463	5,383,600	5,277,521	5,195,402
Unrestricted	179,511	215,124	196,879	212,699
Total Business-Type Activities Net Position	<u>1,300,974</u>	<u>5,598,724</u>	<u>5,474,400</u>	<u>5,408,101</u>
Primary Government				
Net Investment in Capital Assets	42,277,511	42,864,982	42,505,899	43,684,426
Restricted	20,356,982	20,379,552	20,606,359	20,732,376
Unrestricted (Deficit)	5,159,224	6,286,935	(4,748,649)	(3,911,497)
Total Primary Government Net Position	<u>\$67,793,717</u>	<u>\$69,531,469</u>	<u>\$58,363,609</u>	<u>\$60,505,305</u>

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

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$38,848,634	\$39,697,854	\$41,473,268	\$41,290,794	\$41,741,653	\$45,299,798
22,655,490	24,286,107	25,708,894	28,374,768	34,677,495	39,059,109
<u>(5,776,469)</u>	<u>(15,078,610)</u>	<u>(16,660,409)</u>	<u>(20,770,627)</u>	<u>(22,731,307)</u>	<u>(11,622,609)</u>
<u>55,727,655</u>	<u>48,905,351</u>	<u>50,521,753</u>	<u>48,894,935</u>	<u>53,687,841</u>	<u>72,736,298</u>
5,092,243	4,995,005	4,896,392	4,802,763	4,649,021	3,425,670
251,919	298,170	351,075	271,355	248,133	53,789
<u>5,344,162</u>	<u>5,293,175</u>	<u>5,247,467</u>	<u>5,074,118</u>	<u>4,897,154</u>	<u>3,479,459</u>
43,940,877	44,692,859	46,369,660	46,093,557	46,390,674	48,725,468
22,655,490	24,286,107	25,708,894	28,374,768	34,677,495	39,059,109
<u>(5,524,550)</u>	<u>(14,780,440)</u>	<u>(16,309,334)</u>	<u>(20,499,272)</u>	<u>(22,483,174)</u>	<u>(11,568,820)</u>
<u>\$61,071,817</u>	<u>\$54,198,526</u>	<u>\$55,769,220</u>	<u>\$53,969,053</u>	<u>\$58,584,995</u>	<u>\$76,215,757</u>

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

	2012	2013	2014	2015
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	\$4,247,964	\$4,109,188	\$4,233,970	\$4,465,816
Judicial	2,288,337	2,292,230	2,398,258	2,512,270
Internal Service Fund-External Portion	0	0	0	6,395
Public Safety				
Criminal Justice Services	1,908,111	1,942,384	2,188,681	2,080,966
Jail Operation	2,282,282	2,488,758	2,581,772	2,476,862
Other Public Safety	1,877,806	1,778,645	1,659,392	1,736,161
Public Works				
Local Fiscal Recovery	0	0	0	0
Other Public Works	11,949,745	11,257,175	11,226,605	10,379,311
Health				
Developmental Disabilities	4,767,686	4,715,932	5,183,784	5,486,464
Other Health	1,235,941	1,258,607	1,193,406	736,609
Human Services				
Child Welfare	1,940,609	2,102,160	1,989,641	2,174,443
Job and Family Services	3,463,289	3,404,357	3,523,229	3,506,450
Other Human Services	1,592,655	2,065,527	1,546,153	1,551,877
Economic Development	90,192	108,501	82,771	24,592
Interest and Fiscal Charges	730,294	555,989	483,415	495,050
Total Governmental Activities Expenses	<u>38,374,911</u>	<u>38,079,453</u>	<u>38,291,077</u>	<u>37,633,266</u>
Business-Type Activities				
Sewer	216,709	251,716	368,446	339,942
Total Primary Government Expenses	<u>38,591,620</u>	<u>38,331,169</u>	<u>38,659,523</u>	<u>37,973,208</u>
Program Revenues				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	3,070,951	2,633,059	2,071,950	2,228,320
Judicial	1,207,404	1,198,313	1,147,836	1,180,323
Internal Service Fund-External Portion	0	0	0	5,792
Public Safety				
Criminal Justice Services	33	34	0	0
Jail Operation	144,590	134,379	97,231	118,884
Other Public Safety	517,878	482,073	496,577	531,780
Public Works				
Other Public Works	6,779,405	6,034,977	5,884,800	5,244,223
Health				
Developmental Disabilities	0	0	0	67,136
Other Health	675,792	590,725	534,508	456,422
Human Services				
Child Welfare	38,254	101,935	73,138	150,613
Job and Family Services	1,131,873	839,455	451,077	507,621
Other Human Services	172,435	283,869	291,885	279,130
Operating Grants, Contributions, and Interest	12,717,807	11,921,292	13,209,560	13,437,791
Capital Grants and Contributions	486,753	1,681,557	204,192	1,152,779
Total Governmental Activities Program Revenues	<u>26,943,175</u>	<u>25,901,668</u>	<u>24,462,754</u>	<u>25,360,814</u>

2016	2017	2018	2019	2020	2021
\$4,903,590	\$5,232,867	\$5,302,283	\$5,743,474	\$5,801,535	\$3,720,027
2,765,487	3,120,251	3,464,322	3,958,450	3,931,839	2,034,799
6,296	4,456	6,738	0	0	0
2,072,271	2,043,690	2,256,147	2,440,698	2,865,236	2,768,431
2,551,435	2,581,532	2,769,632	2,871,693	3,255,104	3,147,216
1,972,018	2,362,087	2,469,559	3,516,189	2,421,472	(1,417,337)
0	0	0	0	0	40,558
9,447,354	10,977,579	10,647,776	12,103,072	13,395,207	13,116,834
4,443,148	5,099,270	4,088,240	4,451,754	4,053,083	4,663,311
1,277,227	1,218,419	1,550,766	2,305,530	2,261,200	797,085
2,056,701	2,426,732	2,869,574	3,679,317	3,553,047	3,015,250
3,257,074	3,405,389	4,219,903	4,248,846	4,704,633	4,643,045
1,826,425	2,314,488	2,198,110	3,015,304	2,684,345	658,448
92,963	120,147	56,714	19,645	1,929,193	823,080
359,249	311,815	219,130	190,330	158,739	146,238
37,031,238	41,218,722	42,118,894	48,544,302	51,014,633	38,156,985
320,400	330,202	345,635	403,894	405,955	1,471,023
37,351,638	41,548,924	42,464,529	48,948,196	51,420,588	39,628,008
2,336,681	2,151,489	2,742,914	2,919,172	3,450,322	3,299,541
1,449,204	1,488,745	1,434,620	1,341,696	1,242,311	1,364,257
6,669	4,414	6,503	0	0	0
0	0	2,113	0	0	0
153,192	160,692	90,351	234,782	144,406	65,750
621,213	608,563	674,876	679,406	735,513	805,201
4,956,948	6,662,262	5,118,991	6,469,281	8,301,876	9,234,571
228,614	264,340	34,920	0	0	0
595,735	777,043	766,816	930,939	1,131,669	1,383,356
36,001	72,792	0	89,381	95,610	69,422
348,148	844,787	894,990	1,100,164	1,191,328	1,130,061
282,015	179,283	196,888	180,573	170,152	202,607
12,459,233	13,008,227	13,248,109	15,086,480	17,448,057	16,761,073
139,038	703,745	1,624,537	0	145,921	1,447,335
23,612,691	26,926,382	26,836,628	29,031,874	34,057,165	35,763,174

(continued)

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Business-Type Activities				
Charges for Services				
Sewer	\$223,354	\$222,037	\$236,943	\$256,354
Total Primary Government				
Program Revenues	<u>27,166,529</u>	<u>26,123,705</u>	<u>24,699,697</u>	<u>25,617,168</u>
Net (Expense)/Revenue				
Governmental Activities	(11,431,736)	(12,177,785)	(13,828,323)	(12,272,452)
Business-Type Activities	6,645	(29,679)	(131,503)	(83,588)
Total Primary Government Net Expense	<u>(11,425,091)</u>	<u>(12,207,464)</u>	<u>(13,959,826)</u>	<u>(12,356,040)</u>
General Revenues and Other				
 Changes in Net Position				
Governmental Activities				
Property Taxes Levied for:				
General Operating	1,231,181	1,166,292	1,129,589	1,170,608
Public Safety-Criminal Justice Services	1,541,850	1,459,508	1,413,076	1,438,602
Health-Developmental Disabilities	2,692,398	2,628,601	2,550,175	2,603,899
Health-Mental Health	0	0	0	0
Human Services-Child Welfare	190,009	188,240	184,848	188,979
Human Services-Council on Aging	448,059	424,226	410,828	430,710
Sales Taxes Levied for:				
General Operating	3,577,282	3,531,698	3,676,997	4,002,345
Public Safety-Jail Operation	1,443,220	1,413,538	1,468,679	1,618,044
Public Safety-Jail Debt	345,371	352,264	368,670	383,130
Grants and Entitlements not Restricted to				
Specific Purposes	1,034,480	1,182,025	1,273,157	1,345,056
Interest	171,207	120,319	148,677	237,446
Other	1,133,433	1,478,149	1,183,483	1,078,812
Transfers	0	(4,327,073)	(7,000)	(17,184)
Total Governmental Activities	<u>13,808,490</u>	<u>9,617,787</u>	<u>13,801,179</u>	<u>14,480,447</u>
Business-Type Activities				
Other	459	356	179	105
Transfers	0	4,327,073	7,000	17,184
Total Business-Type Activities	<u>459</u>	<u>4,327,429</u>	<u>7,179</u>	<u>17,289</u>
Total Primary Government	<u>13,808,949</u>	<u>13,945,216</u>	<u>13,808,358</u>	<u>14,497,736</u>
Change in Net Position				
Governmental Activities	2,376,754	(2,559,998)	(27,144)	2,207,995
Business-Type Activities	7,104	4,297,750	(124,324)	(66,299)
Total Primary Government	<u>\$2,383,858</u>	<u>\$1,737,752</u>	<u>(\$151,468)</u>	<u>\$2,141,696</u>

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

2016	2017	2018	2019	2020	2021
<u>\$256,461</u>	<u>\$276,770</u>	<u>\$299,875</u>	<u>\$230,464</u>	<u>\$228,854</u>	<u>\$52,522</u>
<u>23,869,152</u>	<u>27,203,152</u>	<u>27,136,503</u>	<u>29,262,338</u>	<u>34,286,019</u>	<u>35,815,696</u>
<u>(13,418,547)</u>	<u>(14,292,340)</u>	<u>(15,282,266)</u>	<u>(19,512,428)</u>	<u>(16,957,468)</u>	<u>(2,393,811)</u>
<u>(63,939)</u>	<u>(53,432)</u>	<u>(45,760)</u>	<u>(173,430)</u>	<u>(177,101)</u>	<u>(1,418,501)</u>
<u>(13,482,486)</u>	<u>(14,345,772)</u>	<u>(15,328,026)</u>	<u>(19,685,858)</u>	<u>(17,134,569)</u>	<u>(3,812,312)</u>
1,319,544	1,290,976	1,376,580	1,504,207	2,081,619	2,043,901
1,462,215	1,474,637	1,530,290	1,687,591	2,410,330	2,348,364
2,644,429	2,667,054	2,767,707	3,053,639	3,837,932	2,983,473
0	0	540,714	613,830	876,630	854,089
167,451	301,651	1,312,750	1,342,032	1,867,041	1,820,628
543,039	547,585	567,792	625,637	1,057,686	1,606,859
4,037,295	3,953,179	3,903,166	4,122,094	4,332,340	4,947,362
1,630,847	1,600,021	1,519,621	1,318,393	2,162,925	2,471,436
387,847	377,247	431,605	242,721	0	0
1,241,195	3,238,121	1,441,800	1,413,773	1,279,092	1,578,721
148,824	314,720	557,898	1,204,189	836,882	(85,863)
466,312	546,661	739,199	757,504	1,007,897	873,298
0	0	0	0	0	0
<u>14,048,998</u>	<u>16,311,852</u>	<u>16,689,122</u>	<u>17,885,610</u>	<u>21,750,374</u>	<u>21,442,268</u>
0	2,445	52	81	137	806
0	0	0	0	0	0
0	2,445	52	81	137	806
<u>14,048,998</u>	<u>16,314,297</u>	<u>16,689,174</u>	<u>17,885,691</u>	<u>21,750,511</u>	<u>21,443,074</u>
630,451	2,019,512	1,406,856	(1,626,818)	4,792,906	19,048,457
(63,939)	(50,987)	(45,708)	(173,349)	(176,964)	(1,417,695)
<u>\$566,512</u>	<u>\$1,968,525</u>	<u>\$1,361,148</u>	<u>(\$1,800,167)</u>	<u>\$4,615,942</u>	<u>\$17,630,762</u>

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General Fund				
Nonspendable	\$329,346	\$251,454	\$208,899	\$248,567
Restricted	0	0	0	0
Assigned	290,771	2,520,300	1,416,901	770,393
Unassigned	4,502,788	3,205,186	4,112,258	5,149,047
Total General Fund	<u>5,122,905</u>	<u>5,976,940</u>	<u>5,738,058</u>	<u>6,168,007</u>
All Other Governmental Funds				
Nonspendable	297,109	374,397	371,049	497,281
Restricted	15,676,112	16,087,667	16,315,594	17,208,033
Committed	4,394	21,826	86,652	77,406
Assigned	0	0	85,270	99,922
Unassigned (Deficit)	(129,032)	(63,156)	(76,687)	(286,720)
Total All Other Governmental Funds	<u>15,848,583</u>	<u>16,420,734</u>	<u>16,781,878</u>	<u>17,595,922</u>
Total Governmental Funds	<u><u>\$20,971,488</u></u>	<u><u>\$22,397,674</u></u>	<u><u>\$22,519,936</u></u>	<u><u>\$23,763,929</u></u>

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$237,775	\$280,835	\$234,687	\$275,289	\$344,789	\$383,482
0	0	56,285	56,405	0	0
1,051,104	1,573,800	3,306,946	2,640,955	3,399,231	3,898,501
<u>3,756,774</u>	<u>4,959,227</u>	<u>2,919,954</u>	<u>3,933,353</u>	<u>4,073,389</u>	<u>2,956,169</u>
<u>5,045,653</u>	<u>6,813,862</u>	<u>6,517,872</u>	<u>6,906,002</u>	<u>7,817,409</u>	<u>7,238,152</u>
621,271	479,342	512,488	516,451	609,040	583,882
18,716,304	20,564,366	22,163,403	24,325,896	28,786,673	30,920,578
107,641	125,163	129,690	154,970	95,019	132,292
283,511	114,738	353,142	249,749	135,795	422,219
<u>(15,763)</u>	<u>(91,939)</u>	<u>(2,291)</u>	<u>0</u>	<u>0</u>	<u>(305,244)</u>
<u>19,712,964</u>	<u>21,191,670</u>	<u>23,156,432</u>	<u>25,247,066</u>	<u>29,626,527</u>	<u>31,753,727</u>
<u>\$24,758,617</u>	<u>\$28,005,532</u>	<u>\$29,674,304</u>	<u>\$32,153,068</u>	<u>\$37,443,936</u>	<u>\$38,991,879</u>

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

	2012	2013	2014	2015
Revenues				
Property Taxes	\$6,121,697	\$5,844,140	\$5,706,737	\$5,842,020
Sales Taxes	5,352,445	5,315,660	5,477,795	5,919,955
Special Assessments	307,096	87,082	98,632	97,425
Charges for Services	13,006,264	11,451,089	10,795,781	10,214,447
Licenses and Permits	24,746	52,325	28,431	30,353
Fines and Forfeitures	367,586	344,327	333,815	317,059
Intergovernmental	14,008,903	13,891,457	14,391,820	16,611,690
Interest	188,485	134,035	130,124	248,811
Rent	41,985	115,301	113,301	110,801
Other	1,145,686	1,492,350	1,182,111	1,076,841
Total Revenues	40,564,893	38,727,766	38,258,547	40,469,402
Expenditures				
Current:				
General Government				
Legislative and Executive	4,062,611	3,805,103	4,050,722	4,080,009
Judicial	2,284,177	2,287,880	2,394,388	2,554,165
Public Safety	5,621,272	5,883,385	6,137,317	6,192,595
Public Works	11,151,044	10,069,437	10,426,548	10,460,993
Health	6,077,845	5,853,040	6,348,028	6,736,440
Human Services	6,942,884	7,052,507	6,999,959	7,164,230
Economic Development	91,374	107,520	98,936	24,592
Capital Outlay	532,137	396,464	239,788	554,903
Debt Service:				
Principal Retirement	579,445	1,029,735	931,949	1,006,878
Interest and Fiscal Charges	836,716	816,959	472,779	534,469
Total Expenditures	38,179,505	37,302,030	38,100,414	39,309,274
Excess of Revenues Over Expenditures	2,385,388	1,425,736	158,133	1,160,128
Other Financing Sources (Uses)				
General Obligation Refunding Bonds Issued	0	0	0	2,690,000
Special Assessment Bonds Issued	3,454	0	0	0
OPWC Loans Issued	0	0	0	131,873
OWDA Loans Issued	1,661,998	450	0	0
Premium on General Obligation Refunding Bonds Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	(2,570,000)
Transfers In	293,930	1,797,837	2,601,324	2,047,831
Transfers Out	(1,661,998)	(1,797,837)	(2,637,195)	(2,215,839)
Total Other Financing Sources (Uses)	297,384	450	(35,871)	83,865
Net Changes in Fund Balances	\$2,682,772	\$1,426,186	\$122,262	\$1,243,993
Debt Service as a Percentage of Noncapital Expenditures	4.0%	5.2%	3.9%	4.4%

2016	2017	2018	2019	2020	2021
\$6,127,927	\$6,247,256	\$7,579,844	\$8,774,049	\$10,462,277	\$9,287,623
5,972,699	6,086,303	5,752,690	5,615,916	6,443,808	7,307,341
84,936	95,605	116,825	118,490	98,507	100,108
10,423,116	12,706,926	11,304,234	13,562,806	15,665,874	17,121,592
43,326	30,629	42,366	25,563	21,823	18,188
371,474	314,588	328,221	291,342	433,453	338,050
13,983,630	16,765,990	15,243,142	15,912,563	18,669,231	19,365,086
111,532	351,317	623,826	1,188,298	855,898	(87,840)
108,051	89,792	88,786	87,486	86,185	84,785
468,329	545,598	729,040	763,356	955,402	891,981
<u>37,695,020</u>	<u>43,234,004</u>	<u>41,808,974</u>	<u>46,339,869</u>	<u>53,692,458</u>	<u>54,426,914</u>
4,357,611	4,462,372	4,871,653	4,874,582	4,960,614	5,136,618
2,678,625	2,761,678	3,259,951	3,283,215	3,517,171	3,512,048
6,021,703	6,222,783	6,668,902	6,931,412	8,081,963	8,098,472
8,280,552	10,340,359	9,455,230	11,005,945	12,361,376	13,980,837
5,429,248	6,553,776	5,172,432	6,293,362	6,023,082	6,992,218
6,958,174	7,628,389	8,955,833	9,964,847	10,301,066	10,361,424
92,963	120,147	56,714	19,645	1,929,193	823,080
1,325,913	493,191	306,827	103,393	498,874	3,245,868
1,078,742	1,156,846	1,182,162	1,202,683	575,778	588,627
343,608	346,533	210,498	182,021	152,473	139,779
<u>36,567,139</u>	<u>40,086,074</u>	<u>40,140,202</u>	<u>43,861,105</u>	<u>48,401,590</u>	<u>52,878,971</u>
<u>1,127,881</u>	<u>3,147,930</u>	<u>1,668,772</u>	<u>2,478,764</u>	<u>5,290,868</u>	<u>1,547,943</u>
0	4,555,000	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	235,551	0	0	0	0
0	(4,691,566)	0	0	0	0
3,619,677	2,798,325	2,573,510	2,769,696	3,049,456	3,975,823
(3,752,870)	(2,798,325)	(2,573,510)	(2,769,696)	(3,049,456)	(3,975,823)
<u>(133,193)</u>	<u>98,985</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$994,688</u>	<u>\$3,246,915</u>	<u>\$1,668,772</u>	<u>\$2,478,764</u>	<u>\$5,290,868</u>	<u>\$1,547,943</u>
4.2%	4.1%	3.7%	3.3%	1.6%	1.6%

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

Collection Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial			
2012	\$536,834,910	\$108,394,790	\$1,843,513,428	\$24,544,880	\$27,891,909
2013	511,979,820	94,421,280	1,732,574,571	26,162,440	29,730,045
2014	512,028,560	92,978,990	1,728,593,000	27,133,560	30,833,591
2015	512,185,440	91,951,370	1,726,105,171	28,242,690	32,093,966
2016	595,445,730	88,227,610	1,953,352,400	31,540,120	35,841,045
2017	595,615,260	87,323,620	1,951,253,942	35,515,150	40,358,125
2018	595,332,950	87,231,620	1,950,184,485	38,333,300	43,560,568
2019	589,163,480	95,355,490	1,955,768,485	87,431,890	99,354,420
2020	590,432,700	96,248,050	1,961,945,000	334,765,980	380,415,886
2021	591,914,950	96,981,610	1,968,275,885	324,524,500	368,777,841

Source: Crawford County Auditor

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

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

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

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

Total		
Assessed Value	Estimated Actual Value	Weighted Average Tax Rate (1)
\$669,774,580	\$1,871,405,337	\$12.05
632,563,540	1,762,304,616	12.06
632,141,110	1,759,426,591	12.08
632,379,500	1,758,199,137	11.14
715,213,460	1,989,193,445	11.11
718,454,030	1,991,612,067	12.63
720,897,870	1,993,745,053	12.73
771,950,860	2,055,122,905	12.73
1,021,446,730	2,342,360,886	11.47
1,013,421,060	2,337,053,726	13.32

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

County	2012	2013	2014	2015	2016
General	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
Fairway					
Effective Millage Rates					
Residential/Agriculture	4.94	4.95	4.97	4.27	4.27
Commercial/Industrial	5.00	5.00	5.00	5.00	5.00
Tangible/Personal	5.00	5.00	5.00	5.00	5.00
Mental Health					
Effective Millage Rates					
Residential/Agriculture	1.00	1.00	1.00	0.86	0.86
Commercial/Industrial	1.00	1.00	1.00	1.00	1.00
Tangible/Personal	1.00	1.00	1.00	1.00	1.00
Childrens Services					
Effective Millage Rates					
Residential/Agriculture	0.32	0.32	0.32	0.28	0.28
Commercial/Industrial	0.48	0.50	0.50	0.50	0.50
Tangible/Personal	0.50	0.50	0.50	0.50	0.50
Council on Aging					
Effective Millage Rates					
Residential/Agriculture	0.80	0.80	0.80	0.86	0.86
Commercial/Industrial	0.80	0.80	0.80	1.00	1.00
Tangible/Personal	0.80	0.80	0.80	1.00	1.00
Criminal Justice Services					
Effective Millage Rates					
Residential/Agriculture	2.75	2.75	2.75	2.36	2.37
Commercial/Industrial	2.75	2.75	2.75	2.75	2.75
Tangible/Personal	2.75	2.75	2.75	2.75	2.75
Total County (Total Direct Rate)	<u>12.25</u>	<u>12.25</u>	<u>12.25</u>	<u>12.45</u>	<u>12.45</u>
Effective Millage Rates					
Residential/Agriculture	12.01	12.02	12.04	10.83	10.84
Commercial/Industrial	12.23	12.25	12.25	12.45	12.45
Tangible/Personal	12.25	12.25	12.25	12.45	12.45
Total Weighted Average Tax Rate	12.05	12.06	12.08	11.14	11.11
School Districts					
Buckeye Central	26.44-29.79	25.94-29.29	25.89-29.13	25.32-28.68	24.92-28.24
Bucyrus	41.97-43.11	43.85-46.95	43.91-47.10	44.52-47.76	45.42-48.67
Colonel Crawford	27.44-41.84	27.47-42.30	27.49-42.46	27.00-42.50	28.01-43.50
Crestline	45.05-60.72	43.45-59.52	42.83-60.54	41.36-59.90	42.24-60.94
Galion	37.11-47.80	37.20-48.62	37.03-49.07	36.53-49.21	36.62-49.60
Wynford	28.85-37.00	27.99-36.73	27.97-36.67	25.30-35.84	24.65-35.24
Joint Vocational School Districts					
Pioneer	2.08-2.55	2.08-2.59	2.83-3.39	2.70-3.41	2.70-3.42
Tri-Rivers	2.21-3.56	2.04-3.55	2.00-3.62	2.00-3.65	2.00-3.64
Vanguard	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60

2017	2018	2019	2020	2021
\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
4.28	4.34	4.35	2.18	4.07
5.00	5.00	4.61	2.27	4.49
5.00	5.00	5.00	2.50	5.00
0.86	0.87	0.88	0.88	0.82
1.00	1.00	0.92	0.91	0.90
1.00	1.00	1.00	1.00	1.00
1.78	1.78	1.78	1.78	1.67
2.00	2.00	1.84	1.82	1.80
2.00	2.00	2.00	2.00	2.00
0.86	0.87	0.88	1.63	1.52
1.00	1.00	0.92	1.65	1.63
1.00	1.00	1.00	1.75	1.75
2.37	2.40	2.41	2.41	2.26
2.75	2.75	2.54	2.50	2.47
2.75	2.75	2.75	2.75	2.75
<u>13.95</u>	<u>13.95</u>	<u>13.95</u>	<u>12.20</u>	<u>14.70</u>
12.35	12.46	12.50	11.08	12.54
13.95	13.95	13.03	11.35	13.49
13.95	13.95	13.95	12.20	14.70
12.63	12.73	12.73	11.47	13.32
24.97-28.77	25.47-26.45	22.26-23.32	23.52-23.54	23.19-24.22
45.71-49.81	42.71-46.66	42.99-46.24	43.08-46.13	38.50-43.78
28.00-43.47	28.54-39.75	28.53-39.36	28.24-39.06	27.25-39.33
43.12-61.63	43.35-60.36	43.65-61.18	43.98-61.91	40.48-60.45
36.81-49.67	34.42-45.76	34.48-46.22	34.40-46.24	31.73-45.09
30.79-40.75	31.58-39.52	30.42-38.04	30.46-36.12	31.48-37.12
2.73-3.39	2.75-3.35	2.76-3.36	2.61-3.34	2.54-3.34
2.00-3.55	2.00-3.60	2.00-3.56	2.00-3.58	2.00-3.54
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

	2012	2013	2014	2015	2016
Out-of-County School Districts					
Mohawk	\$25.14-\$28.41	\$25.09-\$28.88	\$23.71-\$27.50	\$23.61-27.43	\$23.30-26.62
Plymouth	27.26-29.65	27.31-30.06	26.89-29.33	26.19-28.91	26.20-30.09
Ridgedale	25.00-25.01	24.00-24.00	24.02-25.37	24.00-25.37	23.74-24.93
Upper Sandusky	20.00-21.40	20.00-21.99	20.05-22.34	22.04-24.44	21.88-24.41
Willard	29.70-37.27	29.73-37.52	30.56-38.13	30.15-38.10	30.21-37.73
Corporations					
Bucyrus/City	4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30
Bucyrus/Colonel Crawford	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
Bucyrus/Wynford	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
Chatfield	1.30-1.30	1.30-1.30	1.30-1.30	6.30-6.30	6.30-6.30
Crestline/City	4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00
Crestline/Colonel Crawford	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
Galion/City	3.00-3.00	3.90-3.90	3.90-3.90	3.90-3.90	3.90-3.90
Galion/Crestline	.70-.70	.70-.70	2.00-2.00	2.00-2.00	2.00-2.00
New Washington	4.65-4.68	4.65-4.67	4.65-4.68	4.44-4.65	4.44-4.65
North Robinson	4.60-4.60	4.60-4.60	4.60-4.60	4.60-4.60	4.60-4.60
Tiro	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
Townships					
Auburn	3.64-4.10	3.64-4.10	3.64-4.10	2.97-4.10	5.07-6.15
Bucyrus	4.58-5.20	5.59-6.20	5.59-6.20	4.76-6.20	4.76-6.20
Chatfield	4.26-4.80	4.70-5.05	4.71-5.05	3.59-5.05	5.90-7.00
Cranberry	2.24-2.30	2.25-2.30	2.82-2.30	1.81-2.30	3.41-3.90
Dallas	3.48-4.30	3.49-4.30	3.50-4.30	2.96-4.30	2.96-4.30
Holmes	3.21-3.30	3.21-3.30	3.23-3.30	5.19-6.10	5.19-6.10
Jackson	3.16-3.26	3.16-3.26	3.16-3.26	3.17-3.57	3.57-4.00
Jefferson	3.66-3.70	3.66-3.70	3.66-3.70	3.36-3.66	4.86-5.16
Liberty	5.34-5.91	4.22-4.69	4.21-4.68	3.81-4.80	3.81-4.80
Lykens	3.01-3.20	3.01-3.20	3.01-3.20	2.76-3.20	2.76-3.20
Polk	5.09-6.03	5.17-6.04	5.25-6.05	5.25-5.59	6.32-6.65
Sandusky	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40
Texas	2.70-2.70	2.70-2.70	2.70-2.70	2.44-2.70	2.44-2.70
Tod	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
Vernon	4.19-4.30	4.19-4.30	4.19-4.30	3.85-4.30	3.84-4.30
Whetstone	.96-1.10	.97-1.10	.96-1.10	.85-1.10	2.65-2.90
Other Districts					
Bucyrus Library	0.00	0.00	0.00	0.00	0.00
Crawford West Ambulance District					
Crawford Park District	.40-.40	.40-.40	.40-.40	.40-.40	.34-.40
Extension Library District	.98-.98	.98-.98	.98-.98	.88-.97	.88-.96
Life First Ambulance District					
Mohawk Community Library	.75-.80	.67-.80	.59-.80	.58-.80	.56-.78
Upper Sandusky Library	1.31-1.40	1.06-1.40	1.06-1.40	1.06-1.40	1.00-1.40
Wyandot East Fire District	1.89-2.27	1.52-2.27	1.53-2.32	1.43-2.32	1.36-2.34

Source: Crawford County Auditor

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Overlapping rates are those of local governments that apply to property owners within Crawford County.

Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.

2017	2018	2019	2020	2021
\$24.28-29.10	\$24.38-28.53	\$24.00-27.70	\$24.34-28.07	\$23.20-26.91
28.18-29.63	28.31-30.34	28.12-31.16	28.43-31.38	26.12-29.41
23.97-25.15	23.55-24.66	23.74-25.00	23.74-25.06	23.72-25.04
21.89-24.35	21.90-24.26	21.84-22.26	21.91-22.31	21.94-22.31
30.21-37.75	29.30-36.27	29.09-35.92	27.95-34.75	27.30-34.30
4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30
2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
6.30-6.30	5.86-6.30	5.86-6.30	5.86-6.30	5.36-6.30
4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00
2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
3.90-3.90	3.90-3.90	3.90-3.90	3.90-3.90	3.90-3.90
2.00-2.00	2.00-2.00	2.00-2.00	2.00-2.00	2.00-2.00
4.44-4.79	6.57-7.07	6.57-7.07	6.58-7.07	6.43-7.07
4.60-4.60	3.86-4.43	4.12-4.43	4.13-4.43	4.13-4.42
1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
2.97-4.09	3.20-3.25	3.20-3.25	3.21-3.25	2.95-3.30
4.76-5.98	4.23-4.69	4.22-4.69	4.24-4.69	4.26-4.69
5.20-6.30	5.97-6.14	5.95-6.14	5.97-6.14	6.11-6.14
1.81-2.30	1.93-2.20	2.11-2.26	2.11-2.26	2.15-2.26
2.96-4.30	3.12-3.66	3.62-4.16	3.62-4.16	3.70-4.16
5.21-6.10	5.45-5.84	5.45-5.84	3.95-3.95	3.88-3.95
2.87-3.30	2.91-3.16	2.91-3.25	2.92-3.25	2.86-3.25
3.36-3.60	3.34-3.19	3.19-3.34	3.19-3.34	5.84-6.17
3.81-4.80	3.93-4.09	3.93-4.14	3.93-4.14	3.87-4.14
2.76-3.20	2.83-3.17	2.83-3.17	2.83-3.17	2.87-3.17
6.66-6.32	6.23-6.40	6.28-6.40	5.28-5.40	5.77-5.90
2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40
2.44-2.70	2.51-2.56	2.51-2.56	2.51-2.56	2.55-2.56
2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
3.84-4.30	3.95-3.96	3.95-3.95	3.95-3.95	3.94-3.95
.85-1.10	.88-.98	.88-1.00	.88-1.00	.85-1.00
0.00	.47-.50	.46-.50	.44-.50	.44-.47
				1.50-1.50
.34-.40	.35-.37	.35-.37	.35-.36	.33-.36
.89-.96	1.18-1.23	1.18-1.24	.88-.94	1.10-1.24
				1.97-2.00
.60-.80	.60-.80	.62-.80	.63-.80	.63-.80
1.00-1.39	1.00-1.39	1.02-1.21	1.02-1.22	1.02-1.22
1.37-2.35	1.40-2.43	1.51-2.33	1.52-2.33	1.53-2.33

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

Year	Current Taxes Levied (1)(2)	Current Taxes Collected	Percent of Current Taxes Collected	Delinquent Taxes Collected (3)
2012	\$7,987,607	\$6,433,991	80.55%	\$319,240
2013	7,754,267	6,207,557	80.05	335,921
2014	7,688,327	6,201,735	80.66	291,556
2015	7,764,514	6,235,635	80.31	352,359
2016	7,957,362	6,611,486	83.09	274,425
2017	8,043,998	6,677,969	83.02	295,815
2018	9,514,209	7,689,535	80.82	336,484
2019	10,050,878	8,383,227	83.41	316,910
2020	13,573,226	10,200,555	75.15	310,386
2021	12,123,500	8,832,899	72.86	357,187

Source: Crawford County Auditor

- (1) Real estate taxes are billed one year after the property is assessed and is collected semi-annually approximately in February and August.
- (2) State reimbursements of rollback, homestead, and tangible personal property exemptions are included.
- (3) The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

Total Taxes Collected	Percent of Total Taxes Collected to Current Taxes Levied	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Current Taxes Levied
\$6,753,231	84.55%	\$603,808	7.56%
6,543,478	84.39	565,163	7.29
6,493,291	84.46	606,214	7.88
6,587,994	84.85	530,774	6.84
6,885,911	86.54	546,166	6.86
6,973,784	86.70	740,402	9.20
8,026,019	84.36	612,859	6.44
8,700,137	86.56	675,604	6.72
10,510,941	77.44	698,212	5.14
9,190,086	75.80	715,686	5.90

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

	2021			2012		
	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation
Hord Family Farms	\$4,422,940	1	0.44%			
Burkhart Farms	2,142,140	2	0.21			
Timken Company	2,022,720	3	0.20	\$5,065,000	4	0.76%
Bucyrus Precision Tech	1,851,580	4	0.18			
Sunrise Cooperative	1,610,270	5	0.16			
Imasen Bucyrus Tech	1,604,260	6	0.16			
Crossroads Holdings	1,400,000	7	0.14			
Leonhardt Farms	1,385,050	8	0.13			
Arctic Cat	1,314,430	9	0.13	4,933,400	5	0.74
Walmart	1,310,950	10	0.13	3,500,000	10	0.52
General Electric				11,732,971	1	1.75
TPI Acquisition				5,558,685	2	0.83
Worcester, Ronald				5,429,856	3	0.81
Hydraulic Technologies, Inc.				4,579,057	6	0.69
Baja Industrial Center				4,221,571	7	0.63
Wesley Yard, LLC				4,037,400	8	0.60
PECO II				3,621,799	9	0.54
All Other	994,356,720		98.12	617,094,841		92.13
Total	<u>\$1,013,421,060</u>		<u>100.00%</u>	<u>\$669,774,580</u>		<u>100.00%</u>

Source: Crawford County Auditor

Crawford County, Ohio
Taxable Sales by Type
Last Ten Years

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Sales Tax Payments	\$1,652,074	\$1,671,550	\$1,678,178	\$1,700,181
Direct Pay Tax Return Payments	532,430	538,999	663,424	750,316
Seller's Use Tax Return Payments	529,362	587,613	642,177	670,427
Consumer's Use Tax Return Payments	145,954	118,704	124,171	119,526
Motor Vehicle Tax Payments	1,026,855	1,093,238	1,155,868	1,219,119
Non-Resident Motor Vehicle Tax Payments	2,319	2,920	3,194	6,641
Watercraft and Outboard Motors	9,543	4,609	6,804	10,397
Department of Liquor Control	21,760	23,240	23,982	25,549
Sales Tax on Motor Vehicle Fuel Refunds	1,421	1,089	1,641	1,502
Sales/Use Tax Voluntary Payments	10,071	9,548	92,874	4,739
Statewide Master Numbers	1,428,230	1,426,108	1,447,056	1,441,323
Sales/Use Tax Assessment Payments	28,360	35,906	19,459	45,038
Streamlined Sales Tax	5,176	6,192	9,241	7,668
Use Tax Amnesty	7,123	7,826	47	44
Managed Audits	0	0	6,064	8,308
Adjustments	<u>(34,805)</u>	<u>(230,042)</u>	<u>(359,834)</u>	<u>(7,259)</u>
Total Sales Tax	<u>\$5,365,873</u>	<u>\$5,297,500</u>	<u>\$5,514,346</u>	<u>\$6,003,519</u>
Total Taxable Sales Rate (1)	1.50%	1.50%	1.50%	1.50%

Source: Crawford County Auditor

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

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

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

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$1,750,307	\$1,682,193	\$1,793,794	\$1,513,501	\$1,496,813	\$1,644,012
712,208	392,912	32,174	28,085	50,410	123,956
763,591	818,730	910,332	1,007,214	1,432,374	1,655,711
141,101	166,801	164,309	151,485	128,674	124,569
1,194,948	1,296,486	1,368,252	1,340,274	1,456,133	1,704,703
5,821	5,914	4,753	7,196	7,789	14,820
10,694	10,756	12,558	13,870	18,091	21,954
29,920	30,226	31,523	28,866	43,559	44,023
744	708	901	789	390	296
2,011	1,949	3,804	3,241	1,943	356
1,389,856	1,458,531	1,480,478	1,452,255	1,651,683	1,771,133
28,825	49,280	39,538	29,108	36,529	79,108
8,513	15,660	15,576	100,123	173,362	222,568
17	978	2,095	1,072	678	299
21,200	6,664	4,094	7,454	7,768	16,423
<u>(3,767)</u>	<u>(7,341)</u>	<u>(9,789)</u>	<u>(1,325)</u>	<u>(10,931)</u>	<u>(5,133)</u>
<u>\$6,055,989</u>	<u>\$5,930,447</u>	<u>\$5,854,392</u>	<u>\$5,683,208</u>	<u>\$6,495,265</u>	<u>\$7,418,798</u>
1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

Crawford County, Ohio
Ratios of Outstanding Debt, by Type
Last Ten Years

Year	Governmental Activities					
	General Obligation Bonds			Special Assessment Bonds	OPWC Loan	OWDA Loans
	Jail	Landfill Improvements	Other			
2012	\$2,341,533	\$2,482,138	\$7,526,097	\$293,428	\$0	\$503,454
2013	2,071,445	2,269,816	7,180,240	292,927	0	0
2014	1,768,704	1,998,469	6,824,383	280,978	0	0
2015	1,450,963	1,725,000	6,485,747	269,100	131,873	0
2016	1,108,222	1,430,000	6,073,531	250,011	117,220	0
2017	757,715	1,105,000	5,727,585	237,818	102,567	0
2018	381,357	795,000	5,243,057	225,309	87,914	0
2019	0	465,000	4,763,656	212,279	73,261	0
2020	0	390,000	4,268,803	198,827	65,935	0
2021	0	315,000	3,768,823	184,852	51,283	0

Source: Crawford County Auditor

(1) Population and the personal income of the County can be found on S29.

Business-Type Activities

<u>General</u>				
<u>Obligation</u>		<u>Total</u>	<u>Per</u>	<u>Percentage</u>
<u>Bonds</u>	<u>OPWC</u>	<u>Primary</u>	<u>Capita (1)</u>	<u>of Personal</u>
<u>Waterline</u>	<u>Loan</u>	<u>Government</u>		<u>Income (1)</u>
\$452,706	\$34,706	\$13,634,062	\$318	0.96%
403,610	32,227	12,250,265	286	0.86
342,174	29,748	11,244,456	265	0.77
280,738	27,269	10,370,690	245	0.71
214,302	24,790	9,218,076	219	0.63
145,000	22,311	8,097,996	194	0.55
75,000	19,832	6,827,469	164	0.44
0	17,353	5,531,549	133	0.34
0	0	4,923,565	120	0.30
0	0	4,319,958	103	0.24

Crawford County, Ohio
Legal Debt Margin Information
Last Ten Years

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Debt Limit	\$15,244,365	\$14,314,089	\$14,303,528	\$14,309,488
Total Net Debt Applicable to Limit	<u>6,070,000</u>	<u>5,780,000</u>	<u>5,480,000</u>	<u>5,235,000</u>
Legal Debt Margin	<u>\$9,174,365</u>	<u>\$8,534,089</u>	<u>\$8,823,528</u>	<u>\$9,074,488</u>
Total Net Debt Applicable to the Debt Limit as a Percentage of the Debt Limit	39.82%	40.38%	38.31%	36.58%

Legal Debt Margin Calculation for Year 2021

Assessed Value	\$1,013,421,060
Debt Limit	23,835,527
Debt Applicable to Limit	
General Obligation Bonds	3,925,000
Special Assessment Bonds	184,852
OPWC Loan	51,283
Less Exemptions	(1,351,135)
Less Amount Available in Debt Service Fund	<u>(102,078)</u>
Total Net Debt Applicable to Limit	<u>2,707,922</u>
 Legal Debt Margin	 <u><u>\$21,127,605</u></u>

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$16,380,337	\$16,461,351	\$16,522,447	\$17,798,772	\$24,036,168	\$23,835,527
<u>4,734,299</u>	<u>4,312,824</u>	<u>3,901,018</u>	<u>3,552,885</u>	<u>3,127,409</u>	<u>2,707,922</u>
<u><u>\$11,646,038</u></u>	<u><u>\$12,148,527</u></u>	<u><u>\$12,621,429</u></u>	<u><u>\$14,245,887</u></u>	<u><u>\$20,908,759</u></u>	<u><u>\$21,127,605</u></u>
 28.90%	 26.20%	 23.61%	 19.96%	 13.01%	 11.36%

Crawford County, Ohio
Ratios of General Bonded Debt Outstanding
Last Ten Years

Year	General Bonded Debt Outstanding (1)	Percentage of Estimated Actual Value of Taxable Property (2)	Per Capita (3)
2012	\$12,802,474	0.68%	\$298.61
2013	11,925,111	0.64	278.57
2014	10,933,730	0.62	257.39
2015	9,942,448	0.57	235.01
2016	8,826,055	0.50	209.73
2017	7,735,300	0.39	185.29
2018	6,494,414	0.33	156.30
2019	5,228,656	0.26	126.01
2020	4,658,803	0.20	113.94
2021	4,083,823	0.17	97.18

Source: Crawford County Auditor

- (1) Refer to S24 for the breakdown of general bonded debt outstanding.
- (2) The estimated actual value of taxable property can be found on S13.
- (3) The population of the County can be found on S29.

Resources have not been externally restricted for the repayment of debt. Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

Crawford County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population	Personal Income (in thousands)	Per Capita Personal Income	Unemployment Rate
2012	42,874	\$1,418,675	\$33,089	8.70%
2013	42,808	1,418,657	33,140	8.80
2014	42,480	1,452,731	34,198	6.50
2015	42,306	1,452,745	34,339	5.70
2016	42,083	1,459,228	34,675	6.00
2017	41,746	1,471,213	35,242	5.70
2018	41,550	1,537,849	37,012	5.20
2019	41,494	1,605,984	38,704	4.70
2020	40,890	1,629,221	39,844	9.40
2021	42,025	1,815,480	43,200	5.80

Source: Labor Market Information

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

Employer	2021			2012		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Avita Health System	1,011	1	5.58%	988	1	5.31%
Timken Company	356	2	1.97	352	3	1.89
Covert Manufacturing, Inc.	300	3	1.66	337	5	1.81
Imasen Bucyrus Tech	230	4	1.27	520	2	2.80
Ohio Mutual Insurance Group	230	5	1.27			
General Electric	175	6	0.97	343	4	1.84
Hord Family Farms	172	7	0.95			
Bucyrus Blades	150	8	0.83	176	7	0.95
Galion LLC	131	9	0.72	143	9	0.77
Crossroads Holdings	100	10	0.55			
Bucyrus Precision Tech				224	6	1.20
Lifetouch				175	8	0.94
Arctic Cat				120	10	0.65
Total	2,855		15.77%	3,378		18.16%
Total Employed within County	18,100			18,600		

Sources: Crawford County Economic Development and Labor Market Information

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

Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Legislative and Executive	47	49	48	50	47	48	49	48	47	46
Judicial	35	32	34	33	38	38	42	41	39	37
Public Safety										
Jail Operation	28	30	29	30	30	29	30	33	30	31
Other Public Safety	44	43	41	42	40	39	40	40	49	47
Public Works	26	26	21	22	22	22	22	23	24	24
Health										
Developmental Disabilities	53	57	54	50	50	48	34	35	32	33
Other Health	9	9	12	9	9	9	9	9	8	8
Human Services										
Job and Family Services	48	43	44	44	43	45	46	46	44	46
Other Human Services	13	13	12	14	13	15	15	14	15	14
Economic Development	1	1	0	0	0	0	0	0	0	0
Total	<u>304</u>	<u>303</u>	<u>295</u>	<u>294</u>	<u>292</u>	<u>293</u>	<u>287</u>	<u>289</u>	<u>288</u>	<u>286</u>

Source: Crawford County Auditor

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

Program/Department	2012	2013	2014	2015	2016
Legislative/Executive					
Auditor					
Number of Non-Exempt Conveyances	920	936	814	861	946
Number of Exempt Conveyances	803	846	880	861	892
Number of Transfers	1,723	1,782	1,694	1,722	1,838
Board of Elections					
Number of Registered Voters	29,410	28,151	28,333	27,259	28,156
Number of Voters Last General Election	19,847	9,398	12,205	12,920	19,534
Percent of Registered Voters Voting	67%	33%	43%	47%	69%
Recorder					
Number of Deeds Filed	1,632	1,646	1,559	1,591	2,230
Number of Mortgages Filed	1,287	1,339	1,141	1,202	3,204
Judicial					
Common Pleas Court					
Number of Civil Cases Filed	463	365	381	367	336
Number of Criminal Cases Filed	253	248	271	404	388
Number of Domestic Cases Filed	322	280	295	282	313
Juvenile Court					
Number of Civil Cases Filed	132	126	110	103	105
Number of Criminal Cases Filed	14	17	18	29	14
Number of Adjudged Delinquent Cases Filed	249	302	292	267	309
Probate Court					
Number of Civil Cases Filed	7	8	12	8	3
Municipal Court					
Number of Civil Cases Filed	1,830	1,606	1,335	1,492	1,426
Number of Criminal Cases Filed	8,133	8,585	9,199	8,794	9,006
Public Safety					
Jail Operation					
Prison Arrivals	1,606	1,652	1,538	1,610	1,144
Releases	1,584	1,641	1,534	1,622	1,603
Average Daily Count	103	114	116	109	108
Public Works					
Engineer					
Roads Resurfaced	4	7	4	5	5
Bridges Repaired	3	6	5	2	5
Bridges Replaced	1	1	3	3	0
Culverts Built	5	0	1	2	0
Health					
Dog and Kennel					
Number of Dog Licenses Sold	8,261	8,320	8,069	8,199	8,196
Number of Kennel Licenses Sold	79	70	67	49	42
Developmental Disabilities					
Number of Students Enrolled at Fairway	11	16	8	0	48
Number of Students Enrolled at Waycraft	116	113	123	4	106
Business-Type Activity					
Sewer					
Water Consumption (thousands of gallons)	8,586	9,209	7,412	8,599	8,625

Source: Various county departments

2017	2018	2019	2020	2021
993	941	1,005	972	1,126
786	870	806	736	850
1,779	1,811	1,811	1,708	1,976
28,268	28,582	27,292	28,213	27,887
9,732	14,464	6,423	20,860	5,904
34%	51%	24%	74%	21%
2,097	2,781	2,198	2,115	2,504
3,154	3,843	2,811	3,415	3,831
408	301	283	210	200
370	409	501	483	434
275	271	286	278	286
109	112	125	112	123
10	9	10	6	45
291	153	228	177	120
6	12	9	7	7
1,611	1,775	1,712	1,439	1,571
8,889	7,546	6,537	4,683	5,263
1,564	1,686	1,788	1,344	1,449
1,583	1,662	1,724	1,393	1,426
94	101	116	91	88
3	4	6	9	8
3	4	1	1	1
1	1	1	1	1
2	1	0	1	0
8,459	8,367	8,355	8,230	7,982
20	10	10	10	9
50	46	53	46	50
99	0	0	0	0
8,377	8,685	9,286	8,463	4,611

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

Program/Department	2012	2013	2014	2015
Legislative and Executive				
Auditor				
Vehicles	1	1	1	1
Commissioners				
Vehicles	1	1	1	1
Judicial				
Common Pleas Court				
Vehicles	0	0	0	0
Juvenile Court				
Vehicles	2	2	2	3
Public Safety				
Emergency Management				
Vehicles	2	2	2	2
Sheriff				
Vehicles	26	28	32	34
Public Works				
Engineer				
Vehicles	68	68	69	74
Roads (miles)	233.9	233.9	233.9	233.9
Bridges	196	197	197	200
Culverts	2,251	2,251	2,251	2,253
Sewer Plants	3	4	4	3
Sewer Lines (miles)	3.50	9.50	9.50	9.50
Water Lines (miles)	7.50	7.50	7.50	7.50
Health				
Developmental Disabilities				
Vehicles	3	3	3	3
Dog and Kennel				
Vehicles	2	2	2	2
Solid Waste				
Vehicles	25	26	26	28
Human Services				
Child Welfare				
Vehicles	1	1	1	1
County Home				
Vehicles	1	1	1	0
Job and Family Services				
Vehicles	8	8	8	8
Veterans Services				
Vehicles	2	2	2	2

Source: Various county departments

2016	2017	2018	2019	2020	2021
1	1	1	1	1	1
0	0	0	0	0	0
0	0	0	0	1	2
3	3	3	3	3	3
2	2	3	2	2	2
28	31	35	23	27	31
72	74	76	82	81	79
233.9	233.9	233.9	233.9	233.9	233.9
200	200	200	200	200	200
2,253	2,253	2,254	2,254	2,255	2,255
3	3	3	3	3	0
9.50	9.50	9.50	9.50	9.50	6.00
7.50	7.50	7.50	7.50	7.50	0.00
4	5	5	3	3	4
2	2	2	2	2	2
28	28	27	27	27	26
1	1	5	5	5	5
0	0	0	0	0	0
7	7	3	3	2	1
2	2	3	4	4	4

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OHIO AUDITOR OF STATE KEITH FABER



CRAWFORD COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 9/20/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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www.ohioauditor.gov