



OHIO AUDITOR OF STATE
KEITH FABER



CRAWFORD COUNTY
DECEMBER 31, 2024

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Attachment: Annual Comprehensive Financial Report

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CRAWFORD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF EDUCATION				
Passed Through the Ohio Department of Education and Workforce Special Education Cluster (IDEA) Cluster:				
Special Education Grants to States	84.027A	N/A	\$ -	\$ 25,157
Special Education Preschool Grants	84.173A	N/A	-	16,861
Total Special Education Cluster			-	42,018
TOTAL U.S. DEPARTMENT OF EDUCATION			-	42,018
U.S. DEPARTMENT OF AGRICULTURE				
Passed Through the Ohio Department of Job and Family Services SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2425-11-6124	2,688	328,364
Total SNAP Cluster			2,688	328,364
TOTAL U.S. DEPARTMENT OF AGRICULTURE			2,688	328,364
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed Through the Ohio Development Services Agency				
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-22-1AQ-1	-	173,675
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-23-1AQ-1	-	123,123
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			-	296,798
Home Investment Partnerships Program	14.239	B-C-22-1AQ-2	-	308,217
Total Home Investment Partnerships Program			-	308,217
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			-	605,015
U.S. DEPARTMENT OF TREASURY				
Direct				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	2,169,205	2,223,326
Passed Through the Ohio Department of Public Safety				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-AR-LEP-994	-	104,670
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-AR-LEP-1071	-	569
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	AFRR-363-WELL	-	29,844
Passed through the Ohio Department of Job and Family Services				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	G-2425-11-6124	-	111,070
Total COVID-19 - Coronavirus State and Local Fiscal Recovery Funds			2,169,205	2,469,479
TOTAL U.S. DEPARTMENT OF TREASURY			2,169,205	2,469,479
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through the Ohio Department of Public Safety				
Emergency Management Performance Grants	97.042	EMC-2022-EP-00006	-	11,755
Emergency Management Performance Grants	97.042	EMC-2023-EP-00003	-	56,176
Total Emergency Management Performance Grant			-	67,931
Building Resilient Infrastructure and Communities	97.047	EMC-2023-BR-007-0011	-	2,848
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	70,779
U.S. DEPARTMENT OF TRANSPORTATION				
Passed Through the Ohio Department of Public Safety				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	IDEP/STEP2024-Crawford County Sheriff's-00052	-	6,028
State and Community Highway Safety	20.600	IDEP/STEP 2025-Crawford County Sheriff's-00056	-	2,017
Total Highway Safety Cluster			-	8,045
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP 2024-Crawford County Sheriff's-00052	-	6,900
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP 2025-Crawford County Sheriff's-00056	-	2,746
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			-	9,646
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	17,691
U.S. DEPARTMENT OF JUSTICE				
Passed Through the Ohio Attorney General's Office				
Crime Victim Assistance	16.575	2024-VOCA-135499221	-	27,605
Crime Victim Assistance	16.575	2025-VOCA-135898440	-	8,281
Total Crime Victim Assistance			-	35,886
TOTAL U.S. DEPARTMENT OF JUSTICE			-	35,886
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed Through the Ohio Department of Developmental Disabilities				
Social Services Block Grant	93.667	2401OHSOSR	-	30,821
Passed through the Ohio Department of Job and Family Services				
Social Services Block Grant	93.667	G-2425-11-6124	139,691	508,039
Total Social Services Block Grant			139,691	538,860
Elder Abuse Prevention Interventions Program	93.747	G-2425-11-6124	19,265	19,265

CRAWFORD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024
(Continued)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Passed through the Ohio Department of Job and Family Services (Continued)				
Medicaid Cluster:				
Medical Assistance Program	93.778	G-2425-11-6124	220,161	371,070
Total Medicaid Cluster			220,161	371,070
MaryLee Allen Promoting Safe and Stable Families Program	93.556	G-2425-11-6124	-	1,849
TANF Cluster:				
Temporary Assistance for Needy Families	93.558	G-2425-11-6124	347,251	1,105,709
Total TANF Cluster			347,251	1,105,709
Child Support Services	93.563	G-2425-11-6124	-	548,875
CCDF Cluster:				
Child Care and Development Block Grant	93.575	G-2425-11-6124	-	70,124
Total CCDF Cluster			-	70,124
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2425-11-6124	-	57,157
Title IV-E Prevention Program	93.472	G-2425-11-6124	-	681
Foster Care Title IV-E	93.658	G-2425-11-6124	-	443,289
Adoption Assistance	93.659	G-2425-11-6124	-	206,938
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2425-11-6124	-	3,083
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			726,368	3,366,900
U.S. DEPARTMENT OF LABOR				
Passed through the WIA Area 10 Board				
Employment Service/Wagner-Peyser Funded Activities	17.207	G-2425-15-0170	-	9,024
Unemployment Insurance	17.225	G-2425-15-0170	-	35,968
Trade Adjustment Assistance	17.245	G-2425-15-0170	-	1,456
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	G-2425-15-0170	-	67,098
WIOA Cluster:				
WIOA Adult Program	17.258	G-2425-15-0170	5,270	71,895
WIOA Youth Program	17.259	G-2425-15-0170	51,867	135,420
WIOA Dislocated Worker Formula Grants	17.278	G-2425-15-0170	-	18,830
Total WIOA Cluster			57,137	226,145
TOTAL U.S. DEPARTMENT OF LABOR			57,137	339,691
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 2,955,398	\$ 7,275,823

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, 2024

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, 2024. 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 Agriculture, U.S. Department of Treasury, U.S. Department of Labor, and U.S. Department of Health and Human Services 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 pass-through entity, 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, 2024 is \$70,090.

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.

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65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

**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 the 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 (*Government Auditing Standards*), 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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 30, 2025, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*.

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 purpose 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.

Crawford County
Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by Government Auditing Standards
Page 2

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
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

July 30, 2025



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO THE 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 the Major Federal Program

Opinion on the 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 Crawford County's major federal program for the year ended December 31, 2024. Crawford County's major federal program is identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Crawford County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2024.

Basis for Opinion on the 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 the major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Crawford County

Independent Auditor's Report on Compliance with Requirements

Applicable to the Major Federal Program and on Internal Control Over Compliance
and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Page 2

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 the 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.

Crawford County

Independent Auditor's Report on Compliance with Requirements

Applicable to the Major Federal Program and on Internal Control Over Compliance
and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Page 3

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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated July 30, 2025, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. 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
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

July 30, 2025

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CRAWFORD COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2024

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	AL # 21.027 – State and Local Fiscal Recovery Funds
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	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, 2024

INTRODUCTORY SECTION

Crawford County, Ohio

ANNUAL COMPREHENSIVE
FINANCIAL
REPORT
FOR THE YEAR ENDED
DECEMBER 31, 2024

Prepared by:

Robyn M. Sheets

CRAWFORD COUNTY AUDITOR

Crawford County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2024
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Robyn M. Sheets

Crawford County Auditor

July 30, 2025

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, 2024. 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, 2024. The Independent Auditor's Report is located at the front of the financial section of this report.

PROFILE OF THE COUNTY

The County was formed by an act of the General Assembly on April 1, 1826. Located approximately sixty miles from the state capital of Columbus, the County encompasses two municipalities, five villages, and sixteen townships. The central part of the County is comprised largely of the two municipalities, Bucyrus (which is the County seat) and Galion. The remaining areas of the County are semi-rural to rural. The County includes 400 square miles and has an estimated population of 41,626.

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

Consistent with prior years, Crawford County experienced economic growth and development in 2024. Two manufacturers announced expansions that included a combined \$8.5 million investment, a second production line, and the creation of 21 jobs.

Population trends in Crawford County have shown a .2 percent increase since 2018, with an expected rise of .5 percent from 2023 to 2028.

Over the course of 2024, Crawford County's unemployment rate ranged from 4.38 percent to 5.4 percent. In comparing Crawford County to the average unemployment rate of 5.125 percent in the Regional Growth Partnership's 17-county region within the JobsOhio network, Crawford County ranked 14th out of 17 counties. Crawford County's unemployment was previously trending down – rates were 5.8 percent in 2021, 4.8 percent in 2022, and 4.3 percent in 2023.

The labor force participation rate in Crawford County was 54.46 percent in October 2024, compared to 53.47 percent at the end of 2023. Over the last five years, the average rate was 54.46 percent. Reviewing a radius of a 45-minute drive, the labor force totals an estimated 218,624, with Crawford County's own workforce at 18,100.

From 2018 to 2023, jobs in Crawford County declined by 2 percent, from 17,400 to 16,996, underperforming the national growth rate of 4.5 percent. However, job numbers are estimated to increase by more than 109 by 2028.

The median household income in Crawford County was \$56,686, approximately 29 percent lower than the national median income and 19 percent lower than the state median income. The cost-of-living index for the region is 89.2, lower than the Ohio average of 92.5, indicating a more affordable cost of living compared to the state average.

Despite one of the smaller counties in Ohio by land area and population, Crawford County's strong economy is evidenced by the county's estimated 1,249 businesses generating economic activity. The manufacturing industry is nearly twice as strong as the national average and healthcare also exceeds the national average with nearly 2,500 jobs versus 1,800 jobs.

Highlighted expansions in 2024 included Edward Jones expanding and creating two jobs; First Federal Community Bank renovated its east branch location; Advanced Fiber Technology's \$5 million expansion at its manufacturing location in Bucyrus; Elliott's \$3 million expansion at its manufacturing facility in Galion; and Ohio Mutual Insurance Group receiving its 32nd A.M. Best "A" rating.

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

LONG-TERM FINANCIAL PLANNING

The County continues to implement and fine tune the financial processes that will allow the County Commissioners 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 2024 to establish spending levels for all departments and agencies within the General Fund. The County Auditor's Office continues to work with the Board of Commissioners to enhance the annual budgetary process by utilizing a three-year forecasting system.

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

RELEVANT FINANCIAL POLICIES

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

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

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

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

MAJOR INITIATIVES

The County Commissioners have been responsible for various building projects over the last several years. Plans for courthouse renovations include rehabilitation of the courthouse dome and clock tower, a new roof, and replacement of copper balustrades. The first phase was completed in 2016 and consisted of repair of the courthouse dome, the area surrounding the clock, and the base of the tower that connects to the roof of the courthouse at a cost of \$1.4 million. The second phase will include removal of the copper fittings around the roof of the courthouse, patching existing leaks, and construction of a new pitched roof. The cost to complete the second phase is approximately \$2.5 million. The third phase will consist of polishing and restoring all copper fixtures on the courthouse. Anticipated completion of the second and third phases is 2026. The cost to complete all phases of the project is approximately \$3.9 million.

Construction of a new office building and collection facility occurred in 2024. The facility, located on E. Mansfield St. in Bucyrus, will accommodate office space for the Solid Waste Management District as well as the Title Department with anticipated completion in summer 2025 at an estimated cost of \$1.6 million.

The County Commissioners have also approved improvements to electrical utilities at the Fairgrounds and air conditioning replacement at the jail facility and Courthouse administration building for a total estimated cost of \$2.9 million.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Crawford County, Ohio for its Annual Comprehensive Financial Report for the year ended December 31, 2023.

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

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

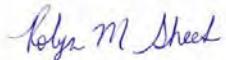
ACKNOWLEDGEMENTS

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

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

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

Sincerely,

A handwritten signature in blue ink that reads "Robyn M. Sheets".

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, 2023

Christopher P. Monell

Executive Director/CEO

Crawford County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2024
Elected Officials

Board of Commissioners

Tim Ley (President)
Larry Schmidt
Douglas Weisenauer

Auditor
Robyn M. Sheets

Treasurer
Cynthia Edwards

Recorder
Julie Smith

Clerk of Courts
Janelle Moore

Coroner
Christopher Johnson

Engineer
Mark E. Baker

Prosecutor
Matthew E. Crall

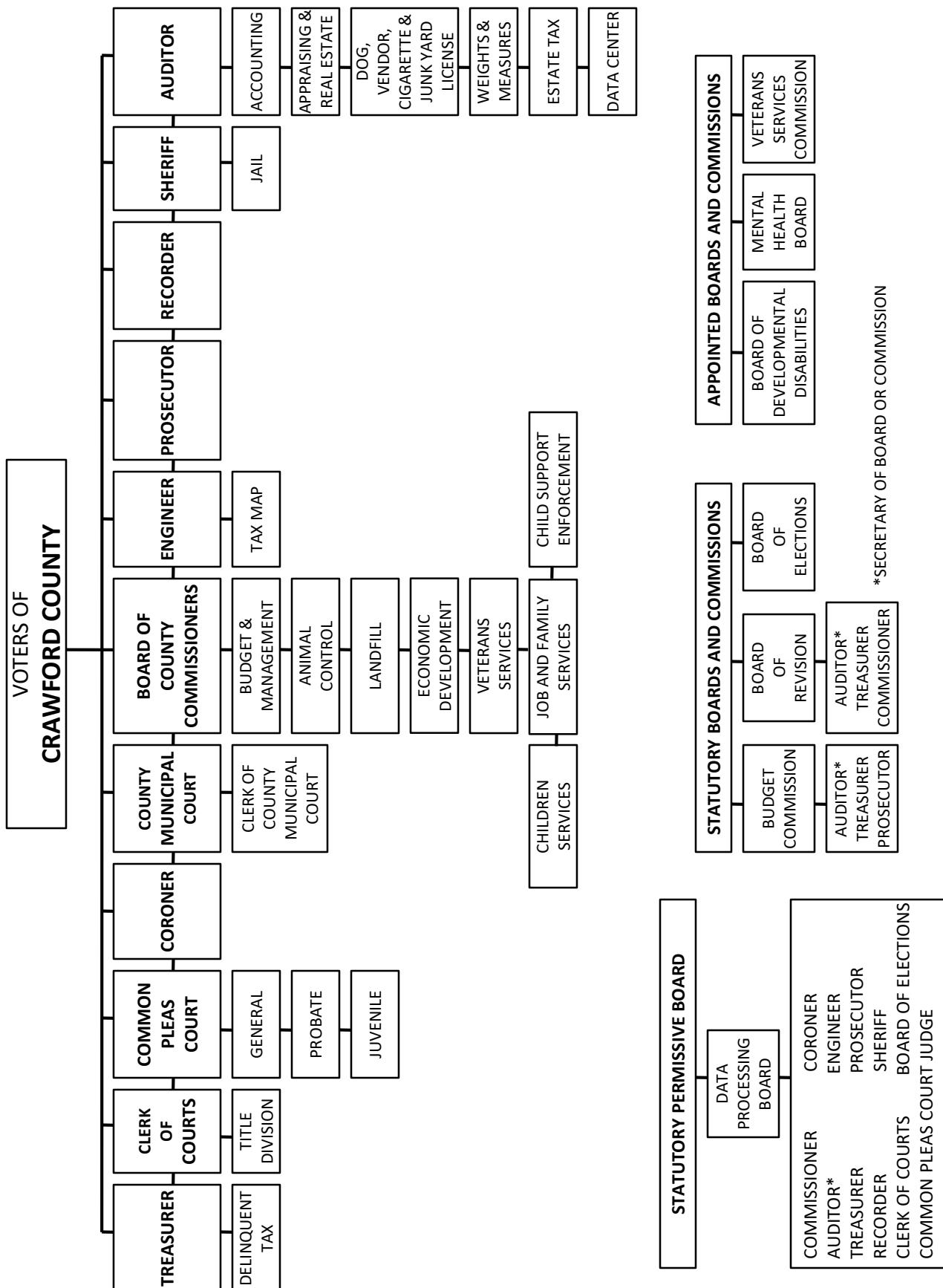
Sheriff
Scott M. Kent

Common Pleas Court Judge
Sean Leuthold

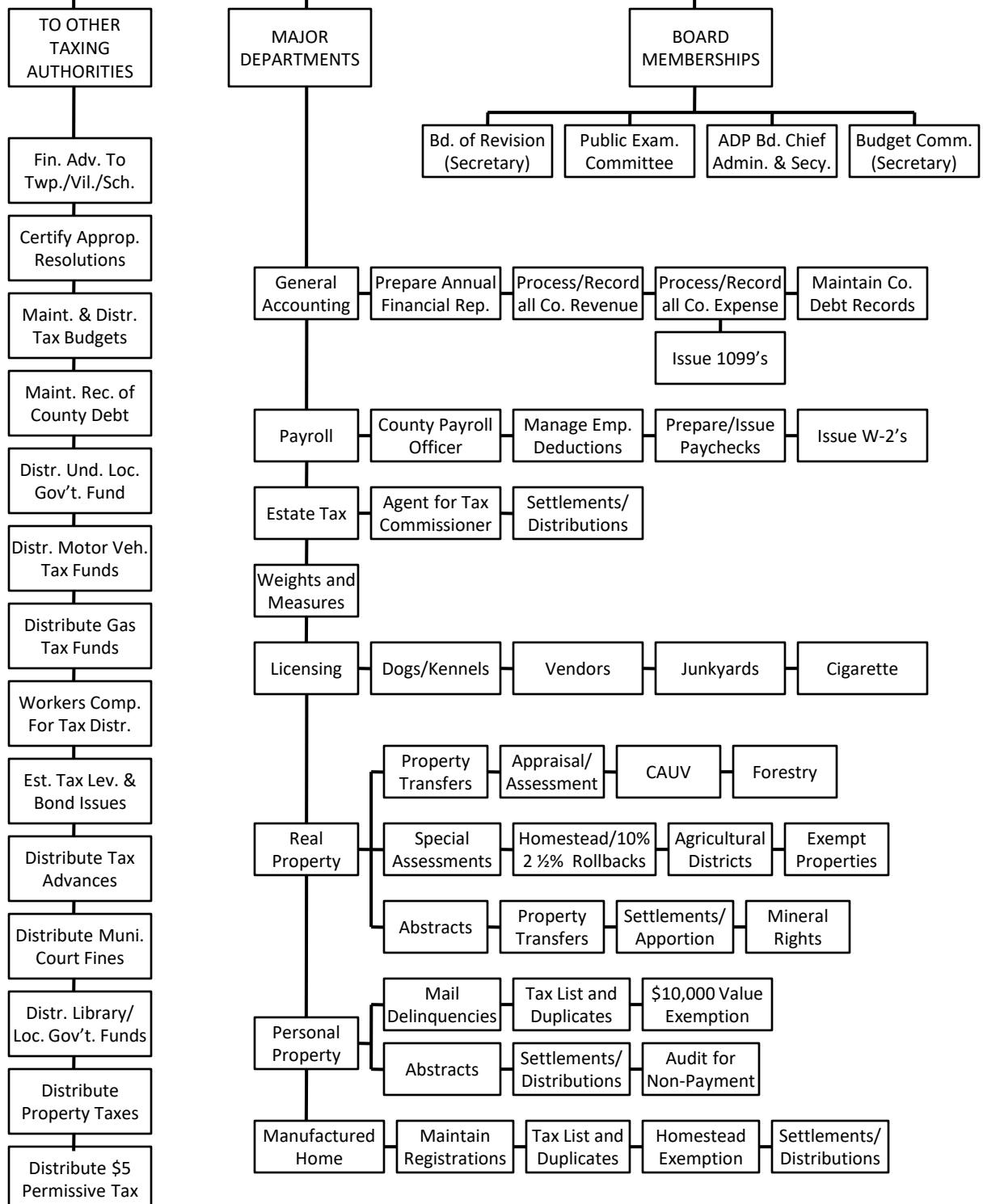
Probate/Juvenile Court Judge
Patrick T. Murphy

Municipal Court Judge
Shane Leuthold

ORGANIZATION CHART



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



ROBYN M. SHEETS, CRAWFORD COUNTY AUDITOR

FINANCIAL SECTION

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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, 2024, 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, 2024, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparisons for the General, Auto License and Gas Tax, Child Welfare, Criminal Justice Services Levy, Job and Family Services, Jail Operation Levy, Local Fiscal Recovery, and Developmental Disabilities funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2024, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary information

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

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we will also issue our report dated July 30, 2025, 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
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

July 30, 2025

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
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, 2024. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Highlights

Highlights for 2024 are as follows:

The County's total net position increased \$7,283,020, or over 7 percent.

Major capital improvements occurred in 2024 with construction of a new building that will provide office space for the Solid Waste Management District and the Title Department and improvements were made at the landfill.

Using This Annual Report

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

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

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

Reporting the County as a Whole

The statement of net position and the statement of activities reflect how the County did financially during 2024. 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.

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

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
Unaudited

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

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

Reporting the County's Most Significant Funds

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

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

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

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

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

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

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.

Crawford County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2024
 Unaudited

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 2024 and 2023:

Table 1
 Net Position
 (In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2024	2023	2024	2023	2024	2023
Assets						
Current and Other Assets	\$87,049	\$81,887	\$72	\$66	\$87,121	\$81,953
Capital Assets, Net	54,513	53,416	3,103	3,210	57,616	56,626
Total Assets	<u>141,562</u>	<u>135,303</u>	<u>3,175</u>	<u>3,276</u>	<u>144,737</u>	<u>138,579</u>
Deferred Outflows of Resources	8,106	13,165	0	0	8,106	13,165
Liabilities						
Current and Other Liabilities	6,923	9,558	0	0	6,923	9,558
Long-Term Liabilities	29,874	32,584	0	0	29,874	32,584
Total Liabilities	<u>36,797</u>	<u>42,142</u>	<u>0</u>	<u>0</u>	<u>36,797</u>	<u>42,142</u>
Deferred Inflows of Resources	14,815	12,919	0	0	14,815	12,919
Net Position						
Net Investment in Capital Assets	52,389	50,684	3,103	3,210	55,492	53,894
Restricted	50,346	47,484	0	0	50,346	47,484
Unrestricted (Deficit)	(4,679)	(4,761)	72	66	(4,607)	(4,695)
Total Net Position	<u>\$98,056</u>	<u>\$93,407</u>	<u>\$3,175</u>	<u>\$3,276</u>	<u>\$101,231</u>	<u>\$96,683</u>

New Accounting Pronouncement/Restatements

Table 1 provides a summary of the County's net position for 2024 compared to 2023. For 2024, the County implemented GASB Statement No. 101, *Compensated Absences*. The County also implemented GASB Statement No. 100, *Accounting Changes and Error Corrections*, which does not require Management Discussion and Analysis information for years prior to periods presented in the basic financial statements to be restated for changes in accounting principle.

The implementation of GASB 101 resulted in recognizing additional compensated absences liabilities of \$2,734,608 in governmental activities at January 1, 2024. These amounts also impacted beginning net position for the cumulative effect of additional compensated absences expense (See Note 3).

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
Unaudited

Governmental Activities and Business-Type Activity

The net pension liability (asset) and the net OPEB asset reported by the County at December 31, 2024, are reported pursuant to Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions" and GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions". For reasons discussed below, end users of these financial statements will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability (asset), and the net OPEB asset to the reported net position and subtracting deferred outflows related to pension and OPEB.

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

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

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

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

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
Unaudited

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

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

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

For governmental activities, current and other assets increased due to an increase in property tax receivables from the sexennial reappraisal of real property. The addition of landfill improvements, infrastructure, building improvements, and vehicles contributed to the increase in net capital assets. The decrease in current and other liabilities is due to a decrease in unearned revenue (generally related to ARPA resources). The decrease in other-long term liabilities is due to a decrease in the net pension liability (as mentioned above) and continued scheduled debt retirement. With these combined changes, net position increased for the year. For the business-type activity, the change in current and other assets (cash and cash equivalents) along with net capital assets was insignificant.

Table 2 shows the change in net position for 2024 and 2023.

Table 2
Change in Net Position
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2024	2023	2024	2023	2024	2023
Revenues						
Program Revenues						
Charges for Services	\$29,229	\$21,300	\$7	\$6	\$29,236	\$21,306
Operating Grants, Contributions, and Interest	24,759	20,216	0	0	24,759	20,216
Capital Grants and Contributions	1,506	4,918	0	0	1,506	4,918
Total Program Revenues	<u>55,494</u>	<u>46,434</u>	<u>7</u>	<u>6</u>	<u>55,501</u>	<u>46,440</u>
General Revenues						
Property Taxes	13,081	9,825	0	0	13,081	9,825
Sales Taxes	7,688	7,757	0	0	7,688	7,757
Grants and Entitlements	1,538	1,683	0	0	1,538	1,683
Investment Earnings and Other Interest	2,580	2,220	0	0	2,580	2,220
Other	2,605	847	0	0	2,605	847
Total General Revenues	<u>27,492</u>	<u>22,332</u>	<u>0</u>	<u>0</u>	<u>27,492</u>	<u>22,332</u>

(continued)

Crawford County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2024
 Unaudited

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

	Governmental Activities		Business-Type Activity		Total	
	2024	2023	2024	2023	2024	2023
Total Revenues	\$82,986	\$68,766	\$7	\$6	\$82,993	\$68,772
Program Expenses						
General Government						
Legislative and Executive	6,940	5,262	0	0	6,940	5,262
Judicial	4,296	4,449	0	0	4,296	4,449
Public Safety	9,943	9,507	0	0	9,943	9,507
Public Works	31,944	20,214	0	0	31,944	20,214
Health	10,321	9,890	0	0	10,321	9,890
Human Services	12,055	11,591	0	0	12,055	11,591
Interest	103	118	0	0	103	118
Sewer	0	0	108	107	108	107
Total Expenses	<u>75,602</u>	<u>61,031</u>	<u>108</u>	<u>107</u>	<u>75,710</u>	<u>61,138</u>
Increase (Decrease) in Net Position	7,384	7,735	(101)	(101)	7,283	7,634
Net Position Beginning of Year						
As Previously Reported	93,407	85,672	3,276	3,377	96,683	89,049
Restatement - Change in Accounting Principles	<u>(2,735)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,735)</u>	<u>0</u>
Restated Net Position						
At Beginning of Year	<u>90,672</u>	<u>85,672</u>	<u>3,276</u>	<u>3,377</u>	<u>93,948</u>	<u>89,049</u>
Net Position End of Year	<u>\$98,056</u>	<u>\$93,407</u>	<u>\$3,175</u>	<u>\$3,276</u>	<u>\$101,231</u>	<u>\$96,683</u>

New Accounting Pronouncements

Table 2 provides a summary of the County's change in net position for 2024 compared to 2023. The above table also separately reflects the restatement for changes in accounting principles related to the implementation of GASB Statement No. 101, *Compensated Absences*. GASB Statement No. 100, *Accounting Changes and Error Corrections* does not require Management Discussion and Analysis information for years prior to periods presented in the basic financial statements to be restated for changes in accounting principle. The 2023 information does not reflect activity related to the additional compensated absences expenses required under GASB 101, *Compensated Absences*. (See also explanation of new accounting pronouncement provided related to Net Position - Table 1 and explanation provided in Note 3.) In the above table, beginning net position has been presented and provides separate identification of restatements for changes in accounting principles to better align with GASB 101 requirements for Management Discussion and Analysis presentation and allows the restated net position beginning of year to articulate to the statement of activities.

Governmental Activities and Business-Type Activity

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.

Crawford County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2024
 Unaudited

For governmental activities, program revenues increased almost 20 percent overall. An increase in charges for services was attributable to an increase in landfill receipts. Operating grants, contributions, and interest increased largely from grants related to ARPA funding, and grants for child welfare, job and family services, and recycling services. Capital grants and contributions decreased from a decrease in resources for resurfacing County roads, rehabilitating County bridges, and capital contributions for landfill improvements. General revenues increased 23 percent due to the sexennial reappraisal of real property and the resulting increase in property values as well as a significant reimbursement for losses sustained in a fire at the highway garage.

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 cost to operate the landfill also contributed to the increase in the Public Works program. The Health program primarily accounts for costs associated with providing services for Developmental Disabilities and Mental Health. The Human Services program accounts for costs associated with providing services for various state and locally mandated welfare programs. The Human Services program also includes the costs associated with Child Support, Child Welfare, and the Jobs and Family Services Department. The most significant Human Services program that is supported with local tax resources is providing services to the elderly through the Council on Aging. Most programs experienced an across the board increase in expenses.

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

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

Table 3
 Governmental Activities
 (In Thousands)

	Total Cost of Services		Net Cost of Services	
	2024	2023	2024	2023
General Government				
Legislative and Executive	\$6,940	\$5,262	\$3,418	\$1,977
Judicial	4,296	4,449	2,404	2,632
Public Safety	9,943	9,507	8,040	7,290
Public Works	31,944	20,214	1,255	(3,942)
Health	10,321	9,890	2,908	2,765
Human Services	12,055	11,591	1,980	3,758
Interest and Fiscal Charges	103	118	103	118
Total Expenses	<u>\$75,602</u>	<u>\$61,031</u>	<u>\$20,108</u>	<u>\$14,598</u>

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
Unaudited

For 2024, 27 percent of the costs for services provided by the County were paid for with general revenues. A review of the above table demonstrates that program revenues contributed significantly to several programs. Program revenues consisting mainly of fees for general government administration paid for all of the costs for the legislative and executive program. Various court filing and administrative fees provided 33 percent of the support in the judicial program. During 2024, the public works program received a significant amount of program revenues in the form of charges for services and operating grants, contributions, and interest, and capital grants and contributions, to offset its costs. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for at risk individuals.

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 18 percent increase in fund balance in the General Fund. Operating revenues increased 33 percent from an increase in investment earnings and revenues received for tonnage at the landfill. Operating expenditures increased 42 percent from the prior year. The most significant increase in expenditures was for the public works program for the landfill, general government administration, and judicial programs. Transfers were also made to support building projects.

Fund balance in the Auto License and Gas Tax Fund remained virtually unchanged despite a 35 percent increase in revenues due to reimbursement for material, equipment, and building loss in a fire at the Highway garage. There was also an increase in road paving expenditures.

Fund balance in the Child Welfare Fund increased 17 percent from the prior year due to an increase in resources for the placement of children.

Fund balance in the Criminal Justice Services Levy Fund increased due to transfers from the General Fund.

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

Fund balance in the Jail Operation Levy Fund decreased due to a decrease in transfers from the General Fund to subsidize operations.

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

Fund balance increased slightly in the Developmental Disabilities Fund. An increase in intergovernmental receipts and restricted cash for the Council of Government contributed to the change.

Business-Type Activity Financial Analysis

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

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
Unaudited

Budgetary Highlights

As mandated by State statute, the County Commissioners adopt the annual operating budget for the County on the first day of January. The County's most significant budgeted fund is the General Fund. The change from original budget to the final budget revenues was due to increased sales tax revenue, charges for services, interest and intergovernmental revenues. Changes from the final budget to actual revenues were primarily due to increased sales tax receipts, charges for services, and interest. Changes from the original budget to the final budget for expenditures and actual expenditures to final budget were due to budgeting conservatively.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2024, was \$55,492 thousand (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, construction in progress, equipment, vehicles, furniture/fixtures, landfill cells, roads, and bridges. Note 10 provides information on capital asset activity for 2024. During 2024, various roads were resurfaced and bridges rehabilitated bringing the governmental activities infrastructure investment of the County to \$60,517 thousand. Additions to capital assets also included improvements made to County facilities, communication equipment for Developmental Disabilities, audio and video technology for the courts, landfill cells, and the purchase of vehicles for Job and Family Services, the Highway Department and the Sheriff's Department.

Long-Term Debt - At December 31, 2024, the County's overall long-term obligations included \$2,261 thousand in general obligation bonds, \$140 thousand in special assessment bonds, and \$7 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 17 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 \$2.5 billion in 2024. Sales tax revenue was \$7.7 million in 2024, and the unemployment rate for the County was 4.8 percent as of year end. The County's unemployment rate for 2024 exceeded the State's average unemployment rate of 4.3 percent and also the national average of 4.0 percent. The General Fund balance at December 31, 2024, was \$10,175,481 and operating revenues exceeded operating expenditures by 14 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, 2024

	Primary Government		
	Governmental Activities	Business-Type Activity	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$54,378,134	\$71,845	\$54,449,979
Cash and Cash Equivalents			
in Segregated Accounts	153,175	0	153,175
Cash and Cash Equivalents with Fiscal Agent	511,696	0	511,696
Accounts Receivable	931,180	0	931,180
Accrued Interest Receivable	142,201	0	142,201
Sales Taxes Receivable	1,951,051	0	1,951,051
Due from Other Governments	4,816,164	578	4,816,742
Leases Receivable	323,550	0	323,550
Special Assessments Receivable	269,298	0	269,298
Prepaid Items	482,936	0	482,936
Materials and Supplies Inventory	441,068	0	441,068
Property Taxes Receivable	21,569,874	0	21,569,874
Net Pension Asset	260,496	0	260,496
Net OPEB Asset	818,398	0	818,398
Nondepreciable Capital Assets	9,960,552	0	9,960,552
Depreciable Capital Assets, Net	44,552,674	3,102,885	47,655,559
<i>Total Assets</i>	<u>141,562,447</u>	<u>3,175,308</u>	<u>144,737,755</u>
Deferred Outflows of Resources			
Deferred Charge on Refunding	144,262	0	144,262
Pension	7,232,668	0	7,232,668
OPEB	728,798	0	728,798
<i>Total Deferred Outflows of Resources</i>	<u>8,105,728</u>	<u>0</u>	<u>8,105,728</u>
Liabilities			
Wages Payable	712,584	0	712,584
Accounts Payable	1,012,727	0	1,012,727
Contracts Payable	371,240	0	371,240
Due to Other Governments	818,459	0	818,459
Matured Compensated Absences Payable	26,686	0	26,686
Unearned Revenue	3,838,433	0	3,838,433
Employee Withholding Payable	136,786	0	136,786
Accrued Interest Payable	6,609	0	6,609
Long-Term Liabilities			
Due Within One Year	2,428,836	0	2,428,836
Due in More Than One Year	4,589,647	0	4,589,647
Due in More Than One Year - Net Pension Liability	<u>22,855,215</u>	<u>0</u>	<u>22,855,215</u>
<i>Total Liabilities</i>	<u>36,797,222</u>	<u>0</u>	<u>36,797,222</u>
Deferred Inflows of Resources			
Property Taxes	13,163,197	0	13,163,197
Leases	323,550	0	323,550
Pension	857,799	0	857,799
OPEB	470,447	0	470,447
<i>Total Deferred Inflows of Resources</i>	<u>14,814,993</u>	<u>0</u>	<u>14,814,993</u>

(continued)

Crawford County, Ohio
Statement of Net Position (continued)
December 31, 2024

	Primary Government		
	Governmental Activities	Business-Type Activity	Total
Net Position			
Net Investment in Capital Assets	\$52,388,873	\$3,102,885	\$55,491,758
Restricted for			
Debt Service	150,655	0	150,655
General Government			
Legislative and Executive	2,313,392	0	2,313,392
Judicial	1,209,425	0	1,209,425
Public Safety	4,752,982	0	4,752,982
Public Works	11,027,960	0	11,027,960
Health	20,481,840	0	20,481,840
Human Services	9,112,708	0	9,112,708
Other Purposes	218,178	0	218,178
Pension and OPEB Plans	1,078,894	0	1,078,894
Unrestricted (Deficit)	(4,678,947)	72,423	(4,606,524)
<i>Total Net Position</i>	<u>\$98,055,960</u>	<u>\$3,175,308</u>	<u>\$101,231,268</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Activities
For the Year Ended December 31, 2024

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government				
Legislative and Executive	\$6,940,490	\$3,411,868	\$28,100	\$82,600
Judicial	4,295,731	1,401,847	489,501	0
Public Safety				
Criminal Justice Services	3,454,343	0	276,549	0
Jail Operation	3,781,148	86,851	0	0
Other Public Safety	2,707,128	626,040	913,215	0
Public Works				
Local Fiscal Recovery	2,670,362	0	2,670,362	0
Other Public Works	29,273,466	20,512,827	6,082,788	1,423,223
Health				
Developmental Disabilities	8,353,343	51,380	5,246,424	0
Other Health	1,968,057	1,736,335	379,014	0
Human Services				
Child Welfare	4,380,017	89,882	3,360,931	0
Job and Family Services	4,941,287	1,138,178	4,423,005	0
Other Human Services	2,733,217	174,028	888,625	0
Interest	<u>102,974</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Governmental Activities</i>	<i>75,601,563</i>	<i>29,229,236</i>	<i>24,758,514</i>	<i>1,505,823</i>
Business-Type Activity				
Sewer	<u>108,013</u>	<u>7,200</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<i><u>\$75,709,576</u></i>	<i><u>\$29,236,436</u></i>	<i><u>\$24,758,514</u></i>	<i><u>\$1,505,823</u></i>
General Revenues				
Property Taxes Levied for:				
General Operating				
Public Safety-Criminal Justice Services				
Health-Developmental Disabilities				
Health-Mental Health				
Human Services-Child Welfare				
Human Services-Council on Aging				
Sales Taxes Levied for:				
General Operating				
Public Safety-Jail Operation				
Grants and Entitlements not Restricted to Specific Purposes				
Investment Earnings and Other Interest				
Other				
<i>Total General Revenues</i>				
<i>Change in Net Position</i>				
<i>Net Position Beginning of Year as Previously Reported</i>				
<i>Change in Accounting Principle - GASB 101 - See Note 3</i>				
<i>Net Position Beginning of Year (Restated - See Note 3)</i>				
<i>Net Position End of Year</i>				

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Position		
Primary Government		
Governmental Activities	Business-Type Activity	Total
(\$3,417,922)	\$0	(\$3,417,922)
(2,404,383)	0	(2,404,383)
(3,177,794)	0	(3,177,794)
(3,694,297)	0	(3,694,297)
(1,167,873)	0	(1,167,873)
0	0	0
(1,254,628)	0	(1,254,628)
(3,055,539)	0	(3,055,539)
147,292	0	147,292
(929,204)	0	(929,204)
619,896	0	619,896
(1,670,564)	0	(1,670,564)
(102,974)	0	(102,974)
(20,107,990)	0	(20,107,990)
0	(100,813)	(100,813)
(20,107,990)	(100,813)	(20,208,803)
2,148,089	0	2,148,089
2,451,651	0	2,451,651
4,209,146	0	4,209,146
891,510	0	891,510
1,895,547	0	1,895,547
1,484,977	0	1,484,977
5,125,793	0	5,125,793
2,562,536	0	2,562,536
1,537,909	0	1,537,909
2,579,936	0	2,579,936
2,604,729	0	2,604,729
27,491,823	0	27,491,823
7,383,833	(100,813)	7,283,020
93,406,735	3,276,121	96,682,856
(2,734,608)	0	(2,734,608)
90,672,127	3,276,121	93,948,248
\$98,055,960	\$3,175,308	\$101,231,268

Crawford County, Ohio

*Balance Sheet
Governmental Funds
December 31, 2024*

	General	Auto License and Gas Tax	Child Welfare
Assets			
Equity in Pooled Cash and Cash Equivalents	\$9,409,260	\$8,384,810	\$4,313,033
Cash and Cash Equivalents in Segregated Accounts	0	0	30,434
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	36,242	66,000	0
Accrued Interest Receivable	142,201	0	0
Sales Taxes Receivable	1,300,897	0	0
Due from Other Governments	764,268	2,645,212	597,781
Leases Receivable	0	0	0
Special Assessments Receivable	0	0	0
Prepaid Items	246,554	11,341	0
Materials and Supplies Inventory	42,843	323,707	0
Interfund Receivable	291,136	0	0
Property Taxes Receivable	3,799,832	0	2,917,611
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	<u>218,178</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u><u>\$16,251,411</u></u>	<u><u>\$11,431,070</u></u>	<u><u>\$7,858,859</u></u>
Liabilities			
Wages Payable	\$211,619	\$66,728	\$0
Accounts Payable	87,721	264,236	343,336
Contracts Payable	47,527	106,471	0
Due to Other Governments	92,981	16,698	1,597
Interfund Payable	0	176	0
Matured Compensated Absences Payable	6,158	0	0
Unearned Revenue	0	0	0
Employee Withholding Payable	<u>136,786</u>	<u>0</u>	<u>0</u>
<i>Total Liabilities</i>	<u><u>582,792</u></u>	<u><u>454,309</u></u>	<u><u>344,933</u></u>
Deferred Inflows of Resources			
Property Taxes	2,465,677	0	1,717,823
Leases	0	0	0
Unavailable Revenue	<u>3,027,461</u>	<u>2,596,829</u>	<u>1,745,399</u>
<i>Total Deferred Inflows of Resources</i>	<u><u>5,493,138</u></u>	<u><u>2,596,829</u></u>	<u><u>3,463,222</u></u>
Fund Balances			
Nonspendable	507,575	335,048	0
Restricted	0	8,044,884	4,050,704
Committed	0	0	0
Assigned	5,147,061	0	0
Unassigned (Deficit)	<u>4,520,845</u>	<u>0</u>	<u>0</u>
<i>Total Fund Balances</i>	<u><u>10,175,481</u></u>	<u><u>8,379,932</u></u>	<u><u>4,050,704</u></u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u><u><u>\$16,251,411</u></u></u>	<u><u><u>\$11,431,070</u></u></u>	<u><u><u>\$7,858,859</u></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
\$351,435	\$2,300,914	\$787,763	\$4,408,863	\$12,890,335	\$11,313,543
0	0	0	0	0	122,741
0	0	0	0	511,696	0
0	15,000	1,516	0	0	812,422
0	0	0	0	0	0
0	0	650,154	0	0	0
120,184	0	88,670	0	398,294	201,755
0	0	0	0	323,550	0
0	0	0	0	0	269,298
22,416	30,766	19,756	0	46,403	105,700
18,739	30,766	5,580	0	5,084	14,349
0	0	168	0	0	0
3,989,920	0	0	0	7,005,503	3,857,008
0	0	0	0	0	0
\$4,502,694	\$2,377,446	\$1,553,607	\$4,408,863	\$21,180,865	\$16,696,816
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$101,124	\$98,572	\$92,902	\$0	\$62,025	\$79,614
32,139	23,713	18,700	0	77,277	165,605
56	106,124	16,733	18,742	0	75,587
34,673	27,174	26,127	551,688	45,260	22,261
0	2,356	0	0	56	288,716
0	0	20,528	0	0	0
0	0	0	3,838,433	0	0
0	0	0	0	0	0
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
167,992	257,939	174,990	4,408,863	184,618	631,783
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
2,342,375	0	0	0	4,244,473	2,392,849
0	0	0	0	323,550	0
1,767,729	15,000	531,674	0	3,112,298	2,330,974
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
4,110,104	15,000	531,674	0	7,680,321	4,723,823
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
41,155	61,532	25,336	0	51,487	120,049
183,443	2,042,975	821,607	0	13,264,439	10,840,283
0	0	0	0	0	220,520
0	0	0	0	0	265,589
0	0	0	0	0	(105,231)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
224,598	2,104,507	846,943	0	13,315,926	11,341,210
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$4,502,694	\$2,377,446	\$1,553,607	\$4,408,863	\$21,180,865	\$16,696,816

(continued)

Crawford County, Ohio
Balance Sheet
Governmental Funds (continued)
December 31, 2024

	Total Governmental Funds
Assets	
Equity in Pooled Cash and Cash Equivalents	\$54,159,956
Cash and Cash Equivalents	
in Segregated Accounts	153,175
Cash and Cash Equivalents with Fiscal Agent	511,696
Accounts Receivable	931,180
Accrued Interest Receivable	142,201
Sales Taxes Receivable	1,951,051
Due from Other Governments	4,816,164
Leases Receivable	323,550
Special Assessments Receivable	269,298
Prepaid Items	482,936
Materials and Supplies Inventory	441,068
Interfund Receivable	291,304
Property Taxes Receivable	21,569,874
Restricted Assets	
Equity in Pooled Cash and Cash Equivalents	<u>218,178</u>
<i>Total Assets</i>	<u><u>\$86,261,631</u></u>
Liabilities	
Wages Payable	\$712,584
Accounts Payable	1,012,727
Contracts Payable	371,240
Due to Other Governments	818,459
Interfund Payable	291,304
Matured Compensated Absences Payable	26,686
Unearned Revenue	3,838,433
Employee Withholding Payable	<u>136,786</u>
<i>Total Liabilities</i>	<u>7,208,219</u>
Deferred Inflows of Resources	
Property Taxes	13,163,197
Leases	323,550
Unavailable Revenue	<u>15,127,364</u>
<i>Total Deferred Inflows of Resources</i>	<u>28,614,111</u>
Fund Balances	
Nonspendable	1,142,182
Restricted	39,248,335
Committed	220,520
Assigned	5,412,650
Unassigned (Deficit)	<u>4,415,614</u>
<i>Total Fund Balances</i>	<u>50,439,301</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u><u>\$86,261,631</u></u>

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, 2024

<i>Total Governmental Fund Balances</i>	\$50,439,301
<i>Amounts reported for governmental activities on the statement of net position are different because of the following:</i>	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	54,513,226
Internal Service Fund	<u>(11,539)</u>
	54,501,687
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	581,060
Accrued Interest Receivable	105,844
Sales Taxes Receivable	1,325,085
Due from Other Governments	4,428,066
Special Assessments Receivable	269,298
Interfund Receivable	11,334
Delinquent Property Taxes Receivable	<u>8,406,677</u>
	15,127,364
Deferred outflows of resources include deferred charges on refundings which do not provide current financial resources and, therefore, are not reported in the funds.	144,262
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.	11,539
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Accrued Interest Payable	(6,609)
General Obligation Bonds Payable	(2,261,291)
Special Assessment Bonds Payable	(140,118)
OPWC Loan Payable	(7,324)
Compensated Absences Payable	<u>(4,609,750)</u>
	(7,025,092)
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	260,496
Net OPEB Asset	818,398
Deferred Outflows - Pension	7,232,668
Deferred Outflows - OPEB	728,798
Deferred Inflows - Pension	(857,799)
Deferred Inflows - OPEB	(470,447)
Net Pension Liability	<u>(22,855,215)</u>
	(15,143,101)
<i>Net Position of Governmental Activities</i>	<u><u>\$98,055,960</u></u>

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, 2024

	General	Auto License and Gas Tax	Child Welfare
Revenues			
Property Taxes	\$1,677,782	\$0	\$1,541,561
Sales Taxes	5,155,559	0	0
Special Assessments	0	0	0
Charges for Services	23,186,630	81,676	89,882
Licenses and Permits	3,058	0	0
Fines, Forfeitures, and Settlements	84,997	17,648	0
Intergovernmental	2,048,453	5,393,997	3,322,108
Investment Earnings and Other Interest	2,354,644	196,684	205
Leases	0	0	0
Rent	0	0	0
Other	86,035	1,919,609	16,671
<i>Total Revenues</i>	<i>34,597,158</i>	<i>7,609,614</i>	<i>4,970,427</i>
Expenditures			
Current:			
General Government			
Legislative and Executive	5,444,258	0	0
Judicial	3,566,728	0	0
Public Safety	737,570	0	0
Public Works	19,485,333	7,577,039	0
Health	589,582	0	0
Human Services	532,486	0	4,380,017
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest	0	0	0
<i>Total Expenditures</i>	<i>30,355,957</i>	<i>7,577,039</i>	<i>4,380,017</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>4,241,201</i>	<i>32,575</i>	<i>590,410</i>
Other Financing Sources (Uses)			
Transfers In	0	0	0
Transfers Out	(2,701,742)	0	0
<i>Total Other Financing Sources (Uses)</i>	<i>(2,701,742)</i>	<i>0</i>	<i>0</i>
<i>Net Changes in Fund Balances</i>	<i>1,539,459</i>	<i>32,575</i>	<i>590,410</i>
<i>Fund Balances Beginning of Year</i>	<i>8,636,022</i>	<i>8,347,357</i>	<i>3,460,294</i>
<i>Fund Balances End of Year</i>	<i>\$10,175,481</i>	<i>\$8,379,932</i>	<i>\$4,050,704</i>

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
\$1,970,484	\$0	\$0	\$0	\$3,567,714	\$2,085,721
0	0	2,577,731	0	0	0
0	0	0	0	0	127,353
0	1,348,826	45,958	0	0	3,881,945
0	0	0	0	0	9,379
0	0	0	0	0	338,791
282,222	4,423,005	0	2,670,362	5,283,874	3,281,530
0	0	0	0	10,933	23,142
0	0	0	0	51,380	0
0	0	0	0	0	80,586
214	119,042	79,669	0	100,811	281,798
2,252,920	5,890,873	2,703,358	2,670,362	9,014,712	10,110,245
0	0	0	0	0	1,129,612
0	0	0	0	0	721,084
3,399,641	0	3,733,825	0	0	1,616,308
0	0	0	2,670,362	0	774,191
0	0	0	0	8,340,438	2,630,034
0	4,817,701	0	0	0	2,293,178
0	0	0	0	0	728,858
0	0	0	0	0	630,094
0	0	0	0	0	96,546
3,399,641	4,817,701	3,733,825	2,670,362	8,340,438	10,619,905
(1,146,721)	1,073,172	(1,030,467)	0	674,274	(509,660)
1,245,000	109,322	310,000	0	0	1,037,420
0	0	0	0	0	0
1,245,000	109,322	310,000	0	0	1,037,420
98,279	1,182,494	(720,467)	0	674,274	527,760
126,319	922,013	1,567,410	0	12,641,652	10,813,450
\$224,598	\$2,104,507	\$846,943	\$0	\$13,315,926	\$11,341,210

(continued)

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds (continued)
For the Year Ended December 31, 2024

	Total Governmental Funds
Revenues	
Property Taxes	\$10,843,262
Sales Taxes	7,733,290
Special Assessments	127,353
Charges for Services	28,634,917
Licenses and Permits	12,437
Fines, Forfeitures, and Settlements	441,436
Intergovernmental	26,705,551
Investment Earnings and Other Interest	2,585,608
Leases	51,380
Rent	80,586
Other	<u>2,603,849</u>
<i>Total Revenues</i>	<u>79,819,669</u>
Expenditures	
Current:	
General Government	
Legislative and Executive	6,573,870
Judicial	4,287,812
Public Safety	9,487,344
Public Works	30,506,925
Health	11,560,054
Human Services	12,023,382
Capital Outlay	728,858
Debt Service:	
Principal Retirement	630,094
Interest	<u>96,546</u>
<i>Total Expenditures</i>	<u>75,894,885</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,924,784</u>
Other Financing Sources (Uses)	
Transfers In	2,701,742
Transfers Out	<u>(2,701,742)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>
<i>Net Changes in Fund Balances</i>	<u>3,924,784</u>
<i>Fund Balances Beginning of Year</i>	<u>46,514,517</u>
<i>Fund Balances End of Year</i>	<u>\$50,439,301</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
*Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to Statement of Activities
For the Year Ended December 31, 2024*

Net Changes in Fund Balances - Total Governmental Funds \$3,924,784

***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	2,006,592
Capital Outlay - Depreciable Capital Assets	3,778,644
Capital Contributions	1,098,832
Depreciation	(5,728,869)
Depreciation - Internal Service Fund	<u>6,020</u>
	1,161,219

The cost of the capital assets is removed from the capital asset account on the statement of net position when disposed of resulting in a loss on disposal of capital assets on the statement of activities.

(63,497)

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

Delinquent Property Taxes	2,237,658
Sales Taxes	(44,961)
Special Assessments	5,860
Charges for Services	(85,608)
Fines and Forfeitures	(39,125)
Intergovernmental	(2,137)
Investment Earnings and Other Interest	(5,672)
Other	<u>880</u>
	2,066,895

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	600,000
Special Assessment Bonds Payable	15,441
OPWC Loan Payable	<u>14,653</u>
	630,094

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	1,323
Amortization of Premium	15,952
Amortization of Deferred Charge on Refunding	<u>(23,703)</u>
	(6,428)

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.

(528,750)

(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, 2024

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	(2,094,803)
OPEB	<u>78,514</u>
	(2,016,289)

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

Pension	2,189,641
OPEB	<u>26,164</u>
	<u>2,215,805</u>

Change in Net Position of Governmental Activities

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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Property Taxes	\$1,612,200	\$1,612,200	\$1,650,356	\$38,156
Sales Taxes	4,920,000	5,020,000	5,163,555	143,555
Charges for Services	3,063,293	3,550,593	3,818,886	268,293
Licenses and Permits	2,570	2,570	3,058	488
Fines, Forfeitures, and Settlements	120,000	120,000	94,785	(25,215)
Intergovernmental	1,750,757	2,050,757	2,057,940	7,183
Interest	350,000	1,550,000	1,587,684	37,684
Other	11,286	11,286	93,631	82,345
<i>Total Revenues</i>	<u>11,830,106</u>	<u>13,917,406</u>	<u>14,469,895</u>	<u>552,489</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	6,208,268	6,634,194	5,712,124	922,070
Judicial	3,664,937	3,842,037	3,664,066	177,971
Public Safety	829,871	859,871	751,317	108,554
Public Works	144,196	144,196	132,932	11,264
Health	675,357	675,357	651,495	23,862
Human Services	622,353	622,353	529,458	92,895
<i>Total Expenditures</i>	<u>12,144,982</u>	<u>12,778,008</u>	<u>11,441,392</u>	<u>1,336,616</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(314,876)</u>	<u>1,139,398</u>	<u>3,028,503</u>	<u>1,889,105</u>
Other Financing Sources (Uses)				
Advances In	0	0	126,302	126,302
Advances Out	0	0	(120,739)	(120,739)
Transfers Out	<u>(4,385,100)</u>	<u>(4,391,815)</u>	<u>(2,701,742)</u>	<u>1,690,073</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(4,385,100)</u>	<u>(4,391,815)</u>	<u>(2,696,179)</u>	<u>1,695,636</u>
<i>Net Changes in Fund Balance</i>	<u>(4,699,976)</u>	<u>(3,252,417)</u>	<u>332,324</u>	<u>3,584,741</u>
<i>Fund Balance Beginning of Year</i>	<u>7,578,800</u>	<u>7,578,800</u>	<u>7,578,800</u>	<u>0</u>
Prior Year Outstanding Advances	279,967	279,967	0	(279,967)
Prior Year Encumbrances Appropriated	<u>629,380</u>	<u>629,380</u>	<u>629,380</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,788,171</u></u>	<u><u>\$5,235,730</u></u>	<u><u>\$8,540,504</u></u>	<u><u>\$3,304,774</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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$40,000	\$40,000	\$74,526	\$34,526
Fines, Forfeitures, and Settlements	20,000	20,000	18,612	(1,388)
Intergovernmental	5,030,000	5,030,000	5,399,782	369,782
Interest	100,000	100,000	184,231	84,231
Other	0	<u>1,800,000</u>	<u>1,914,515</u>	<u>114,515</u>
<i>Total Revenues</i>	5,190,000	6,990,000	7,591,666	601,666
Expenditures				
Current:				
Public Works	<u>6,376,713</u>	<u>8,511,390</u>	<u>7,960,315</u>	<u>551,075</u>
<i>Net Changes in Fund Balance</i>	(1,186,713)	(1,521,390)	(368,649)	1,152,741
<i>Fund Balance Beginning of Year</i>	7,551,349	7,551,349	7,551,349	0
Prior Year Encumbrances Appropriated	<u>718,918</u>	<u>718,918</u>	<u>718,918</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$7,083,554</u>	<u>\$6,748,877</u>	<u>\$7,901,618</u>	<u>\$1,152,741</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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Property Taxes	\$1,522,900	\$1,522,900	\$1,555,864	\$32,964
Charges for Services	70,890	70,890	89,882	18,992
Intergovernmental	2,299,090	3,099,090	3,327,921	228,831
Interest	0	0	25	25
Other	<u>11,000</u>	<u>11,000</u>	<u>16,671</u>	<u>5,671</u>
<i>Total Revenues</i>	<i>3,903,880</i>	<i>4,703,880</i>	<i>4,990,363</i>	<i>286,483</i>
Expenditures				
Current:				
Human Services	<u>6,316,116</u>	<u>6,316,116</u>	<u>4,960,064</u>	<u>1,356,052</u>
<i>Net Changes in Fund Balance</i>	<i>(2,412,236)</i>	<i>(1,612,236)</i>	<i>30,299</i>	<i>1,642,535</i>
<i>Fund Balance Beginning of Year</i>	<i>2,719,877</i>	<i>2,719,877</i>	<i>2,719,877</i>	<i>0</i>
Prior Year Encumbrances Appropriated	<u>1,024,342</u>	<u>1,024,342</u>	<u>1,024,342</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<i><u>\$1,331,983</u></i>	<i><u>\$2,131,983</u></i>	<i><u>\$3,774,518</u></i>	<i><u>\$1,642,535</u></i>

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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Property Taxes	\$1,938,500	\$1,978,000	\$1,979,085	\$1,085
Intergovernmental	261,035	261,035	282,222	21,187
Other	0	0	214	214
<i>Total Revenues</i>	2,199,535	2,239,035	2,261,521	22,486
Expenditures				
Current:				
Public Safety	<u>3,556,403</u>	<u>3,556,403</u>	<u>3,411,434</u>	<u>144,969</u>
<i>Excess of Revenues Under Expenditures</i>	(1,356,868)	(1,317,368)	(1,149,913)	167,455
Other Financing Sources				
Transfers In	<u>1,245,000</u>	<u>1,245,000</u>	<u>1,245,000</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	(111,868)	(72,368)	95,087	167,455
<i>Fund Balance Beginning of Year</i>	79,559	79,559	79,559	0
Prior Year Encumbrances Appropriated	<u>45,616</u>	<u>45,616</u>	<u>45,616</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$13,307</u>	<u>\$52,807</u>	<u>\$220,262</u>	<u>\$167,455</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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$1,796,470	\$1,396,470	\$1,348,826	(\$47,644)
Intergovernmental	4,028,666	3,548,666	4,423,005	874,339
Other	<u>173,477</u>	<u>173,477</u>	<u>119,042</u>	<u>(54,435)</u>
<i>Total Revenues</i>	<i>5,998,613</i>	<i>5,118,613</i>	<i>5,890,873</i>	<i>772,260</i>
Expenditures				
Current:				
Human Services	<u>7,002,940</u>	<u>6,248,912</u>	<u>5,032,079</u>	<u>1,216,833</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(1,004,327)</i>	<i>(1,130,299)</i>	<i>858,794</i>	<i>1,989,093</i>
Other Financing Sources				
Transfers In	<u>111,280</u>	<u>111,280</u>	<u>109,322</u>	<u>(1,958)</u>
<i>Net Changes in Fund Balance</i>	<i>(893,047)</i>	<i>(1,019,019)</i>	<i>968,116</i>	<i>1,987,135</i>
<i>Fund Balance Beginning of Year</i>	<i>889,863</i>	<i>889,863</i>	<i>889,863</i>	<i>0</i>
Prior Year Encumbrances Appropriated	<u>254,051</u>	<u>254,051</u>	<u>254,051</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<i><u>\$250,867</u></i>	<i><u>\$124,895</u></i>	<i><u>\$2,112,030</u></i>	<i><u>\$1,987,135</u></i>

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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Sales Taxes	\$2,520,000	\$2,520,000	\$2,581,692	\$61,692
Charges for Services	20,000	20,000	47,692	27,692
Other	142,640	142,640	82,179	(60,461)
<i>Total Revenues</i>	<i>2,682,640</i>	<i>2,682,640</i>	<i>2,711,563</i>	<i>28,923</i>
Expenditures				
Current:				
Public Safety	<u>4,125,950</u>	<u>4,193,850</u>	<u>3,780,561</u>	<u>413,289</u>
<i>Excess of Revenues Under Expenditures</i>	<i>(1,443,310)</i>	<i>(1,511,210)</i>	<i>(1,068,998)</i>	<i>442,212</i>
Other Financing Sources				
Transfers In	<u>310,000</u>	<u>310,000</u>	<u>310,000</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	<i>(1,133,310)</i>	<i>(1,201,210)</i>	<i>(758,998)</i>	<i>442,212</i>
<i>Fund Balance Beginning of Year</i>	<i>1,364,661</i>	<i>1,364,661</i>	<i>1,364,661</i>	<i>0</i>
Prior Year Encumbrances Appropriated	<u>113,743</u>	<u>113,743</u>	<u>113,743</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<i><u>\$345,094</u></i>	<i><u>\$277,194</u></i>	<i><u>\$719,406</u></i>	<i><u>\$442,212</u></i>

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, 2024

	Original Budget \$0	Revised Budget \$0	Actual \$0	Variance With Final Budget \$0
Revenues				
Expenditures				
Current:				
Public Works	6,632,188	6,632,188	6,632,188	0
<i>Net Changes in Fund Balance</i>	(6,632,188)	(6,632,188)	(6,632,188)	0
<i>Fund Balance Beginning of Year</i>	6,598,485	6,598,485	6,598,485	0
Prior Year Encumbrances Appropriated	33,703	33,703	33,703	0
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Property Taxes	\$3,496,300	\$3,496,300	\$3,583,197	\$86,897
Intergovernmental	1,216,720	1,616,720	2,058,530	441,810
Interest	0	0	4,741	4,741
Other	<u>155,200</u>	<u>155,200</u>	<u>152,945</u>	<u>(2,255)</u>
<i>Total Revenues</i>	<i>4,868,220</i>	<i>5,268,220</i>	<i>5,799,413</i>	<i>531,193</i>
Expenditures				
Current:				
Health	<u>5,591,951</u>	<u>6,005,302</u>	<u>5,631,823</u>	<u>373,479</u>
<i>Net Changes in Fund Balance</i>	<i>(723,731)</i>	<i>(737,082)</i>	<i>167,590</i>	<i>904,672</i>
<i>Fund Balance Beginning of Year</i>	<i>12,090,800</i>	<i>12,090,800</i>	<i>12,090,800</i>	<i>0</i>
Prior Year Encumbrances Appropriated	<u>287,248</u>	<u>287,248</u>	<u>287,248</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<i><u>\$11,654,317</u></i>	<i><u>\$11,640,966</u></i>	<i><u>\$12,545,638</u></i>	<i><u>\$904,672</u></i>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2024

	Business-Type Activity- Sewer	Governmental Activity- Internal Service
Assets		
Current Assets		
Equity in Pooled Cash and Cash Equivalents	\$71,845	\$0
Due from Other Governments	578	0
	72,423	0
<i>Total Current Assets</i>		
Noncurrent Assets		
Capital Assets		
Depreciable Capital Assets, Net	3,102,885	11,539
	3,175,308	11,539
<i>Total Assets</i>		
Net Position		
Net Investment in Capital Assets	3,102,885	11,539
Unrestricted	72,423	0
	\$3,175,308	\$11,539
<i>Total Net Position</i>		

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, 2024

	Business-Type Activity- Sewer	Governmental Activity- Internal Service
Operating Revenues		
Charges for Services	<u>\$7,200</u>	<u>\$0</u>
Operating Expenses		
Depreciation	107,305	6,020
Other	<u>708</u>	<u>0</u>
<i>Total Operating Expenses</i>	<u>108,013</u>	<u>6,020</u>
<i>Changes in Net Position</i>	(100,813)	(6,020)
<i>Net Position Beginning of Year</i>	<u>3,276,121</u>	<u>17,559</u>
<i>Net Position End of Year</i>	<u><u>\$3,175,308</u></u>	<u><u>\$11,539</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2024

	Business-Type Activity- Sewer	Governmental Activity- Internal Service
Increase in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash Received from Customers	\$7,124	\$0
Cash Payments for Other	(708)	0
<i>Net Cash Provided by Operating Activities</i>	<u>6,416</u>	0
<i>Net Increase in Cash and Cash Equivalents</i>	6,416	0
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>65,429</u>	0
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$71,845</u></u>	\$0
Reconciliation of Operating Loss to Net Cash Provided by Operating Activities		
Operating Loss	(\$100,813)	(\$6,020)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities		
Depreciation	107,305	6,020
Increase in Assets		
Due from Other Governments	(76)	0
<i>Net Cash Provided by Operating Activities</i>	<u><u>\$6,416</u></u>	\$0

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2024

Assets	
Equity in Pooled Cash and Cash Equivalents	\$4,771,722
Cash and Cash Equivalents	
in Segregated Accounts	258,785
Due from Other Governments	2,802,636
Special Assessments Receivable	446,742
Property Taxes Receivable	<u>85,747,730</u>
<i>Total Assets</i>	94,027,615
Liabilities	
Due to Other Governments	2,254,856
Deferred Inflows of Resources	
Property Taxes	<u>50,895,971</u>
Net Position	
Restricted for Individuals, Organizations, and Other Governments	<u>\$40,876,788</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, 2024

Additions

Intergovernmental Amounts for Other Governments	\$5,573,088
Amounts Received as Fiscal Agent	4,299,478
Licenses, Permits, and Fees for Other Governments	3,331,367
Fines and Forfeitures for Other Governments	294,932
Property Tax Collections for Other Governments	49,082,135
Special Assessments Collections for Other Governments	116,203
Sheriff Sales Collections for Others	<u>582,049</u>

Total Additions

63,279,252

Deductions

Distributions to the State of Ohio	3,651
Distributions of State Funds to Other Governments	5,599,152
Distributions to Other Governments	21,018
Distributions as Fiscal Agent	4,045,458
Licenses, Permits, and Fees Distributions to Other Governments	3,371,916
Fines and Forfeitures Distributions to Other Governments	293,990
Property Tax Distributions to Other Governments	37,993,071
Special Assessments Distributions to Other Governments	82,978
Sheriff Sales Distributions to Others	<u>587,045</u>

Total Deductions

51,998,279

Net Decrease in Fiduciary Net Position 11,280,973

Net Position Beginning of Year 29,595,815

Net Position End of Year \$40,876,788

See accompanying notes to the basic financial statements

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Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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, 2024

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 monies held on deposit in the county treasury. In the case of the separate agencies, boards, and commissions listed below, the County serves as fiscal agent but is not financially accountable for these organizations. Accordingly, the activity of the following organizations is presented as 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 22)

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 23)

The County also participates in the County Commissioners of Ohio Association Workers' Compensation Group Retrospective Rating Program, a risk sharing pool. (See Note 24)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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, 2024

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, 2024

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, 2024

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

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

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

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

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

Deferred Outflows/ Inflows of Resources

In addition to assets, the statements of financial position may report deferred outflows of resources. Deferred outflows of resources, represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources includes a deferred charge on refunding on the government-wide statement of net position. Deferred outflows are also reported on the government-wide statement of net position for pension and OPEB and explained in Notes 14 and 15 to the basic financial statements.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

In addition to liabilities, the statements of financial position may report deferred inflows of resources. Deferred inflows of resources represents an acquisition of net assets that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, unavailable revenue, leases, pension, and OPEB. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2024, but which were levied to finance year 2025 operations. This amount has been recorded as deferred inflow on both the government-wide statement of net position and the government fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes accrued interest, sales taxes, intergovernmental revenues including grants, special assessments, delinquent property taxes, and other sources. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. For further details on unavailable revenue, refer to the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 21. The deferred inflow for leases is related to leases receivable and is being recognized as lease revenue in a systematic and rational manner over the term of the lease. Deferred inflows of resources related to pension and OPEB are reported on the government-wide statement of net position and explained in Notes 14 and 15 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, 2024

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 2024, the County invested in mutual funds, nonnegotiable and negotiable certificates of deposit, federal agency securities, U.S. Treasury securities, local government bonds, and STAR Ohio. Investments are reported at fair value or amortized cost, except for nonnegotiable certificates of deposit which are reported at cost.

Star Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. Star Ohio is not registered with the SEC as an investment company but has adopted Governmental Accounting Standards Board Statement No. 79, "Certain External Investment Pools and Pool Participants". The County measures the investment in Star Ohio at the net asset value (NAV) per share provided by Star Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV that approximates fair value. For 2024, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals exceeding \$100 million. Star Ohio reserves the right to limit the transaction to \$250 million per day.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Investment earnings and other interest revenue credited to the general fund during 2024 amounted to \$2,354,644 which includes \$1,938,199 assigned from other County funds.

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

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2024, 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, 2024

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.

Restricted assets in the General Fund includes unclaimed monies legally required to be maintained until the end of a five-year holding period.

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, 2024

K. Deferred Charge on Refunding

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

L. Interfund Receivables/Payables

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services provided are reported as “Interfund Receivables/Payables”.

M. Compensated Absences

For the County, compensated absences includes leave for which employees may receive cash payments when the leave is used for time off or receive cash payments for unused leave upon termination of employment. These payments could occur during employment or upon termination of employment. Compensated absences generally do not have a set payment schedule. The County does not offer noncash settlements. The County uses a first-in first-out flow assumption for compensated absences.

Liabilities should be recognized for leave that has not been used if the leave is attributable to services already rendered, the leave accumulates and is allowed to be carried over to subsequent years, and the leave is more likely than not to be used for time off or otherwise paid in cash. For the County, this leave includes sick and vacation time. However, the County also has certain compensated absences that are dependent upon the occurrence of a sporadic event that affects a relatively small proportion of employees. A liability for these types of leave is recognized when the leave commences. For the County, this type of leave includes bereavement leave, military leave, personal leave, on-the-job injury leave, and court leave. Holiday leave taken on a specific date, not at the discretion of the employee is recognized as a liability when used. The liability for compensated absences includes salary-related payments, where applicable.

Liabilities for compensated absences are recognized in financial statements prepared using the economic resources measurement focus for leave that has not been used and leave that has been used but not yet paid or settled.

On governmental fund financial statements, compensated absences are recognized as a liability and expenditure 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.

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.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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.

O. Unamortized Premium

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

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

P. Net Position

Net position represents the difference between all other elements on the statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for other purposes primarily includes resources restricted for miscellaneous general government purposes. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. Restricted net position for unclaimed monies represents amounts required to be maintained until the end of a five-year holding period offset by any estimated liability for payments to claimants. Restricted net position for pension and OPEB plans represent the corresponding restricted asset amounts held in trust by the pension and OPEB plans for future benefits.

Q. Leases

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

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

R. Fund Balance

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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. Nonspendable fund balance in the General Fund includes unclaimed monies legally required to be maintained until the end of a five-year holding period offset by an estimated liability for payments to claimants.

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

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

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

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 2025 budget, auto title registrations, building improvements, and other miscellaneous purposes.

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

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

S. Operating Revenues and Expenses

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

T. Internal Activity

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

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

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

U. Pensions/Other Postemployment Benefits

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

V. Capital Contributions

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

W. Estimates

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

Note 3 - Change in Accounting Principles and Restatement of Fund Balances and Net Position

A. Change in Accounting Principles

For 2024, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections*, and related guidance from GASB Implementation Guide No. 2023-1, *Implementation Guidance Update — 2023*. The County also implemented Question 5.1 from GASB Implementation Guide No. 2021-1, *Implementation Guidance Update — 2021* and GASB Statement No. 101, *Compensated Absences*.

GASB 100 will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision-useful, understandable, and comprehensive information for users about accounting changes and error corrections.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Question 5.1 from Implementation Guide 2021-1 addresses the collective significance of applying the capitalization threshold to individual items in a group of assets. The County reviewed its capital asset groupings and determined there were no asset groups where individually the assets were under the capitalization threshold yet were significant collectively.

The implementation of GASB Statement No. 100 and GASB Implementation Guides 2021-1 and 2023-1 did not have any effect on beginning net position/fund balance.

GASB 101 will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave. The effects of implementing the GASB pronouncement is shown on the table below.

B. Restatement of Fund Balances and Net Position

For the County, GASB Statement No. 101 increased the compensated absences liability and the cumulative effects of compensated absence related expense on beginning net position as shown on the following table.

	Change in Accounting Principles		
	12/31/2023		12/31/2023 As Restated
	As Previously Reported	GASB 101	
Government-Wide			
Governmental Activities	\$93,406,735	(\$2,734,608)	\$90,672,127
Business-Type Activities	3,276,121	0	3,276,121
Total Primary Government	\$96,682,856	(\$2,734,608)	\$93,948,248
Governmental Funds			
Major Funds:			
General	\$8,636,022	\$0	\$8,636,022
Auto License and Gas Tax	8,347,357	0	8,347,357
Child Welfare	3,460,294	0	3,460,294
Criminal Justice Services Levy	126,319	0	126,319
Job and Family Services	922,013	0	922,013
Jail Operation Levy	1,567,410	0	1,567,410
Local Fiscal Recovery	0	0	0
Developmental Disabilities	12,641,652	0	12,641,652
All Other Governmental Funds	10,813,450	0	10,813,450
Total Governmental Funds	\$46,514,517	\$0	\$46,514,517
Proprietary Funds			
Enterprise Funds:			
Sewer	\$3,276,121	\$0	\$3,276,121
Internal Service Fund	\$17,559	\$0	\$17,559
Fiduciary Funds			
Custodial Funds	\$29,595,815	\$0	\$29,595,815

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Note 4 - Accountability

For the year ended December 31, 2024, the OneOhio Opioid special revenue fund had a deficit fund balance in the amount of \$105,231 resulting from adjustments for accrued liabilities. This deficit is the result of the recognition of payables in accordance with generally accepted accounting principles as well as short-term interfund loan from the General Fund needed for operations until the receipt of grant monies. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

Note 5 - Budgetary Basis of Accounting

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

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

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

Net Changes in Fund Balance				
	General	Auto License and Gas Tax	Child Welfare	Criminal Justice Services Levy
GAAP Basis	\$1,539,459	\$32,575	\$590,410	\$98,279
Non-Budgeted Cash Activity	(694,708)	(3,713)	24,123	8,601
Net Adjustment for Revenue Accruals	(30,865)	(5,618)	5,813	0
Net Adjustment for Expenditure Accruals	(166,430)	63,168	(125,995)	116
Prepaid Items	(64,036)	(1,521)	398	14,668
Materials and Supplies Inventory	4,325	11,448	0	3,932
Encumbrances	(255,421)	(464,988)	(464,450)	(30,509)
Budget Basis	<u><u>\$332,324</u></u>	<u><u>(\$368,649)</u></u>	<u><u>\$30,299</u></u>	<u><u>\$95,087</u></u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

	Job and Family Services	Jail Operation Levy	Local Fiscal Recovery	Developmental Disabilities
GAAP Basis	\$1,182,494	(\$720,467)	\$0	\$674,274
Non-Budgeted Cash Activity	0	0	0	(189,577)
Net Adjustment for Revenue Accruals	0	8,205	0	(3,189)
Net Adjustment for Expenditure Accruals	(12,577)	(12,659)	(2,223,325)	(162,174)
Prepaid Items	350	33,280	0	3,657
Materials and Supplies Inventory	(13,267)	1,000	0	1,337
Encumbrances	(188,884)	(68,357)	(4,408,863)	(156,738)
Budget Basis	\$968,116	(\$758,998)	(\$6,632,188)	\$167,590

Note 6 - Deposits and Investments

Monies held by the County are classified by State statute into two categories. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active monies 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.

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Investments

As of December 31, 2024, 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	\$5,118,645	\$5,118,645	\$0	\$0	\$0
Fair Value - Level 2					
Negotiable Certificates of Deposit	1,840,548	494,530	243,863	0	1,102,155
Federal Farm Credit Bank Notes	4,484,560	266,825	882,757	345,067	2,989,911
Federal Home Loan Bank Notes	2,712,215	494,480	243,090	1,072,840	901,805
Federal National Mortgage Association Notes	1,709,879	124,960	1,584,919	0	0
Federal Home Loan Mortgage Corporation Notes	425,592	0	196,447	0	229,145
Federal Agricultural Mortgage Corporation Notes	216,147	0	0	0	216,147
U.S. Treasury Notes	10,682,614	1,435,570	583,984	2,325,739	6,337,321
Local Government Bonds	218,632	0	0	0	218,632
Net Asset Value Per Share					
STAR Ohio	14,082,035	14,082,035	0	0	0
Total Investments	<u>\$41,490,867</u>	<u>\$22,017,045</u>	<u>\$3,735,060</u>	<u>\$3,743,646</u>	<u>\$11,995,116</u>

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2024. 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. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that mutual funds must be rated in the highest category at the time of purchase by at least one nationally recognized statistical rating organization.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

STAR Ohio maintains the highest rating provided by at least one nationally recognized statistical rating organization.

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

	Fair Value	Percentage of Portfolio
Negotiable Certificates of Deposit	\$1,840,548	4.44%
Federal Farm Credit Bank	4,484,560	10.81
Federal Home Loan Bank	2,712,215	6.54
Federal National Mortgage Association	1,709,879	4.12
Federal Home Loan Mortgage Corporation	425,592	1.03
Federal Agricultural Mortgage Corporation	216,147	.52
U.S. Treasury Notes	10,682,614	25.75
Local Government Bonds	218,632	.53

Note 7 - Receivables

Receivables at December 31, 2024, consisted of accounts (billings for user charges and opioid settlement monies), accrued interest, sales taxes, grants, entitlements, shared revenues, leases, special assessments, interfund, and property taxes. All receivables are expected to be collected within one year, except accounts (opioid settlement monies), leases, special assessments, and property taxes. Special assessments, in the amount of \$140,118 will not be received within one year. At December 31, 2024, the amount of delinquent special assessments was \$3,662. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Opioid Settlement Monies

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Subsequently, settlements have been reached with other distributors. As contingencies related to timing and measurement are resolved, a receivable will be reported in accompanying financial statements as a part of accounts receivable. As a participating subdivision, the County reported \$478,232 as an accounts receivable related to opioid settlement monies in the OneOhio Opioid special revenue fund in the accompanying financial statements. Collections of these settlement monies are expected to extend through 2038 with \$95,883 expected to be collected in 2025.

Leases Receivable

The County is reporting leases receivable of \$323,550 in the Developmental Disabilities special revenue fund at December 31, 2024. This amount represents the discounted future lease payments. This discount is being amortized using the interest method. For 2024, the County recognized lease revenue of \$51,380 and interest revenue of \$6,090 in the Developmental Disabilities special revenue fund. This lease revenue amount excludes short-term leases. A description of the County's lease arrangement is as follows:

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

A summary of future lease revenue is as follows:

Year	Principal	Interest
2025	\$54,354	\$5,168
2026	55,302	4,220
2027	58,326	3,249
2028	61,421	2,206
2029	62,493	1,135
2030	31,654	160
	<u><u>\$323,550</u></u>	<u><u>\$16,138</u></u>

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

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

Fund	Description	Amount
<hr/>		
Governmental Activities		
Major Funds		
General Fund	Homestead and Rollback	\$138,484
	Local Government	372,840
	Casino Distribution	148,367
	Grants and Subsidies	104,577
		<hr/> 764,268
Auto License and Gas Tax	Motor Vehicle License Tax and Gas Tax	2,627,421
	Reimbursements	17,791
		<hr/> 2,645,212
Child Welfare	Homestead and Rollback	25,541
	Child Welfare Grants	572,240
		<hr/> 597,781
Criminal Justice Services Levy	Homestead and Rollback	102,870
	Grants and Subsidies	14,693
	Reimbursements	2,621
		<hr/> 120,184
Jail Operation Levy	Housing of Prisoners	88,670
Developmental Disabilities	Homestead and Rollback	185,771
	Developmental Disability Grants	212,523
		<hr/> 398,294
Total Major Funds		4,614,409
		<hr/> (continued)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Fund	Description	Amount
Governmental Activities (continued)		
Nonmajor Funds		
Council on Aging Levy	Homestead and Rollback	\$38,260
Delinquent Real Estate Tax Collection	Reimbursements	1,406
Emergency Management Agency	Emergency Management Grants	19,692
Felony Delinquent Care	Felony Delinquent Care Grant	77,654
Indigent Driver Alcohol Treatment	Bureau of Motor Vehicles	27
Indigent Driver Interlock and Alcohol Monitoring	Bureau of Motor Vehicles	504
Law Enforcement Overtime Project	Law Enforcement Overtime Grant	3,614
Mental Health	Homestead and Rollback	37,407
Victims of Crime	Victims of Crime Grant	2,760
Wireless E911	Department of Taxation	20,431
Total Nonmajor Funds		<u>201,755</u>
Total Governmental Activities		<u>\$4,816,164</u>
Business-Type Activity		
Major Fund		
Sewer	City of Galion	<u>\$578</u>
Custodial Funds		
Undivided Tax	Motor Vehicle License Tax and Gas Tax	\$1,376,580
Library Local Government	Library Local Government	950,116
Local Government	Local Government	475,940
Total Custodial Funds		<u>\$2,802,636</u>

Note 8 - 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 2024. 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.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Note 9 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2024 represent the collection of 2023 taxes. Real property taxes received in 2024 were levied after October 1, 2023, on the assessed values as of January 1, 2023, 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 2024 represent the collection of 2023 taxes. Public utility real and tangible personal property taxes received in 2024 became a lien on December 31, 2022, were levied after October 1, 2023, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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

Accrued property taxes receivable represents real, public utility, and outstanding delinquent property taxes which were measurable as of December 31, 2024, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2024 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, 2024, was \$14.50 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2024 property tax receipts were based are as follows:

	Amount
Agricultural/Residential and Other Real Estate	\$744,751,610
Public Utility	326,533,360
Total Assessed Value	\$1,071,284,970

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Note 10 - Capital Assets

Capital asset activity for the year ended December 31, 2024, was as follows:

	Balance at December 31, 2023	Additions	Reductions	Balance at December 31, 2024
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	1,016,232	0	2,113,996
Construction in Progress	23,093	990,360	0	1,013,453
Total Nondepreciable Capital Assets	<u>7,953,960</u>	<u>2,006,592</u>	<u>0</u>	<u>9,960,552</u>
Depreciable Capital Assets				
Buildings and Building Improvements	38,810,275	570,368	0	39,380,643
Equipment	3,497,545	315,371	(19,975)	3,792,941
Vehicles	6,649,622	1,024,909	(322,538)	7,351,993
Furniture/Fixtures	443,179	12,904	0	456,083
Infrastructure	57,562,885	2,953,924	0	60,516,809
Landfill Cells	19,641,738	0	0	19,641,738
Total Depreciable Capital Assets	<u>126,605,244</u>	<u>4,877,476</u>	<u>(342,513)</u>	<u>131,140,207</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(18,751,756)	(923,993)	0	(19,675,749)
Equipment	(2,720,336)	(239,377)	19,975	(2,939,738)
Vehicles	(4,652,512)	(471,074)	259,041	(4,864,545)
Furniture/Fixtures	(281,533)	(10,454)	0	(291,987)
Infrastructure	(39,529,944)	(2,131,237)	0	(41,661,181)
Landfill Cells	(15,207,619)	(1,946,714)	0	(17,154,333)
Total Accumulated Depreciation	<u>(81,143,700)</u>	<u>(5,722,849)</u>	<u>279,016</u>	<u>(86,587,533)</u>
Total Depreciable Capital Assets, Net	<u>45,461,544</u>	<u>(845,373)</u>	<u>(63,497)</u>	<u>44,552,674</u>
Governmental Activities Capital Assets, Net	<u>\$53,415,504</u>	<u>\$1,161,219</u>	<u>(\$63,497)</u>	<u>\$54,513,226</u>

Governmental activities accepted contributions of capital assets from outside sources, in the amount of \$1,098,832.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

	Balance at December 31, 2023	Additions	Reductions	Balance at December 31, 2024
Business-Type Activities				
Depreciable Capital Assets				
Infrastructure	\$4,292,175	\$0	\$0	\$4,292,175
Less Accumulated Depreciation for				
Infrastructure	<u>(1,081,985)</u>	<u>(107,305)</u>	<u>0</u>	<u>(1,189,290)</u>
Business-Type Activities Capital Assets, Net	<u><u>\$3,210,190</u></u>	<u><u>(\$107,305)</u></u>	<u><u>\$0</u></u>	<u><u>\$3,102,885</u></u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$458,286
Judicial	23,739
Public Safety	
Jail Operation	592,285
Other Public Safety	21,125
Public Works	4,412,426
Health	
Developmental Disabilities	102,673
Other Health	16,859
Human Services	
Job and Family Services	82,456
Other Human Services	13,000
Total Depreciation Expense-Governmental Activities	<u><u>\$5,722,849</u></u>

Note 11 - Interfund Receivables/Payables

Interfund balances at December 31, 2024, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Auto License and Gas Tax Fund	\$176
Job and Family Services Fund	2,244
Other Governmental Funds	<u>288,716</u>
Total General Fund	<u><u>\$291,136</u></u>
Due to Jail Operation Levy Fund from:	
Developmental Disabilities Fund	\$56
Job and Family Services Fund	112
Total Jail Operation Levy Fund	<u><u>\$168</u></u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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

Note 12 - 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 2024, the County contracted with the County Risk Sharing Authority (CORSA) for the following coverage.

Property Liability	\$144,674,608
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 2024, 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 2024, 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 Sedgwick 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, 2024

Note 13 - Other Significant Commitments

The County has outstanding contracts for professional services. The following amounts remain on these contracts as of December 31, 2024:

Vendor	Contract Amount	Amount Paid As of 12/31/24	Outstanding Balance
Modern Builders, Inc.	\$39,900	\$29,900	\$10,000
Regal Plumbing and Heating	20,000	0	20,000
Omness Design, Inc.	35,250	8,476	26,774
Studer Obringer, Inc.	975,100	775,068	200,032
Professional Service Industries, Inc.	12,417	3,475	8,942

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

General Fund	\$255,421
Auto License and Gas Tax	464,988
Child Welfare	464,450
Criminal Justice Services Levy	30,509
Job and Family Services	188,884
Jail Operation Levy	68,357
Local Fiscal Recovery	4,408,863
Developmental Disabilities	156,738
Other Governmental Funds	<u>599,439</u>
Total	<u>\$6,637,649</u>

Note 14 - Defined Benefit Pension Plans

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

Net Pension Liability (Asset)/Net OPEB Asset

The net pension liability (asset) and the net OPEB asset reported on the statement of net position represent liabilities to employees for pensions and OPEB, respectively. Pensions/OPEB are a component of exchange transactions—between an employer and its 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, 2024

The net pension/OPEB liability (asset) represent the County's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan's fiduciary net position. The net pension/OPEB liability (asset) 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.

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

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

The proportionate share of each plan's unfunded benefits is presented as a *net pension asset/OPEB asset* or a long-term *net pension liability* on the accrual basis of accounting. Any liability for the contractually required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 15 for the required OPEB disclosures.

Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Effective January 1, 2024, the Combined Plan was consolidated into the Traditional Pension Plan, as approved by the legislature in House Bill 33. The Traditional Pension Plan includes members of the legacy Combined Plan, a hybrid defined benefit/defined contribution plan which was closed to new members effective January 1, 2022. New members are no longer able to select the Combined Plan and current members are no longer able to make a plan change to the Combined plan. The Combined Plan was consolidated into the Traditional Pension Plan effective January 1, 2024, as a separate division. No changes were made to the benefit design features of the Combined Plan as part of this consolidation so that members in this plan will experience no changes. The County's 2024 net pension liability (asset) for OPERS is measured as of December 31, 2023, and reflects the Traditional Plan and the Combined Plan as two separate plans. The County's 2025 financial statements will reflect the effects of the Combined Plan being consolidated into the Traditional Pension Plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

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

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

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	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Traditional plan state and local members who retire before meeting the age-and-years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests at retirement.

Law enforcement and public safety members who retire before meeting the age-and-years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

Combined plan members retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit.

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.

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

	<u>State and Local</u>		Public Safety	Law Enforcement
	Traditional	Combined		
2024 Statutory Maximum Contribution Rates				
Employer	14.0 %	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	10.0 %	**	***
2024 Actual Contribution Rates				
Employer:				
Pension ****	14.0 %	12.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits ****	0.0	2.0	0.0	0.0
Total Employer	<u>14.0 %</u>	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

** This rate is determined by OPERS' Board and has no maximum rate established by ORC.

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

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

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

For 2024, the County's contractually required contribution was \$2,086,360 for the traditional plan, \$47,450 for the combined plan and \$55,829 for the member-directed plan. Of these amounts, \$177,798 is reported as an intergovernmental payable for the traditional plan, \$3,997 for the combined plan, and \$4,704 for the member-directed plan.

Plan Description - State Teachers Retirement System (STRS)

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

Crawford County, Ohio
Notes to the Basic Financial Statements
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New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307.

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. The calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of credited service. Effective August 1, 2023, any member can retire with unreduced benefits with 34 years of service credit at any age; or five years of service credit and age 65. Effective June 1, 2025 – July 1, 2027, any member can retire with unreduced benefits with 33 years of service credit at any age; or five years of service credit and age 65. Effective on or after August 1, 2027, any member can retire with unreduced benefits with 34 years of service credit at any age; or five years of service credit and age 65.

In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent upon a determination by its actuary that it was necessary to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Effective July 1, 2022, an ad-hoc COLA of 3 percent of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2023 as long as they retired prior to July 1, 2018. Effective July 1, 2023, a permanent 1 percent COLA of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2024 as long as they retired prior to July 1, 2019.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits effective August 1, 2023, can retire with 29 years of service credit at any age; or five years of service credit and age 60. Effective June 1, 2025 – July 1, 2027, retirement eligibility for reduced benefits is 28 years of service credit at any age; or five years of service credit and age 60. Effective on or after August 1, 2027, retirement eligibility for reduced benefits is 29 years of service credit at any age.; or five years of service credit and age 60.

The DC Plan allows members to place all their member contributions and 11.09 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 2.91 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

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

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2024 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2024, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$55,831 for 2024. Of this amount, \$2,546 is reported as an intergovernmental payable.

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

The net pension liability (asset) for OPERS was measured as of December 31, 2023, and the net pension liability for STRS was measured as of June 30, 2024. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.08522700%	0.08474700%	0.00281908%	
Prior Measurement Date	0.09146400%	0.08581170%	0.00275173%	
Change in Proportionate Share	<u>-0.00623700%</u>	<u>-0.00106470%</u>	<u>0.00006735%</u>	
Proportionate Share of the:				
Net Pension Liability	\$22,312,778	\$0	\$542,437	\$22,855,215
Net Pension Asset	0	260,496	0	260,496
Pension Expense	2,068,842	18,498	7,463	2,094,803

2024 pension expense for the member-directed defined contribution plan was \$55,829. The aggregate pension expense for all pension plans was \$2,150,632 for 2024.

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Crawford County, Ohio
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For the Year Ended December 31, 2024

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$364,683	\$10,556	\$34,159	\$409,398
Changes of assumptions	0	9,668	24,999	34,667
Net difference between projected and actual earnings on pension plan investments	4,503,670	42,368	0	4,546,038
Changes in proportion and differences between County contributions and proportionate share of contributions	57,656	11,316	9,705	78,677
County contributions subsequent to the measurement date	2,086,360	47,450	30,078	2,163,888
Total Deferred Outflows of Resources	<u>\$7,012,369</u>	<u>\$121,358</u>	<u>\$98,941</u>	<u>\$7,232,668</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$0	\$25,764	\$297	\$26,061
Changes of assumptions	0	0	18,816	18,816
Net difference between projected and actual earnings on pension plan investments	0	0	46,638	46,638
Changes in proportion and differences between County contributions and proportionate share of contributions	728,884	6,593	30,807	766,284
Total Deferred Inflows of Resources	<u>\$728,884</u>	<u>\$32,357</u>	<u>\$96,558</u>	<u>\$857,799</u>

\$2,163,888 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31:				
2025	\$675,327	\$6,571	(\$59,511)	\$622,387
2026	1,289,115	11,762	51,985	1,352,862
2027	2,873,988	24,779	(11,573)	2,887,194
2028	(641,305)	(5,443)	(8,596)	(655,344)
2029	0	1,754	0	1,754
Thereafter	0	2,128	0	2,128
Total	<u>\$4,197,125</u>	<u>\$41,551</u>	<u>(\$27,695)</u>	<u>\$4,210,981</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
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Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2023, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67:

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
Wage Inflation	2.75 percent	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation	2.75 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees (Current Year)	2.3 percent, simple through 2024, then 2.05 percent, simple	2.3 percent, simple through 2024, then 2.05 percent, simple
Post-January 7, 2013 Retirees (Prior Year)	3.0 percent, simple through 2023, then 2.05 percent, simple	3.0 percent, simple through 2023, then 2.05 percent, simple
Investment Rate of Return	6.9 percent	6.9 percent

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

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

During 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio, and the Health Care portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 11.2 percent for 2023.

Crawford County, Ohio
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The allocation of investment assets with the Defined Benefit portfolio is approved by the Board as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2023, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	24.00%	2.85%
Domestic Equities	21.00	4.27
Real Estate	13.00	4.46
Private Equity	15.00	7.52
International Equities	20.00	5.16
Risk Parity	2.00	4.38
Other investments	5.00	3.46
Total	<u><u>100.00%</u></u>	

Discount Rate - The discount rate used to measure the total pension liability for the current year was 6.9 percent for the Traditional Pension Plan, Combined Plan and Member-Directed Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 6.9 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$35,126,308	\$22,312,778	\$11,655,645
OPERS Combined Plan	(157,629)	(260,496)	(341,530)

Crawford County, Ohio
Notes to the Basic Financial Statements
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Actuarial Assumptions - STRS

Key methods and assumptions used in the June 30, 2024, actuarial valuation are presented below:

Inflation	2.50 percent
Salary increases	From 2.5 percent to 8.5 percent based on service
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent
Payroll Increases	3.00 percent

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

Actuarial assumptions used in the June 30, 2024, valuation are based on the results of an actuarial experience study for the period July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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

Asset Class	Target Allocation *	Long-Term Expected Rate of Return **
Domestic Equity	26.00%	6.90%
International Equity	22.00	7.70
Alternatives	19.00	9.10
Fixed Income	22.00	4.50
Real Estate	10.00	5.10
Liquidity Reserves	1.00	2.40
Total	<u><u>100.00%</u></u>	

* Final target weights reflected at October 1, 2022.

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

Crawford County, Ohio
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Discount Rate - The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2024. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2024. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2024.

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

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability	\$875,045	\$542,437	\$261,107

Note 15 - Defined Benefit OPEB Plans

See Note 14 for a description of the net OPEB liability (asset).

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. 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. Retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice and other eligible expenses. An OPERS vendor is available to assist with the selection of a health care program.

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

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

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

Age 65 or older Retirees Minimum of 20 years of qualifying service credit

Age 60 to 64 Retirees Based on the following age-and-service criteria:

Group A 30 years of total service credit with at least 20 years of qualified health care service credit;

Group B 31 years of total service credit with at least 20 years of qualified health care service credit; or

Group C 32 years of total service credit with at least 20 years of qualified health care service credit.

Age 59 or younger Based on the following age-and-service criteria:

Group A 30 years of qualified health care service credit;

Group B 32 years of qualified health care service credit at any age or 31 years of qualified health care service credit and at least age 52; or

Group C 32 years of qualified health care service credit and at least age 55.

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

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

Group A	Group B	Group C
Age and Service Requirements <i>December 1, 2014 or Prior</i>	Age and Service Requirements <i>December 1, 2014 or Prior</i>	Age and Service Requirements <i>December 1, 2014 or Prior</i>
Any Age with 10 years of service credit	Any Age with 10 years of service credit	Any Age with 10 years of service credit
<i>January 1, 2015 through December 1, 2021</i>	<i>January 1, 2015 through December 1, 2021</i>	<i>January 1, 2015 through December 1, 2021</i>
Age 60 with 20 years of service credit or Any Age with 30 years of service credit	Age 52 with 31 years of service credit or Age 60 with 20 years of service credit or Any Age with 32 years of service credit	Age 55 with 32 years of service credit or Age 60 with 20 years of service credit or

See the Age and Service Retirement section of the OPERS ACFR for a description of Groups A, B and C.

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

The base allowance is determined by OPERS and is currently \$1,200 per month for non-Medicare retirees and \$350 per month for Medicare retirees. The retiree receives a percentage of the base allowance, calculated based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance for both non-Medicare and Medicare retirees.

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

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

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

Participants in the Member-Directed Plan have access to the Connector and have a separate health care funding mechanism. A portion of employer contributions for these participants is allocated to a retiree medical account (RMA). Members who elect the Member-Directed Plan after July 1, 2015, will vest in the RMA over 15 years at a rate of 10 percent each year starting with the sixth year of participation. Members who elected the Member-Directed Plan prior to July 1, 2015, vest in the RMA over a five-year period at a rate of 20 percent per year. Upon separation or retirement, participants may use vested RMA funds for reimbursement of qualified medical expenses.

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2024, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Crawford County, Ohio
Notes to the Basic Financial Statements
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Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2024, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan which has continued through 2024. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2024 was 4.0 percent. Effective July 1, 2022, a portion of the health care rate was funded with reserves which has continued through 2024.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$26,164 for 2024. Of this amount, \$666 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

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

Medicare Part D is a federal program to help cover the costs of prescription drugs for Medicare beneficiaries. This program allows STRS Ohio to recover part of the cost for providing prescription coverage since all eligible STRS Ohio health care plans include creditable prescription drug coverage.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2024, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2022, rolled forward to the measurement date of December 31, 2023, 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, 2024, and the total OPEB liability used to calculate the net OPEB liability (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 systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

Crawford County, Ohio
Notes to the Basic Financial Statements
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	OPERS	STRS	Total
Proportion of the Net OPEB Asset:			
Current Measurement Date	0.08475400%	0.00281908%	
Prior Measurement Date	0.09065200%	0.00275173%	
Change in Proportionate Share	<u>-0.00589800%</u>	<u>0.00006735%</u>	
Proportionate Share of the Net OPEB Asset	\$764,925	\$53,473	\$818,398
OPEB Expense	(65,349)	(13,165)	(78,514)

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$0	\$2,324	\$2,324
Changes of assumptions	196,930	6,582	203,512
Net difference between projected and actual earnings on OPEB plan investments	459,381	0	459,381
Changes in proportionate Share and difference between County contributions and proportionate share of contributions	37,227	190	37,417
County contributions subsequent to the measurement date	<u>26,164</u>	<u>0</u>	<u>26,164</u>
Total Deferred Outflows of Resources	<u>\$719,702</u>	<u>\$9,096</u>	<u>\$728,798</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$108,871	\$5,762	\$114,633
Changes of assumptions	328,818	24,116	352,934
Net difference between projected and actual earnings on OPEB plan investments	0	2,296	2,296
Changes in Proportionate Share and difference between County contributions and proportionate share of contributions	0	584	584
Total Deferred Inflows of Resources	<u>\$437,689</u>	<u>\$32,758</u>	<u>\$470,447</u>

\$26,164 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase to the net OPEB asset in the year ending December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Crawford County, Ohio
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Fiscal Year Ending December 31:	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
2025	\$4,613	(\$8,234)	(\$3,621)
2026	48,764	(3,652)	45,112
2027	357,588	(4,689)	352,899
2028	(155,116)	(4,330)	(159,446)
2029	0	(3,513)	(3,513)
Thereafter	<u>0</u>	<u>756</u>	<u>756</u>
Total	<u>\$255,849</u>	<u>(\$23,662)</u>	<u>\$232,187</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.

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 actuarial valuation used the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	2.75 percent
Projected Salary Increases,	2.75 to 10.75 percent
	including wage inflation
Single Discount Rate	5.70 percent
Prior Year Single Discount Rate	5.22 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	3.77 percent
Prior Year Municipal Bond Rate	4.05 percent
Health Care Cost Trend Rate	5.5 percent, initial
	3.50 percent, ultimate in 2038
Actuarial Cost Method	Individual Entry Age

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

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

Crawford County, Ohio
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During 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio and the Health Care portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a gain of 14.0 percent for 2023.

The allocation of investment assets within the Health Care portfolio is approved by the Board as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2023, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average
		Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	37.00%	2.82%
Domestic Equities	25.00	4.27
Real Estate Investment Trust	5.00	4.68
International Equities	25.00	5.16
Risk Parity	3.00	4.38
Other investments	5.00	2.43
Total	<u>100.00%</u>	

Crawford County, Ohio
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Discount Rate - A single discount rate of 5.70 percent was used to measure the OPEB liability on the measurement date of December 31, 2023; however, the single discount rate used at the beginning of the year was 5.22 percent. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 3.77 percent (Fidelity Index's "20-Year Municipal GO AA Index"). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2070. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2070, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 5.70 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (4.70 percent) or one-percentage-point higher (6.70 percent) than the current rate:

	1% Decrease (4.22%)	Current Discount Rate (5.22%)	1% Increase (6.22%)
County's proportionate share of the net OPEB liability (asset)	\$420,380	(\$764,925)	(\$1,746,780)

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2024 is 5.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Assumption	1% Increase
County's proportionate share of the net OPEB asset	\$796,688	\$764,925	\$728,884

Crawford County, Ohio
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Actuarial Assumptions - STRS

Key methods and assumptions used in the June 30, 2024, actuarial valuation are presented below:

	June 30, 2024	June 30, 2023
Projected salary increases	Varies by service from 2.5 percent to 8.5 percent	Varies by age from 2.5 percent to 8.5 percent
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.00 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7.00 percent	7.00 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	7.50 percent initial 3.94 percent ultimate	7.50 percent initial 4.14 percent ultimate
Medicare	-112.22 percent initial 3.94 percent ultimate	-10.94 percent initial 4.14 percent ultimate
Prescription Drug		
Pre-Medicare	8.00 percent initial 3.94 percent ultimate	-11.95 percent initial 4.14 percent ultimate
Medicare	-15.14 percent initial 3.94 percent ultimate	1.33 percent initial 4.14 percent ultimate

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

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

Actuarial assumptions used in the June 30, 2023, valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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

Discount Rate - The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2024. The projection of cash flows used to determine the discount rate assumed STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2024. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2024.

Crawford County, Ohio
Notes to the Basic Financial Statements
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Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate - The following table represents the net OPEB asset as of June 30, 2024, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net OPEB asset	\$43,477	\$53,473	\$62,171
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	\$62,759	\$53,473	\$42,305

Note 16 - Other Employee Benefits

A. Health Insurance

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

B. Compensated Absences

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Note 17 - Long-Term Liabilities

Changes in the County's long-term obligations during 2024 were as follows:

	Balance at January 1, 2024	Additions	Reductions	Balance at December 31, 2024	Due Within One Year
Governmental Activities					
General Obligation Bonds					
2015 Various Purpose Refunding Bonds 2.00-3.00%					
Term Bonds	\$280,000	\$0	\$140,000	\$140,000	\$140,000
2015 Administrative Building Refunding Bonds .70-3.45%					
Term Bonds	305,000	0	150,000	155,000	155,000
2017 Various Purpose Refunding Bonds 2.00-4.00%					
Serial Bonds	2,165,000	0	310,000	1,855,000	325,000
Premium	127,243	0	15,952	111,291	0
Total 2017 Various Purpose Refunding Bonds	2,292,243	0	325,952	1,966,291	325,000
Total General Obligation Bonds	2,877,243	0	615,952	2,261,291	620,000
Special Assessment Bonds					
Special Assessment Bonds 3.50%	152,800	0	14,700	138,100	15,300
Special Assessment Bonds 3.25%	2,759	0	741	2,018	779
Total Special Assessment Bonds	155,559	0	15,441	140,118	16,079
Loan from Direct Borrowings:					
OPWC Loan	21,977	0	14,653	7,324	7,324
Compensated Absences	4,081,000	528,750	0	4,609,750	1,785,433
Net Pension Liability					
OPERS	27,018,506	0	4,705,728	22,312,778	0
STRS	592,584	0	50,147	542,437	0
Total Net Pension Liability	27,611,090	0	4,755,875	22,855,215	0
Net OPEB Liability					
OPERS	571,579	0	571,579	0	0
Total Governmental Activities	<u>\$35,318,448</u>	<u>\$528,750</u>	<u>\$5,973,500</u>	<u>\$29,873,698</u>	<u>\$2,428,836</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
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General Obligation Bonds

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

The term bonds maturing on December 1, 2025, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption occurred 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.

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

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

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

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

The refunded bonds were fully retired in 2019.

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.

Crawford County, Ohio
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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 \$7,324, 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.

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, Probation Services, Real Estate Assessment, Special Projects, Solid Waste Management District, and Victims of Crime special revenue funds.

The County's legal debt margin as of December 31, 2024, was \$23,905,594.

Principal and interest requirements to retire the general obligation debt outstanding at December 31, 2024, were as follows:

Year Ending	Governmental Activities			
	General Obligation Bonds			
	Serial		Term	
Principal	Interest	Principal	Interest	
2025	\$325,000	\$66,075	\$295,000	\$9,548
2026	325,000	57,970	0	0
2027	225,000	48,200	0	0
2028	230,000	39,200	0	0
2029	240,000	30,000	0	0
2030-2031	510,000	30,800	0	0
Totals	\$1,855,000	\$272,245	\$295,000	\$9,548

Crawford County, Ohio
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Year Ending	Governmental Activities		
	Special Assessment Bonds		OPWC Loan From Direct Borrowing
	Principal	Interest	
2025	\$16,079	\$4,789	\$7,324
2026	16,518	4,212	0
2027	16,821	3,617	0
2028	16,900	3,027	0
2029	17,500	2,431	0
2030-2032	56,300	3,499	0
Totals	<u>\$140,118</u>	<u>\$21,575</u>	<u>\$7,324</u>

Note 18 - Conduit Debt

To further economic development, the County has issued Healthcare Improvement Revenue bonds that provide capital financing to private-sector entities (the Borrower) for capital improvements to the HomeCare Matters Home Health and Hospice Project (the Facilities). The properties financed are pledged as collateral, and the bonds are payable solely from payments received from the private-sector entities on the underlying mortgage. In addition, no commitments beyond the collateral, the payment from the private-sector, and maintenance of the tax-exempt status of the conduit debt obligation were extended by the County for any of those bonds. At December 31, 2024, the bonds have an aggregate outstanding principal amount of \$196,387.

Note 19 - 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 2024 was \$7,077,340.

Crawford County, Ohio
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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 2024, 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 2024, these costs were \$14,127,218. The County expects to close the landfill in 2039. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

B. Landfill Lease Agreement

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

The agreement states that the County will be paid monthly capacity rental fees for utilization of airspace at the sanitary landfill. The monthly capacity rental fees are based on a formula utilizing the tonnage of solid waste received and a percentage of net revenues. For 2024, the County collected \$1,357,552.

Note 20 - Interfund Transfers

During 2024, the following transfers were made:

Transfers In	Transfers Out
	General
Criminal Justice Services Levy	\$1,245,000
Job and Family Services	109,322
Jail Operation Levy	310,000
Other Governmental	1,037,420
Total	<u>\$2,701,742</u>

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.

Crawford County, Ohio
Notes to the Basic Financial Statements
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Note 21 - 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	\$246,554	\$11,341	\$0	\$22,416
Materials and Supplies Inventory	42,843	323,707	0	18,739
Unclaimed Monies	218,178	0	0	0
Total Nonspendable	507,575	335,048	0	41,155
Restricted for:				
Child Welfare Operations	0	0	4,050,704	0
Road and Bridge Repair/ Improvement	0	8,044,884	0	0
Sheriff Operations	0	0	0	183,443
Total Restricted	0	8,044,884	4,050,704	183,443
Assigned for:				
Document Recording	40,556	0	0	0
Vehicle Titling	188,064	0	0	0
Projected Budget Shortage	4,860,332	0	0	0
Unpaid Obligations	58,109	0	0	0
Total Assigned	5,147,061	0	0	0
Unassigned	4,520,845	0	0	0
Total Fund Balance	\$10,175,481	\$8,379,932	\$4,050,704	\$224,598

Fund Balance	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental
Nonspendable for:				
Prepaid Items	\$30,766	\$19,756	\$46,403	\$105,700
Materials and Supplies Inventory	30,766	5,580	5,084	14,349
Total Nonspendable	61,532	25,336	51,487	120,049

(continued)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Fund Balance (continued)	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental
Restricted for:				
Child Support Enforcement	\$0	\$0	\$0	\$885,941
Court Operations	0	0	0	1,646,882
Crime Victims Assistance	0	0	0	36,776
Debt Retirement	0	0	0	19,164
Delinquent Tax Collections	0	0	0	160,985
Developmental Disabilities Operations	0	0	13,264,439	0
Ditch Maintenance	0	0	0	87,321
Diversion Program	0	0	0	11,807
Dog and Kennel Operations	0	0	0	84,660
Domestic Shelter	0	0	0	1,263
Economic Development	0	0	0	166,980
Emergency Management	0	0	0	501,422
Jail Operations	0	821,607	0	749,078
Job and Family Services Operations	2,042,975	0	0	0
Mental Health	0	0	0	36,605
Real Estate Assessments	0	0	0	2,064,865
Road and Bridge Repair/Improvement	0	0	0	79,379
Senior Citizens	0	0	0	67,459
Sheriff Operations	0	0	0	841,603
Solid Waste Management	0	0	0	3,398,093
Total Restricted	2,042,975	821,607	13,264,439	10,840,283
Committed for:				
Debt Retirement	0	0	0	86,979
Sheriff Operations	0	0	0	133,541
Total Committed	0	0	0	220,520
Assigned for:				
Building Improvement	0	0	0	258,262
Debt Retirement	0	0	0	7,327
Total Assigned	0	0	0	265,589
Unassigned for:				
Mental Health	0	0	0	(105,231)
Total Unassigned (Deficit)	0	0	0	(105,231)
Total Fund Balance	\$2,104,507	\$846,943	\$13,315,926	\$11,341,210

Crawford County, Ohio
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For the Year Ended December 31, 2024

Note 22 - Related Organization

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

Note 23 - 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 2024, \$52,371 in contributions was made by the Crawford County Board of Developmental Disabilities to Northland Homes and Properties, Inc. for operational costs.

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

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

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

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

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

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

Crawford County, Ohio
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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, 2024. The Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is located at 113 West Rensselaer Street, Bucyrus, Ohio 44820.

Note 24 - 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 25 - Contingent Liabilities

A. Grants

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

B. Housing Loans

Crawford County is liable for the housing loans entered into by Northland Homes and Properties, Inc. upon the default on payment or dissolution of the non-profit corporation (See Note 23).

Note 26 - COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency ended in April 2023. During 2024, the County received COVID-19 funding. The County will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

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

	2024	2023	2022	2021
County's Proportion of the Net Pension Liability	0.08522700%	0.09146400%	0.08977300%	0.09079800%
County's Proportionate Share of the Net Pension Liability	\$22,312,778	\$27,018,506	\$7,810,615	\$13,445,207
County's Covered Payroll	\$13,355,326	\$13,843,784	\$12,737,758	\$12,618,603
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	167.07%	195.17%	61.32%	106.55%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	79.01%	75.74%	92.62%	86.88%

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

See Accompanying Notes to the Required Supplementary Information

2020	2019	2018	2017	2016	2015
0.08834400%	0.08965500%	0.08944300%	0.08888000%	0.09201600%	0.09479600%
\$17,461,791	\$24,554,686	\$14,031,873	\$20,183,137	\$15,938,332	\$11,433,457
\$12,168,009	\$11,865,547	\$11,605,273	\$11,235,890	\$11,317,844	\$11,372,887
143.51%	206.94%	120.91%	179.63%	140.82%	100.53%
82.17%	74.70%	84.66%	77.25%	81.08%	86.45%

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 Seven Years (1)

	2024	2023	2022	2021
County's Proportion of the Net Pension Asset	0.08474700%	0.08581170%	0.08748200%	0.08668700%
County's Proportionate Share of the Net Pension Asset	\$260,496	\$202,249	\$344,684	\$250,232
County's Covered Payroll	\$385,133	\$399,114	\$398,829	\$386,007
County's Proportionate Share of the Net Pension Asset as a Percentage of Covered Payroll	-67.64%	-50.67%	-86.42%	-64.83%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	144.55%	137.14%	169.88%	157.67%

(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

2020	2019	2018
0.08914800%	0.09455800%	0.07894300%
\$185,894	\$105,738	\$107,468
\$396,850	\$404,414	\$323,315
-46.84%	-26.15%	-33.24%
145.28%	126.64%	137.28%

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

	2024	2023	2022	2021
County's Proportion of the Net Pension Liability	0.00281908%	0.00275173%	0.00273298%	0.00296691%
County's Proportionate Share of the Net Pension Liability	\$542,437	\$592,584	\$607,544	\$379,345
County's Covered Payroll	\$391,271	\$371,671	\$355,300	\$366,100
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	138.63%	159.44%	170.99%	103.62%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.50%	80.00%	78.90%	87.80%

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

See Accompanying Notes to the Required Supplementary Information

2020	2019	2018	2017	2016	2015
0.00337773%	0.00324547%	0.00326182%	0.00350538%	0.00423162%	0.00446025%
\$817,290	\$717,715	\$717,201	\$832,711	\$1,416,453	\$1,232,686
\$407,636	\$381,029	\$370,814	\$385,371	\$445,250	\$465,350
200.50%	188.36%	193.41%	216.08%	318.13%	264.89%
75.50%	77.40%	77.30%	75.30%	66.80%	72.10%

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 Eight Years (1)

	2024	2023	2022	2021
County's Proportion of the Net OPEB Liability (Asset)	0.08475400%	0.09065200%	0.08956200%	0.09026400%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$764,925)	\$571,579	(\$2,805,219)	(\$1,608,127)
County's Covered Payroll	\$14,482,600	\$14,757,148	\$13,658,112	\$13,493,235
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered Payroll	-5.28%	3.87%	-20.54%	-11.92%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	107.76%	94.79%	128.23%	115.57%

(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

2020	2019	2018	2017
0.09833100%	0.08883500%	0.08802500%	0.08750000%
\$13,582,066	\$11,581,988	\$9,558,866	\$8,837,797
\$13,005,759	\$12,643,761	\$12,265,138	\$11,861,123
104.43%	91.60%	77.94%	74.51%
47.80%	46.33%	54.14%	54.04%

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

	2024	2023	2022	2021
County's Proportion of the Net OPEB Liability (Asset)	0.00281908%	0.00275173%	0.00273298%	0.002966908%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$53,473)	(\$53,517)	(\$70,766)	(\$62,554)
County's Covered Payroll	\$391,271	\$371,671	\$355,300	\$366,100
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered Payroll	-13.67%	-14.40%	-19.92%	-17.09%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	158.00%	168.50%	230.70%	174.70%

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

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

See Accompanying Notes to the Required Supplementary Information

2020	2019	2018	2017
0.00337773%	0.00324547%	0.00326182%	0.00350538%
(\$59,363)	(\$53,751)	(\$52,414)	\$136,767
\$407,636	\$381,029	\$370,814	\$385,371
-14.56%	-14.11%	-14.13%	35.49%
182.10%	174.70%	176.00%	47.10%

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

	2024	2023	2022	2021
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$2,086,360	\$1,945,526	\$1,984,436	\$1,823,614
Contributions in Relation to the Contractually Required Contribution	<u>(2,086,360)</u>	<u>(1,945,526)</u>	<u>(1,984,436)</u>	<u>(1,823,614)</u>
Contribution Deficiency (Excess)	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
County's Covered Payroll	\$14,522,807	\$13,355,326	\$13,843,784	\$12,737,758
Contributions as a Percentage of Covered Payroll	<u><u>14.37%</u></u>	<u><u>14.57%</u></u>	<u><u>14.33%</u></u>	<u><u>14.32%</u></u>
Net Pension Liability - Combined Plan				
Contractually Required Contribution	\$47,450	\$46,216	\$55,876	\$55,836
Contributions in Relation to the Contractually Required Contribution	<u>(47,450)</u>	<u>(46,216)</u>	<u>(55,876)</u>	<u>(55,836)</u>
Contribution Deficiency (Excess)	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
County's Covered Payroll	\$395,417	\$385,133	\$399,114	\$398,829
Contributions as a Percentage of Covered Payroll	<u><u>12.00%</u></u>	<u><u>12.00%</u></u>	<u><u>14.00%</u></u>	<u><u>14.00%</u></u>
Net OPEB Liability - OPEB Plan (1)				
Contractually Required Contribution	\$26,164	\$25,431	\$20,570	\$21,661
Contributions in Relation to the Contractually Required Contribution	<u>(26,164)</u>	<u>(25,431)</u>	<u>(20,570)</u>	<u>(21,661)</u>
Contribution Deficiency (Excess)	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
County's Covered Payroll (2)	\$15,476,511	\$14,482,600	\$14,757,148	\$13,658,112
OPEB Contributions as a Percentage of Covered Payroll	<u><u>0.17%</u></u>	<u><u>0.18%</u></u>	<u><u>0.14%</u></u>	<u><u>0.16%</u></u>

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

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

See Accompanying Notes to the Required Supplementary Information

2020	2019	2018	2017	2016	2015
\$1,806,537	\$1,739,800	\$1,695,073	\$1,539,264	\$1,380,528	\$1,389,735
(1,806,537)	(1,739,800)	(1,695,073)	(1,539,264)	(1,380,528)	(1,389,735)
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$12,618,603	\$12,168,009	\$11,865,547	\$11,605,273	\$11,235,890	\$11,317,844
<u>14.32%</u>	<u>14.30%</u>	<u>14.29%</u>	<u>13.26%</u>	<u>12.29%</u>	<u>12.28%</u>
\$54,041	\$55,559	\$56,618	\$42,031	\$33,796	\$34,686
(54,041)	(55,559)	(56,618)	(42,031)	(33,796)	(34,686)
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$386,007	\$396,850	\$404,414	\$323,315	\$281,633	\$289,050
<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>
\$19,545	\$17,636	\$14,952	\$132,748	\$244,095	
(19,545)	(17,636)	(14,952)	(132,748)	(244,095)	
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
\$13,493,235	\$13,005,759	\$12,643,761	\$12,265,138	\$11,861,123	
<u>0.14%</u>	<u>0.14%</u>	<u>0.12%</u>	<u>1.08%</u>	<u>2.06%</u>	

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

	2024	2023	2022	2021
Net Pension Liability				
Contractually Required Contribution	\$55,831	\$53,122	\$50,898	\$50,132
Contributions in Relation to the Contractually Required Contribution	<u>(55,831)</u>	<u>(53,122)</u>	<u>(50,898)</u>	<u>(50,132)</u>
Contribution Deficiency (Excess)	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
County Covered Payroll	\$398,793	\$379,443	\$363,557	\$358,086
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><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></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

2020	2019	2018	2017	2016	2015
\$55,163	\$55,446	\$52,612	\$48,717	\$61,114	\$64,839
(55,163)	(55,446)	(52,612)	(48,717)	(61,114)	(64,839)
<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
\$394,021	\$396,043	\$375,800	\$347,979	\$436,529	\$463,136
14.00%	14.00%	14.00%	14.00%	14.00%	14.00%
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Crawford County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2024

Changes in Assumptions - OPERS Pension - Traditional Plan

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

	2022	2019 through 2021	2018 and 2017	2016 and prior
Wage Inflation	2.75 percent	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases	2.75 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:				
Pre-January 7, 2013 Retirees	3 percent, simple see below			
Post-January 7, 2013 Retirees	6.9 percent Individual Entry Age	7.2 percent Individual Entry Age	7.5 percent Individual Entry Age	8 percent Individual Entry Age
Investment Rate of Return				
Actuarial Cost Method				

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

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:	
2024	2.3 percent, simple through 2024, then 2.05 percent, simple
2023	3.0 percent, simple through 2023 then 2.05 percent, simple
2022	3.0 percent, simple through 2022 then 2.05 percent, simple
2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple 7.50 to 5.00 percent

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

Crawford County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2024

Amounts reported for 2017 through 2021 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males, 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Changes in Assumptions - OPERS Pension - Combined Plan

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

	2022	2019 through 2021	2018
Wage Inflation	2.75 percent	3.25 percent	3.25 percent
Future Salary Increases	2.75 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

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

Changes in Assumptions - STRS Pension

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

Crawford County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2024

	2022	2017	2016 and Prior
Inflation	2.50 percent	2.50 percent	2.75 percent
Projected salary increases	Varies by Service from 2.5 percent to 8.5 percent	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	See Below	See Below	See Below
Payroll Increases	3 percent	3 percent	3.5 percent
Cost-of-Living Adjustment (COLA)	0.0 percent, effective July 1, 2017	0.0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013. 2 percent per year; for members retiring after August 1, 2013, or later, COLA commences on fifth anniversary of retirement date.

Investment rate of return:

2021 through 2023	7.00 percent, net of investment expenses, including inflation
2017 through 2020	7.45 percent, net of investment expenses, including inflation
2016 and prior	7.75 percent, net of investment expenses, including inflation

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

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

For 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

Crawford County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2024

Changes in Assumptions - OPERS OPEB

Wage Inflation:	
Beginning in 2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
Beginning in 2022	2.75 to 10.75 percent
2021 and prior	3.25 to 10.75 percent
Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2024	3.77 percent
2023	4.05 percent
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2024	5.70 percent
2023	5.22 percent
2022	6.00 percent
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2024	5.50 percent, initial
2023	3.5 percent, ultimate in 2038
2022	5.5 percent, initial
2021	3.5 percent, ultimate in 2036
2020	5.5 percent, initial
2019	3.5 percent, ultimate in 2034
2018	8.5 percent, initial
	3.5 percent, ultimate in 2035
	10.5 percent, initial
	3.5 percent, ultimate in 2030
	10.0 percent, initial
	3.25 percent, ultimate in 2029
	7.5 percent, initial
	3.25 percent, ultimate in 2028

Crawford County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2024

Changes in Benefit Term - STRS Pension

For 2023 and 2024, Demographic assumptions were changed based on the actuarial experience study for the period July 1, 2015, through June 30, 2021.

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

Changes in Benefit Terms - OPERS OPEB

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

Changes in Assumptions - STRS OPEB

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

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

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

Changes in Benefit Terms - STRS OPEB

For 2024, healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2025. The larger Medicare trends for Years 2027 and 2028 reflect the assumed impact of the expiration of current Medicare Advantage contract on December 31, 2028.

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

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

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

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

Crawford County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2024

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

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

Crawford County, Ohio

Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

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

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

Nonmajor Debt Service Fund

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

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

Nonmajor Capital Projects Funds

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

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

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

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

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

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2024

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$11,002,076	\$33,205	\$278,262	\$11,313,543
Cash and Cash Equivalents				
in Segregated Accounts	122,741	0	0	122,741
Accounts Receivable	732,157	80,265	0	812,422
Due from Other Governments	201,755	0	0	201,755
Special Assessments Receivable	129,180	140,118	0	269,298
Prepaid Items	105,700	0	0	105,700
Materials and Supplies Inventory	14,349	0	0	14,349
Property Taxes Receivable	3,857,008	0	0	3,857,008
<i>Total Assets</i>	<u>\$16,164,966</u>	<u>\$253,588</u>	<u>\$278,262</u>	<u>\$16,696,816</u>
Liabilities				
Wages Payable	\$79,614	\$0	\$0	\$79,614
Accounts Payable	145,605	0	20,000	165,605
Contracts Payable	75,587	0	0	75,587
Due to Other Governments	22,261	0	0	22,261
Interfund Payable	288,716	0	0	288,716
<i>Total Liabilities</i>	<u>611,783</u>	<u>0</u>	<u>20,000</u>	<u>631,783</u>
Deferred Inflows of Resources				
Property Taxes	2,392,849	0	0	2,392,849
Unavailable Revenue	2,190,856	140,118	0	2,330,974
<i>Total Deferred Inflows of Resources</i>	<u>4,583,705</u>	<u>140,118</u>	<u>0</u>	<u>4,723,823</u>
Fund Balances				
Nonspendable	120,049	0	0	120,049
Restricted	10,821,119	19,164	0	10,840,283
Committed	133,541	86,979	0	220,520
Assigned	0	7,327	258,262	265,589
Unassigned (Deficit)	(105,231)	0	0	(105,231)
<i>Total Fund Balances</i>	<u>10,969,478</u>	<u>113,470</u>	<u>258,262</u>	<u>11,341,210</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$16,164,966</u>	<u>\$253,588</u>	<u>\$278,262</u>	<u>\$16,696,816</u>

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2024

	Court Computer	Community Development Block Grant	Concealed Handgun Expense	Council on Aging Levy
Assets				
Equity in Pooled Cash and Cash Equivalents	\$213,608	\$180,042	\$199,298	\$67,459
Cash and Cash Equivalents				
in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	38,260
Special Assessments Receivable	0	0	0	0
Prepaid Items	2,082	0	415	0
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	2,406,128
<i>Total Assets</i>	<u>\$215,690</u>	<u>\$180,042</u>	<u>\$199,713</u>	<u>\$2,511,847</u>
Liabilities				
Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	0	121,148	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	105	0
Interfund Payable	0	38	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>121,186</u>	<u>105</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	1,541,076
Unavailable Revenue	0	0	0	903,312
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,444,388</u>
Fund Balances				
Nonspendable	2,082	0	415	0
Restricted	213,608	58,856	199,193	67,459
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>215,690</u>	<u>58,856</u>	<u>199,608</u>	<u>67,459</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$215,690</u>	<u>\$180,042</u>	<u>\$199,713</u>	<u>\$2,511,847</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2024

	Commissary	Child Support Enforcement Agency	Diversion Program	Dog and Kennel
Assets				
Equity in Pooled Cash and Cash Equivalents	\$688,068	\$920,563	\$11,811	\$107,567
Cash and Cash Equivalents				
in Segregated Accounts	64,305	0	0	0
Accounts Receivable	20,312	0	0	732
Due from Other Governments	0	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	9,460	66	609
Materials and Supplies Inventory	3,487	0	0	477
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$776,172</u>	<u>\$930,023</u>	<u>\$11,877</u>	<u>\$109,385</u>
Liabilities				
Wages Payable	\$0	\$19,610	\$0	\$12,877
Accounts Payable	3,295	5	0	602
Contracts Payable	0	0	0	3,175
Due to Other Governments	0	5,456	4	2,276
Interfund Payable	0	9,551	0	4,709
<i>Total Liabilities</i>	<u>3,295</u>	<u>34,622</u>	<u>4</u>	<u>23,639</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	20,312	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>20,312</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	3,487	9,460	66	1,086
Restricted	749,078	885,941	11,807	84,660
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>752,565</u>	<u>895,401</u>	<u>11,873</u>	<u>85,746</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$776,172</u>	<u>\$930,023</u>	<u>\$11,877</u>	<u>\$109,385</u>

Drug Law Enforcement	Ditch Maintenance	Delinquent Real Estate Tax Collection	Domestic Shelter	Enforcement and Education	Emergency Management Agency	Felony Delinquent Care
\$67,182	\$93,781	\$164,175	\$6,846	\$13,185	\$546,366	\$252,376
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	1,406	0	0	19,692	77,654
0	129,180	0	0	0	0	0
0	0	573	0	0	671	1,132
0	0	1,746	0	0	93	0
0	0	0	0	0	0	0
\$67,182	\$222,961	\$167,900	\$6,846	\$13,185	\$566,822	\$331,162
\$0	\$0	\$3,857	\$0	\$0	\$5,215	\$7,420
0	0	3,573	5,583	0	183	3,370
0	0	0	0	0	0	0
0	0	1,037	0	0	1,555	2,025
0	6,460	0	0	0	37,991	0
0	6,460	8,467	5,583	0	44,944	12,815
0	0	0	0	0	0	0
0	129,180	0	0	0	19,692	0
0	129,180	0	0	0	19,692	0
0	0	2,319	0	0	764	1,132
67,182	87,321	157,114	1,263	13,185	501,422	317,215
0	0	0	0	0	0	0
0	0	0	0	0	0	0
67,182	87,321	159,433	1,263	13,185	502,186	318,347
\$67,182	\$222,961	\$167,900	\$6,846	\$13,185	\$566,822	\$331,162

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2024

	Indigent Driver Indigent Driver Alcohol Treatment	Indigent Driver Interlock and Alcohol Monitoring	Indigent Guardianship	Law Enforcement Assistance
Assets				
Equity in Pooled Cash and Cash Equivalents	\$247,920	\$1,701	\$53,432	\$57,824
Cash and Cash Equivalents				
in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	27	504	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><u>\$247,947</u></u>	<u><u>\$2,205</u></u>	<u><u>\$53,432</u></u>	<u><u>\$57,824</u></u>
Liabilities				
Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	2,090	0	33	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u><u>2,090</u></u>	<u><u>0</u></u>	<u><u>33</u></u>	<u><u>0</u></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><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
Fund Balances				
Nonspendable	0	0	0	0
Restricted	245,857	2,205	53,399	57,824
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u><u>245,857</u></u>	<u><u>2,205</u></u>	<u><u>53,399</u></u>	<u><u>57,824</u></u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u><u><u>\$247,947</u></u></u>	<u><u><u>\$2,205</u></u></u>	<u><u><u>\$53,432</u></u></u>	<u><u><u>\$57,824</u></u></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
\$12,508	\$133,541	\$125,782	\$76,484	\$3,477	\$36,605	\$156,475
0	0	58,436	0	0	0	0
0	0	0	0	0	0	0
3,614	0	0	0	0	37,407	0
0	0	0	0	0	0	0
148	39,802	0	50	0	0	1,073
0	0	0	0	0	0	0
0	0	0	0	0	1,450,880	0
\$16,270	\$173,343	\$184,218	\$76,534	\$3,477	\$1,524,892	\$157,548
 \$833	 \$0	 \$0	 \$425	 \$0	 \$0	 \$5,142
0	0	0	4,028	0	0	0
0	0	0	0	0	0	0
256	0	0	114	0	0	1,232
0	0	0	0	0	0	0
1,089	0	0	4,567	0	0	6,374
 0	 0	 0	 0	 0	 851,773	 0
3,614	0	0	0	0	636,514	0
3,614	0	0	0	0	1,488,287	0
 148	 39,802	 0	 50	 0	 0	 1,073
11,419	0	184,218	71,917	3,477	36,605	150,101
0	133,541	0	0	0	0	0
0	0	0	0	0	0	0
11,567	173,343	184,218	71,967	3,477	36,605	151,174
\$16,270	\$173,343	\$184,218	\$76,534	\$3,477	\$1,524,892	\$157,548

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2024

	OneOhio Opioid	Probate Court	Probation Services	Prepayment Interest
Assets				
Equity in Pooled Cash and Cash Equivalents	\$124,736	\$9,655	\$86,507	\$55,014
Cash and Cash Equivalents				
in Segregated Accounts	0	0	0	0
Accounts Receivable	478,232	0	0	0
Due from Other Governments	0	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	2,458	0
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	\$602,968	\$9,655	\$88,965	\$55,014
Liabilities				
Wages Payable	\$0	\$0	\$8,107	\$0
Accounts Payable	0	0	720	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	2,229	0
Interfund Payable	229,967	0	0	0
<i>Total Liabilities</i>	229,967	0	11,056	0
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	478,232	0	0	0
<i>Total Deferred Inflows of Resources</i>	478,232	0	0	0
Fund Balances				
Nonspendable	0	0	2,458	0
Restricted	0	9,655	75,451	55,014
Committed	0	0	0	0
Unassigned (Deficit)	(105,231)	0	0	0
<i>Total Fund Balances (Deficit)</i>	(105,231)	9,655	77,909	55,014
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	\$602,968	\$9,655	\$88,965	\$55,014

Real Estate Assessment	Revolving Loan	Railroad Grade Crossing Improvement	Sanction Costs	School Safety Training	Special Projects	Solid Waste Management District
\$2,016,159	\$70,233	\$79,379	\$79,595	\$3,000	\$435,997	\$3,238,517
0	0	0	0	0	0	0
0	0	0	0	0	0	232,881
0	0	0	0	0	0	0
0	0	0	0	0	0	0
33,760	0	0	0	0	11,997	1,085
4,525	0	0	0	0	598	0
0	0	0	0	0	0	0
\$2,054,444	\$70,233	\$79,379	\$79,595	\$3,000	\$448,592	\$3,472,483
\$6	\$0	\$0	\$0	\$0	\$8,585	\$4,415
217	0	0	0	0	318	168
4,905	0	0	0	0	0	67,507
1,180	0	0	0	0	2,692	1,215
0	0	0	0	0	0	0
6,308	0	0	0	0	11,595	73,305
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
38,285	0	0	0	0	12,595	1,085
2,009,851	70,233	79,379	79,595	3,000	424,402	3,398,093
0	0	0	0	0	0	0
0	0	0	0	0	0	0
2,048,136	70,233	79,379	79,595	3,000	436,997	3,399,178
\$2,054,444	\$70,233	\$79,379	\$79,595	\$3,000	\$448,592	\$3,472,483

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2024

	Tax Certificate Administration	Tax Incentive Review	Victims of Crime	Violent Crime Reduction
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,871	\$37,891	\$17,155	\$21,140
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	319	0
Materials and Supplies Inventory	3,423	0	0	0
Property Taxes Receivable	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Assets</i>	\$7,294	\$37,891	\$20,234	\$21,140
Liabilities				
Wages Payable	\$0	\$0	\$3,122	\$0
Accounts Payable	0	0	0	272
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	841	44
Interfund Payable	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Liabilities</i>	0	0	3,963	316
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Deferred Inflows of Resources</i>	0	0	0	0
Fund Balances				
Nonspendable	3,423	0	319	0
Restricted	3,871	37,891	15,952	20,824
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Fund Balances (Deficit)</i>	7,294	37,891	16,271	20,824
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>				
	<hr/>	<hr/>	<hr/>	<hr/>
	\$7,294	\$37,891	\$20,234	\$21,140

Wireless E-911	Total
\$285,151	\$11,002,076
0	122,741
0	732,157
20,431	201,755
0	129,180
0	105,700
0	14,349
0	<u>3,857,008</u>
<u>\$305,582</u>	<u>\$16,164,966</u>
\$0	\$79,614
0	145,605
0	75,587
0	22,261
0	<u>288,716</u>
0	<u>611,783</u>
0	2,392,849
0	<u>2,190,856</u>
0	<u>4,583,705</u>
0	120,049
305,582	10,821,119
0	133,541
0	<u>(105,231)</u>
<u>305,582</u>	<u>10,969,478</u>
<u>\$305,582</u>	<u>\$16,164,966</u>

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2024

	Capital Projects	Courthouse Roof and Projects	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	<u><u>\$180,360</u></u>	<u><u>\$97,902</u></u>	<u><u>\$278,262</u></u>
Liabilities			
Accounts Payable	\$20,000	\$0	\$20,000
Fund Balances			
Assigned	<u><u>160,360</u></u>	<u><u>97,902</u></u>	<u><u>258,262</u></u>
<i>Total Liabilities and Fund Balances</i>	<u><u>\$180,360</u></u>	<u><u>\$97,902</u></u>	<u><u>\$278,262</u></u>

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2024

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,085,721	\$0	\$0	\$2,085,721
Special Assessments	106,949	20,404	0	127,353
Charges for Services	3,784,395	97,550	0	3,881,945
Licenses and Permits	9,379	0	0	9,379
Fines, Forfeitures, and Settlements	338,791	0	0	338,791
Intergovernmental	2,874,539	0	406,991	3,281,530
Investment Earnings and Other Interest	23,142	0	0	23,142
Rent	0	80,586	0	80,586
Other	257,058	0	24,740	281,798
<i>Total Revenues</i>	<i>9,479,974</i>	<i>198,540</i>	<i>431,731</i>	<i>10,110,245</i>
Expenditures				
Current:				
General Government				
Legislative and Executive	1,129,612	0	0	1,129,612
Judicial	721,084	0	0	721,084
Public Safety	1,616,308	0	0	1,616,308
Public Works	774,191	0	0	774,191
Health	2,630,034	0	0	2,630,034
Human Services	2,293,178	0	0	2,293,178
Capital Outlay	0	0	728,858	728,858
Debt Service:				
Principal Retirement	0	630,094	0	630,094
Interest	0	96,546	0	96,546
<i>Total Expenditures</i>	<i>9,164,407</i>	<i>726,640</i>	<i>728,858</i>	<i>10,619,905</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>315,567</i>	<i>(528,100)</i>	<i>(297,127)</i>	<i>(509,660)</i>
Other Financing Sources				
Transfers In	190,537	539,997	306,886	1,037,420
<i>Net Changes in Fund Balances</i>	<i>506,104</i>	<i>11,897</i>	<i>9,759</i>	<i>527,760</i>
<i>Fund Balances Beginning of Year</i>	<i>10,463,374</i>	<i>101,573</i>	<i>248,503</i>	<i>10,813,450</i>
<i>Fund Balances End of Year</i>	<i>\$10,969,478</i>	<i>\$113,470</i>	<i>\$258,262</i>	<i>\$11,341,210</i>

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2024

	Case Backlog Reduction	Community First Project	Court Computer	Community Development Block Grant
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	30,159	0
Licenses and Permits	0	0	0	0
Fines, Forfeitures and Settlements	0	0	0	0
Intergovernmental	0	0	0	680,527
Investment Earnings and Other Interest	0	0	0	1,713
Other	0	0	0	28,711
<i>Total Revenues</i>	<i>0</i>	<i>0</i>	<i>30,159</i>	<i>710,951</i>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	7,380	0	15,016	0
Public Safety	0	569	0	0
Public Works	0	0	0	686,087
Health	0	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<i>7,380</i>	<i>569</i>	<i>15,016</i>	<i>686,087</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(7,380)</i>	<i>(569)</i>	<i>15,143</i>	<i>24,864</i>
Other Financing Sources				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	<i>(7,380)</i>	<i>(569)</i>	<i>15,143</i>	<i>24,864</i>
<i>Fund Balances (Deficit) Beginning of Year</i>	<i>7,380</i>	<i>569</i>	<i>200,547</i>	<i>33,992</i>
<i>Fund Balances (Deficit) End of Year</i>	<i><u>\$0</u></i>	<i><u>\$0</u></i>	<i><u>\$215,690</u></i>	<i><u>\$58,856</u></i>

Concealed Handgun Expense	Council on Aging Levy	Commissary	Child Support Enforcement Agency	Diversion Program	Dog and Kennel	Drug Law Enforcement
\$0	\$1,369,181	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	346,251	163,405	9,700	161,681	0
9,379	0	0	0	0	0	0
0	0	0	0	0	326	7,075
0	90,273	0	801,845	0	0	0
0	0	0	0	0	0	0
0	0	119,639	48,588	0	80	0
9,379	1,459,454	465,890	1,013,838	9,700	162,087	7,075
0	0	0	0	0	0	0
0	0	0	0	0	0	0
6,998	0	476,876	0	5,559	0	4,642
0	0	0	0	0	0	0
0	0	0	0	0	171,209	0
0	1,465,279	0	814,349	0	0	0
6,998	1,465,279	476,876	814,349	5,559	171,209	4,642
2,381	(5,825)	(10,986)	199,489	4,141	(9,122)	2,433
0	0	0	0	0	0	0
2,381	(5,825)	(10,986)	199,489	4,141	(9,122)	2,433
197,227	73,284	763,551	695,912	7,732	94,868	64,749
\$199,608	\$67,459	\$752,565	\$895,401	\$11,873	\$85,746	\$67,182

(continued)

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2024

	Ditch Maintenance	Delinquent Real Estate Tax Collection	Domestic Shelter	Enforcement and Education
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	106,949	0	0	0
Charges for Services	0	154,397	10,623	0
Licenses and Permits	0	0	0	0
Fines, Forfeitures and Settlements	0	0	0	543
Intergovernmental	0	0	0	0
Investment Earnings and Other Interest	0	0	0	0
Other	396	26,681	0	0
<i>Total Revenues</i>	<u>107,345</u>	<u>181,078</u>	<u>10,623</u>	<u>543</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	247,606	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	88,104	0	0	0
Health	0	0	0	0
Human Services	0	0	10,623	0
<i>Total Expenditures</i>	<u>88,104</u>	<u>247,606</u>	<u>10,623</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>19,241</u>	<u>(66,528)</u>	<u>0</u>	<u>543</u>
Other Financing Sources				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	<u>19,241</u>	<u>(66,528)</u>	<u>0</u>	<u>543</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>68,080</u>	<u>225,961</u>	<u>1,263</u>	<u>12,642</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$87,321</u></u>	<u><u>\$159,433</u></u>	<u><u>\$1,263</u></u>	<u><u>\$13,185</u></u>

Emergency Management Agency	Felony Delinquent Care	Healthy Aging	Indigent Driver Treatment	Indigent Driver Interlock and Alcohol Monitoring	Indigent Guardianship	Law Enforcement Assistance
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
8,277	0	0	0	0	6,650	0
0	0	0	0	0	0	0
0	0	0	16,054	0	0	0
101,643	375,100	2,927	0	6,227	0	5,202
0	0	0	0	0	0	0
22,500	0	0	0	0	0	0
132,420	375,100	2,927	16,054	6,227	6,650	5,202
0	0	0	0	0	0	0
0	0	0	13,792	5,449	4,694	0
210,035	277,840	0	0	0	0	2,550
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	2,927	0	0	0	0
210,035	277,840	2,927	13,792	5,449	4,694	2,550
(77,615)	97,260	0	2,262	778	1,956	2,652
130,000	0	0	0	0	0	0
52,385	97,260	0	2,262	778	1,956	2,652
449,801	221,087	0	243,595	1,427	51,443	55,172
\$502,186	\$318,347	\$0	\$245,857	\$2,205	\$53,399	\$57,824

(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, 2024

	Law Enforcement Overtime Project	Law Enforcement Records Management	Law Enforcement Trust	Law Library Resource
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	122,295	0	0
Licenses and Permits	0	0	0	0
Fines, Forfeitures and Settlements	0	0	29,005	73,970
Intergovernmental	15,821	0	0	0
Investment Earnings and Other Interest	0	0	180	0
Other	0	0	0	2,130
<i>Total Revenues</i>	<u>15,821</u>	<u>122,295</u>	<u>29,185</u>	<u>76,100</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	91,618
Public Safety	17,115	85,450	55,255	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>17,115</u>	<u>85,450</u>	<u>55,255</u>	<u>91,618</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(1,294)</i>	<i>36,845</i>	<i>(26,070)</i>	<i>(15,518)</i>
Other Financing Sources				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	<i>(1,294)</i>	<i>36,845</i>	<i>(26,070)</i>	<i>(15,518)</i>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>12,861</u>	<u>136,498</u>	<u>210,288</u>	<u>87,485</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$11,567</u></u>	<u><u>\$173,343</u></u>	<u><u>\$184,218</u></u>	<u><u>\$71,967</u></u>

Library and Legal Research	Mental Health	Municipal Court Probation Officer	OneOhio Opioid	Probate Court	Probation Services	Prepayment Interest
\$0	\$716,540	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
149	0	211,780	0	271	0	0
0	0	0	0	0	0	0
0	0	0	205,569	0	0	0
0	82,479	0	0	0	225,000	0
0	0	0	0	0	0	19,751
0	0	0	0	0	0	0
149	<u>799,019</u>	<u>211,780</u>	<u>205,569</u>	<u>271</u>	<u>225,000</u>	<u>19,751</u>
0	0	0	0	0	0	0
0	0	121,665	0	0	0	0
0	0	0	0	0	208,360	0
0	0	0	0	0	0	0
0	802,147	0	44,168	0	0	0
0	0	0	0	0	0	0
0	<u>802,147</u>	<u>121,665</u>	<u>44,168</u>	<u>0</u>	<u>208,360</u>	<u>0</u>
149	(3,128)	90,115	161,401	271	16,640	19,751
0	0	0	0	0	0	0
149	(3,128)	90,115	161,401	271	16,640	19,751
3,328	<u>39,733</u>	<u>61,059</u>	<u>(266,632)</u>	<u>9,384</u>	<u>61,269</u>	<u>35,263</u>
<u>\$3,477</u>	<u>\$36,605</u>	<u>\$151,174</u>	<u>(\$105,231)</u>	<u>\$9,655</u>	<u>\$77,909</u>	<u>\$55,014</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, 2024

	Real Estate Assessment	Revolving Loan	Railroad Grade Crossing Improvement	Sanction Costs
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	682,276	0	0	25,100
Licenses and Permits	0	0	0	0
Fines, Forfeitures and Settlements	0	0	0	0
Intergovernmental	0	0	0	0
Investment Earnings and Other Interest	0	1,498	0	0
Other	2,866	0	0	0
<i>Total Revenues</i>	<i>685,142</i>	<i>1,498</i>	<i>0</i>	<i>25,100</i>
Expenditures				
Current:				
General Government				
Legislative and Executive	880,350	0	0	0
Judicial	0	0	0	16,808
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<i>880,350</i>	<i>0</i>	<i>0</i>	<i>16,808</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(195,208)</i>	<i>1,498</i>	<i>0</i>	<i>8,292</i>
Other Financing Sources				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	<i>(195,208)</i>	<i>1,498</i>	<i>0</i>	<i>8,292</i>
<i>Fund Balances (Deficit) Beginning of Year</i>	<i>2,243,344</i>	<i>68,735</i>	<i>79,379</i>	<i>71,303</i>
<i>Fund Balances (Deficit) End of Year</i>	<i>\$2,048,136</i>	<i>\$70,233</i>	<i>\$79,379</i>	<i>\$79,595</i>

School Safety Training	Special Projects	Solid Waste Management District	Tax Certificate Administration	Tax Incentive Review	Victims of Crime	Violent Crime Reduction
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	443,397	1,407,884	100	0	0	0
0	0	0	0	0	0	0
0	6,249	0	0	0	0	0
0	0	300,000	0	0	39,455	0
0	0	0	0	0	0	0
0	0	24	0	0	0	5,443
0	449,646	1,707,908	100	0	39,455	5,443
0	0	0	1,656	0	0	0
0	444,662	0	0	0	0	0
0	0	0	0	0	95,422	100,327
0	0	0	0	0	0	0
0	0	1,612,510	0	0	0	0
0	0	0	0	0	0	0
0	444,662	1,612,510	1,656	0	95,422	100,327
0	4,984	95,398	(1,556)	0	(55,967)	(94,884)
0	0	0	0	0	60,537	0
0	4,984	95,398	(1,556)	0	4,570	(94,884)
3,000	432,013	3,303,780	8,850	37,891	11,701	115,708
\$3,000	\$436,997	\$3,399,178	\$7,294	\$37,891	\$16,271	\$20,824

(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, 2024

	Wireless E-911	Total
Revenues		
Property Taxes	\$0	\$2,085,721
Special Assessments	0	106,949
Charges for Services	0	3,784,395
Licenses and Permits	0	9,379
Fines, Forfeitures and Settlements	0	338,791
Intergovernmental	148,040	2,874,539
Investment Earnings and Other Interest	0	23,142
Other	0	<u>257,058</u>
<i>Total Revenues</i>	<u>148,040</u>	<u>9,479,974</u>
Expenditures		
Current:		
General Government		
Legislative and Executive	0	1,129,612
Judicial	0	721,084
Public Safety	69,310	1,616,308
Public Works	0	774,191
Health	0	2,630,034
Human Services	0	<u>2,293,178</u>
<i>Total Expenditures</i>	<u>69,310</u>	<u>9,164,407</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	78,730	315,567
Other Financing Sources		
Transfers In	0	<u>190,537</u>
<i>Net Changes in Fund Balances</i>	78,730	506,104
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>226,852</u>	<u>10,463,374</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$305,582</u>	<u>\$10,969,478</u>

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2024

	Capital Projects	County Infrastructure Projects	Courthouse Roof and Projects	Ohio Public Works Commission Projects
Revenues				
Intergovernmental	\$0	0	\$0	\$406,991
Other	<u>24,740</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Revenues</i>	<i>24,740</i>	<i>0</i>	<i>0</i>	<i>406,991</i>
Expenditures				
Capital Outlay	<u>320,930</u>	<u>937</u>	<u>0</u>	<u>406,991</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(296,190)</i>	<i>(937)</i>	<i>0</i>	<i>0</i>
Other Financing Sources				
Transfers In	<u>306,886</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	<i>10,696</i>	<i>(937)</i>	<i>0</i>	<i>0</i>
<i>Fund Balances Beginning of Year</i>	<i>149,664</i>	<i>937</i>	<i>97,902</i>	<i>0</i>
<i>Fund Balances End of Year</i>	<i><u>\$160,360</u></i>	<i><u>\$0</u></i>	<i><u>\$97,902</u></i>	<i><u>\$0</u></i>

(continued)

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds (continued)
For the Year Ended December 31, 2024

	<u>Total</u>
Revenues	
Intergovernmental	\$406,991
Other	<u>24,740</u>
<i>Total Revenues</i>	431,731
Expenditures	
Capital Outlay	<u>728,858</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(297,127)
Other Financing Sources	
Transfers In	<u>306,886</u>
<i>Net Changes in Fund Balances</i>	9,759
<i>Fund Balances Beginning of Year</i>	<u>248,503</u>
<i>Fund Balances End of Year</i>	<u><u>\$258,262</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, 2024

	County Court	County Health	Undivided Tax	Undivided General Tax
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,762,433	\$0	\$2,201,821
Cash and Cash Equivalents				
in Segregated Accounts	236,155	0	0	0
Due from Other Governments	0	0	1,376,580	0
Special Assessments Receivable	0	0	0	446,742
Property Taxes Receivable	0	0	0	85,747,730
<i>Total Assets</i>	<i>236,155</i>	<i>1,762,433</i>	<i>1,376,580</i>	<i>88,396,293</i>
Liabilities				
Due to Other Governments	0	0	0	2,201,821
Deferred Inflows of Resources				
Property Taxes	0	0	0	50,895,971
Net Position				
Restricted for Individuals, Organizations, and Other Governments	<u>\$236,155</u>	<u>\$1,762,433</u>	<u>\$1,376,580</u>	<u>\$35,298,501</u>

Family and Children First Council	Housing Trust	Indigent Application Fee	Library Local Government	Local Government	Ohio Elections Commission
\$499,393	\$45,874	\$354	\$0	\$3,807	\$3,000
0	0	0	0	0	0
0	0	0	950,116	475,940	0
0	0	0	0	0	0
0	0	0	0	0	0
499,393	45,874	354	950,116	479,747	3,000
0	45,874	354	0	3,807	3,000
0	0	0	0	0	0
\$499,393	\$0	\$0	\$950,116	\$475,940	\$0

(continued)

Crawford County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds (continued)
December 31, 2024

	Park District	Sheriff Civil	Soil and Water	Special Emergency Planning
Assets				
Equity in Pooled Cash and Cash Equivalents	\$76,911	\$0	\$135,147	\$42,982
Cash and Cash Equivalents				
in Segregated Accounts	0	22,630	0	0
Due from Other Governments	0	0	0	0
Special Assessments Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	<i>76,911</i>	<i>22,630</i>	<i>135,147</i>	<i>42,982</i>
Liabilities				
Due to Other Governments	0	0	0	0
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Net Position				
Restricted for Individuals, Organizations, and Other Governments	<u>\$76,911</u>	<u>\$22,630</u>	<u>\$135,147</u>	<u>\$42,982</u>

Total

\$4,771,722

258,785

2,802,636

446,742

85,747,730

94,027,615

2,254,856

50,895,971

\$40,876,788

Crawford County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2024

	County Court	County Health	Tangible Tax	Undivided Tax
Additions				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$21,018	\$2,775,315
Amounts Received as Fiscal Agent	0	2,755,971	0	0
Licenses, Permits, and Fees for Other Governments	3,164,504	0	0	0
Fines and Forfeitures for Other Governments	294,932	0	0	0
Property Tax Collections for Other Governments	0	0	0	0
Special Assessments Collections for Other Governments	0	0	0	0
Sheriff Sales Collections for Others	0	0	0	0
<i>Total Additions</i>	<u>3,459,436</u>	<u>2,755,971</u>	<u>21,018</u>	<u>2,775,315</u>
Deductions				
Distributions to the State of Ohio	0	0	0	3,651
Distributions of State Funds to Other Governments	0	0	0	2,754,983
Distributions to Other Governments	0	0	21,018	0
Distributions as Fiscal Agent	0	2,642,347	0	0
Licenses, Permits, and Fees Distributions to Other Governments	3,205,053	0	0	0
Fines and Forfeitures Distributions to Other Governments	293,990	0	0	0
Property Tax Distributions to Other Governments	0	0	0	0
Special Assessments Distributions to Other Governments	0	0	0	0
Sheriff Sales Distributions to Others	0	0	0	0
<i>Total Deductions</i>	<u>3,499,043</u>	<u>2,642,347</u>	<u>21,018</u>	<u>2,758,634</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	<u>(39,607)</u>	<u>113,624</u>	<u>0</u>	<u>16,681</u>
<i>Net Position Beginning of Year</i>	<u>275,762</u>	<u>1,648,809</u>	<u>0</u>	<u>1,359,899</u>
<i>Net Position End of Year</i>	<u><u>\$236,155</u></u>	<u><u>\$1,762,433</u></u>	<u><u>\$0</u></u>	<u><u>\$1,376,580</u></u>

Undivided General Tax	Family and Children First	Housing Trust	Indigent Application Fee	Library Local Government	Local Government
\$0	\$0	\$0	\$0	\$1,847,541	\$929,214
0	106,232	0	0	0	0
0	0	165,054	1,779	0	0
0	0	0	0	0	0
49,082,135	0	0	0	0	0
116,203	0	0	0	0	0
0	0	0	0	0	0
<u>49,198,338</u>	<u>106,232</u>	<u>165,054</u>	<u>1,779</u>	<u>1,847,541</u>	<u>929,214</u>
0	0	0	0	0	0
0	0	0	0	1,900,233	943,936
0	0	0	0	0	0
0	14,750	0	0	0	0
0	0	165,054	1,779	0	0
0	0	0	0	0	0
37,993,071	0	0	0	0	0
82,978	0	0	0	0	0
0	0	0	0	0	0
<u>38,076,049</u>	<u>14,750</u>	<u>165,054</u>	<u>1,779</u>	<u>1,900,233</u>	<u>943,936</u>
11,122,289	91,482	0	0	(52,692)	(14,722)
<u>24,176,212</u>	<u>407,911</u>	<u>0</u>	<u>0</u>	<u>1,002,808</u>	<u>490,662</u>
<u><u>\$35,298,501</u></u>	<u><u>\$499,393</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$950,116</u></u>	<u><u>\$475,940</u></u>

(continued)

Crawford County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2024

	Ohio Elections Commission	Park District	Sheriff Civil	Soil and Water
Additions				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$0	\$0
Amounts Received as Fiscal Agent	0	938,667	0	482,833
Licenses, Permits, and Fees for Other Governments	30	0	0	0
Fines and Forfeitures for Other Governments	0	0	0	0
Property Tax Collections for Other Governments	0	0	0	0
Special Assessments Collections for Other Governments	0	0	0	0
Sheriff Sales Collections for Others	0	0	582,049	0
<i>Total Additions</i>	<u>30</u>	<u>938,667</u>	<u>582,049</u>	<u>482,833</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	927,566	0	442,707
Licenses, Permits, and Fees Distributions to Other Governments	30	0	0	0
Fines and Forfeitures Distributions to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	0	0	0
Special Assessments Distributions to Other Governments	0	0	0	0
Sheriff Sales Distributions to Others	0	0	587,045	0
<i>Total Deductions</i>	<u>30</u>	<u>927,566</u>	<u>587,045</u>	<u>442,707</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	<u>0</u>	<u>11,101</u>	<u>(4,996)</u>	<u>40,126</u>
<i>Net Position Beginning of Year</i>	<u>0</u>	<u>65,810</u>	<u>27,626</u>	<u>95,021</u>
<i>Net Position End of Year</i>	<u><u>\$0</u></u>	<u><u>\$76,911</u></u>	<u><u>\$22,630</u></u>	<u><u>\$135,147</u></u>

Special Emergency Planning	Total
\$0	\$5,573,088
15,775	4,299,478
0	3,331,367
0	294,932
0	49,082,135
0	116,203
0	582,049
<hr/>	<hr/>
15,775	63,279,252
<hr/>	<hr/>
0	3,651
0	5,599,152
0	21,018
18,088	4,045,458
<hr/>	<hr/>
0	3,371,916
0	293,990
0	37,993,071
0	82,978
0	587,045
<hr/>	<hr/>
18,088	51,998,279
<hr/>	<hr/>
(2,313)	11,280,973
<hr/>	<hr/>
45,295	29,595,815
<hr/>	<hr/>
\$42,982	\$40,876,788

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

Crawford County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

General Fund

For the Year Ended December 31, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Property Taxes	\$1,612,200	\$1,612,200	\$1,650,356	\$38,156
Sales Taxes	4,920,000	5,020,000	5,163,555	143,555
Charges for Services	3,063,293	3,550,593	3,818,886	268,293
Licenses and Permits	2,570	2,570	3,058	488
Fines, Forfeitures, and Settlements	120,000	120,000	94,785	(25,215)
Intergovernmental	1,750,757	2,050,757	2,057,940	7,183
Interest	350,000	1,550,000	1,587,684	37,684
Other	11,286	11,286	93,631	82,345
<i>Total Revenues</i>	<i>11,830,106</i>	<i>13,917,406</i>	<i>14,469,895</i>	<i>552,489</i>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Commissioners				
Personal Services	418,786	418,786	389,562	29,224
Materials and Supplies	3,590	3,590	1,656	1,934
Contractual Services	116,780	116,780	104,000	12,780
Capital Outlay	6,000	6,000	4,847	1,153
Other	17,610	17,610	13,309	4,301
Auditor				
Personal Services	494,676	495,048	446,115	48,933
Materials and Supplies	5,180	5,180	4,497	683
Contractual Services	1,706	1,706	606	1,100
Capital Outlay	19,879	18,507	11,540	6,967
Other	4,163	5,163	2,411	2,752
Treasurer				
Personal Services	240,732	242,995	215,721	27,274
Materials and Supplies	4,640	4,640	3,782	858
Contractual Services	6,986	6,986	3,146	3,840
Capital Outlay	6,989	6,989	460	6,529
Other	3,412	3,412	1,683	1,729
Prosecutor				
Personal Services	920,984	939,606	929,496	10,110
Materials and Supplies	6,500	5,825	3,173	2,652
Contractual Services	5,317	5,317	5,069	248
Capital Outlay	905	4,605	4,528	77
Other	39,647	39,647	39,113	534
Bureau of Examination				
Contractual Services	97,850	97,850	84,115	13,735
Auto Data Processing Board				
Personal Services	160,390	160,390	159,396	994
Materials and Supplies	1,040	1,040	232	808
Contractual Services	409,905	673,421	440,788	232,633
Capital Outlay	211,836	211,836	103,981	107,855
Other	520	520	34	486
Board of Elections				
Personal Services	535,459	508,148	454,294	53,854
Materials and Supplies	30,000	30,000	29,939	61
Contractual Services	87,129	199,025	188,281	10,744
Capital Outlay	118,560	118,560	84,229	34,331
Other	25,448	22,231	15,226	7,005

(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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Courthouse and Jail				
Personal Services	\$425,716	\$417,716	\$378,797	\$38,919
Materials and Supplies	22,072	22,072	17,550	4,522
Contractual Services	528,803	551,803	401,370	150,433
Capital Outlay	109,612	134,612	119,765	14,847
Other	205,320	205,320	195,167	10,153
Recorder				
Personal Services	288,409	288,409	272,258	16,151
Materials and Supplies	4,495	4,495	3,561	934
Contractual Services	60,955	74,860	65,666	9,194
Capital Outlay	4,000	5,095	3,509	1,586
Other	4,813	4,813	3,538	1,275
Insurances				
Contractual Services	231,238	231,238	206,196	25,042
Clerk of Courts Title				
Personal Services	252,631	255,523	254,508	1,015
Materials and Supplies	4,133	4,133	2,070	2,063
Contractual Services	47,255	47,255	31,757	15,498
Capital Outlay	3,589	2,829	0	2,829
Other	12,608	12,608	11,183	1,425
Total General Government -				
Legislative and Executive	<u>6,208,268</u>	<u>6,634,194</u>	<u>5,712,124</u>	<u>922,070</u>
General Government - Judicial				
Commissioners				
Other	38,665	38,665	17,491	21,174
Court of Appeals				
Other	52,890	102,890	83,798	19,092
Common Pleas Court				
Personal Services	996,053	1,041,550	1,038,811	2,739
Materials and Supplies	6,206	6,056	5,783	273
Contractual Services	20,400	19,295	17,965	1,330
Other	244,913	288,521	287,045	1,476
Jury Commission				
Personal Services	1,398	1,398	1,395	3
Materials and Supplies	227	377	371	6
Juvenile Court				
Personal Services	424,600	424,600	406,567	18,033
Materials and Supplies	11,682	11,682	10,783	899
Contractual Services	27,985	36,485	33,861	2,624
Capital Outlay	13,315	13,315	10,194	3,121
Other	157,017	159,017	123,583	35,434
Probate Court				
Personal Services	382,571	383,670	381,960	1,710
Materials and Supplies	3,090	3,090	2,109	981
Contractual Services	11,803	11,803	9,674	2,129
Capital Outlay	26,049	24,950	8,935	16,015
Other	3,270	3,770	1,915	1,855

(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, 2024*

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Clerk of Courts				
Personal Services	\$315,585	\$315,585	\$290,350	\$25,235
Materials and Supplies	10,120	10,574	10,308	266
Contractual Services	5,680	6,480	5,974	506
Capital Outlay	2,843	2,843	427	2,416
Other	1,335	1,181	348	833
Municipal Court				
Personal Services	718,118	729,118	712,634	16,484
Materials and Supplies	3,234	2,159	2,025	134
Contractual Services	15,707	13,907	13,306	601
Other	<u>170,181</u>	<u>189,056</u>	<u>186,454</u>	<u>2,602</u>
Total General Government - Judicial	<u>3,664,937</u>	<u>3,842,037</u>	<u>3,664,066</u>	<u>177,971</u>
Public Safety				
Probation Department				
Personal Services	495,351	495,351	414,887	80,464
Contractual Services	121,038	136,038	132,217	3,821
Other	9,456	9,456	7,035	2,421
Coroner				
Personal Services	114,788	114,788	110,088	4,700
Contractual Services	82,895	97,895	84,433	13,462
Capital Outlay	3,500	3,500	230	3,270
Other	<u>2,843</u>	<u>2,843</u>	<u>2,427</u>	<u>416</u>
Total Public Safety	<u>829,871</u>	<u>859,871</u>	<u>751,317</u>	<u>108,554</u>
Public Works				
Engineer				
Personal Services	117,573	107,073	101,964	5,109
Materials and Supplies	1,200	1,200	1,079	121
Contractual Services	14,123	14,123	13,919	204
Capital Outlay	7,500	18,000	15,720	2,280
Other	300	300	20	280
Sanitary Engineer				
Contractual Services	<u>3,500</u>	<u>3,500</u>	<u>230</u>	<u>3,270</u>
Total Public Works	<u>144,196</u>	<u>144,196</u>	<u>132,932</u>	<u>11,264</u>
Health				
Agriculture				
Personal Services	1,158	1,158	80	1,078
Other	<u>513,323</u>	<u>513,323</u>	<u>513,323</u>	<u>0</u>
T.B. Hospital				
Materials and Supplies	1,103	1,103	784	319
Other	10,522	10,522	2,515	8,007
Vital Statistics				
Other	1,115	1,115	900	215
Other Health				
Other	<u>148,136</u>	<u>148,136</u>	<u>133,893</u>	<u>14,243</u>
Total Health	<u>675,357</u>	<u>675,357</u>	<u>651,495</u>	<u>23,862</u>

(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, 2024*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Human Services				
Veterans Service Commission				
Personal Services	\$94,405	\$94,405	\$78,236	\$16,169
Materials and Supplies	3,764	5,764	3,965	1,799
Contractual Services	54,258	54,258	28,631	25,627
Capital Outlay	10,000	12,000	10,923	1,077
Other	100,000	73,000	58,507	14,493
Veterans Services				
Personal Services	311,926	311,926	287,513	24,413
Other	48,000	71,000	61,683	9,317
Total Human Services	622,353	622,353	529,458	92,895
Total Expenditures	12,144,982	12,778,008	11,441,392	1,336,616
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(314,876)</i>	<i>1,139,398</i>	<i>3,028,503</i>	<i>1,889,105</i>
Other Financing Sources (Uses)				
Advances In	0	0	126,302	126,302
Advances Out	0	0	(120,739)	(120,739)
Transfers Out	(4,385,100)	(4,391,815)	(2,701,742)	1,690,073
Total Other Financing Sources (Uses)	(4,385,100)	(4,391,815)	(2,696,179)	1,695,636
Net Changes in Fund Balance	(4,699,976)	(3,252,417)	332,324	3,584,741
<i>Fund Balance Beginning of Year</i>	<i>7,578,800</i>	<i>7,578,800</i>	<i>7,578,800</i>	<i>0</i>
Prior Year Outstanding Advances	279,967	279,967	0	(279,967)
Prior Year Encumbrances Appropriated	629,380	629,380	629,380	0
<i>Fund Balance End of Year</i>	<i>\$3,788,171</i>	<i>\$5,235,730</i>	<i>\$8,540,504</i>	<i>\$3,304,774</i>

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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$40,000	\$40,000	\$74,526	\$34,526
Fines, Forfeitures, and Settlements	20,000	20,000	18,612	(1,388)
Intergovernmental	5,030,000	5,030,000	5,399,782	369,782
Interest	100,000	100,000	184,231	84,231
Other	0	1,800,000	1,914,515	114,515
<i>Total Revenues</i>	<i>5,190,000</i>	<i>6,990,000</i>	<i>7,591,666</i>	<i>601,666</i>
Expenditures				
Current:				
Public Works				
Personal Services	1,676,795	1,676,795	1,645,225	31,570
Materials and Supplies	681,600	681,600	504,787	176,813
Contractual Services	2,957,284	4,651,141	4,431,647	219,494
Capital Outlay	713,309	1,148,309	1,056,351	91,958
Other	347,725	353,545	322,305	31,240
<i>Total Expenditures</i>	<i>6,376,713</i>	<i>8,511,390</i>	<i>7,960,315</i>	<i>551,075</i>
<i>Net Changes in Fund Balance</i>	<i>(1,186,713)</i>	<i>(1,521,390)</i>	<i>(368,649)</i>	<i>1,152,741</i>
<i>Fund Balance Beginning of Year</i>	<i>7,551,349</i>	<i>7,551,349</i>	<i>7,551,349</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>718,918</i>	<i>718,918</i>	<i>718,918</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i><u>\$7,083,554</u></i>	<i><u>\$6,748,877</u></i>	<i><u>\$7,901,618</u></i>	<i><u>\$1,152,741</u></i>

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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Property Taxes	\$1,522,900	\$1,522,900	\$1,555,864	\$32,964
Charges for Services	70,890	70,890	89,882	18,992
Intergovernmental	2,299,090	3,099,090	3,327,921	228,831
Interest	0	0	25	25
Other	11,000	11,000	16,671	5,671
<i>Total Revenues</i>	<i>3,903,880</i>	<i>4,703,880</i>	<i>4,990,363</i>	<i>286,483</i>
Expenditures				
Current:				
Human Services				
Children Services				
Materials and Supplies	5,000	5,000	0	5,000
Contractual Services	4,071,171	4,261,171	3,531,263	729,908
Capital Outlay	30,000	120,000	99,250	20,750
Other	2,164,656	1,884,656	1,315,698	568,958
Independent Living				
Other	45,289	45,289	13,853	31,436
<i>Total Expenditures</i>	<i>6,316,116</i>	<i>6,316,116</i>	<i>4,960,064</i>	<i>1,356,052</i>
<i>Net Changes in Fund Balance</i>	<i>(2,412,236)</i>	<i>(1,612,236)</i>	<i>30,299</i>	<i>1,642,535</i>
<i>Fund Balance Beginning of Year</i>	<i>2,719,877</i>	<i>2,719,877</i>	<i>2,719,877</i>	<i>0</i>
Prior Year Encumbrances Appropriated	1,024,342	1,024,342	1,024,342	0
<i>Fund Balance End of Year</i>	<i>\$1,331,983</i>	<i>\$2,131,983</i>	<i>\$3,774,518</i>	<i>\$1,642,535</i>

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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Property Taxes	\$1,938,500	\$1,978,000	\$1,979,085	\$1,085
Intergovernmental	261,035	261,035	282,222	21,187
Other	0	0	214	214
<i>Total Revenues</i>	<i>2,199,535</i>	<i>2,239,035</i>	<i>2,261,521</i>	<i>22,486</i>
Expenditures				
Current:				
Public Safety				
Personal Services	3,060,202	3,060,202	2,924,716	135,486
Materials and Supplies	137,835	125,835	116,352	9,483
Contractual Services	188,342	220,342	220,342	0
Capital Outlay	127,193	107,193	107,193	0
Other	42,831	42,831	42,831	0
<i>Total Expenditures</i>	<i>3,556,403</i>	<i>3,556,403</i>	<i>3,411,434</i>	<i>144,969</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(1,356,868)</i>	<i>(1,317,368)</i>	<i>(1,149,913)</i>	<i>167,455</i>
Other Financing Sources				
Transfers In	1,245,000	1,245,000	1,245,000	0
<i>Net Changes in Fund Balance</i>	<i>(111,868)</i>	<i>(72,368)</i>	<i>95,087</i>	<i>167,455</i>
<i>Fund Balance Beginning of Year</i>	<i>79,559</i>	<i>79,559</i>	<i>79,559</i>	<i>0</i>
Prior Year Encumbrances Appropriated	45,616	45,616	45,616	0
<i>Fund Balance End of Year</i>	<i>\$13,307</i>	<i>\$52,807</i>	<i>\$220,262</i>	<i>\$167,455</i>

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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$1,796,470	\$1,396,470	\$1,348,826	(\$47,644)
Intergovernmental	4,028,666	3,548,666	4,423,005	874,339
Other	173,477	173,477	119,042	(54,435)
<i>Total Revenues</i>	<i>5,998,613</i>	<i>5,118,613</i>	<i>5,890,873</i>	<i>772,260</i>
Expenditures				
Current:				
Human Services				
Public Assistance/Administration				
Personal Services	1,908,275	1,670,044	1,626,846	43,198
Materials and Supplies	69,681	69,681	49,069	20,612
Contractual Services	330,084	330,084	161,171	168,913
Capital Outlay	154,895	154,895	67,010	87,885
Other	618,052	589,348	476,550	112,798
Public Assistance/Social Services				
Personal Services	1,644,680	1,233,530	931,903	301,627
Contractual Services	945,850	1,075,850	893,299	182,551
Other	154,727	154,727	40,448	114,279
Public Assistance/Transfers				
Personal Services	588,035	488,035	408,685	79,350
Workforce Investment Act				
Contractual Services	467,597	311,654	237,883	73,771
Capital Outlay	3,000	3,000	1,793	1,207
Other	118,064	168,064	137,422	30,642
<i>Total Expenditures</i>	<i>7,002,940</i>	<i>6,248,912</i>	<i>5,032,079</i>	<i>1,216,833</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(1,004,327)</i>	<i>(1,130,299)</i>	<i>858,794</i>	<i>1,989,093</i>
Other Financing Sources				
Transfers In	111,280	111,280	109,322	(1,958)
<i>Net Changes in Fund Balance</i>	<i>(893,047)</i>	<i>(1,019,019)</i>	<i>968,116</i>	<i>1,987,135</i>
<i>Fund Balance Beginning of Year</i>	<i>889,863</i>	<i>889,863</i>	<i>889,863</i>	<i>0</i>
Prior Year Encumbrances Appropriated	254,051	254,051	254,051	0
<i>Fund Balance End of Year</i>	<i><u>\$250,867</u></i>	<i><u>\$124,895</u></i>	<i><u>\$2,112,030</u></i>	<i><u>\$1,987,135</u></i>

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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Sales Taxes	\$2,520,000	\$2,520,000	\$2,581,692	\$61,692
Charges for Services	20,000	20,000	47,692	27,692
Other	142,640	142,640	82,179	(60,461)
<i>Total Revenues</i>	<i>2,682,640</i>	<i>2,682,640</i>	<i>2,711,563</i>	<i>28,923</i>
Expenditures				
Current:				
Public Safety				
Personal Services	2,811,290	2,781,290	2,586,200	195,090
Materials and Supplies	60,648	60,648	40,901	19,747
Contractual Services	1,216,269	1,269,169	1,081,657	187,512
Capital Outlay	34,055	79,055	70,522	8,533
Other	3,688	3,688	1,281	2,407
<i>Total Expenditures</i>	<i>4,125,950</i>	<i>4,193,850</i>	<i>3,780,561</i>	<i>413,289</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(1,443,310)</i>	<i>(1,511,210)</i>	<i>(1,068,998)</i>	<i>442,212</i>
Other Financing Sources				
Transfers In	310,000	310,000	310,000	0
<i>Net Changes in Fund Balance</i>	<i>(1,133,310)</i>	<i>(1,201,210)</i>	<i>(758,998)</i>	<i>442,212</i>
<i>Fund Balance Beginning of Year</i>	<i>1,364,661</i>	<i>1,364,661</i>	<i>1,364,661</i>	<i>0</i>
Prior Year Encumbrances Appropriated	113,743	113,743	113,743	0
<i>Fund Balance End of Year</i>	<i>\$345,094</i>	<i>\$277,194</i>	<i>\$719,406</i>	<i>\$442,212</i>

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, 2024

	Original Budget \$0	Revised Budget \$0	Actual \$0	Variance With Final Budget \$0
Revenues				
Expenditures				
Current:				
Public Works				
Contractual Services	<u>6,632,188</u>	<u>6,632,188</u>	<u>6,632,188</u>	<u>0</u>
Net Changes in Fund Balance	(6,632,188)	(6,632,188)	(6,632,188)	0
Fund Balance Beginning of Year	6,598,485	6,598,485	6,598,485	0
Prior Year Encumbrances Appropriated	<u>33,703</u>	<u>33,703</u>	<u>33,703</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Developmental Disabilities Fund

For the Year Ended December 31, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Property Taxes	\$3,496,300	\$3,496,300	\$3,583,197	\$86,897
Intergovernmental	1,216,720	1,616,720	2,058,530	441,810
Interest	0	0	4,741	4,741
Other	155,200	155,200	152,945	(2,255)
<i>Total Revenues</i>	<i>4,868,220</i>	<i>5,268,220</i>	<i>5,799,413</i>	<i>531,193</i>
Expenditures				
Current:				
Health				
Personal Services	2,581,136	2,712,323	2,570,863	141,460
Materials and Supplies	97,725	103,046	67,029	36,017
Contractual Services	2,522,427	2,815,435	2,760,237	55,198
Capital Outlay	241,233	235,068	138,993	96,075
Other	149,430	139,430	94,701	44,729
<i>Total Expenditures</i>	<i>5,591,951</i>	<i>6,005,302</i>	<i>5,631,823</i>	<i>373,479</i>
<i>Net Changes in Fund Balance</i>	<i>(723,731)</i>	<i>(737,082)</i>	<i>167,590</i>	<i>904,672</i>
<i>Fund Balance Beginning of Year</i>	<i>12,090,800</i>	<i>12,090,800</i>	<i>12,090,800</i>	<i>0</i>
Prior Year Encumbrances Appropriated	287,248	287,248	287,248	0
<i>Fund Balance End of Year</i>	<i>\$11,654,317</i>	<i>\$11,640,966</i>	<i>\$12,545,638</i>	<i>\$904,672</i>

Crawford County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sever Fund
For the Year Ended December 31, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$5,154	\$5,154	\$7,124	\$1,970
Expenses				
Other	<u>708</u>	<u>708</u>	<u>708</u>	<u>0</u>
<i>Total Expenses</i>	708	708	708	0
<i>Net Changes in Fund Balance</i>	4,446	4,446	6,416	1,970
<i>Fund Balance Beginning of Year</i>	<u>65,429</u>	<u>65,429</u>	<u>65,429</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$69,875</u></u>	<u><u>\$69,875</u></u>	<u><u>\$71,845</u></u>	<u><u>\$1,970</u></u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Case Backlog Reduction Fund

For the Year Ended December 31, 2024

	Original Budget \$0	Revised Budget \$0	Actual \$0	Variance With Final Budget \$0
Revenues				
Expenditures				
Current:				
General Government - Judicial				
Personal Services				
Capital Outlay	0	96	96	0
<i>Net Changes in Fund Balance</i>	0	(96)	(96)	0
<i>Fund Balance Beginning of Year</i>	96	96	96	0
<i>Fund Balance End of Year</i>	\$96	\$0	\$0	\$0

Crawford County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Community First Project Fund

For the Year Ended December 31, 2024

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

Court Computer Fund

For the Year Ended December 31, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	<u>\$26,250</u>	<u>\$26,250</u>	<u>\$28,956</u>	<u>\$2,706</u>
Expenditures				
Current:				
General Government - Judicial				
Common Pleas Court				
Contractual Services	15,872	15,872	14,659	1,213
Capital Outlay	12,485	12,485	0	12,485
Juvenile Court				
Capital Outlay	0	1,170	1,170	0
<i>Total Expenditures</i>	<u>28,357</u>	<u>29,527</u>	<u>15,829</u>	<u>13,698</u>
<i>Net Changes in Fund Balance</i>	(2,107)	(3,277)	13,127	16,404
<i>Fund Balance Beginning of Year</i>	<u>197,441</u>	<u>197,441</u>	<u>197,441</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$195,334</u>	<u>\$194,164</u>	<u>\$210,568</u>	<u>\$16,404</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, 2024*

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Intergovernmental	\$834,619	\$864,679	\$685,367	(\$179,312)
Interest	0	0	1,651	1,651
Other	<u>0</u>	<u>0</u>	<u>28,711</u>	<u>28,711</u>
<i>Total Revenues</i>	<i>834,619</i>	<i>864,679</i>	<i>715,729</i>	<i>(148,950)</i>
Expenditures				
Current:				
Public Works				
Contractual Services	844,132	766,256	652,670	113,586
Other	<u>47,516</u>	<u>47,516</u>	<u>18,432</u>	<u>29,084</u>
<i>Total Expenditures</i>	<i>891,648</i>	<i>813,772</i>	<i>671,102</i>	<i>142,670</i>
<i>Net Changes in Fund Balance</i>	<i>(57,029)</i>	<i>50,907</i>	<i>44,627</i>	<i>(6,280)</i>
<i>Fund Balance Beginning of Year</i>	<i>87,527</i>	<i>87,527</i>	<i>87,527</i>	<i>0</i>
Prior Year Encumbrances Appropriated	<u>9,513</u>	<u>9,513</u>	<u>9,513</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<i><u>\$40,011</u></i>	<i><u>\$147,947</u></i>	<i><u>\$141,667</u></i>	<i><u>(\$6,280)</u></i>

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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Licenses and Permits	<u>\$18,000</u>	<u>\$18,000</u>	<u>\$9,379</u>	<u>(\$8,621)</u>
Expenditures				
Current:				
Public Safety				
Materials and Supplies	1,607	3,107	2,617	490
Contractual Services	<u>17,086</u>	<u>15,586</u>	<u>4,835</u>	<u>10,751</u>
<i>Total Expenditures</i>	<u>18,693</u>	<u>18,693</u>	<u>7,452</u>	<u>11,241</u>
<i>Net Changes in Fund Balance</i>	(693)	(693)	1,927	2,620
<i>Fund Balance Beginning of Year</i>	196,521	196,521	196,521	0
Prior Year Encumbrances Appropriated	600	600	600	0
<i>Fund Balance End of Year</i>	<u>\$196,428</u>	<u>\$196,428</u>	<u>\$199,048</u>	<u>\$2,620</u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Council on Aging Levy Fund

For the Year Ended December 31, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Property Taxes	\$1,344,500	\$1,377,838	\$1,375,006	(\$2,832)
Intergovernmental	88,700	88,700	90,341	1,641
<i>Total Revenues</i>	1,433,200	1,466,538	1,465,347	(1,191)
Expenditures				
Current:				
Human Services				
Contractual Services	0	1,465,738	1,465,347	391
<i>Net Changes in Fund Balance</i>	1,433,200	800	0	(800)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$1,433,200	\$800	\$0	(\$800)

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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$111,963	\$111,963	\$134,812	\$22,849
Other	40,000	40,000	119,639	79,639
<i>Total Revenues</i>	<u>151,963</u>	<u>151,963</u>	<u>254,451</u>	<u>102,488</u>
Expenditures				
Current:				
Public Safety				
Materials and Supplies	119,679	149,679	138,866	10,813
Capital Outlay	37,350	52,350	50,650	1,700
<i>Total Expenditures</i>	<u>157,029</u>	<u>202,029</u>	<u>189,516</u>	<u>12,513</u>
<i>Net Changes in Fund Balance</i>	(5,066)	(50,066)	64,935	115,001
<i>Fund Balance Beginning of Year</i>	619,338	619,338	619,338	0
Prior Year Encumbrances Appropriated	250	250	250	0
<i>Fund Balance End of Year</i>	<u>\$614,522</u>	<u>\$569,522</u>	<u>\$684,523</u>	<u>\$115,001</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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$172,319	\$172,319	\$163,405	(\$8,914)
Intergovernmental	765,206	665,206	801,845	136,639
Other	97,680	97,680	48,588	(49,092)
<i>Total Revenues</i>	<u>1,035,205</u>	<u>935,205</u>	<u>1,013,838</u>	<u>78,633</u>
Expenditures				
Current:				
Human Services				
Personal Services	921,307	896,307	587,024	309,283
Materials and Supplies	2,000	2,000	1,347	653
Contractual Services	146,118	171,118	78,918	92,200
Capital Outlay	4,000	4,000	1,827	2,173
Other	359,892	359,892	232,077	127,815
<i>Total Expenditures</i>	<u>1,433,317</u>	<u>1,433,317</u>	<u>901,193</u>	<u>532,124</u>
<i>Net Changes in Fund Balance</i>	<u>(398,112)</u>	<u>(498,112)</u>	<u>112,645</u>	<u>610,757</u>
<i>Fund Balance Beginning of Year</i>	<u>626,366</u>	<u>626,366</u>	<u>626,366</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>123,556</u>	<u>123,556</u>	<u>123,556</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$351,810</u>	<u>\$251,810</u>	<u>\$862,567</u>	<u>\$610,757</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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$4,000	\$4,000	\$10,800	\$6,800
Expenditures				
Current:				
Public Safety				
Personal Services	5,806	5,814	5,814	0
<i>Net Changes in Fund Balance</i>	(1,806)	(1,814)	4,986	6,800
<i>Fund Balance Beginning of Year</i>	6,425	6,425	6,425	0
<i>Fund Balance End of Year</i>	\$4,619	\$4,611	\$11,411	\$6,800

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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$167,683	\$167,683	\$159,569	(\$8,114)
Fines, Forfeitures, and Settlements	1,000	1,000	276	(724)
Other	500	500	80	(420)
<i>Total Revenues</i>	<i>169,183</i>	<i>169,183</i>	<i>159,925</i>	<i>(9,258)</i>
Expenditures				
Current:				
Health				
Personal Services	110,820	110,820	106,413	4,407
Materials and Supplies	9,631	12,631	11,659	972
Contractual Services	46,233	45,733	41,278	4,455
Capital Outlay	1,190	690	135	555
Other	10,600	10,600	8,575	2,025
<i>Total Expenditures</i>	<i>178,474</i>	<i>180,474</i>	<i>168,060</i>	<i>12,414</i>
<i>Net Changes in Fund Balance</i>	<i>(9,291)</i>	<i>(11,291)</i>	<i>(8,135)</i>	<i>3,156</i>
<i>Fund Balance Beginning of Year</i>	<i>107,608</i>	<i>107,608</i>	<i>107,608</i>	<i>0</i>
Prior Year Encumbrances Appropriated	1,032	1,032	1,032	0
<i>Fund Balance End of Year</i>	<i><u>\$99,349</u></i>	<i><u>\$97,349</u></i>	<i><u>\$100,505</u></i>	<i><u>\$3,156</u></i>

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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Fines, Forfeitures, and Settlements	<u>\$7,552</u>	<u>\$7,552</u>	<u>\$7,075</u>	<u>(\$477)</u>
Expenditures				
Current:				
Public Safety				
Contractual Services	5,892	5,892	0	5,892
Capital Outlay	16,546	16,546	4,642	11,904
Other	1,300	1,300	0	1,300
<i>Total Expenditures</i>	<u>23,738</u>	<u>23,738</u>	<u>4,642</u>	<u>19,096</u>
<i>Net Changes in Fund Balance</i>	<u>(16,186)</u>	<u>(16,186)</u>	<u>2,433</u>	<u>18,619</u>
<i>Fund Balance Beginning of Year</i>	<u>64,749</u>	<u>64,749</u>	<u>64,749</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$48,563</u>	<u>\$48,563</u>	<u>\$67,182</u>	<u>\$18,619</u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Ditch Maintenance Fund

For the Year Ended December 31, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Special Assessments	\$106,282	\$113,409	\$106,949	(\$6,460)
Other	0	30	396	366
<i>Total Revenues</i>	<u>106,282</u>	<u>113,439</u>	<u>107,345</u>	<u>(6,094)</u>
Expenditures				
Current:				
Public Works				
Contractual Services	0	6,460	6,460	0
Other	59,354	167,833	81,644	86,189
<i>Total Expenditures</i>	<u>59,354</u>	<u>174,293</u>	<u>88,104</u>	<u>86,189</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	46,928	(60,854)	19,241	80,095
Other Financing Sources				
Advances In	0	0	6,460	6,460
<i>Net Changes in Fund Balance</i>	46,928	(60,854)	25,701	86,555
<i>Fund Balance Beginning of Year</i>	68,080	68,080	68,080	0
<i>Fund Balance End of Year</i>	<u>\$115,008</u>	<u>\$7,226</u>	<u>\$93,781</u>	<u>\$86,555</u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Delinquent Real Estate Tax Collection Fund

For the Year Ended December 31, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$159,856	\$159,856	\$154,397	(\$5,459)
Other	43,438	43,438	28,020	(15,418)
<i>Total Revenues</i>	<i>203,294</i>	<i>203,294</i>	<i>182,417</i>	<i>(20,877)</i>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Treasurer				
Personal Services	71,028	71,762	43,118	28,644
Materials and Supplies	2,320	2,320	2,288	32
Contractual Services	94,133	154,487	142,729	11,758
Capital Outlay	6,210	6,060	0	6,060
Other	1,888	2,038	2,001	37
Prosecutor				
Personal Services	50,114	50,114	50,078	36
Contractual Services	1,159	6,821	6,821	0
Other	3,997	5,335	5,335	0
<i>Total Expenditures</i>	<i>230,849</i>	<i>298,937</i>	<i>252,370</i>	<i>46,567</i>
<i>Net Changes in Fund Balance</i>	<i>(27,555)</i>	<i>(95,643)</i>	<i>(69,953)</i>	<i>25,690</i>
<i>Fund Balance Beginning of Year</i>	<i>227,861</i>	<i>227,861</i>	<i>227,861</i>	<i>0</i>
Prior Year Encumbrances Appropriated	1,667	1,667	1,667	0
<i>Fund Balance End of Year</i>	<i>\$201,973</i>	<i>\$133,885</i>	<i>\$159,575</i>	<i>\$25,690</i>

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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$9,000	\$9,000	\$10,444	\$1,444
Expenditures				
Current:				
Human Services				
Contractual Services	10,500	11,167	10,342	825
<i>Net Changes in Fund Balance</i>	(1,500)	(2,167)	102	2,269
<i>Fund Balance Beginning of Year</i>	6,156	6,156	6,156	0
<i>Fund Balance End of Year</i>	\$4,656	\$3,989	\$6,258	\$2,269

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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Fines, Forfeitures, and Settlements	\$1,000	\$1,000	\$593	(\$407)
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	1,000	1,000	593	(407)
<i>Fund Balance Beginning of Year</i>	12,592	12,592	12,592	0
<i>Fund Balance End of Year</i>	\$13,592	\$13,592	\$13,185	(\$407)

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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$13,757	\$13,757	\$8,687	(\$5,070)
Intergovernmental	126,428	126,428	79,903	(46,525)
Other	10,000	10,000	44,240	34,240
<i>Total Revenues</i>	<i>150,185</i>	<i>150,185</i>	<i>132,830</i>	<i>(17,355)</i>
Expenditures				
Current:				
Public Safety				
Personal Services	152,259	152,259	146,340	5,919
Materials and Supplies	19,664	22,711	16,619	6,092
Contractual Services	92,050	89,003	62,763	26,240
Capital Outlay	10,000	10,000	6,688	3,312
Other	6,100	6,100	1,791	4,309
<i>Total Expenditures</i>	<i>280,073</i>	<i>280,073</i>	<i>234,201</i>	<i>45,872</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(129,888)</i>	<i>(129,888)</i>	<i>(101,371)</i>	<i>28,517</i>
Other Financing Sources and Uses				
Advances In	0	0	75,923	75,923
Advances Out	0	0	(37,946)	(37,946)
Transfers In	130,000	130,000	130,000	0
<i>Total Other Financing Sources (Uses)</i>	<i>130,000</i>	<i>130,000</i>	<i>167,977</i>	<i>37,977</i>
<i>Net Changes in Fund Balance</i>	<i>112</i>	<i>112</i>	<i>66,606</i>	<i>66,494</i>
<i>Fund Balance Beginning of Year</i>	<i>444,477</i>	<i>444,477</i>	<i>444,477</i>	<i>0</i>
Prior Year Encumbrances Appropriated	4,864	4,864	4,864	0
<i>Fund Balance End of Year</i>	<i><u>\$449,453</u></i>	<i><u>\$449,453</u></i>	<i><u>\$515,947</u></i>	<i><u>\$66,494</u></i>

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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Intergovernmental	<u>\$356,663</u>	<u>\$356,663</u>	<u>\$368,158</u>	<u>\$11,495</u>
Expenditures				
Current:				
Public Safety				
Personal Services	205,914	221,542	206,392	15,150
Materials and Supplies	2,200	2,800	2,273	527
Contractual Services	78,120	151,396	110,796	40,600
Other	16,232	18,232	9,231	9,001
<i>Total Expenditures</i>	<u>302,466</u>	<u>393,970</u>	<u>328,692</u>	<u>65,278</u>
<i>Net Changes in Fund Balance</i>	<u>54,197</u>	<u>(37,307)</u>	<u>39,466</u>	<u>76,773</u>
<i>Fund Balance Beginning of Year</i>	<u>161,951</u>	<u>161,951</u>	<u>161,951</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>7,652</u>	<u>7,652</u>	<u>7,652</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$223,800</u></u>	<u><u>\$132,296</u></u>	<u><u>\$209,069</u></u>	<u><u>\$76,773</u></u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Healthy Aging Fund

For the Year Ended December 31, 2024

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Intergovernmental	\$0	\$2,927	\$2,927	\$0
Expenditures				
Current:				
Human Services				
Contractual Services	<u>199,590</u>	<u>202,517</u>	<u>202,517</u>	<u>0</u>
Net Changes in Fund Balance	<u>(199,590)</u>	<u>(199,590)</u>	<u>(199,590)</u>	<u>0</u>
Fund Balance Beginning of Year	<u>199,590</u>	<u>199,590</u>	<u>199,590</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Indigent Driver Alcohol Treatment Fund

For the Year Ended December 31, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Fines, Forfeitures, and Settlements	\$15,000	\$15,000	\$16,352	\$1,352
Expenditures				
Current:				
General Government - Judicial				
Contractual Services	17,156	20,656	17,316	3,340
Net Changes in Fund Balance	(2,156)	(5,656)	(964)	4,692
Fund Balance Beginning of Year	239,388	239,388	239,388	0
Prior Year Encumbrances Appropriated	3,768	3,768	3,768	0
Fund Balance End of Year	<u><u>\$241,000</u></u>	<u><u>\$237,500</u></u>	<u><u>\$242,192</u></u>	<u><u>\$4,692</u></u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Indigent Driver Interlock and Alcohol Monitoring Fund

For the Year Ended December 31, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Intergovernmental	\$7,200	\$7,200	\$6,268	(\$932)
Expenditures				
Current:				
General Government - Judicial				
Contractual Services	7,663	7,663	7,524	139
<i>Net Changes in Fund Balance</i>	(463)	(463)	(1,256)	(793)
<i>Fund Balance Beginning of Year</i>	743	743	743	0
Prior Year Encumbrances Appropriated	2,033	2,033	2,033	0
<i>Fund Balance End of Year</i>	<u>\$2,313</u>	<u>\$2,313</u>	<u>\$1,520</u>	<u>(\$793)</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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$8,000	\$8,000	\$6,640	(\$1,360)
Expenditures				
Current:				
General Government - Judicial				
Other	12,836	12,836	8,000	4,836
<i>Net Changes in Fund Balance</i>	(4,836)	(4,836)	(1,360)	3,476
<i>Fund Balance Beginning of Year</i>	48,729	48,729	48,729	0
Prior Year Encumbrances Appropriated	2,836	2,836	2,836	0
<i>Fund Balance End of Year</i>	<u>\$46,729</u>	<u>\$46,729</u>	<u>\$50,205</u>	<u>\$3,476</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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Intergovernmental	\$0	\$0	\$5,202	\$5,202
Expenditures				
Current:				
Public Safety				
Contractual Services	0	10,000	9,750	250
Other	0	5,000	2,550	2,450
Total Expenditures	0	15,000	12,300	2,700
Net Changes in Fund Balance	0	(15,000)	(7,098)	7,902
<i>Fund Balance Beginning of Year</i>	64,922	64,922	64,922	0
<i>Fund Balance End of Year</i>	\$64,922	\$49,922	\$57,824	\$7,902

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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Intergovernmental	\$21,000	\$21,000	\$15,821	(\$5,179)
Expenditures				
Current:				
Public Safety				
Personal Services	22,308	23,308	16,692	6,616
Net Change in Fund Balance	(1,308)	(2,308)	(871)	1,437
Fund Balance Beginning of Year	13,379	13,379	13,379	0
Fund Balance End of Year	\$12,071	\$11,071	\$12,508	\$1,437

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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$94,127	\$94,127	\$122,295	\$28,168
Expenditures				
Current:				
Public Safety				
Contractual Services	91,761	96,761	88,082	8,679
Capital Outlay	42,864	37,864	0	37,864
	<i>Total Expenditures</i>	<i>134,625</i>	<i>134,625</i>	<i>88,082</i>
	<i>Net Changes in Fund Balance</i>	<i>(40,498)</i>	<i>(40,498)</i>	<i>34,213</i>
	<i>Fund Balance Beginning of Year</i>	<i>91,144</i>	<i>91,144</i>	<i>91,144</i>
	<i>Prior Year Encumbrances Appropriated</i>	<i>7,664</i>	<i>7,664</i>	<i>7,664</i>
	<i>Fund Balance End of Year</i>	<i>\$58,310</i>	<i>\$58,310</i>	<i>\$133,021</i>
				<i>\$74,711</i>

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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Fines, Forfeitures, and Settlements	\$85,000	\$85,000	\$73,882	(\$11,118)
Other	0	0	2,130	2,130
<i>Total Revenues</i>	<u>85,000</u>	<u>85,000</u>	<u>76,012</u>	<u>(8,988)</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	8,579	8,579	6,278	2,301
Materials and Supplies	214	214	200	14
Contractual Services	122,306	122,306	118,108	4,198
Capital Outlay	3,000	3,000	2,379	621
Other	2,291	2,291	1,227	1,064
<i>Total Expenditures</i>	<u>136,390</u>	<u>136,390</u>	<u>128,192</u>	<u>8,198</u>
<i>Net Changes in Fund Balances</i>	<u>(51,390)</u>	<u>(51,390)</u>	<u>(52,180)</u>	<u>(790)</u>
<i>Fund Balance Beginning of Year</i>	<u>95,478</u>	<u>95,478</u>	<u>95,478</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>11,993</u>	<u>11,993</u>	<u>11,993</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$56,081</u>	<u>\$56,081</u>	<u>\$55,291</u>	<u>(\$790)</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, 2024

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Charges for Services	\$0	\$0	\$146	\$146
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	0	0	146	146
<i>Fund Balance Beginning of Year</i>	<u>3,322</u>	<u>3,322</u>	<u>3,322</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,322</u></u>	<u><u>\$3,322</u></u>	<u><u>\$3,468</u></u>	<u><u>\$146</u></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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Property Taxes	\$703,200	\$721,780	\$719,668	(\$2,112)
Intergovernmental	81,000	81,000	82,411	1,411
<i>Total Revenues</i>	784,200	802,780	802,079	(701)
Expenditures				
Current:				
Health				
Contractual Services	0	802,691	802,079	612
<i>Net Changes in Fund Balance</i>	784,200	89	0	(89)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$784,200	\$89	\$0	(\$89)

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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	<u>\$156,000</u>	<u>\$156,000</u>	<u>\$212,699</u>	<u>\$56,699</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	126,757	126,975	117,135	9,840
Other	<u>6,654</u>	<u>6,436</u>	<u>4,282</u>	<u>2,154</u>
	<i><u>Total Expenditures</u></i>	<i><u>133,411</u></i>	<i><u>133,411</u></i>	<i><u>121,417</u></i>
	<i><u>Net Changes in Fund Balance</u></i>	<i><u>22,589</u></i>	<i><u>22,589</u></i>	<i><u>91,282</u></i>
	<i><u>Fund Balance Beginning of Year</u></i>	<i><u>45,726</u></i>	<i><u>45,726</u></i>	<i><u>45,726</u></i>
	<i><u>Prior Year Encumbrances Appropriated</u></i>	<i><u>2,154</u></i>	<i><u>2,154</u></i>	<i><u>2,154</u></i>
	<i><u>Fund Balance End of Year</u></i>	<i><u>\$70,469</u></i>	<i><u>\$70,469</u></i>	<i><u>\$139,162</u></i>
				<i><u>\$68,693</u></i>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
OneOhio Opioid Fund
For the Year Ended December 31, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Fines, Forfeitures, and Settlements	<u>\$279,967</u>	<u>\$434,497</u>	<u>\$198,430</u>	<u>(\$236,067)</u>
Expenditures				
Current:				
Health				
Contractual Services	0	82,565	82,565	0
Other	0	2,203	2,203	0
<i>Total Expenditures</i>	<u>0</u>	<u>84,768</u>	<u>84,768</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	<u>279,967</u>	<u>349,729</u>	<u>113,662</u>	<u>(236,067)</u>
Other Financing Sources (Uses)				
Advances In	0	0	38,356	38,356
Advances Out	0	0	(88,356)	(88,356)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(50,000)</u>	<u>(50,000)</u>
<i>Net Changes in Fund Balance</i>	<u>279,967</u>	<u>349,729</u>	<u>63,662</u>	<u>(286,067)</u>
<i>Fund Balance Beginning of Year</i>	<u>50,131</u>	<u>50,131</u>	<u>50,131</u>	<u>0</u>
Prior Year Outstanding Advances	(279,967)	(279,967)	0	279,967
<i>Fund Balance End of Year</i>	<u>\$50,131</u>	<u>\$119,893</u>	<u>\$113,793</u>	<u>(\$6,100)</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, 2024

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Charges for Services	\$250	\$250	\$268	\$18
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	250	250	268	18
<i>Fund Balance Beginning of Year</i>	<u>9,375</u>	<u>9,375</u>	<u>9,375</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,625</u></u>	<u><u>\$9,625</u></u>	<u><u>\$9,643</u></u>	<u><u>\$18</u></u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Probation Services Fund

For the Year Ended December 31, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Intergovernmental	<u>\$225,000</u>	<u>\$225,000</u>	<u>\$225,000</u>	<u>\$0</u>
Expenditures				
Current:				
Public Safety				
Personal Services	199,301	200,064	198,650	1,414
Materials and Supplies	1,550	1,550	1,138	412
Contractual Services	10,083	10,083	7,998	2,085
Other	3,850	3,087	1,440	1,647
<i>Total Expenditures</i>	<u>214,784</u>	<u>214,784</u>	<u>209,226</u>	<u>5,558</u>
<i>Net Changes in Fund Balance</i>	10,216	10,216	15,774	5,558
<i>Fund Balance Beginning of Year</i>	69,455	69,455	69,455	0
Prior Year Encumbrances Appropriated	<u>483</u>	<u>483</u>	<u>483</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$80,154</u>	<u>\$80,154</u>	<u>\$85,712</u>	<u>\$5,558</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, 2024

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Interest	\$2,000	\$12,000	\$19,190	\$7,190
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	2,000	12,000	19,190	7,190
<i>Fund Balance Beginning of Year</i>	<u>33,082</u>	<u>33,082</u>	<u>33,082</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$35,082</u>	<u>\$45,082</u>	<u>\$52,272</u>	<u>\$7,190</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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$650,000	\$650,000	\$682,276	\$32,276
Other	3,550	3,550	2,866	(684)
<i>Total Revenues</i>	<i>653,550</i>	<i>653,550</i>	<i>685,142</i>	<i>31,592</i>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	327,333	327,333	282,937	44,396
Materials and Supplies	14,259	14,259	8,948	5,311
Contractual Services	658,156	750,656	621,046	129,610
Capital Outlay	5,000	19,000	12,830	6,170
Other	10,293	7,793	4,940	2,853
<i>Total Expenditures</i>	<i>1,015,041</i>	<i>1,119,041</i>	<i>930,701</i>	<i>188,340</i>
<i>Net Changes in Fund Balance</i>	<i>(361,491)</i>	<i>(465,491)</i>	<i>(245,559)</i>	<i>219,932</i>
<i>Fund Balance Beginning of Year</i>	<i>2,092,940</i>	<i>2,092,940</i>	<i>2,092,940</i>	<i>0</i>
Prior Year Encumbrances Appropriated	132,265	132,265	132,265	0
<i>Fund Balance End of Year</i>	<i><u>\$1,863,714</u></i>	<i><u>\$1,759,714</u></i>	<i><u>\$1,979,646</u></i>	<i><u>\$219,932</u></i>

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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Interest	\$0	\$0	\$1,465	\$1,465
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	0	1,465	1,465
<i>Fund Balance Beginning of Year</i>	68,624	68,624	68,624	0
<i>Fund Balance End of Year</i>	\$68,624	\$68,624	\$70,089	\$1,465

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, 2024

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

Crawford County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Sanction Costs Fund

For the Year Ended December 31, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$24,575</u>	<u>\$9,575</u>
Expenditures				
Current:				
General Government - Judicial				
Capital Outlay	12,988	12,988	3,585	9,403
Other	<u>15,450</u>	<u>15,302</u>	<u>13,223</u>	<u>2,079</u>
<i>Total Expenditures</i>	<u>28,438</u>	<u>28,290</u>	<u>16,808</u>	<u>11,482</u>
<i>Net Changes in Fund Balance</i>	<u>(13,438)</u>	<u>(13,290)</u>	<u>7,767</u>	<u>21,057</u>
<i>Fund Balance Beginning of Year</i>	<u>70,428</u>	<u>70,428</u>	<u>70,428</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$56,990</u>	<u>\$57,138</u>	<u>\$78,195</u>	<u>\$21,057</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, 2024

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

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Special Projects Fund
For the Year Ended December 31, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$351,000	\$351,000	\$427,278	\$76,278
Fines, Forfeitures, and Settlements	6,750	6,750	6,516	(234)
<i>Total Revenues</i>	<i>357,750</i>	<i>357,750</i>	<i>433,794</i>	<i>76,044</i>
Expenditures				
Current:				
General Government - Judicial				
Common Pleas Court				
Contractual Services	0	1,606	0	1,606
Capital Outlay	10,506	45,506	39,386	6,120
Other	5,253	3,647	1,606	2,041
Juvenile Court				
Capital Outlay	0	1,810	1,810	0
Municipal Court				
Personal Services	299,887	345,887	343,366	2,521
Contractual Services	56,306	54,875	53,869	1,006
Capital Outlay	4,618	10,473	10,418	55
Other	12,088	4,488	3,989	499
<i>Total Expenditures</i>	<i>388,658</i>	<i>468,292</i>	<i>454,444</i>	<i>13,848</i>
<i>Net Changes in Fund Balance</i>	<i>(30,908)</i>	<i>(110,542)</i>	<i>(20,650)</i>	<i>89,892</i>
<i>Fund Balance Beginning of Year</i>	<i>406,953</i>	<i>406,953</i>	<i>406,953</i>	<i>0</i>
Prior Year Encumbrances Appropriated	3,660	3,660	3,660	0
<i>Fund Balance End of Year</i>	<i>\$379,705</i>	<i>\$300,071</i>	<i>\$389,963</i>	<i>\$89,892</i>

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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	\$935,000	\$1,235,000	\$1,275,563	\$40,563
Intergovernmental	300,000	300,000	300,000	0
Other	0	0	24	24
<i>Total Revenues</i>	<i>1,235,000</i>	<i>1,535,000</i>	<i>1,575,587</i>	<i>40,587</i>
Expenditures				
Current:				
Health				
Personal Services	173,554	172,256	122,888	49,368
Materials and Supplies	7,997	7,997	1,392	6,605
Contractual Services	1,388,830	2,243,830	1,750,756	493,074
Capital Outlay	14,677	13,676	5,753	7,923
Other	3,980	3,980	1,254	2,726
<i>Total Expenditures</i>	<i>1,589,038</i>	<i>2,441,739</i>	<i>1,882,043</i>	<i>559,696</i>
<i>Net Changes in Fund Balance</i>	<i>(354,038)</i>	<i>(906,739)</i>	<i>(306,456)</i>	<i>600,283</i>
<i>Fund Balance Beginning of Year</i>	<i>3,114,274</i>	<i>3,114,274</i>	<i>3,114,274</i>	<i>0</i>
Prior Year Encumbrances Appropriated	126,221	126,221	126,221	0
<i>Fund Balance End of Year</i>	<i><u>\$2,886,457</u></i>	<i><u>\$2,333,756</u></i>	<i><u>\$2,934,039</u></i>	<i><u>\$600,283</u></i>

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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Charges for Services	<u>\$2,500</u>	<u>\$2,500</u>	<u>\$100</u>	<u>(\$2,400)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Materials and Supplies	2,252	2,252	2,252	0
Contractual Services	4,505	4,209	339	3,870
<i>Total Expenditures</i>	<u>6,757</u>	<u>6,461</u>	<u>2,591</u>	<u>3,870</u>
<i>Net Changes in Fund Balance</i>	<u>(4,257)</u>	<u>(3,961)</u>	<u>(2,491)</u>	<u>1,470</u>
<i>Fund Balance Beginning of Year</i>	<u>6,362</u>	<u>6,362</u>	<u>6,362</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,105</u>	<u>\$2,401</u>	<u>\$3,871</u>	<u>\$1,470</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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	37,891	37,891	37,891	0
<i>Fund Balance End of Year</i>	\$37,891	\$37,891	\$37,891	\$0

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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Intergovernmental	<u>\$39,456</u>	<u>\$39,456</u>	<u>\$39,455</u>	<u>(\$1)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	92,878	94,905	92,943	1,962
Materials and Supplies	1,000	0	0	0
Contractual Services	150	150	0	150
Capital Outlay	100	98	0	98
Other	<u>5,250</u>	<u>4,225</u>	<u>3,187</u>	<u>1,038</u>
	<i>Total Expenditures</i>	<i>99,378</i>	<i>99,378</i>	<i>96,130</i>
	<i>Excess of Revenues Under Expenditures</i>	<i>(59,922)</i>	<i>(59,922)</i>	<i>(56,675)</i>
	<i>3,247</i>			
Other Financing Sources				
Transfers In	<u>60,537</u>	<u>60,537</u>	<u>60,537</u>	<u>0</u>
	<i>Net Changes in Fund Balance</i>	<i>615</i>	<i>615</i>	<i>3,862</i>
	<i>3,247</i>			
	<i>Fund Balance Beginning of Year</i>	<i>13,293</i>	<i>13,293</i>	<i>13,293</i>
	<i>0</i>			
	<i>Fund Balance End of Year</i>	<i><u>\$13,908</u></i>	<i><u>\$13,908</u></i>	<i><u>17,155</u></i>
	<i><u>\$3,247</u></i>			

Crawford County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Violent Crime Reduction Fund
For the Year Ended December 31, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Intergovernmental	\$86,087	\$86,087	\$86,087	\$0
Other	0	0	5,443	5,443
<i>Total Revenues</i>	<u>86,087</u>	<u>86,087</u>	<u>91,530</u>	<u>5,443</u>
 Expenditures				
Current:				
Public Safety				
Personal Services	99,951	94,447	94,447	0
Contractual Services	4,837	4,837	2,914	1,923
Capital Outlay	1,200	11,204	5,665	5,539
Other	10,842	9,842	2,194	7,648
<i>Total Expenditures</i>	<u>116,830</u>	<u>120,330</u>	<u>105,220</u>	<u>15,110</u>
<i>Net Changes in Fund Balance</i>	<u>(30,743)</u>	<u>(34,243)</u>	<u>(13,690)</u>	<u>20,553</u>
<i>Fund Balance Beginning of Year</i>	<u>34,030</u>	<u>34,030</u>	<u>34,030</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>250</u>	<u>250</u>	<u>250</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$3,537</u>	<u>\$37</u>	<u>20,590</u>	<u>\$20,553</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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Intergovernmental	<u>\$93,147</u>	<u>\$93,147</u>	<u>\$142,603</u>	<u>\$49,456</u>
Expenditures				
Current:				
Public Safety				
Contractual Services	179,623	179,623	160,630	18,993
Capital Outlay	25,000	25,000	0	25,000
<i>Total Expenditures</i>	<u>204,623</u>	<u>204,623</u>	<u>160,630</u>	<u>43,993</u>
<i>Net Changes in Fund Balance</i>	<u>(111,476)</u>	<u>(111,476)</u>	<u>(18,027)</u>	<u>93,449</u>
<i>Fund Balance Beginning of Year</i>	148,090	148,090	148,090	0
Prior Year Encumbrances Appropriated	<u>69,623</u>	<u>69,623</u>	<u>69,623</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$106,237</u>	<u>\$106,237</u>	<u>\$199,686</u>	<u>\$93,449</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Special Assessments	\$20,558	\$20,558	\$20,404	(\$154)
Charges for Services	84,800	84,800	84,800	0
Rent	<u>80,586</u>	<u>80,586</u>	<u>80,586</u>	<u>0</u>
<i>Total Revenues</i>	<u>185,944</u>	<u>185,944</u>	<u>185,790</u>	<u>(154)</u>
Expenditures				
Debt Service:				
Principal Retirement	630,094	630,094	630,094	0
Interest	<u>96,548</u>	<u>96,548</u>	<u>96,546</u>	<u>2</u>
<i>Total Expenditures</i>	<u>726,642</u>	<u>726,642</u>	<u>726,640</u>	<u>2</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(540,698)</u>	<u>(540,698)</u>	<u>(540,850)</u>	<u>(152)</u>
Other Financing Sources				
Transfers In	533,283	533,283	539,997	6,714
<i>Net Changes in Fund Balance</i>	<u>(7,415)</u>	<u>(7,415)</u>	<u>(853)</u>	<u>6,562</u>
<i>Fund Balance Beginning of Year</i>	<u>34,058</u>	<u>34,058</u>	<u>34,058</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$26,643</u>	<u>\$26,643</u>	<u>\$33,205</u>	<u>\$6,562</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, 2024

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Other	\$0	\$0	\$24,740	\$24,740
Expenditures				
Capital Outlay				
Material and Supplies	0	6,000	0	6,000
Contractual Services	2,015,000	2,040,000	276,862	1,763,138
Capital Outlay	0	60,197	57,568	2,629
<i>Total Expenditures</i>	<i>2,015,000</i>	<i>2,106,197</i>	<i>334,430</i>	<i>1,771,767</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(2,015,000)</i>	<i>(2,106,197)</i>	<i>(309,690)</i>	<i>1,796,507</i>
Other Financing Sources				
Transfers In	1,995,000	1,995,000	306,886	(1,688,114)
<i>Net Changes in Fund Balance</i>	<i>(20,000)</i>	<i>(111,197)</i>	<i>(2,804)</i>	<i>108,393</i>
<i>Fund Balance Beginning of Year</i>	<i>129,664</i>	<i>129,664</i>	<i>129,664</i>	<i>0</i>
Prior Year Encumbrances Appropriated	20,000	20,000	20,000	0
<i>Fund Balance End of Year</i>	<i>\$129,664</i>	<i>\$38,467</i>	<i>\$146,860</i>	<i>\$108,393</i>

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, 2024

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Intergovernmental	\$0	\$937	\$937	\$0
Expenditures				
Capital Outlay				
Contractual Services	0	937	937	0
<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><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Courthouse Roof and Projects Fund

For the Year Ended December 31, 2024

	Original Budget \$0	Revised Budget \$0	Actual \$0	Variance With Final Budget \$0
Revenues				
Expenditures				
Capital Outlay				
Contractual Services	7,847	12,847	0	12,847
<i>Net Changes in Fund Balance</i>	(7,847)	(12,847)	0	12,847
<i>Fund Balance Beginning of Year</i>	90,055	90,055	90,055	0
Prior Year Encumbrances Appropriated	7,847	7,847	7,847	0
<i>Fund Balance End of Year</i>	\$90,055	\$85,055	\$97,902	\$12,847

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, 2024*

	Original Budget	Revised Budget	Actual	Variance With Final Budget
Revenues				
Intergovernmental	\$216,820	\$216,820	\$213,388	(\$3,432)
Expenditures				
Capital Outlay				
Contractual Services	<u>216,820</u>	<u>216,820</u>	<u>213,388</u>	<u>3,432</u>
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

Debt Capacity	S24
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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	S31
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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	S33
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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)

	2015	2016	2017	2018
Governmental Activities				
Net Investment in Capital Assets	\$38,489,024	\$38,848,634	\$39,697,854	\$41,473,268
Restricted	20,732,376	22,655,490	24,286,107	25,708,894
Unrestricted (Deficit)	(4,124,196)	(5,776,469)	(15,078,610)	(16,660,409)
Total Governmental Activities Net Position	<u>55,097,204</u>	<u>55,727,655</u>	<u>48,905,351</u>	<u>50,521,753</u>
 Business-Type Activities				
Net Investment in Capital Assets	5,195,402	5,092,243	4,995,005	4,896,392
Unrestricted	212,699	251,919	298,170	351,075
Total Business-Type Activities Net Position	<u>5,408,101</u>	<u>5,344,162</u>	<u>5,293,175</u>	<u>5,247,467</u>
 Primary Government				
Net Investment in Capital Assets	43,684,426	43,940,877	44,692,859	46,369,660
Restricted	20,732,376	22,655,490	24,286,107	25,708,894
Unrestricted (Deficit)	(3,911,497)	(5,524,550)	(14,780,440)	(16,309,334)
Total Primary Government Net Position	<u>\$60,505,305</u>	<u>\$61,071,817</u>	<u>\$54,198,526</u>	<u>\$55,769,220</u>

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

The County reported the impact of GASB Statement No. 101 beginning in 2024.

2019	2020	2021	2022	2023	2024
\$41,290,794	\$41,741,653	\$45,299,798	\$46,404,551	\$50,684,249	\$52,388,873
28,374,768	34,677,495	39,059,109	48,031,793	47,483,390	50,346,034
(20,770,627)	(22,731,307)	(11,622,609)	(8,764,021)	(4,760,904)	(4,678,947)
<u>48,894,935</u>	<u>53,687,841</u>	<u>72,736,298</u>	<u>85,672,323</u>	<u>93,406,735</u>	<u>98,055,960</u>
4,802,763	4,649,021	3,425,670	3,317,494	3,210,190	3,102,885
271,355	248,133	53,789	59,373	65,931	72,423
<u>5,074,118</u>	<u>4,897,154</u>	<u>3,479,459</u>	<u>3,376,867</u>	<u>3,276,121</u>	<u>3,175,308</u>
46,093,557	46,390,674	48,725,468	49,722,045	53,894,439	55,491,758
28,374,768	34,677,495	39,059,109	48,031,793	47,483,390	50,346,034
(20,499,272)	(22,483,174)	(11,568,820)	(8,704,648)	(4,694,973)	(4,606,524)
<u>\$53,969,053</u>	<u>\$58,584,995</u>	<u>\$76,215,757</u>	<u>\$89,049,190</u>	<u>\$96,682,856</u>	<u>\$101,231,268</u>

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

	2015	2016	2017	2018
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	\$4,465,816	\$4,903,590	\$5,232,867	\$5,302,283
Judicial	2,512,270	2,765,487	3,120,251	3,464,322
Internal Service Fund-External Portion	6,395	6,296	4,456	6,738
Public Safety				
Criminal Justice Services	2,080,966	2,072,271	2,043,690	2,256,147
Jail Operation	2,476,862	2,551,435	2,581,532	2,769,632
Other Public Safety	1,736,161	1,972,018	2,362,087	2,469,559
Public Works				
Local Fiscal Recovery	0	0	0	0
Other Public Works	10,379,311	9,447,354	10,977,579	10,647,776
Health				
Developmental Disabilities	5,486,464	4,443,148	5,099,270	4,088,240
Other Health	736,609	1,277,227	1,218,419	1,550,766
Human Services				
Child Welfare	2,174,443	2,056,701	2,426,732	2,869,574
Job and Family Services	3,506,450	3,257,074	3,405,389	4,219,903
Other Human Services	1,551,877	1,826,425	2,314,488	2,198,110
Economic Development	24,592	92,963	120,147	56,714
Interest	495,050	359,249	311,815	219,130
Total Governmental Activities Expenses	<u>37,633,266</u>	<u>37,031,238</u>	<u>41,218,722</u>	<u>42,118,894</u>
Business-Type Activities				
Sewer	339,942	320,400	330,202	345,635
Total Primary Government Expenses	<u>37,973,208</u>	<u>37,351,638</u>	<u>41,548,924</u>	<u>42,464,529</u>
Program Revenues				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	2,228,320	2,336,681	2,151,489	2,742,914
Judicial	1,180,323	1,449,204	1,488,745	1,434,620
Internal Service Fund-External Portion	5,792	6,669	4,414	6,503
Public Safety				
Criminal Justice Services	0	0	0	2,113
Jail Operation	118,884	153,192	160,692	90,351
Other Public Safety	531,780	621,213	608,563	674,876
Public Works				
Other Public Works	5,244,223	4,956,948	6,662,262	5,118,991
Health				
Developmental Disabilities	67,136	228,614	264,340	34,920
Other Health	456,422	595,735	777,043	766,816
Human Services				
Child Welfare	150,613	36,001	72,792	0
Job and Family Services	507,621	348,148	844,787	894,990
Other Human Services	279,130	282,015	179,283	196,888
Operating Grants, Contributions, and Interest	13,437,791	12,459,233	13,008,227	13,248,109
Capital Grants and Contributions	1,152,779	139,038	703,745	1,624,537
Total Governmental Activities				
Program Revenues	<u>25,360,814</u>	<u>23,612,691</u>	<u>26,926,382</u>	<u>26,836,628</u>

2019	2020	2021	2022	2023	2024
\$5,743,474	\$5,801,535	\$3,720,027	\$3,811,853	\$5,262,005	\$6,940,490
3,958,450	3,931,839	2,034,799	3,072,664	4,448,800	4,295,731
0	0	0	0	0	0
2,440,698	2,865,236	2,768,431	2,926,840	3,018,604	3,454,343
2,871,693	3,255,104	3,147,216	3,573,644	3,408,339	3,781,148
3,516,189	2,421,472	(1,417,337)	108,757	3,080,028	2,707,128
0	0	40,558	746,858	764,526	2,670,362
12,103,072	13,395,207	13,116,834	15,138,829	19,449,714	29,273,466
4,451,754	4,053,083	4,663,311	4,439,482	7,740,899	8,353,343
2,305,530	2,261,200	797,085	1,855,082	2,149,451	1,968,057
3,679,317	3,553,047	3,015,250	4,159,483	3,933,747	4,380,017
4,248,846	4,704,633	4,643,045	4,983,973	4,484,431	4,941,287
3,015,304	2,684,345	658,448	1,759,915	3,172,437	2,733,217
19,645	1,929,193	823,080	0	0	0
190,330	158,739	146,238	133,041	118,286	102,974
48,544,302	51,014,633	38,156,985	46,710,421	61,031,267	75,601,563
403,894	405,955	1,471,023	111,410	107,344	108,013
48,948,196	51,420,588	39,628,008	46,821,831	61,138,611	75,709,576

2,919,172	3,450,322	3,299,541	3,368,927	3,146,618	3,411,868
1,341,696	1,242,311	1,364,257	1,320,087	1,260,383	1,401,847
0	0	0	0	0	0
0	0	0	108,444	0	0
234,782	144,406	65,750	33,097	104,088	86,851
679,406	735,513	805,201	766,351	756,015	626,040
6,469,281	8,301,876	9,234,571	9,766,153	12,366,441	20,512,827
0	0	0	248,433	48,475	51,380
930,939	1,131,669	1,383,356	1,475,463	2,058,448	1,736,335
89,381	95,610	69,422	69,422	52,052	89,882
1,100,164	1,191,328	1,130,061	1,289,411	1,329,442	1,138,178
180,573	170,152	202,607	304,291	177,661	174,028
15,086,480	17,448,057	16,761,073	16,668,235	20,216,288	24,758,514
0	145,921	1,447,335	757,910	4,917,545	1,505,823
29,031,874	34,057,165	35,763,174	36,176,224	46,433,456	55,493,573

(continued)

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

	2015	2016	2017	2018
Business-Type Activities				
Charges for Services				
Sewer	\$256,354	\$256,461	\$276,770	\$299,875
Total Primary Government				
Program Revenues	<u>25,617,168</u>	<u>23,869,152</u>	<u>27,203,152</u>	<u>27,136,503</u>
Net (Expense)/Revenue				
Governmental Activities	(12,272,452)	(13,418,547)	(14,292,340)	(15,282,266)
Business-Type Activities	(83,588)	(63,939)	(53,432)	(45,760)
Total Primary Government Net Expense	<u>(12,356,040)</u>	<u>(13,482,486)</u>	<u>(14,345,772)</u>	<u>(15,328,026)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property Taxes Levied for:				
General Operating	1,170,608	1,319,544	1,290,976	1,376,580
Public Safety-Criminal Justice Services	1,438,602	1,462,215	1,474,637	1,530,290
Health-Developmental Disabilities	2,603,899	2,644,429	2,667,054	2,767,707
Health-Mental Health	0	0	0	540,714
Human Services-Child Welfare	188,979	167,451	301,651	1,312,750
Human Services-Council on Aging	430,710	543,039	547,585	567,792
Sales Taxes Levied for:				
General Operating	4,002,345	4,037,295	3,953,179	3,903,166
Public Safety-Jail Operation	1,618,044	1,630,847	1,600,021	1,519,621
Public Safety-Jail Debt	383,130	387,847	377,247	431,605
Grants and Entitlements not Restricted to Specific Purposes	1,345,056	1,241,195	3,238,121	1,441,800
Investment Earnings and Other Interest	237,446	148,824	314,720	557,898
Other	1,078,812	466,312	546,661	739,199
Transfers	(17,184)	0	0	0
Total Governmental Activities	<u>14,480,447</u>	<u>14,048,998</u>	<u>16,311,852</u>	<u>16,689,122</u>
Business-Type Activities				
Other	105	0	2,445	52
Transfers	17,184	0	0	0
Total Business-Type Activities	<u>17,289</u>	<u>0</u>	<u>2,445</u>	<u>52</u>
Total Primary Government	<u>14,497,736</u>	<u>14,048,998</u>	<u>16,314,297</u>	<u>16,689,174</u>
Change in Net Position				
Governmental Activities	2,207,995	630,451	2,019,512	1,406,856
Business-Type Activities	(66,299)	(63,939)	(50,987)	(45,708)
Total Primary Government	<u>\$2,141,696</u>	<u>\$566,512</u>	<u>\$1,968,525</u>	<u>\$1,361,148</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.

Expenses are first impacted by the implementation of GASB Statement No. 101 beginning in 2024.

2019	2020	2021	2022	2023	2024
\$230,464	\$228,854	\$52,522	\$8,812	\$6,598	\$7,200
29,262,338	34,286,019	35,815,696	36,185,036	46,440,054	55,500,773
(19,512,428)	(16,957,468)	(2,393,811)	(10,534,197)	(14,597,811)	(20,107,990)
(173,430)	(177,101)	(1,418,501)	(102,598)	(100,746)	(100,813)
<u>(19,685,858)</u>	<u>(17,134,569)</u>	<u>(3,812,312)</u>	<u>(10,636,795)</u>	<u>(14,698,557)</u>	<u>(20,208,803)</u>
1,504,207	2,081,619	2,043,901	2,113,125	1,511,206	2,148,089
1,687,591	2,410,330	2,348,364	2,483,765	1,780,243	2,451,651
3,053,639	3,837,932	2,983,473	4,500,870	3,221,469	4,209,146
613,830	876,630	854,089	903,338	647,360	891,510
1,342,032	1,867,041	1,820,628	1,921,456	1,415,894	1,895,547
625,637	1,057,686	1,606,859	1,695,023	1,249,243	1,484,977
4,122,094	4,332,340	4,947,362	5,105,603	5,171,479	5,125,793
1,318,393	2,162,925	2,471,436	2,552,082	2,585,693	2,562,536
242,721	0	0	0	0	0
1,413,773	1,279,092	1,578,721	1,702,847	1,682,530	1,537,909
1,204,189	836,882	(85,863)	(653,001)	2,219,553	2,579,936
757,504	1,007,897	873,298	1,145,120	847,553	2,604,729
0	0	0	(6)	0	0
<u>17,885,610</u>	<u>21,750,374</u>	<u>21,442,268</u>	<u>23,470,222</u>	<u>22,332,223</u>	<u>27,491,823</u>
81	137	806	0	0	0
0	0	0	6	0	0
<u>81</u>	<u>137</u>	<u>806</u>	<u>6</u>	<u>0</u>	<u>0</u>
<u>17,885,691</u>	<u>21,750,511</u>	<u>21,443,074</u>	<u>23,470,228</u>	<u>22,332,223</u>	<u>27,491,823</u>
(1,626,818)	4,792,906	19,048,457	12,936,025	7,734,412	7,383,833
(173,349)	(176,964)	(1,417,695)	(102,592)	(100,746)	(100,813)
<u>(\$1,800,167)</u>	<u>\$4,615,942</u>	<u>\$17,630,762</u>	<u>\$12,833,433</u>	<u>\$7,633,666</u>	<u>\$7,283,020</u>

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

	2015	2016	2017	2018
General Fund				
Nonspendable	\$248,567	\$237,775	\$280,835	\$234,687
Restricted	0	0	0	56,285
Assigned	770,393	1,051,104	1,573,800	3,306,946
Unassigned	<u>5,149,047</u>	<u>3,756,774</u>	<u>4,959,227</u>	<u>2,919,954</u>
Total General Fund	<u>6,168,007</u>	<u>5,045,653</u>	<u>6,813,862</u>	<u>6,517,872</u>
All Other Governmental Funds				
Nonspendable	497,281	621,271	479,342	512,488
Restricted	17,208,033	18,716,304	20,564,366	22,163,403
Committed	77,406	107,641	125,163	129,690
Assigned	99,922	283,511	114,738	353,142
Unassigned (Deficit)	<u>(286,720)</u>	<u>(15,763)</u>	<u>(91,939)</u>	<u>(2,291)</u>
Total All Other Governmental Funds	<u>17,595,922</u>	<u>19,712,964</u>	<u>21,191,670</u>	<u>23,156,432</u>
Total Governmental Funds	<u><u>\$23,763,929</u></u>	<u><u>\$24,758,617</u></u>	<u><u>\$28,005,532</u></u>	<u><u>\$29,674,304</u></u>

2019	2020	2021	2022	2023	2024
\$275,289	\$344,789	\$383,482	\$420,856	\$405,478	\$507,575
56,405	0	0	0	0	0
2,640,955	3,399,231	3,898,501	5,790,534	4,466,368	5,147,061
3,933,353	4,073,389	2,956,169	812,456	3,764,176	4,520,845
6,906,002	7,817,409	7,238,152	7,023,846	8,636,022	10,175,481
516,451	609,040	583,882	617,964	724,190	634,607
24,325,896	28,786,673	30,920,578	33,432,428	36,993,619	39,248,335
154,970	95,019	132,292	100,620	172,425	220,520
249,749	135,795	422,219	316,863	254,893	265,589
0	0	(305,244)	(341,758)	(266,632)	(105,231)
25,247,066	29,626,527	31,753,727	34,126,117	37,878,495	40,263,820
\$32,153,068	\$37,443,936	\$38,991,879	\$41,149,963	\$46,514,517	\$50,439,301

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

	2015	2016	2017	2018
Revenues				
Property Taxes	\$5,842,020	\$6,127,927	\$6,247,256	\$7,579,844
Sales Taxes	5,919,955	5,972,699	6,086,303	5,752,690
Special Assessments	97,425	84,936	95,605	116,825
Charges for Services	10,214,447	10,423,116	12,706,926	11,304,234
Licenses and Permits	30,353	43,326	30,629	42,366
Fines, Forfeitures, and Settlements	317,059	371,474	314,588	328,221
Intergovernmental	16,611,690	13,983,630	16,765,990	15,243,142
Investment Earnings and Other Interest	248,811	111,532	351,317	623,826
Leases	0	0	0	0
Rent	110,801	108,051	89,792	88,786
Other	1,076,841	468,329	545,598	729,040
Total Revenues	<u>40,469,402</u>	<u>37,695,020</u>	<u>43,234,004</u>	<u>41,808,974</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	4,080,009	4,357,611	4,462,372	4,871,653
Judicial	2,554,165	2,678,625	2,761,678	3,259,951
Public Safety	6,192,595	6,021,703	6,222,783	6,668,902
Public Works	10,460,993	8,280,552	10,340,359	9,455,230
Health	6,736,440	5,429,248	6,553,776	5,172,432
Human Services	7,164,230	6,958,174	7,628,389	8,955,833
Economic Development	24,592	92,963	120,147	56,714
Capital Outlay	554,903	1,325,913	493,191	306,827
Debt Service:				
Principal Retirement	1,006,878	1,078,742	1,156,846	1,182,162
Interest	534,469	343,608	346,533	210,498
Total Expenditures	<u>39,309,274</u>	<u>36,567,139</u>	<u>40,086,074</u>	<u>40,140,202</u>
Excess of Revenues Over Expenditures	<u>1,160,128</u>	<u>1,127,881</u>	<u>3,147,930</u>	<u>1,668,772</u>
Other Financing Sources (Uses)				
General Obligation Refunding Bonds Issued	2,690,000	0	4,555,000	0
OPWC Loans Issued	131,873	0	0	0
Premium on General Obligation Refunding Bonds Issued	0	0	235,551	0
Payment to Refunded Bond Escrow Agent	(2,570,000)	0	(4,691,566)	0
Transfers In	2,047,831	3,619,677	2,798,325	2,573,510
Transfers Out	(2,215,839)	(3,752,870)	(2,798,325)	(2,573,510)
Total Other Financing Sources (Uses)	<u>83,865</u>	<u>(133,193)</u>	<u>98,985</u>	<u>0</u>
Net Changes in Fund Balances	<u>\$1,243,993</u>	<u>\$994,688</u>	<u>\$3,246,915</u>	<u>\$1,668,772</u>
Debt Service as a Percentage of Noncapital Expenditures	4.4%	4.2%	4.1%	3.7%

2019	2020	2021	2022	2023	2024
\$8,774,049	\$10,462,277	\$9,287,623	\$10,848,257	\$10,908,911	\$10,843,262
5,615,916	6,443,808	7,307,341	7,546,378	7,788,967	7,733,290
118,490	98,507	100,108	89,754	100,639	127,353
13,562,806	15,665,874	17,121,592	17,773,868	20,464,947	28,634,917
25,563	21,823	18,188	14,414	17,847	12,437
291,342	433,453	338,050	306,442	367,082	441,436
15,912,563	18,669,231	19,365,086	18,401,415	22,117,120	26,705,551
1,188,298	855,898	(87,840)	(621,941)	2,174,120	2,585,608
0	0	0	47,644	48,475	51,380
87,486	86,185	84,785	83,486	82,086	80,586
763,356	955,402	891,981	933,354	1,068,374	2,603,849
<u>46,339,869</u>	<u>53,692,458</u>	<u>54,426,914</u>	<u>55,423,071</u>	<u>65,138,568</u>	<u>79,819,669</u>
4,874,582	4,960,614	5,136,618	5,170,825	5,549,212	6,573,870
3,283,215	3,517,171	3,512,048	3,807,967	4,286,399	4,287,812
6,931,412	8,081,963	8,098,472	8,610,898	8,733,520	9,487,344
11,005,945	12,361,376	13,980,837	15,208,431	18,348,858	30,506,925
6,293,362	6,023,082	6,992,218	7,128,532	9,781,383	11,560,054
9,964,847	10,301,066	10,361,424	11,991,911	11,469,430	12,023,382
19,645	1,929,193	823,080	0	0	0
103,393	498,874	3,245,868	610,802	868,866	728,858
1,202,683	575,778	588,627	609,040	624,559	630,094
182,021	152,473	139,779	126,575	111,787	96,546
<u>43,861,105</u>	<u>48,401,590</u>	<u>52,878,971</u>	<u>53,264,981</u>	<u>59,774,014</u>	<u>75,894,885</u>
<u>2,478,764</u>	<u>5,290,868</u>	<u>1,547,943</u>	<u>2,158,090</u>	<u>5,364,554</u>	<u>3,924,784</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,769,696	3,049,456	3,975,823	2,981,636	2,907,504	2,701,742
(2,769,696)	(3,049,456)	(3,975,823)	(2,981,642)	(2,907,504)	(2,701,742)
<u>0</u>	<u>0</u>	<u>0</u>	<u>(6)</u>	<u>0</u>	<u>0</u>
<u>\$2,478,764</u>	<u>\$5,290,868</u>	<u>\$1,547,943</u>	<u>\$2,158,084</u>	<u>\$5,364,554</u>	<u>\$3,924,784</u>
3.3%	1.6%	1.6%	1.5%	1.3%	1.0%

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			
2015	\$512,185,440	\$91,951,370	\$1,726,105,171	\$28,242,690	\$32,093,966
2016	595,445,730	88,227,610	1,953,352,400	31,540,120	35,841,045
2017	595,615,260	87,323,620	1,951,253,942	35,515,150	40,358,125
2018	595,332,950	87,231,620	1,950,184,485	38,333,300	43,560,568
2019	589,163,480	95,355,490	1,955,768,485	87,431,890	99,354,420
2020	590,432,700	96,248,050	1,961,945,000	334,765,980	380,415,886
2021	591,914,950	96,981,610	1,968,275,885	324,524,500	368,777,841
2022	635,563,400	99,518,690	2,100,234,543	333,676,580	379,177,932
2023	641,074,150	99,855,850	2,116,942,857	332,897,650	378,292,784
2024	643,567,080	101,184,530	2,127,861,743	326,533,360	371,060,636

Source: Crawford County Auditor

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

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

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

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

Total

Assessed Value	Estimated Actual Value	Weighted Average Tax Rate (1)
\$632,379,500	\$1,758,199,137	\$11.14
715,213,460	1,989,193,445	11.11
718,454,030	1,991,612,067	12.63
720,897,870	1,993,745,053	12.73
771,950,860	2,055,122,905	12.73
1,021,446,730	2,342,360,886	11.47
1,013,421,060	2,337,053,726	13.32
1,068,758,670	2,479,412,475	13.12
1,073,827,650	2,495,235,641	12.95
1,071,284,970	2,498,922,379	10.86

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

	2015	2016	2017	2018	2019
County					
General	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
Fairway					
Effective Millage Rates					
Residential/Agriculture	4.27	4.27	4.28	4.34	4.35
Commercial/Industrial	5.00	5.00	5.00	5.00	4.61
Tangible/Personal	5.00	5.00	5.00	5.00	5.00
Mental Health					
Effective Millage Rates					
Residential/Agriculture	0.86	0.86	0.86	0.87	0.88
Commercial/Industrial	1.00	1.00	1.00	1.00	0.92
Tangible/Personal	1.00	1.00	1.00	1.00	1.00
Childrens Services					
Effective Millage Rates					
Residential/Agriculture	0.28	0.28	1.78	1.78	1.78
Commercial/Industrial	0.50	0.50	2.00	2.00	1.84
Tangible/Personal	0.50	0.50	2.00	2.00	2.00
Council on Aging					
Effective Millage Rates					
Residential/Agriculture	0.86	0.86	0.86	0.87	0.88
Commercial/Industrial	1.00	1.00	1.00	1.00	0.92
Tangible/Personal	1.00	1.00	1.00	1.00	1.00
Criminal Justice Services					
Effective Millage Rates					
Residential/Agriculture	2.36	2.37	2.37	2.40	2.41
Commercial/Industrial	2.75	2.75	2.75	2.75	2.54
Tangible/Personal	2.75	2.75	2.75	2.75	2.75
Total County (Total Direct Rate)	<u>12.45</u>	<u>12.45</u>	<u>13.95</u>	<u>13.95</u>	<u>13.95</u>
Effective Millage Rates					
Residential/Agriculture	10.83	10.84	12.35	12.46	12.50
Commercial/Industrial	12.45	12.45	13.95	13.95	13.03
Tangible/Personal	12.45	12.45	13.95	13.95	13.95
Total Weighted Average Tax Rate	11.14	11.11	12.63	12.73	12.73
School Districts					
Buckeye Central	25.32-28.68	24.92-28.24	24.97-28.77	25.47-26.45	22.26-23.32
Bucyrus	44.52-47.76	45.42-48.67	45.71-49.81	42.71-46.66	42.99-46.24
Colonel Crawford	27.00-42.50	28.01-43.50	28.00-43.47	28.54-39.75	28.53-39.36
Crestline	41.36-59.90	42.24-60.94	43.12-61.63	43.35-60.36	43.65-61.18
Galion	36.53-49.21	36.62-49.60	36.81-49.67	34.42-45.76	34.48-46.22
Wynford	25.30-35.84	24.65-35.24	30.79-40.75	31.58-39.52	30.42-38.04
Joint Vocational School Districts					
Pioneer	2.70-3.41	2.70-3.42	2.73-3.39	2.75-3.35	2.76-3.36
Tri-Rivers	2.00-3.65	2.00-3.64	2.00-3.55	2.00-3.60	2.00-3.56
Vanguard	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60

2020	2021	2022	2023	2024
\$2.20	\$2.20	\$2.00	\$2.00	\$2.00
2.18	4.07	4.08	4.09	2.68
2.27	4.49	4.53	4.52	4.05
2.50	5.00	5.00	5.00	5.00
0.88	0.82	0.82	0.82	0.54
0.91	0.90	0.91	0.90	0.81
1.00	1.00	1.00	1.00	1.00
1.78	1.67	1.67	1.67	1.10
1.82	1.80	1.81	1.81	1.62
2.00	2.00	2.00	2.00	2.00
1.63	1.52	1.52	1.53	1.00
1.65	1.63	1.64	1.64	1.47
1.75	1.75	1.75	1.75	1.75
2.41	2.26	2.26	2.26	1.49
2.50	2.47	2.49	2.49	2.23
2.75	2.75	2.75	2.75	2.75
<u>12.20</u>	<u>14.70</u>	<u>14.50</u>	<u>14.50</u>	<u>14.50</u>
11.08	12.54	12.35	12.37	8.81
11.35	13.49	13.38	13.36	12.18
12.20	14.70	14.50	14.50	14.50
11.47	13.32	13.12	12.95	10.86
23.52-23.54	23.19-24.22	23.19-24.21	21.39-22.34	20.24-21.80
43.08-46.13	38.50-43.78	39.03-44.27	39.54-44.86	34.25-36.96
28.24-39.06	27.25-39.33	25.90-37.99	25.80-37.84	23.30-33.92
43.98-61.91	40.48-60.45	41.48-61.76	43.12-61.44	35.13-48.30
34.40-46.24	31.73-45.09	30.63-44.91	29.82-44.87	24.07-39.09
30.46-36.12	31.48-37.12	29.88-35.67	27.86-33.37	25.14-31.63
2.61-3.34	2.54-3.34	2.53-3.39	2.08-3.07	2.00-2.92
2.00-3.58	2.00-3.54	2.00-3.50	2.00-3.26	2.00-3.25
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

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Out-of-County School Districts					
Mohawk	\$23.61-27.43	\$23.30-26.62	\$24.28-29.10	\$24.38-28.53	\$24.00-27.70
Plymouth	26.19-28.91	26.20-30.09	28.18-29.63	28.31-30.34	28.12-31.16
Ridgedale	24.00-25.37	23.74-24.93	23.97-25.15	23.55-24.66	23.74-25.00
Upper Sandusky	22.04-24.44	21.88-24.41	21.89-24.35	21.90-24.26	21.84-22.26
Willard	30.15-38.10	30.21-37.73	30.21-37.75	29.30-36.27	29.09-35.92
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	6.30-6.30	6.30-6.30	6.30-6.30	5.86-6.30	5.86-6.30
Crestline/City	4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00
Crestline/Colonel Crawford	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
Galion/City	3.90-3.90	3.90-3.90	3.90-3.90	3.90-3.90	3.90-3.90
Galion/Crestline	2.00-2.00	2.00-2.00	2.00-2.00	2.00-2.00	2.00-2.00
New Washington	4.44-4.65	4.44-4.65	4.44-4.79	6.57-7.07	6.57-7.07
North Robinson	4.60-4.60	4.60-4.60	4.60-4.60	3.86-4.43	4.12-4.43
Tiro	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
Townships					
Auburn	2.97-4.10	5.07-6.15	2.97-4.09	3.20-3.25	3.20-3.25
Bucyrus	4.76-6.20	4.76-6.20	4.76-5.98	4.23-4.69	4.22-4.69
Chatfield	3.59-5.05	5.90-7.00	5.20-6.30	5.97-6.14	5.95-6.14
Cranberry	1.81-2.30	3.41-3.90	1.81-2.30	1.93-2.20	2.11-2.26
Dallas	2.96-4.30	2.96-4.30	2.96-4.30	3.12-3.66	3.62-4.16
Holmes	5.19-6.10	5.19-6.10	5.21-6.10	5.45-5.84	5.45-5.84
Jackson	3.17-3.57	3.57-4.00	2.87-3.30	2.91-3.16	2.91-3.25
Jefferson	3.36-3.66	4.86-5.16	3.36-3.60	3.34-3.19	3.19-3.34
Liberty	3.81-4.80	3.81-4.80	3.81-4.80	3.93-4.09	3.93-4.14
Lykens	2.76-3.20	2.76-3.20	2.76-3.20	2.83-3.17	2.83-3.17
Polk	5.25-5.59	6.32-6.65	6.66-6.32	6.23-6.40	6.28-6.40
Sandusky	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40
Texas	2.44-2.70	2.44-2.70	2.44-2.70	2.51-2.56	2.51-2.56
Tod	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
Vernon	3.85-4.30	3.84-4.30	3.84-4.30	3.95-3.96	3.95-3.95
Whetstone	.85-1.10	2.65-2.90	.85-1.10	.88-98	.88-1.00
Other Districts					
Bucyrus Library	0.00	0.00	0.00	.47-.50	.46-.50
Crawford West Ambulance District					
Crawford Park District	.40-.40	.34-.40	.34-.40	.35-.37	.35-.37
Extension Library District	.88-.97	.88-.96	.89-.96	1.18-1.23	1.18-1.24
Life First Ambulance District					
Mohawk Community Library	.58-.80	.56-.78	.60-.80	.60-.80	.62-.80
Mohawk Fire and Rescue					
Upper Sandusky Library	1.06-1.40	1.00-1.40	1.00-1.39	1.00-1.39	1.02-1.21
Wyandot East Fire District	1.43-2.32	1.36-2.34	1.37-2.35	1.40-2.43	1.51-2.33

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.

2020	2021	2022	2023	2024
\$24.34-28.07	\$23.20-26.91	\$22.35-27.62	\$21.21-26.18	21.21-26.17
28.43-31.38	26.12-29.41	25.88-28.98	23.40-27.30	23.40-25.74
23.74-25.06	23.72-25.04	23.27-23.27	23.26-23.26	23.26-23.26
21.91-22.31	21.94-22.31	21.69-21.81	21.69-21.76	21.69-21.74
27.95-34.75	27.30-34.30	27.30-34.32	27.20-34.13	25.75-28.31
4.30-4.30	4.30-4.30	4.10-4.10	4.20-4.20	4.20-4.20
2.80-2.80	2.80-2.80	2.80-2.80	2.30-2.30	2.30-2.30
2.20-2.20	2.20-2.20	2.20-2.20	2.30-2.30	2.30-2.30
5.86-6.30	5.36-6.30	5.34-6.30	5.34-6.30	5.80-6.30
4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00
2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
3.90-3.90	3.90-3.90	3.90-3.90	3.90-3.90	3.90-3.90
2.00-2.00	2.00-2.00	2.00-2.00	2.00-2.00	2.00-2.00
6.58-7.07	6.43-7.07	6.43-7.07	6.43-6.97	5.02-6.83
4.13-4.43	4.13-4.42	4.13-4.42	4.13-4.41	3.46-4.05
1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
3.21-3.25	2.95-3.30	2.95-3.31	5.05-5.40	4.47-4.93
4.24-4.69	4.26-4.69	2.46-2.89	4.32-4.66	3.51-4.61
5.97-6.14	6.11-6.14	6.11-6.14	6.80-6.84	4.96-6.76
2.11-2.26	2.15-2.26	3.74-3.86	3.15-3.23	2.36-3.17
3.62-4.16	3.70-4.16	3.20-3.66	3.20-3.69	2.69-3.58
3.95-3.95	3.88-3.95	3.88-3.95	3.90-3.92	3.08-3.50
2.92-3.25	2.86-3.25	2.86-3.25	3.58-3.95	3.20-3.56
3.19-3.34	5.84-6.17	5.82-5.80	7.31-7.37	4.96-5.49
3.93-4.14	3.87-4.14	3.87-4.14	3.87-4.14	3.31-4.38
2.83-3.17	2.87-3.17	2.88-3.17	2.88-3.17	3.82-5.04
5.28-5.40	5.77-5.90	5.77-5.90	7.75-7.84	6.58-7.30
2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40
2.51-2.56	2.55-2.56	2.55-2.56	2.54-2.56	1.70-1.70
2.20-2.20	2.20-2.20	2.20-2.20	2.40-2.40	2.40-2.40
3.95-3.95	3.94-3.95	3.94-3.95	3.94-3.95	4.17-4.34
.88-1.00	.85-1.00	.85-1.00	2.65-2.80	2.50-2.74
.44-.50	.44-.47	.44-.47	.44-.47	.32-.40
	1.50-1.50	1.50-1.50	1.47-1.50	1.21-1.74
.35-.36	.33-.36	.33-.36	.33-.36	.22-.32
.88-.94	1.10-1.24	1.10-1.24	.82-.95	.50-.79
	1.97-2.00	1.97-2.00	1.96-2.00	1.24-1.85
.63-.80	.63-.80	.60-.80	.50-.75	.49-.75
			2.99-2.99	2.82-2.99
1.02-1.22	1.02-1.22	.90-1.21	.90-1.21	.90-1.21
1.52-2.33	1.53-2.33	1.45-2.34	1.42-2.33	1.24-2.13

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)
2015	\$7,764,514	\$6,235,635	80.31%	\$352,359
2016	7,957,362	6,611,486	83.09	274,425
2017	8,043,998	6,677,969	83.02	295,815
2018	9,514,209	7,689,535	80.82	336,484
2019	10,050,878	8,383,227	83.41	316,910
2020	13,573,226	10,200,555	75.15	310,386
2021	12,123,500	8,832,899	72.86	357,187
2022	14,570,230	10,469,066	71.85	355,842
2023	14,573,314	10,512,158	72.13	373,169
2024	14,714,232	10,504,476	71.39	332,160

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
\$6,587,994	84.85%	\$530,774	6.84%
6,885,911	86.54	546,166	6.86
6,973,784	86.70	740,402	9.20
8,026,019	84.36	612,859	6.44
8,700,137	86.56	675,604	6.72
10,510,941	77.44	698,212	5.14
9,190,086	75.80	715,686	5.90
10,824,908	74.29	773,618	5.31
10,885,327	74.69	862,654	5.92
10,836,636	73.65	922,944	6.27

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

	2024			2015		
	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation
Hord Family Farms	\$6,069,290	1	0.57%	\$2,711,820	1	0.43%
Burkhart Farms	3,989,040	2	0.38	2,062,050	4	0.33
Leonhardt Farms	2,896,560	3	0.27	2,220,660	2	0.35
Schifer, Donald	2,735,190	4	0.26			
Walnut Grain Farms	2,602,170	5	0.24	1,684,670	6	0.27
Legacy Ag LLC	2,355,270	6	0.22			
Timken Company	2,086,270	7	0.19	1,879,610	5	0.30
J&K Adrian Bakery	2,012,500	8	0.19			
Imesen Bucyrus Tech	1,871,710	9	0.17	1,449,790	10	0.23
Sunrise Cooperative	1,869,880	10	0.17			
General Electric				2,064,540	3	0.33
Worcester, Ronald				1,649,930	7	0.26
Hydraulic Technologies, Inc.				1,534,010	8	0.24
Bucyrus Precision Tech				1,451,530	9	0.23
All Other	1,042,797,090		97.34	613,670,890		97.03
Total	<u>\$1,071,284,970</u>		<u>100.00%</u>	<u>\$632,379,500</u>		<u>100.00%</u>

Source: Crawford County Auditor

Crawford County, Ohio

Taxable Sales by Type

Last Ten Years

	2015	2016	2017	2018
Sales Tax Payments	\$1,700,181	\$1,750,307	\$1,682,193	\$1,793,794
Direct Pay Tax Return Payments	750,316	712,208	392,912	32,174
Seller's Use Tax Return Payments	670,427	763,591	818,730	910,332
Consumer's Use Tax Return Payments	119,526	141,101	166,801	164,309
Motor Vehicle Tax Payments	1,219,119	1,194,948	1,296,486	1,368,252
Non-Resident Motor Vehicle Tax Payments	6,641	5,821	5,914	4,753
Watercraft and Outboard Motors	10,397	10,694	10,756	12,558
Department of Liquor Control	25,549	29,920	30,226	31,523
Sales Tax on Motor Vehicle Fuel Refunds	1,502	744	708	901
Sales/Use Tax Voluntary Payments	4,739	2,011	1,949	3,804
Statewide Master Numbers	1,441,323	1,389,856	1,458,531	1,480,478
Sales/Use Tax Assessment Payments	45,038	28,825	49,280	39,538
Streamlined Sales Tax	7,668	8,513	15,660	15,576
Use Tax Amnesty	44	17	978	2,095
Managed Audits	8,308	21,200	6,664	4,094
Adjustments	(7,259)	(3,767)	(7,341)	(9,789)
 Total Sales Tax	 <u>\$6,003,519</u>	 <u>\$6,055,989</u>	 <u>\$5,930,447</u>	 <u>\$5,854,392</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.

2019	2020	2021	2022	2023	2024
\$1,513,501	\$1,496,813	\$1,644,012	\$1,680,395	\$1,775,810	\$2,126,834
28,085	50,410	123,956	62,169	71,659	(80,361)
1,007,214	1,432,374	1,655,711	1,744,517	1,812,769	1,951,279
151,485	128,674	124,569	151,847	133,601	156,811
1,340,274	1,456,133	1,704,703	1,838,411	1,716,074	1,588,505
7,196	7,789	14,820	15,846	21,521	7,645
13,870	18,091	21,954	22,250	19,532	22,104
28,866	43,559	44,023	50,698	57,309	54,995
789	390	296	607	1,446	1,013
3,241	1,943	356	3	10,500	79,696
1,452,255	1,651,683	1,771,133	1,783,842	1,823,517	1,437,370
29,108	36,529	79,108	44,171	30,730	73,925
100,123	173,362	222,568	243,590	270,346	268,831
1,072	678	299	252	234	460
7,454	7,768	16,423	28,033	16,535	10,117
(1,325)	(10,931)	(5,133)	(8,946)	(4,411)	(10,895)
\$5,683,208	\$6,495,265	\$7,418,798	\$7,657,685	\$7,757,172	\$7,688,329

1.50% 1.50% 1.50% 1.50% 1.50% 1.50%

Crawford County, Ohio
Ratios of Outstanding Debt, by Type
Last Ten Years

Year	Governmental Activities				
	General Obligation Bonds			Special Assessment Bonds	OPWC Loan
	Jail	Landfill Improvements	Other		
2015	\$1,450,963	\$1,725,000	\$6,485,747	\$269,100	\$131,873
2016	1,108,222	1,430,000	6,073,531	250,011	117,220
2017	757,715	1,105,000	5,727,585	237,818	102,567
2018	381,357	795,000	5,243,057	225,309	87,914
2019	0	465,000	4,763,656	212,279	73,261
2020	0	390,000	4,268,803	198,827	65,935
2021	0	315,000	3,768,823	184,852	51,283
2022	0	240,000	3,248,195	170,465	36,630
2023	0	160,000	2,717,243	155,559	21,977
2024	0	80,000	2,181,291	140,118	7,324

Source: Crawford County Auditor

(1) Population and the personal income of the County can be found on S31.

Business-Type Activities

General Obligation Bonds Waterline	OPWC Loan	Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
\$280,738	\$27,269	\$10,370,690	\$245	0.71%
214,302	24,790	9,218,076	219	0.63
145,000	22,311	8,097,996	194	0.55
75,000	19,832	6,827,469	164	0.44
0	17,353	5,531,549	133	0.34
0	0	4,923,565	120	0.30
0	0	4,319,958	103	0.24
0	0	3,695,290	89	0.19
0	0	3,054,779	74	0.16
0	0	2,408,733	58	0.12

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Crawford County, Ohio
*Computation of Direct and Overlapping Debt
 for Governmental Activities*

Jurisdiction	General Obligation Debt Outstanding	Percentage Applicable to County (1)	Amount Applicable to County
The County	<u>\$2,261,291</u>	100.00%	<u>\$2,261,291</u>
City of Galion	0	99.95	0
Village of Crestline	0	99.52	0
Buckeye Central Local School District	5,010,000	81.11	4,063,611
Crestline Exempt Village School District	0	82.77	0
Galion City School District	8,380,000	93.77	7,857,926
Wynford Local School District	<u>16,740,000</u>	88.48	<u>14,811,552</u>
Total Overlapping Debt	<u>30,130,000</u>		<u>26,733,089</u>
Total	<u><u>\$32,391,291</u></u>		<u><u>\$28,994,380</u></u>

Source: Crawford County Auditor

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2024 tax year.

Crawford County, Ohio
Legal Debt Margin Information
Last Ten Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Debt Limit	\$14,309,488	\$16,380,337	\$16,461,351	\$16,522,447
Total Net Debt Applicable to Limit	<u>5,235,000</u>	<u>4,734,299</u>	<u>4,312,824</u>	<u>3,901,018</u>
Legal Debt Margin	<u><u>\$9,074,488</u></u>	<u><u>\$11,646,038</u></u>	<u><u>\$12,148,527</u></u>	<u><u>\$12,621,429</u></u>
Total Net Debt Applicable to the Debt Limit as a Percentage of the Debt Limit	36.58%	28.90%	26.20%	23.61%

Legal Debt Margin Calculation for Year 2024

Assessed Value	\$1,071,284,970
Debt Limit	25,282,124
Debt Applicable to Limit	
General Obligation Bonds	2,150,000
Special Assessment Bonds	140,118
OPWC Loan	7,324
Less Exemptions	(807,442)
Less Amount Available in Debt Service Fund	(113,470)
Total Net Debt Applicable to Limit	<u>1,376,530</u>
Legal Debt Margin	<u>\$23,905,594</u>

2019	2020	2021	2022	2023	2024
\$17,798,772	\$24,036,168	\$23,835,527	\$25,218,967	\$25,345,691	\$25,282,124
3,552,885	3,127,409	2,707,922	2,340,941	1,833,427	1,376,530
<u>\$14,245,887</u>	<u>\$20,908,759</u>	<u>\$21,127,605</u>	<u>\$22,878,026</u>	<u>\$23,512,264</u>	<u>\$23,905,594</u>
19.96%	13.01%	11.36%	9.28%	7.23%	5.44%

Crawford County, Ohio
Ratios of General Bonded Debt Outstanding
Last Ten Years

Year	General Bonded Debt Outstanding (1)	Actual Value of Taxable Property (2)	Percentage of Estimated Value	Per Capita (3)
2015	\$9,942,448	0.57%	\$235.01	
2016	8,826,055	0.44	209.73	
2017	7,735,300	0.39	185.29	
2018	6,494,414	0.33	156.30	
2019	5,228,656	0.25	126.01	
2020	4,658,803	0.20	113.94	
2021	4,083,823	0.17	97.18	
2022	3,488,195	0.14	84.01	
2023	2,877,243	0.12	69.28	
2024	2,261,291	0.09	54.32	

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 S31.

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
2015	42,306	\$1,452,745	\$34,339	5.70%
2016	42,083	1,459,228	34,675	6.00
2017	41,746	1,471,213	35,242	5.70
2018	41,550	1,537,849	37,012	5.20
2019	41,494	1,605,984	38,704	4.70
2020	40,890	1,629,221	39,844	9.40
2021	42,025	1,815,480	43,200	5.80
2022	41,522	1,910,469	46,011	4.80
2023	41,529	1,934,089	46,572	4.30
2024	41,626	2,013,450	48,370	4.80

Source: Labor Market Information

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

<u>Employer</u>	2024			2015		
	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Avita Health System	1,189	1	6.57%	1,200	1	6.59%
Timken Company	360	2	1.99	330	4	1.81
Hord Family Farms	209	3	1.15	175	9	0.96
Covert Manufacturing, Inc.	188	4	1.04	200	7	1.10
Galion LLC	110	5	0.61			
Ohio Mutual Insurance Group	109	6	0.60	250	5	1.37
Eagle Crusher	103	7	0.57			
Tramec Sloan	95	8	0.52	170	10	0.93
Crossroads Holdings	77	9	0.43			
Elliott Machine	72	10	0.40			
Imasen Bucyrus Tech				880	2	4.84
General Electric				400	3	2.20
Bucyrus Precision Tech				240	6	1.32
ESCO Bucyrus				175	8	0.96
Total	<u>2,512</u>		<u>13.88%</u>	<u>4,020</u>		<u>22.08%</u>
Total Employed within County	<u>18,100</u>			<u>18,200</u>		

Sources: Crawford County Economic Development and Labor Market Information

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

Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Government										
Legislative and Executive	50	47	48	49	48	47	46	46	47	49
Judicial	33	38	38	42	41	39	37	38	44	39
Public Safety										
Jail Operation	30	30	29	30	33	30	31	31	29	32
Other Public Safety	42	40	39	40	40	49	47	47	48	47
Public Works	22	22	22	22	23	24	24	23	22	22
Health										
Developmental Disabilities	50	50	48	34	35	32	33	32	33	33
Other Health	9	9	9	9	9	8	8	3	3	3
Human Services										
Job and Family Services	44	43	45	46	46	44	46	38	41	38
Other Human Services	14	13	15	15	14	15	14	13	10	12
Total	<u>294</u>	<u>292</u>	<u>293</u>	<u>287</u>	<u>289</u>	<u>288</u>	<u>286</u>	<u>271</u>	<u>277</u>	<u>275</u>

Source: Crawford County Auditor

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

Program/Department	2015	2016	2017	2018	2019
Legislative/Executive					
Auditor					
Number of Non-Exempt Conveyances	861	946	993	941	1,005
Number of Exempt Conveyances	861	892	786	870	806
Number of Transfers	1,722	1,838	1,779	1,811	1,811
Board of Elections					
Number of Registered Voters	27,259	28,156	28,268	28,582	27,292
Number of Voters Last General Election	12,920	19,534	9,732	14,464	6,423
Percent of Registered Voters Voting	47%	69%	34%	51%	24%
Recorder					
Number of Deeds Filed	1,591	2,230	2,097	2,781	2,198
Number of Mortgages Filed	1,202	3,204	3,154	3,843	2,811
Judicial					
Common Pleas Court					
Number of Civil Cases Filed	367	336	408	301	283
Number of Criminal Cases Filed	404	388	370	409	501
Number of Domestic Cases Filed	282	313	275	271	286
Juvenile Court					
Number of Civil Cases Filed	103	105	109	112	125
Number of Criminal Cases Filed	29	14	10	9	10
Number of Adjudged Delinquent Cases Filed	267	309	291	153	228
Probate Court					
Number of Civil Cases Filed	8	3	6	12	9
Municipal Court					
Number of Civil Cases Filed	1,492	1,426	1,611	1,775	1,712
Number of Criminal Cases Filed	8,794	9,006	8,889	7,546	6,537
Public Safety					
Jail Operation					
Prison Arrivals	1,610	1,144	1,564	1,686	1,788
Releases	1,622	1,603	1,583	1,662	1,724
Average Daily Count	109	108	94	101	116
Public Works					
Engineer					
Roads Resurfaced	5	5	3	4	6
Bridges Repaired	2	5	3	4	1
Bridges Replaced	3	0	1	1	1
Culverts Built	2	0	2	1	0
Health					
Dog and Kennel					
Number of Dog Licenses Sold	8,199	8,196	8,459	8,367	8,355
Number of Kennel Licenses Sold	49	42	20	10	10
Developmental Disabilities					
Number of Students Enrolled at Fairway	0	48	50	46	53
Number of Students Enrolled at Waycraft	4	106	99	0	0
Business-Type Activity					
Sewer					
Water Consumption (thousands of gallons)	8,599	8,625	8,377	8,685	9,286

Source: Various county departments

2020	2021	2022	2023	2024
972	1,126	1,084	957	935
736	850	817	726	806
1,708	1,976	1,901	1,683	1,741
28,213	27,887	28,021	27,570	28,064
20,860	5,904	15,161	13,093	20,499
74%	21%	54%	47%	73%
2,115	2,504	2,335	2,013	2,102
3,415	3,831	3,127	2,436	2,387
210	200	261	286	318
483	434	419	384	366
278	286	273	328	313
112	123	115	97	180
6	45	21	22	24
177	120	143	165	141
7	7	6	11	12
1,439	1,571	1,461	1,470	1,840
4,683	5,263	5,573	4,830	5,246
1,344	1,449	1,420	1,687	1,513
1,393	1,426	1,397	1,719	1,507
91	88	103	96	80
9	8	5	8	11
1	1	1	4	2
1	1	0	1	0
1	0	1	2	0
8,230	7,982	7,492	7,372	7,376
10	9	10	6	8
46	50	45	36	36
0	0	0	0	0
8,463	4,611	0	0	0

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

Program/Department	2015	2016	2017	2018
Legislative and Executive				
Auditor				
Vehicles	1	1	1	1
Commissioners				
Vehicles	1	0	0	0
Prosecuting Attorney				
Vehicles	0	0	0	0
Judicial				
Common Pleas Court				
Vehicles	0	0	0	0
Juvenile Court				
Vehicles	3	3	3	3
Public Safety				
Emergency Management				
Vehicles	2	2	2	3
Sheriff				
Vehicles	34	28	31	35
Public Works				
Engineer				
Vehicles	74	72	74	76
Roads (miles)	233.9	233.9	233.9	233.9
Bridges	200	200	200	200
Culverts	2,253	2,253	2,253	2,254
Sewer Plants	3	3	3	3
Sewer Lines (miles)	9.50	9.50	9.50	9.50
Water Lines (miles)	7.50	7.50	7.50	7.50
Health				
Developmental Disabilities				
Vehicles	3	4	5	5
Dog and Kennel				
Vehicles	2	2	2	2
Solid Waste				
Vehicles	28	28	28	27
Human Services				
Child Welfare				
Vehicles	1	1	1	5
Job and Family Services				
Vehicles	8	7	7	3
Veterans Services				
Vehicles	2	2	2	3

Source: Various county departments

2019	2020	2021	2022	2023	2024
1	1	1	1	1	1
0	0	0	0	1	1
0	0	0	0	1	1
0	1	2	2	2	2
3	3	3	3	3	3
2	2	2	2	2	2
23	27	31	34	36	36
82	81	79	81	76	80
233.9	233.9	233.9	233.9	233.9	233.9
200	200	200	200	197	197
2,254	2,255	2,255	2,255	2,256	2,256
3	3	0	0	0	0
9.50	9.50	6.00	6.00	6.00	6.00
7.50	7.50	0.00	0.00	0.00	0.00
3	3	4	4	4	4
2	2	2	2	2	2
27	27	26	1	1	1
5	5	5	5	4	4
3	2	1	1	1	5
4	4	4	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 8/26/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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