

**FINANCIAL CONDITION
CRAWFORD COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**FINANCIAL CONDITION
CRAWFORD COUNTY**

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**FINANCIAL CONDITION
CRAWFORD COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999**

FEDERAL GRANTOR/

Pass Through Grantor

Program Title	CFDA #	Pass Through Entity Number	Disbursements
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U.S. DEPARTMENT OF AGRICULTURE

Passed through the Ohio Department of Education:

Child Nutrition Cluster:

School Breakfast Program	10.553	070706	\$2,453
National School Lunch Program	10.555	070706	1,962

Total U.S. Department of Agriculture - Child Nutrition Cluster			4,415
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U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Passed through the Ohio Department of Development:

Community Development Block Grant/ State's Program	14.228	BF-97-017-1 BF-98-017-1 BF-99-017-1	14,973 40,178 1,321
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Total U.S. Department of Housing and Urban Development			56,472
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U.S. DEPARTMENT OF JUSTICE

Public Safety Partnership and Community Policing Grant

16.710	N/A	37,584
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Passed through Ohio Attorney General

Crime Victim Assistance	16.575	34-6400-345	34,158
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Passed through State Office of Criminal Justice Services

Local Law Enforcement Block Grants Program	16.592	34-6400-345	19,612
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Total U.S. Department of Justice			91,354
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U.S. DEPARTMENT OF TRANSPORTATION

Passed through Ohio Department of Transportation

Highway Planning and Construction	20.205	TE-21-G990(711)	534,126
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Total U.S. Department of Transportation			534,126
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U.S. EMERGENCY MANAGEMENT AGENCY

Passed through Ohio Department of Public Safety

Emergency Management State and Local Assistance	83.534	34-6400-345-05	18,805
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Total U.S. Emergency Management Agency			18,805
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U.S. DEPARTMENT OF EDUCATION

Passed through Ohio Department of Education

Special Education Innovation and Development	84.298	071084-C2-S1-00	970
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Special Education Cluster:

Special Education Grants to States	84.027	071084-6B-SF-00P	18,783
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Special Education Preschool Grants	84.173	071084-PG-S1-2000P	14,299
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Total Special Education Cluster			33,082
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Total U.S. Department of Education			34,052
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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Passed through Ohio Department of Health and Human Services

Child Welfare Services State Grants	93.645	34-6400-345	64,128
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Independent Living	93.674	34-6400-345	3,693
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Passed through Ohio Department of Mental Retardation and Developmental

Social Services Block Grant	93.667	34-6400-345	43,286
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Medical Assistance Program	93.778	34-6400-345	167,606
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Total U.S. Department of Health and Human Services			278,713
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TOTAL FEDERAL AWARDS EXPENDITURES			\$1,017,937
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The accompanying notes to this schedule are an integral part of this schedule.

**FINANCIAL CONDITION
CRAWFORD COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

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

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

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

These loans are collateralized by liens placed on personal property. At December 31, 1999, the gross amount of loans outstanding under this program was \$255,410.

NOTE 3 - MATCHING REQUIREMENTS

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



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

35 North Fourth Street
Columbus, Ohio 43215
Telephone 614-466-3402
800-443-9275
Facsimile 614-728-7199
www.auditor.state.oh.us

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

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of County Commissioners:

We have audited the general purpose financial statements of Crawford County, Ohio, (the County) as of and for the year ended December 31, 1999, and have issued our report thereon dated June 5, 2000. We did not audit the financial statements of Waycraft Workshop, Inc., the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Waycraft Workshop, Inc., is based solely on the report of the other auditors. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of Waycraft Workshop, Inc., the component unit, were not audited in accordance with *Government Auditing Standards* and accordingly this report does not extend to that component unit.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 5, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 5, 2000.

Board of County Commissioners
Crawford County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

JIM PETRO
Auditor of State

June 5, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

35 North Fourth Street
Columbus, Ohio 43215
Telephone 614-466-3402
800-443-9275
Facsimile 614-728-7199
www.auditor.state.oh.us

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR
FEDERAL PROGRAM, INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133 AND SCHEDULE
OF FEDERAL AWARDS EXPENDITURES**

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of County Commissioners:

Compliance

We have audited the compliance of Crawford County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 1999. The County's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1999.

Internal Control Over Compliance

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. We noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 5, 2000.

Schedule of Federal Awards Expenditures

We have audited the general purpose financial statements of the County as of and for the year ended December 31, 1999, and have issued our report thereon dated June 5, 2000. We did not audit the financial statements of Waycraft Workshop, Inc., the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Waycraft Workshop, Inc., is based solely on the report of the other auditors. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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



JIM PETRO
Auditor of State

June 5, 2000

**FINANCIAL CONDITION
CRAWFORD COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505**

DECEMBER 31, 1999

1. SUMMARY OF AUDITOR'S RESULTS

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

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

CRAWFORD COUNTY OHIO

**Comprehensive
Annual
Financial Report**



For the year ended December 31, 1999

CRAWFORD COUNTY, OHIO

COMPREHENSIVE ANNUAL

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 1999

DONALD E. LONG

CRAWFORD COUNTY AUDITOR

PREPARED BY:

ROBIN HILDEBRAND

CHIEF DEPUTY AUDITOR

CRAWFORD COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 1999
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CRAWFORD COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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Crawford County Auditor



Donald E. Long

June 5, 2000

Crawford County Commissioners
Citizens of Crawford County

As County Auditor, I am pleased to present Crawford County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 1999. This CAFR conforms to generally accepted accounting principles (GAAP), as applicable to governmental entities. The responsibility for both the accuracy of presented data and completeness and fairness of presentation rests with the County Auditor. This report will provide the taxpayers of Crawford County with financial data that enables them to gain a true understanding of the County's financial affairs.

The CAFR is divided into three sections: an Introductory Section, a Financial Section and a Statistical Section. The introductory section includes this transmittal letter, the County's organizational chart, the County Auditor's duties and responsibilities, a list of principal officials and the certificate of achievement. The financial section includes the general purpose financial statements and the combining and individual fund and account group financial statements and schedules, as well as the auditor's report on the financial statements. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

REPORTING ENTITY

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

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

A complete discussion of the County's reporting entity is provided in Note 1 to the general purpose financial statements.

COUNTY ORGANIZATION AND SERVICES

The County was formed by an act of the General Assembly on April 1, 1826. Located approximately sixty miles from the state capital of Columbus, the County encompasses 16 Townships, 5 Villages and 2 Municipalities. The central part of the County is comprised largely of two municipalities and one village, the municipalities being Galion and Bucyrus (which is the County seat) and the village being Crestline. The remaining areas of the County are semi-rural to rural. The County includes 400 square miles and has an estimated population of 47,870.

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 Board of Commissioners also creates and adopts the annual operating budget and approves 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 personal property and real estate. Once collected, the tax receipts are distributed to the appropriate political subdivision. The County Auditor is also the chief disbursing agent who, by the issuance of County warrants, makes payment to creditors for liabilities incurred by the County. The County auditor also serves as the County Sealer of Weights and Measures and as the licensing agent for certain permits required by State statute.

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

ECONOMIC CONDITION AND OUTLOOK

The economic condition of Crawford County has stabilized since the early part of the 1980's when unemployment reached eighteen percent. The 1999 unemployment rate decreased from 6.1 percent in January to 4.3 percent in December.

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

There have been several retail/service establishment type expansions during 1999. The construction of a Holiday Inn Express in Bucyrus is one example of a service type establishment to locate in the area.

The Crossroads Industrial Center in Bucyrus continues to market roughly 120 remaining acres of available land. The industrial park provides full time employment to about 400 area residents as machine operators, stock movers, and process operators with an average wage of \$10 per hour. Companies in the industrial park project additional employment of roughly 130 full time employees over the next three to four years.

Galion is home to two other industrial parks, which total approximately 55 acres of fully-serviced lots ranging in size from 2 to 5 acres. Two industries are currently sited in the parks employing more than 60 employees whose job responsibilities include machinists and foundry workers. The average wage range at these facilities is approximately \$11-\$15 per hour.

CURRENT MAJOR INITIATIVES

During 1999, the County began construction on phase two of the six phases to be constructed at the Sanitary Landfill. This phase will have a total waste capacity of 400,117 tons and will begin receiving waste in the later part of 2000.

The Board of County Commissioners finalized architectural plans for a new office building to be constructed during 2000. This building will house all administrative offices, leaving the courts in the existing courthouse. The courthouse will be updated to allow the building to be made secure. The anticipated cost of the new office building is \$4,700,000. The County has been setting aside money for this project since 1998 to help defray the amount of debt the County will have to issue.

During 1999, the County Commissioners awarded bids for the renovation and expansion of the Children Services Administrative Office Building. The cost of this project should not exceed \$450,000 and is to be completed by the end of 2000. This project will be funded with the General Fund's contribution that is made to the Children Services Board.

FUTURE MAJOR INITIATIVES

In 1997, the County Commissioners contracted and developed plans and assessments to sewer the newly created Westmoor Sewer District. During 1999, public hearings were held and the decision was made to apply for various grants to help offset the sewer costs to the landowner. By making this decision it could be up to three years before this project proceeds to the construction phase.

During 1999, architectural plans were approved for the construction of a new office building for the County Engineer. The anticipated cost of this project is \$300,000 with completion to be in the latter half of 2000. The County Commissioners will pay for half of the construction and the Engineer will pay for half of the construction with Auto License and Gas Tax monies.

During 1999, the County Auditor entered into an agreement with Map Research Technologies to provide digitized mapping services for a pilot project in Polk Township within the County. This project is a cooperative venture with the City of Galion and will be expanded to the rest of the County as the services and products are refined. The anticipated completion date of this project is late 2000 or early 2001.

FINANCIAL INFORMATION

Accounting System

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

General governmental operations are reported on the modified accrual basis whereby revenues are recognized when measurable and available, and expenditures are recognized in the accounting period in which the fund liability is incurred. Proprietary operations are reported on the accrual basis in which revenues are recognized when earned and expenses are reported in the period in which they are incurred.

Accounting and Budgetary Controls

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

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

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

Additional information on the County's budgetary accounting system can be found in Notes 2 and 3 to the general purpose financial statements.

General Governmental Functions

The following schedule presents a summary of all governmental funds' revenues for the year ended December 31, 1999, and the amount and percentage of increases and decreases in relation to prior year revenues:

<u>Revenues</u>	<u>1999 Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 1998</u>	<u>Percent of Increase (Decrease)</u>
Taxes	\$8,317,762	32.15%	\$457,838	5.83%
Charges for Services	4,387,249	16.96	271,721	6.60
Licenses and Permits	6,464	.02	(613)	(8.66)
Fines and Forfeitures	293,573	1.13	39,754	15.66
Intergovernmental	11,208,597	43.32	908,973	8.83
Special Assessments	86,745	.34	(831)	(.95)
Investment Income	938,966	3.63	(17,133)	(1.79)
Rent	72,775	.28	3,439	4.96
Other	<u>561,871</u>	<u>2.17</u>	<u>13,240</u>	<u>2.41</u>
Total Revenue	<u>\$25,874,002</u>	<u>100.00%</u>	<u>\$1,676,388</u>	

The \$39,754 increase in fines and forfeitures is a result of the Courts actively pursuing the collection of delinquent fines and the case load increasing during 1999.

The \$908,973 increase in intergovernmental revenue is a result of the County implementing new programs through the welfare reform act. These programs are designed to provide services to help individuals become independent from the welfare system. During 1999, monies were received to start these programs but not all services were provided.

The following schedule presents a summary of all governmental funds' expenditures for the year ended December 31, 1999, and the percentage of increases and decreases in relation to the prior year.

<u>Expenditures</u>	<u>1999 Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 1998</u>	<u>Percent of Increase (Decrease)</u>
Current:				
General Government				
Legislative and Executive	\$2,646,805	10.32%	\$ 217,013	8.93%
Judicial	1,614,014	6.30	156,409	10.73
Public Safety	3,803,614	14.84	434,623	12.90
Public Works	3,828,824	14.94	315,020	8.97
Health	3,206,199	12.51	327,208	11.37
Human Services	7,791,605	30.39	710,534	10.03
Economic Development	0	.00	(97)	(100.00)
Intergovernmental	446,249	1.74	(27,394)	(5.78)
Capital Outlay	222,405	.87	(964,593)	(81.26)
Debt Service:				
Principal Retirement	1,715,000	6.69	1,625,000	1,805.56
Interest and Fiscal Charges	<u>359,499</u>	<u>1.40</u>	<u>119,537</u>	<u>49.82</u>
Total Expenditures	<u>\$25,634,214</u>	<u>100.00%</u>	<u>\$ 2,913,260</u>	

The most significant changes in expenditures are those for principal retirement, capital outlay, and interest and fiscal charges and public safety.

The \$1,625,000 increase in principal retirement and the \$119,537 increase in interest and fiscal charges is a result of the County retiring the bond anticipation notes for the jail construction.

The \$964,593 decrease in capital outlay expenditures is a result of the new jail being completed.

The \$434,623 increase in public safety is a result of the new jail being completed and the increase of staff to support the new jail facility.

General Fund Balance. The fund balance of the general fund decreased \$138,047 from \$4,045,341 at the end of 1998 to \$3,907,294 at December 31, 1999. This decrease is a result of the County setting aside money for the construction of a new office building.

ENTERPRISE OPERATIONS

Enterprise funds are used to finance and account for the acquisition, operations and maintenance of County facilities and services designed to be entirely, or predominantly, self-supported from user charges. Operations are accounted for in such a manner to show a profit or loss on a basis comparable with industries in the private sector. Included in Crawford County's enterprise funds are the Sanitary Landfill and the Water and Sewer operations.

Sanitary Landfill

The Sanitary Landfill is classified for reporting purposes as an enterprise fund and is operated by the County. The 220 acre landfill has been updated to meet all EPA standards. The landfill had a net loss of \$1,153,440 in 1999 as compared to a net loss of \$1,075,070 in 1998. This increase in net loss is a result of the County losing the waste stream from an out-of-county hauling company. The County Commissioners are aware of the \$6,415,950 deficit in retained earnings and are concerned to what extent the General Fund may have to subsidize the landfill operation. During 1998, the Board hired an accounting firm to assist in the preparation of a financial forecast. During 1999, the Board hired a company to evaluate strategic and financial options available to the County. Both reports will be used to help the Board make an informed decision regarding the best approach to deal with this deficit.

Water and Sewer Operations

Prior to the construction of a new waterline from the City of Bucyrus to North Robinson Village and the Sanitary Landfill the County's one water and sewer treatment plant had 35 customers. Now the County provides water and sewer services to 117 customers. In 1999, the water and sewer operation had an operating income of \$59,776. At year end, the sewer fund showed negative retained earnings of \$103,312. This compares to the operating income of \$2,517 and negative retained earnings of \$122,485 at the end of 1998. The bigger customer base has attributed to the increase in operating income, however, the County Commissioners continue to monitor the financial situation and will raise rates as necessary.

INTERNAL SERVICE FUND

Internal Service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a governmental unit. Crawford County has one internal service fund to account for the worker's compensation program.

During 1994 the County terminated the retrospective rating program for workers' compensation benefits and returned to the experience-rated program. However, since the retrospective rating plan obligates the County to ten years of liability for each year the County elected this program, the internal service fund has remained open. The internal service fund had a retained earnings of \$157,107 as of December 31, 1999. This compares to \$131,981 for 1998. Once all activity of this fund is finalized, the internal service fund will be closed.

FIDUCIARY FUNDS

Trust and agency funds are the two types of fiduciary funds. These funds account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and other funds.

Expendable Trust Funds

The expendable trust funds carried on the financial records of the County are the Children's Trust Fund, County Home Residents Trust Fund, County Home Trust Fund, Juvenile Trust, and Probate Trust Fund. These funds' assets have remained relatively constant with balances of \$109,107, \$5,410, \$2,089, \$554, and \$47,105 respectively as of December 31, 1999.

Agency Funds

The County receives and distributes taxes and many types of intergovernmental revenues for the local governments in the County. This activity is accounted for in the agency funds. At December 31, 1999, assets in the agency funds totaled \$31,996,112.

CASH MANAGEMENT

All County cash is pooled for investment purposes. During the year ended December 31, 1999, the County's cash resources were divided among the following types of deposits and investments: U.S. government securities; short term certificates of deposit; long term certificates of deposit; STAR Ohio, an investment pool operated by the Ohio State Treasurer; and negotiable order of withdrawal accounts. Interest earned on investments is credited to the general fund, except as stipulated by State statute or by County resolution. Interest earned in 1999 by the primary government totaled \$976,554. A majority of County deposits are collateralized by specific collateral. By law, financial institutions may establish a collateral pool to cover all public deposits. The face value of the pooled collateral must equal at least 110 percent of the public funds on deposit. The collateral is held by trustees of the financial institutions. The County regularly reviews the market value of the pool to insure that adequate collateral is being provided.

DEBT ADMINISTRATION

As of December 31, 1999, the County's outstanding debt principal consisted of \$1,500,000 in bond anticipation notes and \$12,841,170 in general obligation bonds. All notes and bonds are backed by the full faith and credit of the County. Standard & Poor's Corporation and Moody's Investors Service, Inc. have assigned an underlying rating of A- and BAA1 respectively to the outstanding general obligation debt of the County. However, a AAA credit rating was listed on the bonds since the County purchased insurance from AMBAC Indemnity Corporation guaranteeing bond payments. The legal debt margin for Crawford County was \$12,163,157 at December 31, 1999.

During 1999, the County issued \$11,953,604 in general obligation bonds. The bond proceeds were used to retire \$6,100,000 in bond anticipation notes and advance refund \$4,730,000 in general obligation bonds by placing \$5,367,100 in an irrevocable trust fund. The advance refunding reduced the County's total debt service payments by \$530,426 over the next twenty-one years and generated an economic gain of \$300,887.

RISK MANAGEMENT

Crawford County is insured for general, public officials, law enforcement professionals and automobile liabilities. The County maintains general liability insurance in the amount of \$5,000,000 for each occurrence, and primary auto liability insurance in the amount of \$3,000,000 for each occurrence. Liability insurance on law enforcement professionals is in the amount of \$4,000,000 for each occurrence with a \$2,500 deductible. Public Official liability insurance is in the amount of \$4,000,000 for each occurrence with a \$2,500 deductible.

Blanket building and personal property insurance is in the amount of \$27,220,200. By statute, all elected officials' bonds are paid by the County.

INDEPENDENT AUDIT

Included in this report is an audit opinion rendered on the County financial statements by our independent auditor, Jim Petro, Auditor of State.

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

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Crawford County, Ohio for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 1998. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

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

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


ACKNOWLEDGEMENTS

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

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

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

Sincerely,



Donald E. Long,
Crawford County Auditor

CRAWFORD COUNTY, OHIO
LIST OF PRINCIPAL OFFICIALS
DECEMBER 31, 1999

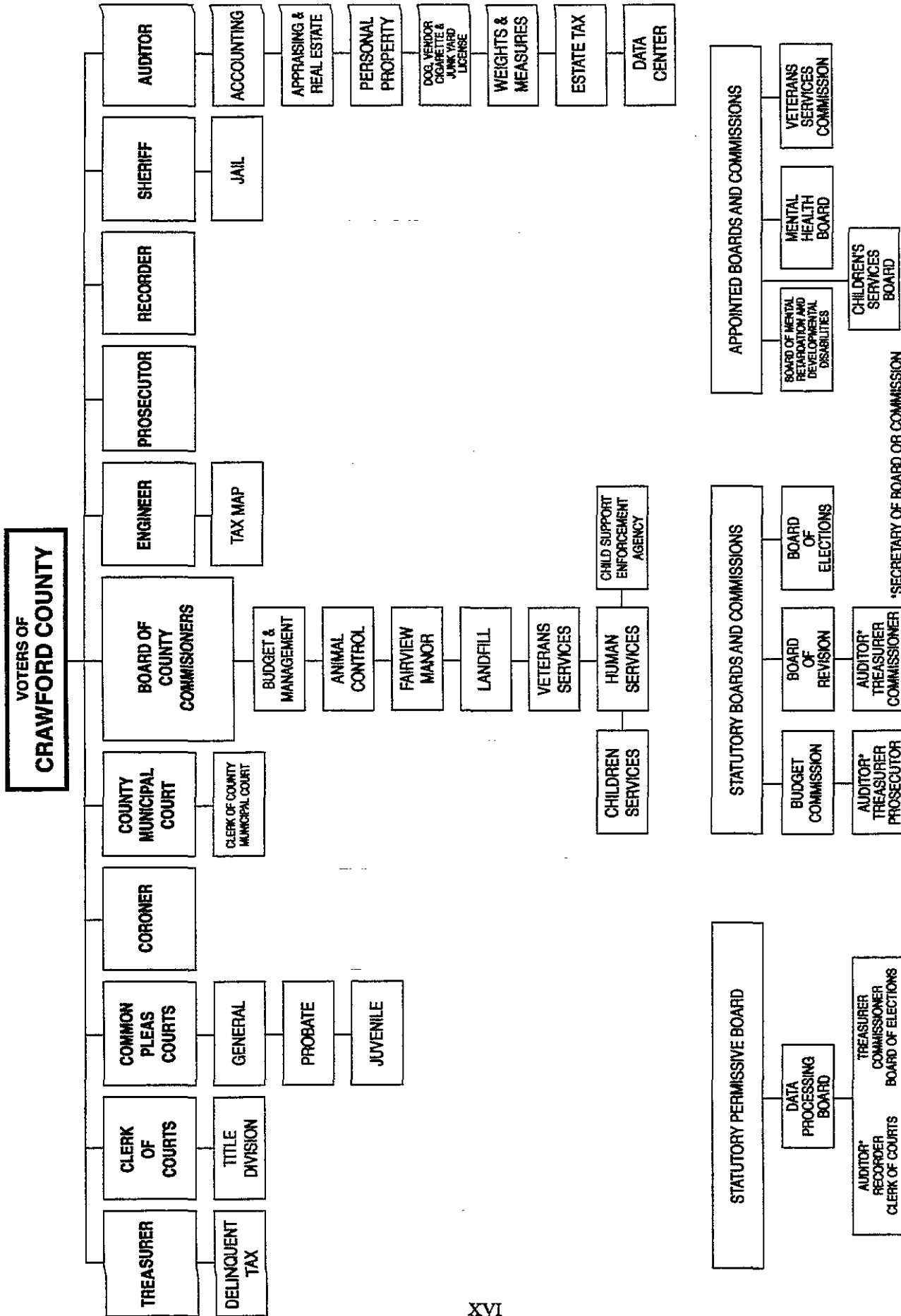
ADMINISTRATION

DONALD E. LONG	AUDITOR
PATRICIA CALDWELL	CLERK OF COURTS
KANG M. LEE	CORONER
BARBARA BLACKFORD	COMMISSIONER (President)
ROBERT L. LAIPPLY	COMMISSIONER
CARL WATT	COMMISSIONER
GERALD W. RIEDEL	ENGINEER
RUSSELL WISEMAN	PROSECUTOR
RUTH MCKIBBEN VOLK	RECORDER
RONNY J. SHAWBER	SHERIFF
GARY COLE	TREASURER

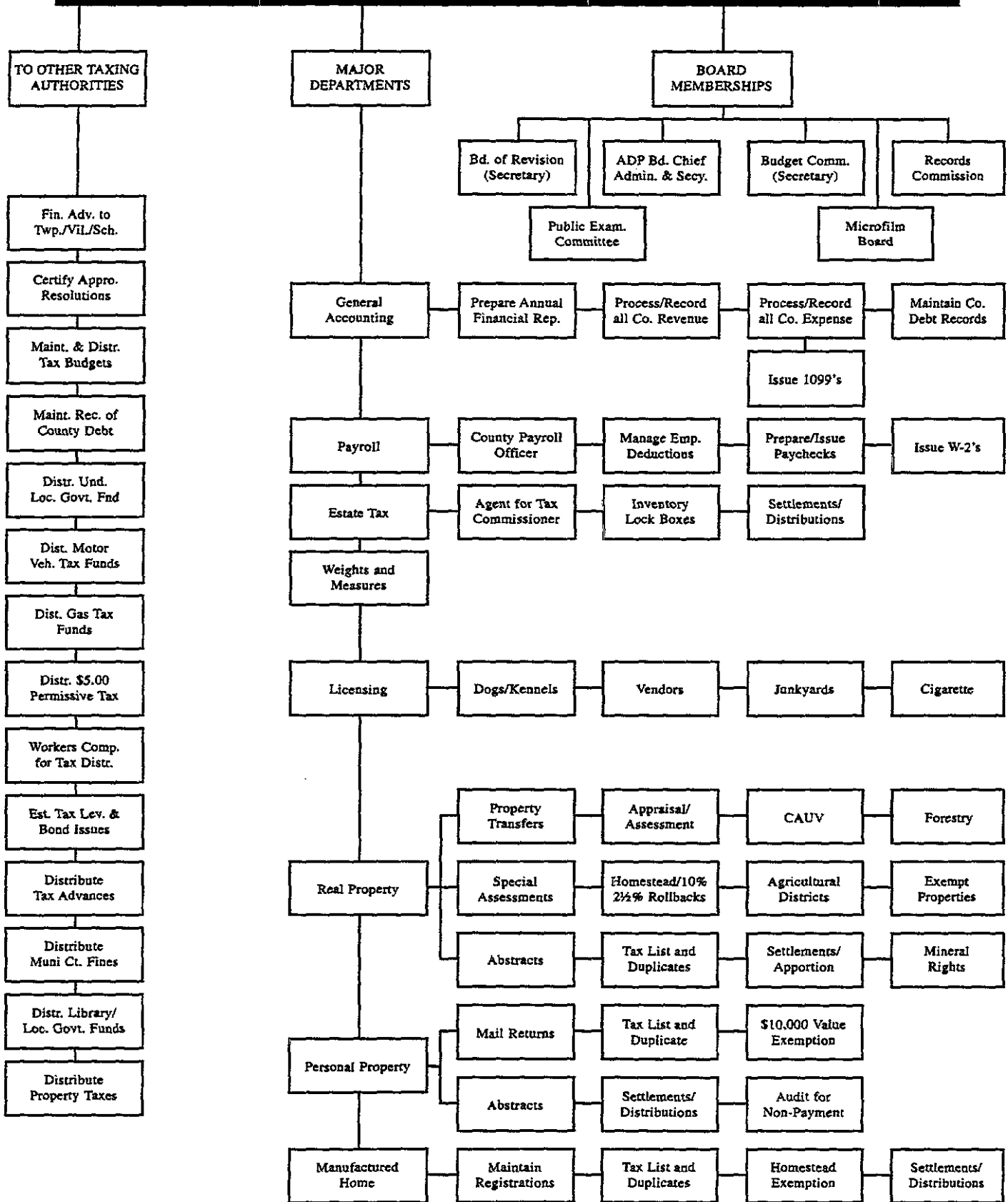
JUDGES

NELFRED KIMERLINE	COMMON PLEAS COURT
STEVEN D. ECKSTEIN	PROBATE/JUVENILE COURT
JAMES HOOVER	MUNICIPAL COURT

ORGANIZATION CHART



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



DONALD E. LONG, CRAWFORD COUNTY AUDITOR

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Crawford County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1998

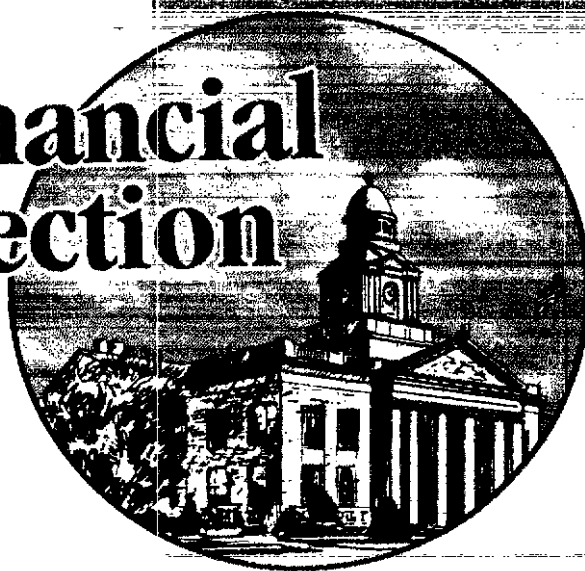
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



Cary Brueck
President

Jeffrey L. Esall
Executive Director

Financial Section





STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

35 North Fourth Street
Columbus, Ohio 43215
Telephone 614-466-3402
800-443-9275
Facsimile 614-728-7199
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of County Commissioners:

We have audited the accompanying general purpose financial statements of Crawford County, Ohio, (the County) as of and for the year ended December 31, 1999. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of Waycraft Workshop, Inc., the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Waycraft Workshop, Inc., is based solely on the report of the other auditors.

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


In our opinion, based on our audit and the report of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Crawford County, Ohio, as of December 31, 1999, and the results of its operations and cash flows of its proprietary fund types and discretely presented component unit for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 5, 2000, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Board of County Commissioners
Crawford County
Report of Independent Accountants
Page 2

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general purpose financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

JIM PETRO
Auditor of State

June 5, 2000

**GENERAL
PURPOSE
FINANCIAL
STATEMENTS**

Crawford County, Ohio

Combined Balance Sheet - All Fund Types, Account Groups
and Discretely Presented Component Unit

As of December 31, 1999

	GOVERNMENTAL FUND TYPES			PROPRIETARY FUND TYPES		
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE
Assets and Other Debits						
Assets						
Equity in Pooled Cash and Cash Equivalents	\$3,186,554	\$6,716,522	\$47,433	\$3,200,986	\$1,217,901	\$230,751
Cash and Cash Equivalents in Segregated Accounts	28,077	4,327	0	0	0	0
Investments in Segregated Accounts	0	0	0	0	0	0
Receivables:						
Taxes	1,452,432	3,068,513	147,231	0	0	0
Accounts	0	124,500	1,392	0	126,648	0
Special Assessments	0	82,861	0	0	0	0
Interfund	298,064	0	0	0	0	0
Interest	15,362	0	0	0	0	0
Due from Other Funds	329,411	28,609	0	0	26,711	0
Due from Other Governments	31,915	536,123	0	0	0	0
Materials and Supplies						
Inventory	29,360	145,694	0	0	14,209	0
Notes Receivable	0	255,410	0	0	0	0
Prepaid Items	16,277	9,054	0	0	2,737	0
Unamortized Bond Issuance Costs	0	0	0	0	104,366	0
Fixed Assets (net, where applicable, of accumulated depreciation)	0	0	0	0	4,853,049	0
Other Debits						
Amount to be Provided from General Government Resources	0	0	0	0	0	0
Amount Available for the Retirement of General Long-Term Obligations	0	0	0	0	0	0
Total Assets and Other Debits	\$5,387,452	\$10,971,613	\$196,056	\$3,200,986	\$6,345,621	\$230,751

FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)		TOTALS (MEMORANDUM ONLY)	
	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG - TERM OBLIGATIONS	PRIMARY GOVERNMENT	WAYCRAFT WORKSHOP, INC.	REPORTING ENTITY
\$3,264,677	\$0	\$0	\$17,864,824	\$0	\$17,864,824	
279,510	0	0	311,914	136,141	448,055	
93,173	0	0	93,173	184,604	277,777	
27,726,181	0	0	32,394,357	0	32,394,357	
0	0	0	252,540	43,951	296,491	
102,263	0	0	185,124	0	185,124	
0	0	0	298,064	0	298,064	
207,334	0	0	222,696	0	222,696	
630	0	0	385,361	0	385,361	
486,529	0	0	1,054,567	0	1,054,567	
0	0	0	189,263	0	189,263	
0	0	0	255,410	0	255,410	
80	0	0	28,148	1,902	30,050	
0	0	0	104,366	0	104,366	
0	23,855,342	0	28,708,391	14,755	28,723,146	
0	0	6,091,721	6,091,721	0	6,091,721	
0	0	196,056	196,056	0	196,056	
<u>\$32,160,377</u>	<u>\$23,855,342</u>	<u>\$6,287,777</u>	<u>\$88,635,975</u>	<u>\$381,353</u>	<u>\$89,017,328</u>	

(continued)

Crawford County, Ohio

Combined Balance Sheet - All Fund Types, Account Groups
and Discretely Presented Component Unit

As of December 31, 1999
(continued)

	GOVERNMENTAL FUND TYPES			PROPRIETARY FUND TYPES		
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE
<u>Liabilities, Fund Equity, Net Assets and Other Credits</u>						
<u>Liabilities</u>						
Accounts Payable	\$164,031	\$347,486	\$0	\$0	\$19,122	\$0
Contracts Payable	11,544	71,145	0	48,251	288,980	0
Accrued Wages Payable	118,991	292,460	0	0	21,603	0
Compensated Absences Payable	508	773	0	0	33,881	0
Retainage Payable	0	0	0	0	59,912	0
Interfund Payable	0	114,937	0	183,127	0	0
Due to Other Funds	354	52,328	0	0	10,509	0
Due to Other Governments	26,588	43,134	0	0	66,765	0
Deferred Revenue	1,158,142	3,174,674	0	0	0	0
Payroll Taxes and Withholdings	0	0	0	0	0	0
Undistributed Assets	0	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	58,825	0
Notes Payable	0	0	0	0	1,500,000	0
Claims Payable	0	0	0	0	0	73,644
Landfill Closure/Postclosure Costs Payable	0	0	0	0	2,089,358	0
General Obligation Bonds Payable	0	0	0	0	7,646,296	0
Total Liabilities	1,480,158	4,096,937	0	231,378	11,795,251	73,644
<u>Fund Equity, Net Assets and Other Credits</u>						
Investment in General Fixed Assets	0	0	0	0	0	0
Contributed Capital	0	0	0	0	1,069,632	0
Retained Earnings						
Unreserved (Deficit)	0	0	0	0	(6,519,262)	157,107
Fund Balance:						
Reserved for Encumbrances	135,503	676,692	0	557,547	0	0
Reserved for Inventory	29,360	145,694	0	0	0	0
Reserved for Notes Receivable	0	255,410	0	0	0	0
Unreserved, Undesignated	3,742,431	5,796,880	196,056	2,412,061	0	0
Net Assets:						
Unrestricted	0	0	0	0	0	0
Total Fund Equity (Deficit), Net Assets and Other Credits	3,907,294	6,874,676	196,056	2,969,608	(5,449,630)	157,107
Total Liabilities, Fund Equity, Net Assets and Other Credits	\$5,387,452	\$10,971,613	\$196,056	\$3,200,986	\$6,345,621	\$230,751

See Accompanying Notes to the General Purpose Financial Statements

FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)		TOTALS (MEMORANDUM ONLY)	
	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG - TERM OBLIGATIONS	PRIMARY GOVERNMENT	WAYCRAFT WORKSHOP, INC.	REPORTING ENTITY
\$192	\$0	\$0	\$530,831	\$33	\$530,864	
0	0	0	419,920	0	419,920	
0	0	0	433,054	0	433,054	
0	0	713,728	748,890	0	748,890	
0	0	0	59,912	0	59,912	
0	0	0	298,064	0	298,064	
322,170	0	0	385,361	0	385,361	
31,094,914	0	302,526	31,533,927	0	31,533,927	
0	0	0	4,332,816	0	4,332,816	
94,314	0	0	94,314	710	95,024	
484,714	0	0	484,714	0	484,714	
0	0	0	58,825	0	58,825	
0	0	0	1,500,000	0	1,500,000	
0	0	38,725	112,369	0	112,369	
0	0	0	2,089,358	0	2,089,358	
0	0	5,232,798	12,879,094	0	12,879,094	
<u>31,996,304</u>	<u>0</u>	<u>6,287,777</u>	<u>55,961,449</u>	<u>743</u>	<u>55,962,192</u>	
0	23,855,342	0	23,855,342	0	23,855,342	
0	0	0	1,069,632	0	1,069,632	
0	0	0	(6,362,155)	0	(6,362,155)	
0	0	0	1,369,742	0	1,369,742	
0	0	0	175,054	0	175,054	
0	0	0	255,410	0	255,410	
164,073	0	0	12,311,501	0	12,311,501	
0	0	0	0	380,610	380,610	
<u>164,073</u>	<u>23,855,342</u>	<u>0</u>	<u>32,674,526</u>	<u>380,610</u>	<u>33,055,136</u>	
<u>\$32,160,377</u>	<u>\$23,855,342</u>	<u>\$6,287,777</u>	<u>\$88,635,975</u>	<u>\$381,353</u>	<u>\$89,017,328</u>	

Crawford County, Ohio

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Similar Trust Funds

For the Year Ended December 31, 1999

GOVERNMENTAL FUND TYPES

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
Revenues				
Property Taxes	\$1,061,794	\$2,776,315	\$0	\$0
Sales Tax	3,003,311	1,033,157	443,185	0
Charges for Services	1,446,311	2,940,879	59	0
Licenses and Permits	6,464	0	0	0
Fines and Forfeitures	184,216	109,357	0	0
Intergovernmental	1,383,304	9,825,293	0	0
Special Assessments	0	86,745	0	0
Investment Income	831,411	106,833	0	722
Rent	0	0	72,775	0
Donations and Contributions	0	0	0	0
Other	351,992	207,359	0	2,520
Total Revenues	8,268,803	17,085,938	516,019	3,242
Expenditures				
Current:				
General Government				
Legislative and Executive	2,027,327	619,217	261	0
Judicial	1,428,598	185,416	0	0
Public Safety	1,835,380	1,968,234	0	0
Public Works	64,899	3,763,925	0	0
Health	324,049	2,840,974	0	41,176
Human Services	241,230	7,550,375	0	0
Intergovernmental	0	446,249	0	0
Capital Outlay	0	0	0	222,405
Debt Service:				
Principal Retirement	0	0	1,715,000	0
Interest and Fiscal Charges	0	0	359,499	0
Total Expenditures	5,921,483	17,374,390	2,074,760	263,581
Excess of Revenues Over (Under) Expenditures	2,347,320	(288,452)	(1,558,741)	(260,339)
Other Financing Sources (Uses)				
Operating Transfers In	0	203,138	0	2,667,785
Proceeds from Sale of Bonds	0	0	1,519,410	0
Proceeds of Refunding Bonds	0	0	2,763,887	0
Payment to Bond Escrow Agent	0	0	(2,683,550)	0
Operating Transfers Out	(2,487,574)	(405,547)	0	0
Total Other Financing Sources (Uses)	(2,487,574)	(202,409)	1,599,747	2,667,785
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(140,254)	(490,861)	41,006	2,407,446
Fund Balances at Beginning of Year	4,045,341	7,365,479	155,050	562,162
Increase (Decrease) in Reserve for Inventory	2,207	58	0	0
Fund Balances at End of Year	\$3,907,294	\$6,874,676	\$196,056	\$2,969,608

See Accompanying Notes to the General Purpose Financial Statements

FIDUCIARY
FUND TYPE

EXPENDABLE TRUST	TOTALS (MEMORANDUM ONLY)
\$0	\$3,838,109
0	4,479,653
0	4,387,249
0	6,464
0	293,573
0	11,208,597
0	86,745
9,687	948,653
0	72,775
14,193	14,193
4,466	566,337
<u>28,346</u>	<u>25,902,348</u>
0	2,646,805
0	1,614,014
0	3,803,614
0	3,828,824
0	3,206,199
16,845	7,808,450
0	446,249
0	222,405
0	1,715,000
0	359,499
<u>16,845</u>	<u>25,651,059</u>
<u>11,501</u>	<u>251,289</u>
0	2,870,923
0	1,519,410
0	2,763,887
0	(2,683,550)
0	(2,893,121)
<u>0</u>	<u>1,577,549</u>
11,501	1,828,838
152,572	12,280,604
0	2,265
<u>\$164,073</u>	<u>\$14,111,707</u>

Crawford County, Ohio

Combined Statement of Revenues, Expenditures, and Changes
In Fund Balances - Budget and Actual (Budget Basis)
All Governmental Fund Types and Similar Trust Funds

For the Year Ended December 31, 1999

	GENERAL FUND		VARIANCE
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
Revenues			
Property Taxes	\$1,038,400	\$1,061,794	23,394
Sales Tax	2,450,000	2,921,679	471,679
Charges for Services	1,091,360	1,406,178	314,818
Licenses and Permits	6,300	6,464	164
Fines and Forfeitures	82,360	183,286	100,926
Intergovernmental	1,234,113	1,447,884	213,771
Special Assessments	0	0	0
Investment Income	650,000	1,233,934	583,934
Rent	0	0	0
Other	279,300	351,992	72,692
Total Revenues	6,831,833	8,613,211	1,781,378
Expenditures			
Current:			
General Government:			
Legislative and Executive	2,236,068	2,095,786	140,282
Judicial	1,578,733	1,435,864	139,869
Public Safety	1,976,789	1,874,225	102,564
Public Works	73,847	70,873	2,974
Health	327,964	324,159	3,805
Human Services	253,385	240,686	12,699
Economic Development	0	0	0
Intergovernmental	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	6,443,786	6,041,593	402,193
Excess of Revenues Over (Under) Expenditures	388,047	2,571,618	2,183,571
Other Financing Sources (Uses)			
Proceeds from Sale of Bonds	0	0	0
Payment to Bond Escrow Agent	0	0	0
Advances In	0	428,586	428,586
Advances Out	0	(184,033)	(184,033)
Operating Transfers In	0	0	0
Operating Transfers Out	(2,536,173)	(2,487,574)	48,599
Total Other Financing Sources (Uses)	(2,536,173)	(2,243,021)	293,152
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,148,126)	328,597	2,476,723
Fund Balances at Beginning of Year	2,446,554	2,446,554	0
Prior Year Encumbrances Appropriated	139,388	139,388	0
Fund Balances at End of Year	\$437,816	\$2,914,539	\$2,476,723

SPECIAL REVENUE FUNDS			DEBT SERVICE FUND		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$2,769,901	\$2,776,315	\$6,414	\$0	\$0	\$0
1,000,000	1,033,157	33,157	343,249	402,275	59,026
3,067,947	2,944,558	(123,389)	79,000	83,546	4,546
0	0	0	0	0	0
101,675	111,352	9,677	0	0	0
9,120,883	9,957,090	836,207	0	0	0
88,000	86,745	(1,255)	0	0	0
92,793	142,085	49,292	0	0	0
0	0	0	72,775	72,775	0
231,410	239,994	8,584	0	0	0
16,472,609	17,291,296	818,687	495,024	558,596	63,572
1,133,536	850,576	282,960	261	261	0
313,466	182,481	130,985	0	0	0
2,145,306	2,007,051	138,255	0	0	0
4,466,199	3,998,834	467,365	0	0	0
3,044,642	2,814,249	230,393	0	0	0
8,144,066	7,903,666	240,400	0	0	0
2,500	0	2,500	0	0	0
446,258	446,249	9	0	0	0
0	0	0	0	0	0
0	0	0	6,954,133	6,954,133	0
0	0	0	744,411	955,775	(211,364)
19,695,973	18,203,106	1,492,867	7,698,805	7,910,169	(211,364)
(3,223,364)	(911,810)	2,311,554	(7,203,781)	(7,351,573)	(147,792)
0	0	0	6,349,137	11,730,244	5,381,107
0	0	0	0	(5,367,100)	(5,367,100)
0	124,033	124,033	0	0	0
0	(21,586)	(21,586)	0	0	0
358,905	203,138	(155,767)	933,383	956,499	23,116
(443,547)	(405,547)	38,000	0	0	0
(84,642)	(99,962)	(15,320)	7,282,520	7,319,643	37,123
(3,308,006)	(1,011,772)	2,296,234	78,739	(31,930)	(110,669)
5,806,978	5,806,978	0	129,143	129,143	0
928,214	928,214	0	0	0	0
\$3,427,186	\$5,723,420	\$2,296,234	\$207,882	\$97,213	(\$110,669)

(continued)

Crawford County, Ohio

Combined Statement of Revenues, Expenditures, and Changes
 In Fund Balances - Budget and Actual (Budget Basis)
 All Governmental Fund Types and Similar Trust Funds

For the Year Ended December 31, 1999
 (continued)

	CAPITAL PROJECTS FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues			
Property Taxes	\$0	\$0	\$0
Sales Tax	0	0	0
Charges for Services	0	0	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	220,211	220,510	299
Special Assessments	183,127	0	(183,127)
Investment Income	0	8,434	8,434
Rent	0	0	0
Other	0	2,520	2,520
Total Revenues	403,338	231,464	(171,874)
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	140,478	45,655	94,823
Human Services	0	0	0
Economic Development	0	0	0
Intergovernmental	0	0	0
Capital Outlay	967,926	804,896	163,030
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	1,108,404	850,551	257,853
Excess of Revenues Over (Under) Expenditures	(705,066)	(619,087)	85,979
Other Financing Sources (Uses)			
Proceeds of Notes	0	0	0
Payment to Bond Escrow Agent	0	0	0
Advances In	0	10,000	10,000
Advances Out	0	(357,000)	(357,000)
Operating Transfers In	673,877	2,667,785	1,993,908
Operating Transfers Out	0	0	0
Total Other Financing Sources (Uses)	673,877	2,320,785	1,646,908
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(31,189)	1,701,698	1,732,887
Fund Balances at Beginning of Year	720,620	720,620	0
Prior Year Encumbrances Appropriated	172,873	172,873	0
Fund Balances at End of Year	\$862,304	\$2,595,191	\$1,732,887
See Accompanying Notes to the General Purpose Financial Statements			

EXPENDABLE TRUST FUNDS			TOTALS (MEMORANDUM ONLY)		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$0	\$0	\$0	\$3,808,301	\$3,838,109	\$29,808
0	0	0	3,793,249	4,357,111	563,862
0	0	0	4,238,307	4,434,282	195,975
0	0	0	6,300	6,464	164
0	0	0	184,035	294,638	110,603
0	0	0	10,575,207	11,625,484	1,050,277
0	0	0	271,127	86,745	(184,382)
1,200	2,105	905	743,993	1,386,558	642,565
0	0	0	72,775	72,775	0
5,200	4,466	(734)	515,910	598,972	83,062
6,400	6,571	171	24,209,204	26,701,138	2,491,934
0	0	0	3,369,865	2,946,623	423,242
0	0	0	1,889,199	1,618,345	270,854
0	0	0	4,122,095	3,881,276	240,819
0	0	0	4,540,046	4,069,707	470,339
0	0	0	3,513,084	3,184,063	329,021
10,856	4,312	6,544	8,408,307	8,148,664	259,643
0	0	0	2,500	0	2,500
0	0	0	446,258	446,249	9
0	0	0	967,926	804,896	163,030
0	0	0	6,954,133	6,954,133	0
0	0	0	744,411	955,775	(211,364)
10,856	4,312	6,544	34,957,824	33,009,731	1,948,093
(4,456)	2,259	6,715	(10,748,620)	(6,308,593)	4,440,027
0	0	0	6,349,137	11,730,244	5,381,107
0	0	0	0	(5,367,100)	(5,367,100)
0	0	0	0	562,619	562,619
0	0	0	0	(562,619)	(562,619)
0	0	0	1,966,165	3,827,422	1,861,257
0	0	0	(2,979,720)	(2,893,121)	86,599
0	0	0	5,335,582	7,297,445	1,961,863
(4,456)	2,259	6,715	(5,413,038)	988,852	6,401,890
16,525	16,525	0	9,119,820	9,119,820	0
500	500	0	1,240,975	1,240,975	0
\$12,569	\$19,284	\$6,715	\$4,947,757	\$11,349,647	\$6,401,890

Crawford County, Ohio.

Combined Statement of Revenues,
Expenses and Changes in Fund Equity
All Proprietary Fund Types - Primary Government

For the Year Ended December 31, 1999

	PROPRIETARY FUND TYPES		TOTALS (MEMORANDUM ONLY)
	ENTERPRISE	INTERNAL SERVICE	PRIMARY GOVERNMENT
<u>Operating Revenues</u>			
Charges for Services	\$2,057,361	\$0	\$2,057,361
Other Operating Revenues	688	0	688
Total Operating Revenues	2,058,049	0	2,058,049
<u>Operating Expenses</u>			
Personal Services	364,634	0	364,634
Contractual Services	1,102,020	0	1,102,020
Materials and Supplies	39,546	0	39,546
Claims	0	(25,126)	(25,126)
Closure and Post Closure	76,959	0	76,959
Depreciation	1,200,134	0	1,200,134
Other Operating Expenses	81,941	0	81,941
Total Operating Expenses	2,865,234	(25,126)	2,840,108
Operating Income (Loss)	(807,185)	25,126	(782,059)
<u>Non-Operating Revenues (Expenses)</u>			
Investment Income	27,901	0	27,901
Interest and Fiscal Charges	(377,181)	0	(377,181)
Total Non-Operating Revenues (Expenses)	(349,280)	0	(349,280)
Income (Loss) Before Operating Transfers	(1,156,465)	25,126	(1,131,339)
Operating Transfers - In	22,198	0	22,198
Net Income (Loss)	(1,134,267)	25,126	(1,109,141)
Retained Earnings (Deficit)			
at Beginning of Year	(5,384,995)	131,981	(5,253,014)
Retained Earnings (Deficit) at End of Year	(6,519,262)	157,107	(6,362,155)
Contributed Capital at Beginning of Year	1,066,080	0	1,066,080
Capital Contributions During the Year	3,552	0	3,552
Contributed Capital at End of Year	1,069,632	0	1,069,632
Total Fund Equity (Deficit) at End of Year	(\$5,449,630)	\$157,107	(\$5,292,523)

See Accompanying Notes to the General Purpose Financial Statements

Crawford County, Ohio

Statement of Activities and Changes in Net Assets
Discretely Presented Component Unit

For the Year Ended December 31, 1999

	<u>Waycraft Workshop, Inc.</u>
<u>Changes in Unrestricted Net Assets:</u>	
Revenues and Gains:	
Sales	\$398,377
Contributions	47,697
Investment Income	24,211
Other Income	1,619
Net Unrealized Loss on Investments	<u>(16,846)</u>
 Total Unrestricted Revenues and Gains	 <u>455,058</u>
Expenses:	
Sheltered Employment	394,069
Support	<u>51,262</u>
 Total Expenses	 <u>445,331</u>
 Increase in Unrestricted Net Assets	 9,727
Net Assets at Beginning of Year	<u>370,883</u>
Net Assets at End of Year	<u>\$380,610</u>

See Accompanying Notes to the General Purpose Financial Statements

Crawford County, Ohio

Combined Statement of Revenues, Expenses, and
 Changes in Fund Equity - Budget and Actual (Budget Basis)
 All Proprietary Fund Types - Primary Government

For the Year Ended December 31, 1999

	ENTERPRISE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues			
Charges for Services	\$1,999,635	\$2,034,111	\$34,476
Investment Income	0	3,673	3,673
Proceeds of Notes	1,583,000	1,500,000	(83,000)
Proceeds from the Sale of Bonds	174,255	174,255	0
Advances In	0	50,000	50,000
Other Operating Revenues	0	688	688
Total Revenues	3,756,890	3,762,727	5,837
Expenses			
Personal Services	361,853	334,699	27,154
Contractual Services	2,613,019	2,442,081	170,938
Claims and Judgments	0	0	0
Materials and Supplies	108,095	106,945	1,150
Other Operating Expenses	95,707	92,914	2,793
Advances - Out	0	50,000	(50,000)
Capital Outlay	218,339	217,339	1,000
Total Expenses	3,397,013	3,243,978	153,035
Excess of Revenues Over (Under) Expenses	359,877	518,749	158,872
Operating Transfers In	0	22,198	22,198
Operating Transfers Out	(956,499)	(956,499)	0
Excess of Total Revenues Over (Under) Expenses, and Operating Transfers	(596,622)	(415,552)	181,070
Fund Equity at Beginning of Year	947,338	947,338	0
Prior Year Encumbrances Appropriated	274,261	274,261	0
Fund Equity at End of Year	\$624,977	\$806,047	\$181,070

See Accompanying Notes to the General Purpose Financial Statements

INTERNAL SERVICE FUND			TOTALS (MEMORANDUM ONLY) PRIMARY GOVERNMENT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$0	\$0	\$0	\$1,999,635	\$2,034,111	\$34,476
0	4,568	4,568	0	8,241	8,241
0	0	0	1,583,000	1,500,000	(83,000)
0	0	0	174,255	174,255	0
0	0	0	0	50,000	50,000
0	0	0	0	688	688
0	4,568	4,568	3,756,890	3,767,295	10,405
0	0	0	361,853	334,699	27,154
0	0	0	2,613,019	2,442,081	170,938
3,202	341	2,861	3,202	341	2,861
0	0	0	108,095	106,945	1,150
0	0	0	95,707	92,914	2,793
0	0	0	0	50,000	(50,000)
0	0	0	218,339	217,339	1,000
3,202	341	2,861	3,400,215	3,244,319	155,896
(3,202)	4,227	7,429	356,675	522,976	166,301
0	0	0	0	22,198	22,198
0	0	0	(956,499)	(956,499)	0
(3,202)	4,227	7,429	(599,824)	(411,325)	188,499
226,524	226,524	0	1,173,862	1,173,862	0
0	0	0	274,261	274,261	0
\$223,322	\$230,751	\$7,429	\$848,299	\$1,036,798	\$188,499

Crawford County, Ohio

Combined Statement of Cash Flows
All Proprietary Fund Types
And Discretely Presented Component Unit

For the Year Ended December 31, 1999

	PROPRIETARY FUND TYPES		TOTALS (MEMORANDUM ONLY)	COMPONENT UNIT	TOTALS (MEMORANDUM ONLY)
	ENTERPRISE	INTERNAL	PRIMARY	WAYCRAFT	REPORTING
		SERVICE	GOVERNMENT	WORKSHOP, INC.	ENTITY
Increase (Decrease) in Cash and Cash Equivalents					
<u>Cash Flows from Operating Activities</u>					
Cash Received from Customers	\$2,100,729	\$0	\$2,100,729	\$392,392	\$2,493,121
Cash Payments for Personal Services	(334,699)	0	(334,699)	(318,034)	(652,733)
Cash Payments to Suppliers	(999,939)	0	(999,939)	(77,890)	(1,077,829)
Cash Payments for Claims	0	(341)	(341)	0	(341)
Other Operating Revenues	688	0	688	0	688
Net Cash Provided by (Used for) Operating Activities	<u>766,779</u>	<u>(341)</u>	<u>766,438</u>	<u>(3,532)</u>	<u>762,906</u>
<u>Cash Flows from Noncapital Financing Activities</u>					
Operating Transfers - In	22,198	0	22,198	0	22,198
Advances In from Other Funds	50,000	0	50,000	0	50,000
Advances Out to Other Funds	(50,000)	0	(50,000)	0	(50,000)
Net Cash Provided by Noncapital Financing Activities	<u>22,198</u>	<u>0</u>	<u>22,198</u>	<u>0</u>	<u>22,198</u>
<u>Cash Flows from Capital and Related Financing Activities</u>					
Acquisition and Construction of Fixed Assets	(1,512,526)	0	(1,512,526)	(604)	(1,513,130)
Interest Paid on General Obligation Bonds	(340,406)	0	(340,406)	0	(340,406)
Principal Paid on General Obligation Bonds	(639,133)	0	(639,133)	0	(639,133)
Interest Paid on Notes	(156,658)	0	(156,658)	(926)	(157,584)
Proceeds from Sale of Bond Anticipation Notes	1,500,000	0	1,500,000	0	1,500,000
Bond Proceeds	7,521,990	0	7,521,990	0	7,521,990
Payment to Bond Escrow Agent	(2,683,550)	0	(2,683,550)	0	(2,683,550)
Note Retirement	(4,600,000)	0	(4,600,000)	0	(4,600,000)
Net Cash Used for Capital and Related Financing Activities	<u>(910,283)</u>	<u>0</u>	<u>(910,283)</u>	<u>(1,530)</u>	<u>(911,813)</u>
<u>Cash Flows from Investing Activities</u>					
Proceeds from Sale and Maturity of Securities	0	0	0	(19,246)	(19,246)
Interest	3,673	4,568	8,241	24,211	32,452
Net Cash Provided by Investing Activities	<u>3,673</u>	<u>4,568</u>	<u>8,241</u>	<u>4,965</u>	<u>13,206</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(117,633)</u>	<u>4,227</u>	<u>(113,406)</u>	<u>(97)</u>	<u>(113,503)</u>
Cash and Cash Equivalents at Beginning of Year	<u>1,335,534</u>	<u>226,524</u>	<u>1,562,058</u>	<u>136,238</u>	<u>1,698,296</u>
Cash and Cash Equivalents at End of Year	<u>\$1,217,901</u>	<u>\$230,751</u>	<u>\$1,448,652</u>	<u>\$136,141</u>	<u>\$1,584,793</u>

continued

Crawford County, Ohio

Combined Statement of Cash Flows
All Proprietary Fund Types
And Discretely Presented Component Unit

For the Year Ended December 31, 1999
(continued)

	PROPRIETARY FUND TYPES		TOTALS (MEMORANDUM ONLY)	COMPONENT UNIT	TOTALS (MEMORANDUM ONLY)
	INTERNAL		PRIMARY	WAYCRAFT	REPORTING
	ENTERPRISE	SERVICE	GOVERNMENT	WORKSHOP, INC.	ENTITY
<u>Reconciliation of Operating Income (Loss)/ Change in Net Assets to Net Cash Provided by (Used for) Operating Activities:</u>					
Operating Income (Loss)/Change in Net Assets	(\$807,185)	\$25,126	(\$782,059)	\$9,727	(\$772,332)
<u>Adjustments to Reconcile Operating Income (Loss)/Change in Net Assets to Net Cash Provided by Operating Activities</u>					
Depreciation and Amortization	1,200,134	0	1,200,134	5,702	1,205,836
Closure/Postclosure Care	76,959	0	76,959	0	76,959
Investment Activity	0	0	0	(24,211)	(24,211)
Net Unrealized Gain on Investments	0	0	0	16,846	16,846
<u>Changes in Assets and Liabilities:</u>					
Decrease in Accounts Receivable	43,380	0	43,380	(7,605)	35,775
(Increase) in Due from Other Funds	(12)	0	(12)	0	(12)
(Increase) in Inventory	(7,542)	0	(7,542)	0	(7,542)
(Increase) in Prepaid Items	(658)	0	(658)	0	(658)
Increase (Decrease) in Accounts Payable	(47,756)	0	(47,756)	(2,975)	(50,731)
(Decrease) in Payroll Taxes and Withholdings	0	0	0	(1,016)	(1,016)
Increase in Contracts Payable	182,192	0	182,192	0	182,192
Increase in Retainage Payable	45,706	0	45,706	0	45,706
Increase in Accrued Wages Payables	13,351	0	13,351	0	13,351
Increase in Compensated Absences Payable	12,809	0	12,809	0	12,809
Increase in Due to Other Governments	48,018	0	48,018	0	48,018
(Decrease) in Claims Payable	0	(25,467)	(25,467)	0	(25,467)
Increase in Due to Other Funds	7,383	0	7,383	0	7,383
Total Adjustments	1,573,964	(25,467)	1,548,497	(13,259)	1,535,238
Net Cash Provided by Operating Activities	\$766,779	(\$341)	\$766,438	(\$3,532)	\$762,906

Non-Cash Capital Transaction

Fixed asset contributions in the amount of \$3,552 were made to the Sanitary Landfill from the General Fund
See Accompanying Notes to the General Purpose Financial Statements

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 1 - REPORTING ENTITY

Crawford County, Ohio (The 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 County Auditor, County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, Common Pleas Court Judge, Probate/Juvenile Court Judge and County 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 the chief administrators of public services for the County, including each of these departments.

A. Primary Government

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements of the County are not misleading.

The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For Crawford County, this includes the Children's Services Board, the Board of Mental Retardation and Developmental Disabilities (MRDD), the Human Services Department, the Crawford County Solid Waste Management Board, the Crawford County Emergency Management Agency, and all departments and activities that are directly operated by the elected County officials.

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

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

Waycraft Workshop, Inc. Waycraft Workshop, Inc., (the Workshop) is a legally separate, not-for-profit, non-governmental corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Crawford County Board of Mental Retardation and Developmental Disabilities, provides sheltered employment for mentally retarded or handicapped adults in Crawford County.

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The Crawford County Board of MRDD provides the workshop with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the workshop. Based on the significant services and resources provided by the County to the workshop and the Workshop's sole purpose of providing assistance to the retarded and handicapped adults of Crawford County, the Workshop is reflected as a component unit of Crawford County. Waycraft Workshop, Inc. operates on a fiscal year ending December 31. Separately issued financial statements can be obtained from Waycraft Workshop, Inc., Bucyrus, Ohio.

The following potential component units have been excluded from the County's financial statements because the County is not financially accountable for these organizations nor are these entities for which the County approves the budget, the issuance of debt or the levying of taxes.

The Crawford County Law Library is operated by a non-profit association. Although the County contributes to the operation of the Law Library, the County is not involved in the selection of trustees or management of the Law Library.

The Crawford County Board of Education is separately elected by the voters of the County and controls its own operations and budget. The Board of Education is responsible for reporting its financial activity to the Ohio Department of Education and the Auditor of State of Ohio.

The Crawford County Residential Center was formed to provide capital development and operational implementation of residential services for Fairway School. It was established by the Ohio Department of Mental Retardation as a non-profit organization. The center does not receive any funding from the County and the County is not involved in the operation of the Center.

The Crawford County Agricultural Society is a non-profit corporation formed to promote agriculture and agricultural activities in the County. The County is not involved in the selection of directors or management of the Agricultural Society.

Port Bucyrus - Crawford County Airport is situated on privately owned land, and it is owned and operated by a private corporation.

The Community Improvement Corporation was established to assist in the financing of economic and industrial development in Crawford County. The corporation is organized under Chapter 1724 of the Revised Code. It is the responsibility of the Corporation to promote the establishment, growth, and maintenance of industrial, commercial distribution and research facilities in the County. They select their own governing authority, incur their own debt, and set their own operating procedures and budget.

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As the custodian of public funds, the County 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. Accordingly, the activity of the following districts and agencies is presented as agency funds within the County's financial statements:

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources. The County has elected to apply Financial Accounting Standards Board Statements and interpretations issued up through November 30, 1989, to the proprietary funds to the extent they do not conflict with Governmental Accounting Standards Board pronouncements. Information relative to the component unit is presented in Note 21.

CRAWFORD COUNTY, OHIO
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Proprietary Fund Types

The proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. The following are the County's proprietary fund types:

Enterprise Funds. These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Internal Service Fund. This fund is used to account for the goods and services provided by certain County departments to other County funds, departments and other governmental units, on a cost reimbursement basis.

Fiduciary Fund Types

These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following are the County's fiduciary fund types:

Expendable Trust Funds. These funds are accounted for in essentially the same manner as governmental funds; the principal and interest may be expended in the course of their designated operations or activities.

Agency Funds. These funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Account Groups. To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

General Fixed Assets Account Group. The general fixed assets account group is used to account for all fixed assets of the County, other than those fixed assets accounted for in the proprietary or trust funds.

General Long-Term Obligations Account Group. The general long-term obligations account group is used to account for all long-term debt of the County except that debt accounted for in the proprietary funds.

B. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
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A. Basis of Presentation - Fund Accounting

The County uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable, available financial resources.

For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories of governmental, proprietary and fiduciary.

Governmental Fund Types

Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds and trust funds) are accounted for through governmental funds. The following are the County's governmental fund types:

General Fund. This fund is used to account for all financial resources of the County 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.

Special Revenue Funds. These funds are used to account for the proceeds of specific revenue sources (other than expendable and non-expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

Debt Service Fund. This fund is used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Funds. These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

CRAWFORD COUNTY, OHIO
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All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements and the timing of when measurements are made.

The modified accrual basis of accounting is followed for the governmental, expendable trust and agency funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. Available means collectible within the current fiscal year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the County is generally thirty-one days after year end.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, sales tax (see Note 7), federal and state grants and subventions, and charges for current services. Major revenue sources not susceptible to accrual include licenses and permits, and fines and forfeitures, which are not considered measurable until received.

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 1999 and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2000 operations, have also been recorded as deferred revenue.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred. Principal and interest on long-term debt are recorded as fund liabilities when due, and costs of accumulated unpaid vacation and sick leave are reported as fund liabilities in the period in which they will be liquidated with available financial resources rather than in the period earned by employees. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

CRAWFORD COUNTY, OHIO
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The proprietary funds are reported using the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and expenses, including depreciation, are recognized at the time liabilities are incurred. Unbilled service charges receivable are recognized as revenue at year end.

C. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. The primary level of budgetary control is at the object level within each department. Budgetary modifications may only be made by resolution of the County Commissioners.

All funds, other than agency funds, are legally required to be budgeted and appropriated. For reporting purposes, activities of the probate trust expendable trust fund and law enforcement trust special revenue funds have been included as part of the reporting entity. However, the cash activity is not part of the appropriated budget adopted by the County nor do the funds maintain separate budgetary information. The county home residents and the children's expendable trust funds have \$4,624 and \$93,173 which are not part of the appropriated budget.

Also, the general fund has \$7,775 which represents the County's unclaimed money which is not included in the appropriated budget. Thus, the budgetary information will not reflect this activity.

Tax Budget

A budget of estimated revenue and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

Estimated Resources

The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the County by the first Monday in September. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources.

CRAWFORD COUNTY, OHIO
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The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased.

The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 1999.

Appropriations

A temporary appropriation resolution to control expenditures and transfers may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, program, department, and object level. Advances, temporary loans between funds, are not required to be budgeted. The appropriation resolution may be amended during the year as new information becomes available, provided that the total fund appropriations do not exceed current estimated resources, as certified.

The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. Several supplemental appropriation resolutions were legally enacted by the County Commissioners during the year. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

Encumbrances

As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis statements in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent year expenditures for governmental funds and reported in the notes to the financial statements for proprietary funds (See Note 17).

Lapsing of Appropriations

At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and is not reappropriated.

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
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D. Cash and Investments

To improve cash management, cash received by the County is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents" on the combined balance sheet.

During 1999 the County's investments included STAR Ohio, repurchase agreements, treasury notes, federal agency securities and certificates of deposit. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposits are reported at cost.

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAROhio) during 1999. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 1999.

Following Ohio statutes, the County allocates interest earnings to certain funds in accordance with Ohio statutes. Interest revenue credited to the general fund during 1999 amounted to \$831,411, which includes approximately \$654,000 assigned from other funds.

The County has segregated bank accounts for monies held separately from the County Treasurer. These depository accounts are presented on the combined balance sheet as "cash and cash equivalents in segregated accounts" since they are not required to be deposited into the County Treasury.

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

E. Materials and Supplies Inventory

Inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund types when used. Reported supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 1999 are recorded as prepaid items using the consumption method.

CRAWFORD COUNTY, OHIO
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G. Interfund Assets and Liabilities

Receivables and payables arising between funds for goods provided or services rendered and amounts to be distributed to other funds from agency funds are classified as "due to/from other funds." Short-term interfund loans or the short-term portion of advances are classified as interfund receivables/payables.

Long-term interfund loans are reported as advances to/from other funds and are offset by fund balance reserve accounts indicating that they do not constitute available spendable resources.

H. Unamortized Bond Issuance Costs

In governmental fund types, bond issuance costs are expended in the current period. Bond issuance costs for proprietary fund types are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Issuance costs are recorded as deferred charges.

I. Property, Plant, Equipment and Depreciation

1. General Fixed Assets Account Group

General fixed assets (fixed assets used in governmental fund type operations) are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds and the related assets are reported in the general fixed assets account group at historical cost or estimated historical cost. Assets in the general fixed assets account group are not depreciated.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements which extend the useful life or increase the capacity or operating efficiency of the asset are capitalized at cost in the general fixed assets account group.

Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are not capitalized or reported, as these assets are immovable and of value only to the County.

CRAWFORD COUNTY, OHIO
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2. Enterprise Funds

Property, plant and equipment reflected in the enterprise funds are stated at historical cost (or estimated historical cost) and are updated for the cost of additions and retirements during the year. Depreciation has been provided on a straight-line basis over the following estimated useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings (including sewer and water treatment plants)	40 years
Improvements other than buildings	40 years
Equipment	5-25 years
Vehicles	10 years
Furniture and Fixtures	5-20 years

3. Valuation

Fixed asset values were initially determined at December 31, 1988, by assigning original acquisition costs when such information was available. In cases when original costs were not practicably determinable, estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition. Donated fixed assets are capitalized at estimated fair market value on the date donated.

The County's policy is to capitalize net interest on proprietary fund construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax exempt borrowing used to finance the project and the interest earned from temporary investment of the debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset.

J. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the vesting method. The liability is based on the sick leave accumulated at December 31 by those employees for whom it is probable they will become eligible to receive termination benefits in the future.

The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service. The County records a liability for accumulated unused sick leave for employees who are at least fifty years of age having ten years of service or fifty-five years of age having five years of service.

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
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K. Long-Term Debt

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, claims and judgments, compensated absences and contractually required pension contributions are reported as a liability of the general long-term obligations account group to the extent that they will not be paid with current available financial resources. Payments made more than thirty-one days after year end are considered not to have been paid using current available resources. Bonds are reported as liabilities of the general long-term obligations account group until due.

Long-term obligations that will be paid from proprietary funds are reported as obligations of those funds.

Under Ohio Law, a debt retirement fund may be created and used for the payment of all debt principal and interest. Generally accepted accounting principles require the allocation of the debt liability among the general, capital projects, and enterprise funds, and the general long term obligations account group, with principal and interest payments on matured general obligation long-term debt being reported in the debt service fund. To comply with GAAP reporting requirements, the County's debt retirement fund has been split among the appropriate funds and account group. Debt service fund resources used to pay both principal and interest have also been allocated accordingly.

L. Unamortized Gain/Loss on Advance Refunding

For advance refundings resulting in the defeasance of debt reported in the enterprise funds, the difference between the reacquisition price and the net carrying amount of the old debt is deferred and amortized as a component of interest expense. This accounting gain or loss is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter, and is presented as an addition to or reduction of the face amount of the new debt. There were advance refundings in the current year and gains/losses on advance refundings are being amortized.

M. Contributed Capital

Contributed capital represents resources from other funds, other governments, and private sources provided to enterprise funds that is not subject to repayment. These assets are recorded at their fair market value on the date contributed. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end.

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
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N. Reserves of Fund Equity

The County records reservations for portions of fund equity which are legally segregated for specific future use or which do not represent available, spendable resources and therefore are not available for appropriations. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund equity reserves have been established for encumbrances, inventory, and notes receivable.

O. Intergovernmental Revenues

For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis, shared revenues, and entitlements, are recorded as receivables and revenues when measurable and available. Reimbursement - type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements or shared revenues received for proprietary fund operating purposes are recognized as non-operating revenues in the accounting period in which they are earned and become measurable. Such resources restricted for the construction of capital assets are recorded as contributed capital.

P. 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.

Q. Interfund Transactions

During the course of normal operations the County has numerous transactions between funds. The most significant include operating transfers and reimbursements.

1. Transfers of resources from one fund to another fund through which resources are to be expended are recorded as operating transfers.
2. Reimbursements from one fund to another fund are treated as expenditures/expenses in the reimbursing fund and a reduction in expenditures/expenses in the reimbursed fund.

R. Total Columns on General Purpose Financial Statements

Total columns on the general purpose financial statements are captioned (Memorandum Only) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to consolidated totals. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included, two total columns are presented. The first is captioned Primary Government to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned Reporting Entity and includes the activity and operations of the County's legally separate discretely presented component unit. See Note 1. The total column on statements which do not include a component unit have no additional caption.

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
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NOTE 3 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law and described above is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

The Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budget Basis), All Governmental Fund Types and Similar Trust Funds and the Combined Statement of Revenues, Expenses and Changes in Fund Equity - Budget and Actual (Budget Basis), All Proprietary Fund Types 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 that:

Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).

Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).

Outstanding year end encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance for governmental fund types (GAAP). Material encumbrances are disclosed in the notes for proprietary fund types (GAAP).

Proceeds from and principal payments on short-term note obligations are reported on the operating statement of the debt service fund (budget basis) rather than as balance sheet transactions of the fund receiving the proceeds (GAAP basis).

For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).

Cash accounts which are held by the County, are not budgeted by the County, but are recorded on a GAAP basis as Cash and Cash Equivalents in Segregated Accounts.

Adjustments necessary to convert the results of operations at the end of the year on the Budget basis to the GAAP basis are as follows:

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
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Excess of Revenues and Other Financing Sources
Over (Under) Expenditures and Other Financing Uses
Governmental Fund Types and Similar Trust Funds

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>
GAAP Basis	(\$140,254)	(\$490,861)	\$41,006	\$2,407,446	\$11,501
Net Adjustment for Revenue Accruals	354,640	205,376	(40,970)	228,222	(7,582)
Net Adjustment for Expenditure Accruals	115,663	111,976	(8,512)	18,826	(410)
Encumbrances Outstanding at Year End (Budget Basis)	(238,230)	(940,692)	0	(605,796)	0
Note Principal Retirement	0	0	(4,600,000)	0	0
Bond Principal Retirement	0	0	(639,133)	0	0
Interest and Fiscal Charges	0	0	(593,176)	0	0
Advance Refunding Escrow	0	0	(2,683,550)	0	0
Reclassification of Debt Service Activity into Financial Statement Fund Types	0	0	1,045,458	0	0
Proceeds of Bonds	0	0	7,446,947	0	0
Advances Out	(184,033)	(21,586)	0	(357,000)	0
Advances In	428,586	124,033	0	10,000	0
Non-budgeted Funds	<u>(7,775)</u>	<u>(18)</u>	<u>0</u>	<u>0</u>	<u>(1,250)</u>
Budget Basis	<u>\$328,597</u>	<u>(\$1,011,772)</u>	<u>(\$31,930)</u>	<u>\$1,701,698</u>	<u>\$2,259</u>

CRAWFORD COUNTY, OHIO
 NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
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Net Income (Loss) / Excess of Revenues
 Over (Under) Expenses and Operating Transfers
Proprietary Fund Types

	<u>Enterprise</u>	<u>Internal Service</u>
GAAP Basis	(\$1,134,267)	\$25,126
Net Adjustment for Revenue Accruals	(23,843)	4,568
Net Adjustment for Expense Accruals	230,362	(25,467)
Acquisition of Fixed Assets	(1,512,526)	0
Depreciation Expense	1,200,134	0
Prepaid Items	(658)	0
Materials and Supplies Inventory	(7,542)	0
Encumbrances Outstanding at Year End	(301,108)	0
Advances In	50,000	0
Advances Out	(50,000)	0
Reclassification of Debt Service Activity into Financial Statement Fund Types	(1,045,458)	0
Bond Proceeds	174,255	0
Interest and Fiscal Charges	593,176	0
Capitalization of Issuance Cost	(113,159)	0
Amortization of Accounting Loss	14,931	0
Amortization of Issuance Cost	8,793	0
Amortization of Accretion	18,185	0
Accretion on Capital Appreciation Bonds	(16,827)	0
Note Proceeds	<u>1,500,000</u>	<u>0</u>
Budget Basis	<u>(\$415,552)</u>	<u>\$4,227</u>

CRAWFORD COUNTY, OHIO
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NOTE 4 - COMPLIANCE AND ACCOUNTABILITY

A. Compliance

The following accounts had expenditures plus encumbrances in excess of appropriations.

Fund / Function	Appropriations	Expenditures Plus Encumbrances	Excess
<u>Debt Service Fund:</u>			
Interest and Fiscal Charges	\$744,411	\$955,775	\$211,364
Payment to Bond Escrow Agent	0	5,367,100	5,367,100

During 1999, the County did not budget for part of the debt related payments to advance refund the 1994 bond issue for the jail and the sanitary landfill.

B. Accountability

The following funds had a fund balance or retained earnings deficit as of December 31, 1999.

	Deficit <u>Fund Balance/Retained Earnings</u>
<u>Special Revenue Fund:</u>	
Community Development Block Grant	(\$103,701)
<u>Capital Projects Fund:</u>	
Westmoor Sewer Construction	(138,704)
<u>Enterprise Funds:</u>	
Sewer	(103,312)
Sanitary Landfill	(6,415,950)

The deficit in the Community Development Block Grant Fund is a result of the interfund payable. This liability is made in accordance with generally accepted accounting principles. The General Fund is liable for any deficits in this fund and provides operating transfers when cash is required, not when accruals occur.

The deficit in the Westmoor Sewer Construction Fund is a result of expenditures exceeding available resources. Once the engineering and project estimates are complete, the County will assess the property owners.

The deficit in the Sewer Fund is a result of accumulated operating losses. The County Commissioners continue to monitor the financial situation and will raise rates as necessary.

The deficit in the Sanitary Landfill is being reviewed by the County Commissioners. The Board of County Commissioners hired an accounting firm to assist in the preparation of a financial forecast. During 1999, the Board of County Commissioners hired a company to help evaluate strategic and financial options available to the County. Both reports will be used to help make an informed decision regarding the best approach to deal with the deficit at the Sanitary Landfill.

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NOTE 5 - DEPOSITS AND INVESTMENTS

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

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio;
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

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

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

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, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution.

Deposits. At December 31, 1999, the carrying amount of the County's deposits was \$11,338,797 and the bank balance was \$11,846,885. Of the bank balance:

1. \$1,526,545 was covered by insurance.
2. \$7,268,205 is considered uninsured and uncollateralized because non-compliance with federal guidelines could make the County subject to a successful claim by the FDIC. \$2,968,458 is uncollateralized because the securities held by the pledging institution are not in the County's name and the County had \$83,677 in deposits that were not covered by collateral as required by Section 135.18 of the Ohio Revised Code.

Investments. GASB Statement No. 3 "Deposits with Financial Institutions, Investments and Reverse Repurchase Agreements" requires the County to categorize investments to give an indication of the level of risk assumed by the County at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty or by its trust department or agent but not in the County's name. The investment in the State Treasurer's Investment Pool is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

	-1-	Category -2-	-3-	Carrying Value	Fair Value
U.S. Government					
Securities	\$1,500,000	1,719,827	-0-	3,219,827	3,219,827
Repurchase Agreements	<u>-0-</u>	<u>-0-</u>	<u>93,173</u>	<u>93,173</u>	<u>93,534</u>
	<u>\$1,500,000</u>	<u>1,719,827</u>	<u>93,173</u>	3,313,000	3,313,361
Investment in State					
Treasurer's Investment Pool				<u>3,618,114</u>	<u>3,618,114</u>
Total				<u>\$6,931,114</u>	<u>\$6,931,475</u>

CRAWFORD COUNTY, OHIO
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The classification of cash and cash equivalents and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9. Funds included within the Treasurer's county-wide cash management pool, which are used essentially as demand deposit accounts for the various County funds, and investments with an original maturity of three months or less are treated as cash and cash equivalents. The classification of cash and cash equivalents (deposits) for purposes of the note above is based on criteria set forth in GASB Statement No. 3.

A reconciliation between the classifications of cash and investments on the combined financial statements and the classifications per the above note is as follows:

	<u>Cash and Cash Equivalents/Deposit</u>	<u>Investments</u>
GASB Statement 9	\$18,176,738	\$ 93,173
Investments:		
Government Securities	(3,219,827)	3,219,827
State Treasurer's		
Investment Pool	<u>(3,618,114)</u>	<u>3,618,114</u>
GASB Statement 3	<u>\$11,338,797</u>	<u>\$ 6,931,114</u>

NOTE 6 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes collected on real property (other than public utility) in one calendar year are levied in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 1994. Real property taxes are payable annually or semiannually. Statutorily, the first payment is due December 31, with the remainder payable by June 20.

Taxes collected on tangible personal property (other than public utility) in one calendar year are levied in the prior calendar year on assessed values of that calendar year, and at the tax rates determined in the preceding year. Tangible personal property used in business (except for public utilities) is currently assessed for ad valorem taxation purposes at 25 percent of its true value. This percent will remain the same for 2000.

Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30 with the remainder payable by September 20.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the year preceding the tax collection year, the lien date. Certain public utility tangible personal property currently is assessed at 88 percent of its true value. Public utility property taxes are payable on the same dates as real property taxes described previously. The County Treasurer collects property tax on behalf of all taxing districts within the County.

CRAWFORD COUNTY, OHIO
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The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Accrued property taxes receivable represent delinquent taxes outstanding and real, tangible personal, and public utility taxes which were measurable as of December 31, 1999.

The collection and distribution of taxes for the County and for all subdivisions within the County is accounted for through agency funds of the County. The amount of the County's tax collections which will flow through an agency fund is reported as "Taxes Receivable" on the combined balance sheet in both the agency fund and the governmental fund which will receive the tax distribution.

Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 1999 operations. The receivable is therefore offset by a credit to deferred revenue.

The full tax rate for all County operations for the year ended December 31, 1999, was \$8.80 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 1999 property tax receipts were based are as follows:

Real Property	\$410,340,490
Public Utility Personal Property	39,488,090
Tangible Personal Property	<u>96,697,714</u>
Total Assessed Value	<u>\$546,526,294</u>

NOTE 7 - PERMISSIVE SALES AND USE TAX

In 1978, the County Commissioners by resolution imposed a one-half of one per cent tax on all retail sales, except sales of motor vehicles, made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. In February of 1993 the County Commissioners by resolution imposed an additional one-half of one per cent tax on all retail sales pursuant to Sections 5739.02 and 5741.02 of the Ohio Revised Code. In May of 1994, voters approved a one-half of one per cent tax on retail sales pursuant to Sections 5739.02 and 5741.02 of the Ohio Revised Code. This tax commenced July 1, 1994 for a period of twenty-five years. Proceeds shall be used for the construction, equipping, furnishing and operation of a new correctional facility and for paying principal, interest, premium and costs associated with the issuance of bonds or notes. As required by State statute, the County Commissioners established how the sales tax proceeds would be allocated prior to the election. Thus, as long as the County has outstanding debt, sales tax proceeds will be prorated based on this debt. Vendor collections of the taxes are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the taxes to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month.

CRAWFORD COUNTY, OHIO
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The State Auditor then has five days in which to draw the warrant payable to the County. The total sales tax percentage is now one and one-half percent with one-half of one percent allocated for jail operations and one percent allocated for general fund operations. Proceeds of the taxes are credited to the General Fund, Special Revenue, and the Debt Service Fund. Amounts are accrued to the extent they are measurable and available. Sales and use tax revenue for 1999 amounted to \$4,479,653.

NOTE 8 - RECEIVABLES

Receivables at December 31, 1999 consisted of taxes, interest, special assessments, accounts (billings for user charged services, including unbilled utility services), notes (community development block grant monies loaned to local businesses), grants, entitlements and shared revenues. All intergovernmental receivables are considered collectible in full. Delinquent tax accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

A summary of the principal items of intergovernmental receivables follows:

General Fund	
Local Government	\$13,530
Indigent Fee Reimbursement	13,268
Civil Defense Reimbursement	3,587
Prosecutor Salary Reimbursement	<u>1,530</u>
Total General Fund	<u>31,915</u>
Special Revenue Funds	
Gasoline Tax	113,063
MRDD Reimbursements	115,530
Motor Vehicle License Tax	65,161
Child Welfare Subsidy	54,318
School Age Funding Reimbursement	29,199
Children Services Title IV-E	44,479
Title XX	48,483
Title XIX	29,239
Recycling Grant	16,980
Victims of Crime Grant	2,904
Community Corrections Grant	12,690
Felony Delinquent Care Grant	3,087
Other	<u>990</u>
Total Special Revenue Funds	<u>536,123</u>
Agency Funds	
Local Government State Funds	391,440
Gasoline Tax	65,437
Motor Vehicle License Tax	23,353
Crawford Park District	<u>6,299</u>
Total Agency Funds	<u>486,529</u>
Total Amounts Due From Other Governments	<u>\$1,054,567</u>

CRAWFORD COUNTY, OHIO
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NOTE 9 - FIXED ASSETS

A summary of the enterprise funds' fixed assets at December 31, 1999 follows:

Land	\$185,489
Buildings	452,018
Improvements Other Than Buildings	1,554,247
Landfill	6,540,698
Construction In Progress	1,289,353
Equipment	657,340
Furniture and Fixtures	875
Vehicles	<u>1,228,816</u>
Total	11,908,836
Less accumulated depreciation	<u>(7,055,787)</u>
Fixed Assets Net of Accumulated Depreciation	<u>\$4,853,049</u>

A summary of the changes in general fixed assets follows:

	Balance January 1, <u>1999</u>	Additions	Reductions	Balance December 31, <u>1999</u>
Land	\$168,327	\$-0-	\$-0-	\$168,327
Buildings	17,036,463	117,498	684	17,153,277
Improvements other than building	139,974	47,496	-0-	187,470
Construction in Progress	54,319	52,768	-0-	107,087
Equipment	2,213,571	348,076	124,540	2,437,107
Vehicles	2,858,574	516,860	178,097	3,197,337
Furniture/Fixtures	<u>576,122</u>	<u>29,760</u>	<u>1,145</u>	<u>604,737</u>
Total	<u>\$23,047,350</u>	<u>\$1,112,458</u>	<u>\$304,466</u>	<u>\$23,855,342</u>

NOTE 10 - RISK MANAGEMENT

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 1999 the County contracted with Midland Service Agency, Inc. for property, general liability, crime, business interruption, auto liability and physical damage insurance. Primary general liability limits are provided at \$5,000,000. Primary auto liability insurance is provided at a limit of \$3,000,000.

Law enforcement professional liability insurance and public official liability insurance are provided under separate contracts by Gulf Insurance Company. The law enforcement liability policy is provided at a limit of \$4,000,000 subject to a \$2,500 retention.

CRAWFORD COUNTY, OHIO
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The public official liability insurance is provided at a limit of \$4,000,000 subject to a \$2,500 retention.

County Home liability insurance is provided at a limit of \$3,000,000.

Settlements have not exceeded commercial coverage in any of the last three years and there have been no significant reductions in coverage from last year.

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

In 1992, the County established a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. For 1990 and 1991 the activity of this program was recorded in the debt service fund. The claims liability of \$73,644 reported in the Workers' Compensation Internal Service fund at December 31, 1999 and the \$38,725 liability reported in the General Long Term Obligations Account Group represent the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims as required by the Governmental Accounting Standards Board Statement No. 30. The amount is based on an estimate provided by the third party administrator. Once the remaining claims have been paid, the internal service fund will be closed. The County returned to an experience based program in 1994.

The following represents changes in balances of claims liabilities during the past two years for the internal service funds and the general long-term obligations account group.

	1998	1999
Unpaid claims, beginning of year	\$155,736	\$138,147
Estimated claims expense	(17,589)	(25,126)
Claim payments	<u>-0-</u>	<u>(652)</u>
Unpaid claims, end of year	<u>\$138,147</u>	<u>\$112,369</u>

For 1999, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (Plan), an insurance purchasing pool. (See Note 23) The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, annually the Plan's executive committee calculates the total savings which accrued to the Plan through its formation.

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

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

NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS

A. Public Employees Retirement System

The County contributes to the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5% of their annual covered salary to fund pension obligations and the County is required to contribute 9.35%. For law enforcement employees, the employee contribution is 9% and the employer contribution is 12.5%. Contributions are authorized by state statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 1999, 1998, 1997 were \$1,446,966, \$1,339,713, and \$1,206,736, respectively, equal to the required contributions for each year. 1997 and 1998 have been fully contributed. For 1999, \$1,135,733 has been contributed with the remainder reported as a fund liability and in the general long term obligations account group.

B. State Teachers Retirement System

The County contributes to the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

CRAWFORD COUNTY, OHIO
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Plan members are required to contribute 9.3% of their annual covered salary and the County is required to contribute 14%. Of the employer's contribution, 2% of covered payroll is allocated to pay health care benefits. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The County's contributions to STRS for the years ended December 31, 1999, 1998, and 1997 were \$54,224, \$52,617, and \$44,455, respectively, equal to the required contributions for each year.

NOTE 12 - EMPLOYEE BENEFITS

A. Health Insurance

The County has elected to provide employee medical/surgical benefits through a health maintenance organization. Healthfirst, Inc. rates for 1999 were \$514.80 for family coverage (three or more family members), \$440.36 for employee plus one dependent and \$172.32 for individual coverage. Of these premiums, the employee contributes \$97.80 for family coverage, \$83.66 for employee plus one dependent and \$32.74 for individual coverage. The County's premium is paid by the fund that pays the employee's salary. Since the fully insured program is with a health maintenance organization there is no deductible.

B. Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time, not to exceed vacation earned in three years, is paid upon separation if the employee has at least one year of service with the County. Sick leave benefits, not to exceed thirty days, are paid upon retirement if the employee has at least ten years of service with the County. The liability is based on the sick leave accumulated at December 31 by those employees who are currently eligible to receive termination payments and by those employees for whom it is probable they will become eligible to receive termination benefits in the future. As of December 31, 1999, the liability for compensated absences is \$748,890 for the entire County.

C. Postemployment Benefits

1. Public Employees Retirement System of Ohio

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 1999 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.2 percent was the portion that was used to fund health care for the year 1999. The law enforcement employer rate for 1999 was 16.70 percent and 4.2 percent was used to fund health care.

CRAWFORD COUNTY, OHIO
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Benefits are funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. During 1999, OPEB expenditures made by PERS were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 118,062. The County's actual contributions for 1999 which were used to fund OPEB were \$442,158.

2. State Teachers Retirement System

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

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The board allocated employer contributions equal to 8.00 percent of covered payroll to the Health Care Reserve Fund. For the County this amount equaled \$30,985. STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund was \$2,783 million at June 30, 1999. For the year ended June 30, 1999, net health care costs paid by STRS were \$249,929,000. There were 95,796 eligible benefit recipients.

NOTE 13 - OPERATING LEASES

The County has entered into various leases for office space and equipment rental which are accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations, and therefore the results of the lease agreements are not reflected in the County's account groups. Total expenditures for operating lease obligations for the year ended December 31, 1999 were \$56,136. Future minimum noncancelable lease payments are as follows:

<u>Year</u>	<u>Amount</u>
2000	\$47,918
2001	27,348
2002	27,348
2003	27,348
Total	<u>\$129,962</u>

CRAWFORD COUNTY, OHIO
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NOTE 14 - LONG-TERM DEBT

Changes in the County's general long-term obligations during the year consisted of the following:

	Outstanding 12/31/98	Additions	Reductions	Outstanding 12/31/99
Enterprise Fund Obligations:				
General Obligation Bonds:				
1999 Landfill Improvements 3.15-4.80%				
Serial and Term Bonds	\$0	\$6,060,000	\$420,000	\$5,640,000
Capital Appreciation Bonds	0	105,413	0	105,413
Bond Premium	0	269,740	12,845	256,895
Accounting Loss	0	14,931	313,550	(298,619)
Total 1999 Landfill Improvement Bonds	0	6,450,084	746,395	5,703,689
1999 Waterline Improvement 3.15-4.80%				
Serial and Term Bonds	0	905,000	40,000	865,000
Capital Appreciation Bonds	0	32,837	0	32,837
Bond Premium	0	83,630	3,982	79,648
Total 1999 Waterline Improvement Bonds	0	1,021,467	43,982	977,485
1994 Landfill Improvements 5.45-6.00%	3,340,000	0	2,520,000	820,000
1999 Bulldozer - 4.45%	0	174,255	29,133	145,122
Total Enterprise	3,340,000	7,645,806	3,339,510	7,646,296
General Long-Term Obligations:				
General Obligation Bonds:				
1999 New Jail Facility 3.15-4.80%				
Serial and Term Bonds	0	3,705,000	115,000	3,590,000
Capital Appreciation Bonds	0	602,798	0	602,798
Total 1999 New Jail Facility Bonds	0	4,307,798	115,000	4,192,798
1994 New Jail Facility 5.45-6.00%	2,840,000	0	2,430,000	410,000
1992 Human Services Building 6.25-6.60%	660,000	0	30,000	630,000
Total General Long-term Obligation Bonds	3,500,000	4,307,798	2,575,000	5,232,798
Bond Anticipation Notes:				
1998 Jail Administration 4.00%	1,500,000	0	1,500,000	0
Other Long-Term Obligations:				
Compensated Absences	612,843	100,885	0	713,728
Pension Obligations	281,462	302,526	281,462	302,526
Workers' Compensation	39,036	0	311	38,725
Total General Long-Term Obligations	5,933,341	4,711,209	4,356,773	6,287,777
Totals	\$9,273,341	\$12,357,015	\$7,696,283	\$13,934,073

CRAWFORD COUNTY, OHIO
 NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
 DECEMBER 31, 1999

1999 Landfill General Obligation Bonds - On February 1, 1999, the County issued \$6,151,547 in unvoted general obligation bonds with an average interest rate of 4.28 percent to advance refund \$2,370,000 of outstanding 1994 Series bonds with an average interest rate of 5.83 percent and to pay off \$3,500,000 in notes. The bond issue included serial, term and capital appreciation bonds in the amount of \$4,805,000, \$1,255,000, and \$91,547, respectively. The serial bonds will be paid from 1999-2009; the term bonds will be paid during year 2019; and the capital appreciation bonds will be paid from 2010-2013. The debt will be retired with operating revenues of the Sanitary Landfill enterprise fund.

The net proceeds of \$2,413,810 (after payment of \$42,491 in underwriter fees, insurance, and other issuance costs) plus a premium of \$269,740 was used to purchase U. S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1994 Series bonds. As a result, the 1994 Series bonds are considered to be defeased and the liability for those bonds have been removed from the Sanitary Landfill enterprise fund.

The County advance refunded the 1994 Series bonds to reduce its total debt service payments over the next twenty-one years by \$264,777 and to obtain an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$150,482.

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

<u>Fiscal Year</u>	<u>Principal Amount</u>
2014	\$190,000
2015	195,000
2016	200,000
2017	215,000
2018	220,000

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

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

<u>Redemption Dates</u> <u>(Dates Inclusive)</u>	<u>Redemption Prices</u>
December 1, 2009 through November 30, 2010	101½
December 1, 2010 and thereafter	100½

The capital appreciation bonds will mature in the years 2010 through 2013. The maturity amount of the bonds is \$725,000. For the year 1999, \$13,866 was accreted for a total bond value of \$105,413.

CRAWFORD COUNTY, OHIO
 NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
 DECEMBER 31, 1999

1999 New Jail Facility General Obligation Bonds - On February 1, 1999, the County issued \$4,283,297 in unvoted general obligation bonds with an average interest rate of 4.28 percent to advance refund \$2,360,000 of outstanding 1994 Series bonds with an average interest rate of 5.84 percent and to pay off \$1,500,000 in notes. The bond issue included serial, term and capital appreciation bonds in the amount of \$1,885,000, \$1,820,000, and \$578,297, respectively. The serial bonds will be paid from 1999-2009; the term bonds will be paid during year 2019; and the capital appreciation bonds will be paid from 2010-2013. The debt will be retired with a portion of the voted sales tax levy for jail improvements that was approved in May, 1994.

The net proceeds of \$2,413,293 (after payment of \$33,008 in underwriter fees, insurance, and other issuance costs) plus a premium of \$270,257 was used to purchase U. S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1994 Series bonds. As a result, the 1994 Series bonds are considered to be defeased and the liability for those bonds have been removed from the general long-term obligation account group.

The County advance refunded the 1994 Series bonds to reduce its total debt service payments over the next twenty-one years by \$265,649 and to obtain an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$150,405.

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

<u>Fiscal Year</u>	<u>Principal Amount</u>
2014	\$265,000
2015	280,000
2016	295,000
2017	310,000
2018	330,000

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

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

<u>Redemption Dates</u> <u>(Dates Inclusive)</u>	<u>Redemption Prices</u>
December 1, 2009 through November 30, 2010	101½
December 1, 2010 and thereafter	100½

The capital appreciation bonds will mature in the years 2010 through 2013. The maturity amount of the bonds is \$1,065,000. For the year 1999, \$24,501 was accreted for a total bond value of \$602,798.

CRAWFORD COUNTY, OHIO
 NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
 DECEMBER 31, 1999

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

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

<u>Fiscal Year</u>	<u>Principal Amount</u>
2014	\$60,000
2015	60,000
2016	65,000
2017	65,000
2018	70,000

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

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

<u>Redemption Dates</u> <u>(Dates Inclusive)</u>	<u>Redemption Prices</u>
December 1, 2009 through November 30, 2010	101%
December 1, 2010 and thereafter	100%

The capital appreciation bonds will mature in the years 2010 through 2013. The maturity amount of the bonds is \$225,000. For the year 1999, \$4,319 was accreted for a total bond value of \$32,837.

At December 31, 1999, \$4,730,000 of the refunded bonds were outstanding and are considered defeased by assets held in an irrevocable trust in the amount of \$5,244,943. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements.

The Bulldozer general obligation bonds reported in the Sanitary Landfill enterprise fund will be paid from charges for services revenue in that fund. General obligation bonds for the human services building presented as a liability in the general long-term obligations account group will be paid from rental charges to the County Human Services department and other tenants who occupy the facility. The remaining 1994 jail facility bonds will be paid from County sales tax revenues.

CRAWFORD COUNTY, OHIO
 NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
 DECEMBER 31, 1999

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

Compensated absences and the pension obligation will be paid from the fund from which the employees' salaries are paid.

The worker's compensation liability for claims incurred in 1990 and 1991, will be paid from the Debt Service fund.

The following is a summary of the County's future annual debt service requirements including interest of \$6,700,231 for general obligation bonds:

Year Ending December 31	Enterprise Fund	General Long-Term Debt Account Group	Total
2000	\$960,361	\$430,700	\$1,391,061
2001	961,101	431,055	1,392,156
2002	975,136	425,633	1,400,769
2003	916,766	429,845	1,346,611
2004	889,019	432,975	1,321,994
2005-2009	3,068,515	2,163,000	5,231,515
2010-2014	1,591,875	1,988,980	3,580,855
2015-2019	1,605,913	1,783,950	3,389,863
Total	<u>\$10,968,686</u>	<u>\$8,086,138</u>	<u>\$19,054,824</u>

The County's legal debt margin as of December 31, 1999 is \$12,163,157.

NOTE 15 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 1999 follows:

	Outstanding 12/31/98	Issued	Retired	Outstanding 12/31/99
Enterprise Funds				
Landfill Improvements 3.59% Matures July 28, 2000	\$-0-	\$1,500,000	\$-0-	\$1,500,000
Landfill Improvements 4.00% matures February 12, 1999	1,400,000	-0-	1,400,000	-0-
Landfill Improvements 4.00% matures February 12, 1999	2,100,000	-0-	2,100,000	-0-
Sewer District Waterline 4.25% matures February 12, 1999	1,100,000	-0-	1,100,000	-0-
Total Enterprise Funds	<u>\$4,600,000</u>	<u>\$-0-</u>	<u>\$4,600,000</u>	<u>\$-0-</u>

CRAWFORD COUNTY, OHIO
 NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
 DECEMBER 31, 1999

The note outstanding at December 31, 1999, is a one year bond anticipation note. The note is backed by the full faith and credit of the County. The note liability is reflected in the fund which received the proceeds.

NOTE 16 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 1999, consist of the following individual fund receivables and payables:

<u>Due to/Due from Other Funds</u>	<u>Recipient</u>	<u>Payer</u>
General Fund	<u>\$329,411</u>	<u>\$354</u>
Special Revenue Funds		
Auto License Gasoline Tax	4,892	36,422
Child Welfare	-0-	381
Child Support Enforcement	9,048	6,468
Law Enforcement Block Grant	23	-0-
Revolving Loan	849	-0-
Prepayment Interest	2,173	-0-
Public Assistance	851	8,946
MRDD	279	-0-
Indigent Guardianship	-0-	96
Solid Waste Management District	<u>10,494</u>	<u>15</u>
Total Special Revenue Funds	<u>28,609</u>	<u>52,328</u>
Enterprise Funds		
Sanitary Landfill	26,681	10,509
Sewer District	<u>30</u>	<u>-0-</u>
Total Enterprise Funds	<u>26,711</u>	<u>10,509</u>
Agency Funds		
Undivided Interest	564	321,605
Park District	66	-0-
County Court	<u>-0-</u>	<u>565</u>
Total Agency Funds	<u>630</u>	<u>322,170</u>
Total Due to/From Other Funds	<u>\$385,361</u>	<u>\$385,361</u>
<u>Interfund Receivable/Payable</u>		
General Fund	<u>\$298,064</u>	<u>\$-0-</u>
Special Revenue Funds		
Solid Waste Management District	-0-	8,370
Community Development Block Grant	<u>-0-</u>	<u>106,567</u>
Total Special Revenue Funds	<u>-0-</u>	<u>114,937</u>
Capital Projects Fund		
Westmore Sewer Construction	<u>-0-</u>	<u>183,127</u>
Total Interfund Receivable/Payable	<u>\$298,064</u>	<u>\$298,064</u>

CRAWFORD COUNTY, OHIO
 NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
 DECEMBER 31, 1999

NOTE 17 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains two enterprise funds which are intended to be self-supported through user fees charged for sanitary landfill and sewer services provided to consumers. Financial segment information as of and for the year ended December 31, 1999 is as follows:

	<u>Sewer</u>	<u>Sanitary Landfill</u>	<u>Total</u>
Operating Revenues	\$161,138	\$1,896,911	\$2,058,049
Depreciation Expense	44,958	1,155,176	1,200,134
Closure/Postclosure Care	-0-	76,959	76,959
Operating Income (Loss)	59,776	(866,961)	(807,185)
Transfers-In	-0-	22,198	22,198
Net Income (Loss)	19,173	(1,153,440)	(1,134,267)
Current Capital Contributions	-0-	3,552	3,552
Additions to Property, Plant and Equipment	-0-	1,516,078	1,516,078
Net Working Capital	46,023	(1,293,533)	(1,247,510)
Total Assets	1,730,723	4,614,898	6,345,621
Notes Payable	-0-	1,500,000	1,500,000
Bonds and Other Long-Term Liabilities:			
Bonds Payable	977,485	6,668,811	7,646,296
Closure/Postclosure Payable	-0-	2,089,358	2,089,358
Compensated Absences	-0-	33,881	33,881
Total Equity (deficit)	748,831	(6,198,461)	(5,449,630)
Encumbrances Outstanding (Budget Basis) at December 31, 1999	13,974	287,134	301,108

NOTE 18 - CONTINGENT LIABILITIES

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

During 1998, pollutants were unlawfully discharged at the Crawford County Landfill. According to the Ohio Environmental Protection Agency, the possibility exists that the County will be assessed a civil fine related to the dumping.

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 19 - FOOD STAMPS

The County's Department of Human Services (Welfare) distributed, through contracting issuance centers, federal food stamps to entitled recipients within Crawford County. The receipt and issuance of these stamps have the characteristics of a federal "grant", however, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. The County's Department of Human Services food stamp activity was as follows:

Beginning Balance	\$713,998
Receipts	1,183,988
Disbursements	<u>1,867,473</u>
Ending Balance	<u>\$ 30,513</u>

NOTE 20 - CONSTRUCTION COMMITMENTS

The County has entered into contracts for the expansion of the Sanitary Landfill and the construction of a new jail. Certain contracts have been completed, however, these projects have not been completed and are still being reported as construction in progress. On-going construction contracts as of December 31, 1998 totaled \$2,266,417. Expenditures made as of December 31, 1999 totaled \$1,649,838, leaving a construction commitment of \$616,579.

NOTE 21 - WAYCRAFT WORKSHOP, INC.

As indicated in Note 1 to the General Purpose Financial Statements, the following disclosures are made on behalf of Waycraft Workshop, Inc.:

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

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

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at fair value in the statement of financial position. Unrealized gains and losses are included in the statement of activities and changes in net assets. Waycraft's investments as of December 31, 1999 consisted of a U.S. Treasury Strip in the amount of \$27,179 and a mutual fund in the amount of \$157,425, reported at their fair values. Net unrealized loss for 1999 totalled \$16,846.

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

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1999

Fixed Assets. Additions and improvements to property and equipment are recorded at cost when purchased and at fair market value when donated. A summary of Waycraft Workshop, Inc.'s fixed assets at December 31, 1999 follows:

Office Equipment	\$ 24,115
Production Equipment	56,877
Truck and Van	<u>78,287</u>
	159,279
Less Accumulated Depreciation	<u>(144,524)</u>
Total	<u>\$ 14,755</u>

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

Related Party Transaction. The County provides the management and staff personnel, at no charge, to Waycraft, Inc. In addition, management services and salaries, land and facilities, utilities and certain other general and administrative costs are provided by the County to Waycraft. Waycraft's management has estimated the value of this support to be approximately \$47,697 for the year ended December 31, 1999. In addition, certain assets used exclusively by Waycraft, Inc. are titled for insurance purposes in the name of the County. These assets are included in property and equipment of the Company. Additional habilitative services provided directly to Workshop clients by the County amounted to \$949,633.

NOTE 22 - JOINT VENTURES

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

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

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1999

The MRDD Boards also funds the operational costs of the Corporation. For 1999, \$14,000 in contributions were made by the Crawford County Mental Retardation and Developmental Disabilities Board 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 County Boards of Mental Retardation and Developmental Disabilities.

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

Further financial information can be found in the Northland Homes and Properties, Inc., 602-C South Corporate Drive, Fostoria, Ohio 44830, financial report as of December 31, 1999.

Crawford-Marion Alcohol, Drug Addiction and Mental Health Services Joint Venture. On January 1, 1996, the reporting entity for Crawford County changed. The Crawford County Alcohol, Drug Addiction and Mental Health Services Board and the Marion County Alcohol, Drug Addiction and Mental Health Services Board merged to establish the Crawford-Marion Alcohol, Drug Addiction and Mental Health Services Board. The purpose of this merger was to make services available to the respective communities while limiting administrative costs. The newly created Joint-County Board assumed the responsibilities, duties, assets and liabilities of the merged boards. Each County appoints five members to a board of eighteen members. The other eight members (4 from each County) are appointed by the Ohio Director of Mental Health and Ohio Director of Alcohol and Drug Addiction.

Each County has a separate levy for mental health purposes. These monies are now 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 District.

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

Further financial information can be found in the Crawford-Marion Alcohol, Drug Addiction and Mental Health Services Board, 111 W. Rensselaer St., Bucyrus, Ohio 44820, financial report as of December 31, 1999.

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 23 - INSURANCE PURCHASING POOLED WORKERS' COMPENSATION PROGRAM

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

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

NOTE 24 - 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 that the landfill stops accepting waste, the County reports a portion of these costs as an operating expense in each period based on landfill capacity used as of each balance sheet date.

The \$2,089,358 reported as landfill closure and postclosure care liability at December 31, 1999 represents the cumulative amount reported to date based on the use of 52.73 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$1,872,978 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 1999. The \$3,962,336 closure and postclosure costs represent a change in estimate based on additional information made available to the engineer. This change is compared to the \$3,946,318 reported in 1998. For financial assurance purposes Ohio EPA requires closure and postclosure care costs to be reported based on the worst case scenario of when closure would occur. For 1999 these costs total \$4,849,682. The County expects to close the landfill in the year 2039. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by state and federal laws and regulations to either make annual contributions to an EPA controlled trust fund or demonstrate financial assurance through the "Local Government Financial Test". For 1999 the County met the Local Government Financial Test requirements.

The County expects to set aside monies for closure and post closure care obligations at a rate in line with the daily waste consumption of the Sanitary Landfill. The County expects that future inflation costs will be paid from interest earnings on these annual contributions.

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1999

However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations), these costs may need to be covered by charges to future landfill users or from future tax revenue.

NOTE 25 - CONDUIT DEBT

On October 2, 1997, the County issued \$1,300,000 in Hospital Revenue Bonds to Bucyrus Community Hospital. The proceeds were used to acquire various medical and computer equipment. Fifth Third Bank of Columbus purchased the equipment and leased it to the County. The County then subleased the equipment to the Hospital. Upon repayment of the bonds, ownership of the acquired equipment transfers to the Bucyrus Community Hospital. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 1999, \$722,695 in Hospital Revenue Bonds were still outstanding.

**COMBINING, INDIVIDUAL FUND
AND
ACCOUNT GROUP STATEMENTS
AND
SCHEDULES**

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GENERAL FUND

The general fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
GENERAL FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$1,038,400	1,061,794	23,394
Sales Tax	2,450,000	2,921,679	471,679
Charges for Services	1,091,360	1,406,178	314,818
Licenses and Permits	6,300	6,464	164
Fines and Forfeitures	82,360	183,286	100,926
Intergovernmental	1,234,113	1,447,884	213,771
Investment Income	650,000	1,233,934	583,934
Other	279,300	351,992	72,692
Total Revenue	6,831,833	8,613,211	1,781,378
Expenditures:			
Current:			
General Government -			
Legislative and Executive			
COMMISSIONERS			
Personal Services	216,983	183,959	33,024
Materials and Supplies	9,500	570	8,930
Contractual Services	29,875	20,805	9,070
Capital Outlay	10,100	9,827	273
Other	19,270	19,194	76
AUDITORS			
Personal Services	281,535	278,117	3,418
Materials and Supplies	12,424	11,391	1,033
Contractual Services	300	105	195
Capital Outlay	15,790	13,007	2,783
Other	5,102	2,974	2,128
TREASURER			
Personal Services	95,159	93,486	1,673
Materials and Supplies	9,534	8,030	1,504
Contractual Services	2,060	495	1,565
Capital Outlay	4,500	1,573	2,927
Other	4,900	2,950	1,950
PROSECUTING ATTORNEY			
Personal Services	278,889	277,499	1,390
Materials and Supplies	9,470	9,292	178
Capital Outlay	1,095	1,095	0
Other	28,840	26,692	2,148
BUDGET COMMISSION			
Other	100	0	100
BOARD OF REVISION			
Other	200	0	200
BUREAU OF EXAMINATION			
Contractual Services	\$61,000	58,499	2,501

continued

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
GENERAL FUND

For the Year Ended December 31, 1999
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
AUTO DATA PROCESSING BOARD			
Personal Services	\$8,775	8,516	259
Materials and Supplies	1,800	1,675	125
Contractual Services	45,070	34,537	10,533
Capital Outlay	15,000	11,339	3,661
Other	1,014	104	910
BOARD OF ELECTIONS			
Personal Services	158,523	146,665	11,858
Materials and Supplies	11,500	7,260	4,240
Contractual Services	25,047	18,544	6,503
Capital Outlay	18,087	17,399	688
Other	12,000	8,800	3,200
COURTHOUSE AND JAIL			
Personal Services	112,770	112,259	511
Materials and Supplies	20,553	17,880	2,673
Contractual Services	288,134	283,725	4,409
Capital Outlay	8,499	6,889	1,610
Other	82,597	80,723	1,874
COUNTY RECORDER			
Personal Services	126,709	125,970	739
Materials and Supplies	4,500	4,314	186
Contractual Services	1,231	1,231	0
Other	3,733	3,661	72
INSURANCES			
Contractual Services	183,900	174,735	9,165
COUNTY PLANNING COMMISSION			
Other	10,000	10,000	0
Total General Government - Legislative and Executive	2,236,068	2,095,786	140,282
General Government - Judicial			
COURT OF APPEALS			
Other	26,500	24,731	1,769
COMMON PLEAS COURT			
Personal Services	357,574	351,536	6,038
Materials and Supplies	10,402	9,980	422
Contractual Services	890	890	0
Capital Outlay	6,865	6,865	0
Other	130,359	118,961	11,398
JURY COMMISSION			
Personal Services	941	877	64
Materials and Supplies	\$476	400	76

continued

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
GENERAL FUND

For the Year Ended December 31, 1999
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
JUVENILE COURT			
Personal Services	\$188,340	161,173	27,167
Materials and Supplies	5,150	4,131	1,019
Contractual Services	4,128	3,652	476
Capital Outlay	14,094	12,894	1,200
Other	98,636	76,355	22,281
PROBATE COURT			
Personal Services	90,996	83,502	7,494
Materials and Supplies	4,500	2,744	1,756
Contractual Services	1,500	1,418	82
Capital Outlay	29,648	5,456	24,192
Other	2,135	934	1,201
CLERK OF COURTS			
Personal Services	145,679	144,172	1,507
Materials and Supplies	12,227	7,454	4,773
Contractual Services	2,931	2,515	416
Capital Outlay	1,863	1,798	65
Other	2,713	1,199	1,514
MUNICIPAL COURT			
Personal Services	303,160	296,749	6,411
Materials and Supplies	10,750	9,384	1,366
Contractual Services	2,700	2,224	476
Capital Outlay	100	0	100
Other	75,475	59,704	15,771
LAW LIBRARIES			
Personal Services	33,661	33,026	635
Contractual Services	11,140	11,140	0
Capital Outlay	100	0	100
Other	100	0	100
Total General Government - Judicial	1,575,733	1,435,864	139,869
Public Safety			
ADULT PROBATION			
Personal Services	72,461	65,370	7,091
Materials and Supplies	887	512	375
Other	8,450	7,429	1,021
PROBATION DEPT			
Personal Services	253,043	237,403	15,640
Contractual Service	69,092	63,911	5,181
Other	10,536	7,684	2,852
CORONERS			
Personal Services	49,021	48,238	783
Materials and Supplies	250	249	1
Contractual Services	11,133	10,606	527
Other	\$1,313	975	338

continued

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
GENERAL FUND

For the Year Ended December 31, 1999
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
COUNTY SHERIFF			
Personal Services	\$1,042,120	1,007,129	34,991
Materials and Supplies	38,772	35,994	2,778
Contractual Services	81,843	78,249	3,594
Capital Outlay	203,968	201,769	2,199
Other	83,729	70,910	12,819
DISASTER SERVICES			
Personal Services	27,702	27,300	402
Materials and Supplies	400	152	248
Contractual Services	6,000	0	6,000
Capital Outlay	4,500	4,140	360
Other	11,569	6,205	5,364
Total Public Safety	1,976,789	1,874,225	102,564
Public Works			
COUNTY ENGINEER			
Personal Services	61,045	59,208	1,837
Materials and Supplies	2,588	2,484	104
Contractual Services	898	529	369
Capital Outlay	500	119	381
Other	300	17	283
SANITARY ENGINEER			
Personal Services	8,516	8,516	0
Total Public Works	73,847	70,873	2,974
Health			
AGRICULTURE			
Personal Services	225	86	139
Other	275,718	275,148	570
T B HOSPITAL			
Materials and Supplies	200	161	39
REGISTRAR OF VITAL STATISTICS			
Other	1,000	943	57
OTHER HEALTH			
Other	47,821	47,821	0
DITCHES			
Personal Services	3,000	0	3,000
Total Health	327,964	324,159	3,805
Human Services			
EMPLOYEE PARTICIPATION COUNCIL			
Contractual Service	\$3,000	3,000	0

continued

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)

GENERAL FUND

For the Year Ended December 31, 1999

(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
VETERANS SERVICE COMMISSION			
Personal Services	\$18,209	17,077	1,132
Materials and Supplies	3,000	2,757	243
Contractual Services	10,582	10,482	100
Capital Outlay	3,425	3,306	119
Other	82,644	73,119	9,525
VETERANS SERVICES			
Personal Services	117,939	116,817	1,122
Other	14,586	14,128	458
 Total Human Services	 <u>253,385</u>	 <u>240,686</u>	 <u>12,699</u>
 Total Expenditures	 <u>6,443,786</u>	 <u>6,041,593</u>	 <u>402,193</u>
 Excess of Revenues Over (Under) Expenditures	 <u>388,047</u>	 <u>2,571,618</u>	 <u>2,183,571</u>
Other Financing Sources (Uses):			
Advances - In	0	428,586	428,586
Advances - Out	0	(184,033)	(184,033)
Operating Transfers - Out	(2,536,173)	(2,487,574)	48,599
 Total Other Sources (Uses)	 <u>(2,536,173)</u>	 <u>(2,243,021)</u>	 <u>293,152</u>
 Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	 <u>(2,148,126)</u>	 <u>328,597</u>	 <u>2,476,723</u>
 Fund Balance at Beginning of Year	 2,446,554	 2,446,554	 0
 Prior Year Encumbrances Appropriated	 <u>139,388</u>	 <u>139,388</u>	 <u>0</u>
 Fund Balance at End of Year	 <u>\$437,816</u>	 <u>2,914,539</u>	 <u>2,476,723</u>

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

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

Alternative Sentencing Fund - To account for revenue received from the State of Ohio to be used to develop a comprehensive plan for community corrections.

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

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

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

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

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

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

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

Sheriff Commissary Fund - To account for monies received by inmates for the operation of the commissary at the County jail.

Child Support Enforcement Administration Fund (CSEA) - To account for the poundage fees and earned incentive collected by the CSEA whose use is restricted by state statute to finance the operation of the CSEA and for the Title IV-D grants that reimburse expenditures for support enforcement.

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

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

continued

SPECIAL REVENUE FUNDS (continued)

Drug Law Enforcement Fund - To account for fines imposed under section 2925.03(J)(1) of the Ohio Revised Code. This fund is used by the law enforcement agency to subsidize law enforcement efforts pertaining to drug offenses.

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

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

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

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

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

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

Jail Operation Levy Fund - To account for sales tax revenue to be used for the operation of the County jail.

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

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

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

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

Mental Health Fund - To account for a county-wide property tax levy which represents Crawford County's contribution to the Joint County Mental Health District.

continued

SPECIAL REVENUE FUNDS (continued)

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

Public Assistance Fund - To account for various federal and state grants as well as transfers from the general fund used to provide public assistance to general relief recipients and pay their providers of medical assistance, and for certain public social services.

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

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

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

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

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

Regional Planning Fund - To account for fees charged to the various political subdivisions in accordance with the Resolution of Cooperation and the By-Laws of the Crawford Regional Planning Commission.

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

Selective Traffic Enforcement Fund - To account for federal grant moneys from the National Highway Traffic Safety Administration used to increase traffic law enforcement in the County.

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

Tax Incentive Review Fund - To account for fees collected by the Tax Incentive Review Council according to section 5709.88 of the Ohio Revised Code.

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

Crawford County, Ohio

Special Revenue Funds
Combining Balance Sheet

As of December 31, 1999

	AUTO LICENSE AND GAS TAX	COURT COMPUTER	COMMUNITY CORRECTIONS	CLERK OF COURTS TITLE	COMMUNITY DEVELOPMENT BLOCK GRANT	COPS FAST
Assets						
Equity in Pooled Cash and Cash Equivalents	\$1,443,775	\$178,425	\$14,217	\$219,025	\$68,832	\$29,028
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0	0
Receivables:						
Taxes	0	0	0	0	0	0
Accounts	0	0	0	0	0	0
Special Assessments	0	0	0	0	0	0
Due from Other Funds	4,892	0	0	0	0	0
Due from Other Governments	178,224	0	12,690	0	0	0
Materials and Supplies						
Inventory	115,079	0	0	3,484	0	0
Notes Receivable	0	0	0	0	0	0
Prepaid Items	0	0	0	535	0	0
Total Assets	\$1,741,970	\$178,425	\$26,907	\$223,044	\$68,832	\$29,028
Liabilities and Fund Equity						
Liabilities						
Accounts Payable	\$44,407	\$12,447	\$0	\$2,626	\$60,966	\$0
Contracts Payable	13,370	0	0	0	5,000	0
Accrued Wages Payable	46,562	375	1,565	2,991	0	1,085
Compensated Absences Payable	0	0	0	0	0	0
Interfund Payable	0	0	0	0	106,567	0
Due to Other Funds	36,422	0	0	0	0	0
Due to Other Governments	3,859	131	262	523	0	193
Deferred Revenue	0	0	0	0	0	0
Total Liabilities	144,620	12,953	1,827	6,140	172,533	1,278
Fund Equity						
Fund Balance:						
Reserved for Encumbrances	202,442	0	0	2,151	42,872	0
Reserved for Inventory	115,079	0	0	3,484	0	0
Reserved for Notes Receivable	0	0	0	0	0	0
Unreserved, Undesignated (Deficit)	1,279,829	165,472	25,080	211,269	(146,573)	27,750
Total Fund Equity (Deficit)	1,597,350	165,472	25,080	216,904	(103,701)	27,750
Total Liabilities and Fund Equity	\$1,741,970	\$178,425	\$26,907	\$223,044	\$68,832	\$29,028

COUNTY HOME	COUNCIL ON AGING LEVY	SHERIFF COMMISSARY	CHILD SUPPORT ENFORCEMENT ADMINISTRATION	CHILD WELFARE	DOG AND KENNEL	DRUG LAW ENFORCEMENT
\$211,789	\$0	\$9,079	\$177,066	\$56,804	\$16,492	\$25,072
0	0	0	0	0	0	0
481,276	288,865	0	0	240,720	0	0
101,200	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	9,048	0	0	0
0	0	0	0	126,638	0	0
4,194	0	0	0	70	0	0
0	0	0	0	0	0	0
195	0	0	201	1,694	24	0
<u>\$798,654</u>	<u>\$288,865</u>	<u>\$9,079</u>	<u>\$186,315</u>	<u>\$425,926</u>	<u>\$16,516</u>	<u>\$25,072</u>
\$11,686	\$0	\$0	\$1,671	\$56,115	734	0
0	0	0	400	0	0	0
43,709	0	0	18,940	20,977	1,316	0
210	0	0	101	0	0	0
0	0	0	0	0	0	0
0	0	0	6,468	381	0	0
8,041	0	0	3,167	3,640	149	0
481,276	288,865	0	0	240,720	0	0
<u>544,922</u>	<u>288,865</u>	<u>0</u>	<u>30,747</u>	<u>321,833</u>	<u>2,199</u>	<u>0</u>
27,710	0	0	69,649	15,664	537	0
4,194	0	0	0	70	0	0
0	0	0	0	0	0	0
221,828	0	9,079	85,919	88,359	13,780	25,072
<u>253,732</u>	<u>0</u>	<u>9,079</u>	<u>155,568</u>	<u>104,093</u>	<u>14,317</u>	<u>25,072</u>
<u>\$798,654</u>	<u>\$288,865</u>	<u>\$9,079</u>	<u>\$186,315</u>	<u>\$425,926</u>	<u>\$16,516</u>	<u>\$25,072</u>

(continued)

Crawford County, Ohio

Special Revenue Funds
Combining Balance SheetAs of December 31, 1999
(continued)

	DITCH MAINTENANCE	DELINQUENT REAL ESTATE TAX COLLECTION	ENFORCEMENT AND EDUCATION	FELONY DELINQUENT CARE	INDIGENT DRIVER ALCOHOL TREATMENT
Assets					
Equity in Pooled Cash and Cash Equivalents	\$45,855	\$64,930	\$1,571	\$224,144	\$120,312
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Special Assessments	82,861	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	0	0	0	3,087	0
Materials and Supplies					
Inventory	0	671	0	0	0
Notes Receivable	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Total Assets	\$128,716	\$65,601	\$1,571	\$227,231	\$120,312
Liabilities and Fund Equity					
Liabilities					
Accounts Payable	\$0	\$0	\$0	\$11,677	\$3,150
Contracts Payable	0	0	0	0	0
Accrued Wages Payable	0	1,011	0	883	0
Compensated Absences Payable	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	0	180	0	421	0
Deferred Revenue	82,861	0	0	0	0
Total Liabilities	82,861	1,191	0	12,981	3,150
Fund Equity					
Fund Balance:					
Reserved for Encumbrances	0	1,200	0	466	0
Reserved for Inventory	0	671	0	0	0
Reserved for Notes Receivable	0	0	0	0	0
Unreserved, Undesignated (Deficit)	45,855	62,539	1,571	213,784	117,162
Total Fund Equity (Deficit)	45,855	64,410	1,571	214,250	117,162
Total Liabilities and Fund Equity	\$128,716	\$65,601	\$1,571	\$227,231	\$120,312

INDIGENT GUARDIANSHIP	JAIL OPERATION LEVY	LAW ENFORCEMENT BLOCK GRANT	LAW ENFORCEMENT TRUST	LIBRARY AND LEGAL RESEARCH	MUNICIPAL COURT PROBATION OFFICER	MENTAL HEALTH	MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES
\$42,715	\$255,775	\$6,721	\$0	\$162,931	\$76,910	\$0	\$1,304,486
0	0	0	839	0	0	0	0
0	0	0	0	0	0	441,009	1,616,643
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	23	0	0	0	0	279
0	0	0	0	0	0	0	195,600
0	19,253	0	0	0	0	0	484
0	0	0	0	0	0	0	0
0	269	0	0	0	0	0	1,007
<u>\$42,715</u>	<u>\$275,297</u>	<u>\$6,744</u>	<u>\$839</u>	<u>\$162,931</u>	<u>\$76,910</u>	<u>\$441,009</u>	<u>\$3,118,499</u>
\$134	\$32,219	\$0	\$0	\$339	\$0	\$0	\$15,449
0	2,842	0	0	0	0	0	0
0	42,533	1,520	0	0	1,907	0	51,876
0	462	0	0	0	0	0	0
0	0	0	0	0	0	0	0
96	0	0	0	0	0	0	0
0	6,299	74	0	0	230	0	6,691
0	0	0	0	0	0	441,009	1,616,643
<u>230</u>	<u>84,355</u>	<u>1,594</u>	<u>0</u>	<u>339</u>	<u>2,137</u>	<u>441,009</u>	<u>1,690,659</u>
0	20,094	0	0	40	0	0	3,168
0	19,253	0	0	0	0	0	484
0	0	0	0	0	0	0	0
<u>42,485</u>	<u>151,595</u>	<u>5,150</u>	<u>839</u>	<u>162,552</u>	<u>74,773</u>	<u>0</u>	<u>1,424,188</u>
<u>42,485</u>	<u>190,942</u>	<u>5,150</u>	<u>839</u>	<u>162,592</u>	<u>74,773</u>	<u>0</u>	<u>1,427,840</u>
<u>\$42,715</u>	<u>\$275,297</u>	<u>\$6,744</u>	<u>\$839</u>	<u>\$162,931</u>	<u>\$76,910</u>	<u>\$441,009</u>	<u>\$3,118,499</u>

(continued)

Crawford County, Ohio

Special Revenue Funds
Combining Balance Sheet

As of December 31, 1999
(continued)

	PUBLIC ASSISTANCE	PROBATE COURT	PREPAYMENT INTEREST	REAL ESTATE ASSESSMENT	RECORDER EQUIPMENT	REVOLVING LOAN
Assets						
Equity in Pooled Cash and Cash Equivalents	\$824,310	\$2,411	\$34,661	\$636,251	\$58,766	\$250,387
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	3,488	0
Receivables:						
Taxes	0	0	0	0	0	0
Accounts	23,300	0	0	0	0	0
Special Assessments	0	0	0	0	0	0
Due from Other Funds	851	0	2,173	0	0	849
Due from Other Governments	0	0	0	0	0	0
Materials and Supplies						
Inventory	2,459	0	0	0	0	0
Notes Receivable	0	0	0	0	0	255,410
Prepaid Items	4,424	0	0	0	0	0
Total Assets	\$855,344	\$2,411	\$36,834	\$636,251	\$62,254	\$506,646
Liabilities and Fund Equity						
Liabilities						
Accounts Payable	\$70,385	\$0	\$194	\$620	\$4,847	\$0
Contracts Payable	17,853	0	0	26,325	5,355	0
Accrued Wages Payable	47,559	0	55	2,856	0	0
Compensated Absences Payable	0	0	0	0	0	0
Interfund Payable	0	0	0	0	0	0
Due to Other Funds	8,946	0	0	0	0	0
Due to Other Governments	7,944	0	17	482	0	0
Deferred Revenue	23,300	0	0	0	0	0
Total Liabilities	175,987	0	266	30,283	10,202	0
Fund Equity						
Fund Balance:						
Reserved for Encumbrances	64,299	0	57	198,101	21,119	0
Reserved for Inventory	2,459	0	0	0	0	0
Reserved for Notes Receivable	0	0	0	0	0	255,410
Unreserved, Undesignated (Deficit)	612,599	2,411	36,511	407,867	30,933	251,236
Total Fund Equity (Deficit)	679,357	2,411	36,568	605,968	52,052	506,646
Total Liabilities and Fund Equity	\$855,344	\$2,411	\$36,834	\$636,251	\$62,254	\$506,646

<u>REGIONAL PLANNING</u>	<u>SANCTION COSTS</u>	<u>SELECTIVE TRAFFIC ENFORCEMENT</u>	<u>SOLID WASTE MANAGEMENT DISTRICT</u>	<u>TAX INCENTIVE REVIEW</u>	<u>VICTIMS OF CRIME</u>	<u>TOTALS</u>
\$6,778	\$29,845	\$250	\$101,282	\$4,750	\$10,877	\$6,716,522
0	0	0	0	0	0	4,327
0	0	0	0	0	0	3,068,513
0	0	0	0	0	0	124,500
0	0	0	0	0	0	82,861
0	0	0	10,494	0	0	28,609
0	0	0	16,980	0	2,904	536,123
0	0	0	0	0	0	145,694
0	0	0	0	0	0	255,410
0	0	0	705	0	0	9,054
<u>\$6,778</u>	<u>\$29,845</u>	<u>\$250</u>	<u>\$129,461</u>	<u>\$4,750</u>	<u>\$13,781</u>	<u>\$10,971,613</u>
\$0	\$9,206	\$0	\$8,284	\$0	\$330	\$347,486
0	0	0	0	0	0	71,145
0	0	0	3,413	0	1,327	292,460
0	0	0	0	0	0	773
0	0	0	8,370	0	0	114,937
0	0	0	15	0	0	52,328
0	0	0	609	0	222	43,134
0	0	0	0	0	0	3,174,674
0	9,206	0	20,691	0	1,879	4,096,937
4,329	416	0	2,347	0	31	676,692
0	0	0	0	0	0	145,694
0	0	0	0	0	0	255,410
<u>2,449</u>	<u>20,223</u>	<u>250</u>	<u>106,423</u>	<u>4,750</u>	<u>11,871</u>	<u>5,796,880</u>
<u>6,778</u>	<u>20,639</u>	<u>250</u>	<u>108,770</u>	<u>4,750</u>	<u>11,902</u>	<u>6,874,676</u>
<u>\$6,778</u>	<u>\$29,845</u>	<u>\$250</u>	<u>\$129,461</u>	<u>\$4,750</u>	<u>\$13,781</u>	<u>\$10,971,613</u>

Crawford County, Ohio

Special Revenue Funds
 Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances

For the Year Ended December 31, 1999

	AUTO LICENSE AND GAS TAX	COURT COMPUTER	COMMUNITY CORRECTIONS	CLERK OF COURTS TITLE
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Charges for Services	29,465	93,214	0	178,643
Fines and Forfeitures	60,717	0	0	0
Intergovernmental	3,606,527	0	50,437	0
Special Assessments	0	0	0	0
Investment Income	68,336	0	0	0
Other	350	0	0	1,956
Total Revenues	3,765,395	93,214	50,437	180,599
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	139,867
Judicial	0	83,354	0	0
Public Safety	0	0	47,154	0
Public Works	3,562,291	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Total Expenditures	3,562,291	83,354	47,154	139,867
Excess of Revenues Over (Under) Expenditures	203,104	9,860	3,283	40,732
Other Financing Sources (Uses)				
Operating Transfers In	0	0	0	0
Operating Transfers Out	(150,000)	0	0	0
Total Other Financing Sources (Uses)	(150,000)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	53,104	9,860	3,283	40,732
Fund Balances (Deficit) at Beginning of Year	1,539,143	155,612	21,797	178,257
Increase (Decrease) in Reserve for Inventory	5,103	0	0	(2,085)
Fund Balances (Deficit) at End of Year	\$1,597,350	\$165,472	\$25,080	\$216,904

COMMUNITY DEVELOPMENT BLOCK GRANT	COPS FAST	COUNTY HOME	COUNCIL ON AGING LEVY	SHERIFF COMMISSARY	CHILD SUPPORT ENFORCEMENT ADMINISTRATION	CHILD WELFARE	DOG AND KENNEL
\$0	\$0	\$436,317	\$261,791	\$0	\$0	\$220,849	\$0
0	0	0	0	0	0	0	0
0	0	1,274,548	0	33,560	107,655	50,899	64,901
0	0	0	0	0	0	0	300
7,000	49,881	52,327	31,396	0	769,542	1,064,744	0
0	0	0	0	0	0	0	0
0	0	0	0	0	4,596	0	0
0	0	4,405	0	0	55,487	3,276	0
7,000	49,881	1,767,597	293,187	33,560	937,280	1,339,768	65,201
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	46,868	0	0	25,626	0	0	0
116,519	0	0	0	0	0	0	0
0	0	0	0	0	0	0	60,138
0	0	1,811,619	293,187	0	941,890	1,597,100	0
0	0	0	0	0	0	0	0
116,519	46,868	1,811,619	293,187	25,626	941,890	1,597,100	60,138
(109,519)	3,013	(44,022)	0	7,934	(4,610)	(257,332)	5,063
0	0	0	0	0	31,000	0	0
0	0	0	0	0	0	(184,547)	0
0	0	0	0	0	31,000	(184,547)	0
(109,519)	3,013	(44,022)	0	7,934	26,390	(441,879)	5,063
5,818	24,737	299,089	0	1,145	129,178	546,004	9,254
0	0	(1,335)	0	0	0	(32)	0
(\$103,701)	\$27,750	\$253,732	\$0	\$9,079	\$155,568	\$104,093	\$14,317

(continued)

Crawford County, Ohio

Special Revenue Funds
 Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances

For the Year Ended December 31, 1999
 (continued)

	DRUG LAW ENFORCEMENT	DITCH MAINTENANCE	DELINQUENT REAL ESTATE TAX COLLECTION	ENFORCEMENT AND EDUCATION	FELONY DELINQUENT CARE
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0	0
Charges for Services	0	0	70,676	0	0
Fines and Forfeitures	16,899	0	0	1,806	0
Intergovernmental	0	0	0	0	217,312
Special Assessments	0	86,745	0	0	0
Investment Income	0	0	0	0	0
Other	0	0	0	0	158
Total Revenues	16,899	86,745	70,676	1,806	217,470
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	43,403	0	0
Judicial	9,134	0	0	6,037	0
Public Safety	0	0	0	0	126,197
Public Works	0	85,115	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Total Expenditures	9,134	85,115	43,403	6,037	126,197
Excess of Revenues Over (Under) Expenditures	7,765	1,630	27,273	(4,231)	91,273
Other Financing Sources (Uses)					
Operating Transfers In	0	0	0	0	0
Operating Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	7,765	1,630	27,273	(4,231)	91,273
Fund Balances (Deficit) at Beginning of Year	17,307	44,225	37,738	5,802	122,977
Increase (Decrease) in Reserve for Inventory	0	0	(601)	0	0
Fund Balances (Deficit) at End of Year	\$25,072	\$45,855	\$64,410	\$1,571	\$214,250

INDIGENT DRIVER ALCOHOL TREATMENT	INDIGENT GUARDIANSHIP	JAIL OPERATION LEVY	LAW ENFORCEMENT BLOCK GRANT	LAW ENFORCEMENT TRUST	LIBRARY AND LEGAL RESEARCH	MUNICIPAL COURT PROBATION OFFICER	MENTAL HEALTH
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$399,796
0	0	1,033,157	0	0	0	0	0
0	10,700	184,619	0	0	42,947	69,882	0
19,630	0	0	0	0	0	0	0
0	0	0	9,000	0	0	0	46,453
0	0	0	0	0	0	0	0
0	0	0	322	18	0	0	0
0	0	1,200	0	0	0	0	0
19,630	10,700	1,218,976	9,322	18	42,947	69,882	446,249
0	0	0	0	0	0	0	0
15,150	3,089	0	0	0	8,856	39,533	0
0	0	1,654,982	21,206	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	446,249
15,150	3,089	1,654,982	21,206	0	8,856	39,533	446,249
4,480	7,611	(436,006)	(11,884)	18	34,091	30,349	0
0	0	0	2,595	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	2,595	0	0	0	0
4,480	7,611	(436,006)	(9,289)	18	34,091	30,349	0
112,682	34,874	627,578	14,439	821	128,501	44,424	0
0	0	(630)	0	0	0	0	0
\$117,162	\$42,485	\$190,942	\$5,150	\$839	\$162,592	\$74,773	\$0

(continued)

Crawford County, Ohio

Special Revenue Funds
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances

For the Year Ended December 31, 1999
(continued)

	MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES	PUBLIC ASSISTANCE	PROBATE COURT	PREPAYMENT INTEREST	REAL ESTATE ASSESSMENT	RECORDER EQUIPMENT
Revenues						
Property Taxes	\$1,457,562	\$0	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0	0	0
Charges for Services	279	193,962	387	0	321,366	45,480
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	1,207,529	2,620,224	0	0	0	0
Special Assessments	0	0	0	0	0	0
Investment Income	0	0	0	14,270	0	0
Other	27,158	72,388	0	0	9,607	0
Total Revenues	2,692,528	2,886,574	387	14,270	330,973	45,480
Expenditures						
Current:						
General Government:						
Legislative and Executive	0	0	0	7,263	367,254	47,608
Judicial	0	0	0	0	0	0
Public Safety	0	0	0	0	0	0
Public Works	0	0	0	0	0	0
Health	2,526,347	0	0	0	0	0
Human Services	0	2,906,579	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Total Expenditures	2,526,347	2,906,579	0	7,263	367,254	47,608
Excess of Revenues Over (Under) Expenditures	166,181	(20,005)	387	7,007	(36,281)	(2,128)
Other Financing Sources (Uses)						
Operating Transfers In	0	158,380	0	0	0	0
Operating Transfers Out	(71,000)	0	0	0	0	0
Total Other Financing Sources (Uses)	(71,000)	158,380	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	95,181	138,375	387	7,007	(36,281)	(2,128)
Fund Balances (Deficit) at Beginning of Year	1,333,239	540,243	2,024	30,082	642,249	54,180
Increase (Decrease) in Reserve for Inventory	(580)	739	0	(521)	0	0
Fund Balances (Deficit) at End of Year	\$1,427,840	\$679,357	\$2,411	\$36,568	\$605,968	\$52,052

REVOLVING LOAN	REGIONAL PLANNING	SANCTION COSTS	SELECTIVE TRAFFIC ENFORCEMENT	SOLID WASTE MANAGEMENT DISTRICT	TAX INCENTIVE REVIEW	VICTIMS OF CRIME GRANT	TOTALS
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,776,315
0	0	0	0	0	0	0	1,033,157
0	0	18,076	0	146,870	2,750	0	2,940,879
0	0	10,005	0	0	0	0	109,357
0	16,687	0	0	42,249	0	33,985	9,825,293
0	0	0	0	0	0	0	86,745
18,979	0	0	0	312	0	0	106,833
436	0	0	0	30,938	0	0	207,359
<u>19,415</u>	<u>16,687</u>	<u>28,081</u>	<u>0</u>	<u>220,369</u>	<u>2,750</u>	<u>33,985</u>	<u>17,085,938</u>
0	13,822	0	0	0	0	0	619,217
0	0	20,263	0	0	0	0	185,416
0	0	0	0	0	0	46,201	1,968,234
0	0	0	0	0	0	0	3,763,925
0	0	0	0	254,489	0	0	2,840,974
0	0	0	0	0	0	0	7,550,375
0	0	0	0	0	0	0	446,249
<u>0</u>	<u>13,822</u>	<u>20,263</u>	<u>0</u>	<u>254,489</u>	<u>0</u>	<u>46,201</u>	<u>17,374,390</u>
<u>19,415</u>	<u>2,865</u>	<u>7,818</u>	<u>0</u>	<u>(34,120)</u>	<u>2,750</u>	<u>(12,216)</u>	<u>(288,452)</u>
0	0	0	0	0	0	11,163	203,138
0	0	0	0	0	0	0	(405,547)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,163</u>	<u>(202,409)</u>
<u>19,415</u>	<u>2,865</u>	<u>7,818</u>	<u>0</u>	<u>(34,120)</u>	<u>2,750</u>	<u>(1,053)</u>	<u>(490,861)</u>
487,231	3,913	12,821	250	142,890	2,000	12,955	7,365,479
0	0	0	0	0	0	0	58
<u>\$506,646</u>	<u>\$6,778</u>	<u>\$20,639</u>	<u>\$250</u>	<u>\$108,770</u>	<u>\$4,750</u>	<u>\$11,902</u>	<u>\$6,874,676</u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
AUTO LICENSE AND GAS TAX FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$59,000	29,465	(29,535)
Fines and Forfeitures	67,000	62,626	(4,374)
Intergovernmental	2,774,216	3,648,615	874,399
Investment Income	65,000	95,540	30,540
Other	0	350	350
Total Revenue	2,965,216	3,836,596	871,380
Expenditures:			
Current:			
Public Works			
AUTO LICENSE AND GAS TAX			
Personal Services	1,251,400	1,178,419	72,981
Materials and Supplies	464,743	426,234	38,509
Contractual Services	1,735,984	1,615,518	120,466
Capital Outlay	350,457	339,057	11,400
Other	244,208	206,153	38,055
Total Expenditures	4,046,792	3,765,381	281,411
Excess of Revenues Over (Under) Expenditures	(1,081,576)	71,215	1,152,791
Other Financing Uses:			
Operating Transfers - Out	(150,000)	(150,000)	0
Excess of Revenues (Under) Expenditures and Other Uses	(1,231,576)	(78,785)	1,152,791
Fund Balance at Beginning of Year	1,147,185	1,147,185	0
Prior Year Encumbrances Appropriated	119,070	119,070	0
Fund Balance at End of Year	\$34,679	1,187,470	1,152,791

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Budget Basis)
 ALTERNATIVE SENTENCING FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	0	0
Expenditures:			
Current:			
Public Safety			
ALTERNATIVE SENTENCING			
Contractual Services	2,750	2,750	0
Excess of Revenues (Under)			
Expenditures	(2,750)	(2,750)	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	2,750	2,750	0
Fund Balance at End of Year	\$0	0	0

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
COURT COMPUTER FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$65,983	87,350	21,367
Expenditures:			
Current:			
General Government -			
Judicial			
COMMON PLEAS			
Materials and Supplies	1,500	54	1,446
Contractual Services	1,500	0	1,500
Capital Outlay	22,034	10,512	11,522
JUVENILE COURT			
Materials and Supplies	400	0	400
Capital Outlay	7,488	7,088	400
MUNICIPAL COURT			
Personal Services	34,500	23,033	11,467
Materials and Supplies	5,000	3,718	1,282
Contractual Services	10,000	6,018	3,982
Capital Outlay	33,839	23,561	10,278
PROBATE COURT			
Materials and Supplies	50	0	50
Contractual Services	3,000	3,000	0
Capital Outlay	3,295	3,236	59
Total Expenditures	122,606	80,220	42,386
Excess of Revenues Over (Under) Expenditures	(56,623)	7,130	63,753
Fund Balance at Beginning of Year	161,650	161,650	0
Prior Year Encumbrances Appropriated	2,129	2,129	0
Fund Balance at End of Year	\$107,156	170,909	63,753

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
COMMUNITY CORRECTIONS FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$50,000	50,114	114
Expenditures:			
Current:			
Public Safety			
COMMUNITY CORRECTIONS			
Personal Services	48,586	45,337	3,249
Materials and Supplies	2,099	1,095	1,004
Contractual Services	828	0	828
Capital Outlay	1,618	0	1,618
Other	500	100	400
Total Expenditures	53,631	46,532	7,099
Excess of Revenues Over (Under) Expenditures	(3,631)	3,582	7,213
Fund Balance at Beginning of Year	10,635	10,635	0
Fund Balance at End of Year	\$7,004	14,217	7,213

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
CLERK OF COURTS TITLE FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$170,000	163,084	(6,916)
Other	0	1,956	1,956
Total Revenue	<u>170,000</u>	<u>165,040</u>	<u>(4,960)</u>
Expenditures:			
Current:			
General Government -			
Legislative and Executive			
CLERK OF COURTS TITLE			
Personal Services	104,450	89,078	15,372
Materials and Supplies	15,000	6,983	8,017
Contractual Services	33,733	27,618	6,115
Capital Outlay	12,005	9,518	2,487
Other	26,500	10,434	16,066
Total Expenditures	<u>191,688</u>	<u>143,631</u>	<u>48,057</u>
Excess of Revenues Over (Under) Expenditures	(21,688)	21,409	43,097
Fund Balance at Beginning of Year	162,756	162,756	
Prior Year Encumbrances Appropriated	<u>3,560</u>	<u>3,560</u>	<u>0</u>
Fund Balance at End of Year	<u>\$144,628</u>	<u>187,725</u>	<u>43,097</u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
COMMUNITY DEVELOPMENT BLOCK GRANT FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$258,000	7,000	(251,000)
Expenditures:			
Current:			
Public Works			
COMMUNITY DEVELOPMENT			
Contractual Services	294,024	148,338	145,686
Excess of Revenues (Under) Expenditures	(36,024)	(141,338)	(105,314)
Other Financing Sources:			
Advances - In	0	106,567	106,567
Excess of Revenues and Other Financing Sources (Under) Expenditures	(36,024)	(34,771)	1,253
Fund Balance at Beginning of Year	5,122	5,122	0
Prior Year Encumbrances Appropriated	31,263	31,263	0
Fund Balance at End of Year	\$361	1,614	1,253

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Budget Basis)
 COPS FAST FUND

For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	<u>\$51,461</u>	<u>58,188</u>	<u>6,727</u>
Expenditures:			
Current:			
Public Safety			
COPS FAST GRANT/SHERIFF			
Personal Services	<u>51,250</u>	<u>46,818</u>	<u>4,432</u>
Excess of Revenues Over Expenditures	211	11,370	11,159
Fund Balance at Beginning of Year	<u>17,658</u>	<u>17,658</u>	<u>0</u>
Fund Balance at End of Year	<u>\$17,869</u>	<u>29,028</u>	<u>11,159</u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
COUNTY HOME FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$454,500	436,317	(18,183)
Charges for Services	\$1,372,720	1,275,898	(96,822)
Intergovernmental	50,000	52,327	2,327
Other	3,000	4,405	1,405
Total Revenue	1,880,220	1,768,947	(111,273)
Expenditures:			
Current:			
Human Services			
FAIRVIEW MANOR - LEVY			
Personal Services	1,476,275	1,425,767	50,508
Materials and Supplies	209,115	180,913	28,202
Contractual Services	138,207	126,724	11,483
Capital Outlay	26,262	22,877	3,385
Other	112,684	94,344	18,340
Total Expenditures	1,962,543	1,850,625	111,918
Excess of Revenues (Under) Expenditures	(82,323)	(81,678)	645
Fund Balance at Beginning of Year	218,360	218,360	0
Prior Year Encumbrances Appropriated	37,144	37,144	0
Fund Balance at End of Year	\$173,181	173,826	645

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Budget Basis)
 COUNCIL ON AGING LEVY FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$265,813	261,790	(4,023)
Intergovernmental	28,000	31,396	3,396
Total Revenue	<u>293,813</u>	<u>293,186</u>	<u>(627)</u>
Expenditures:			
Current:			
Human Services			
COUNCIL ON AGING LEVY			
Contractual Services	<u>293,312</u>	<u>293,187</u>	<u>125</u>
Excess of Revenues Over (Under) Expenditures	501	(1)	(502)
Fund Balance at Beginning of Year	<u>1</u>	<u>1</u>	<u>0</u>
Fund Balance at End of Year	<u>\$502</u>	<u>0</u>	<u>(502)</u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Budget Basis)
 SHERIFF COMMISSARY FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$27,000	33,560	6,560
Expenditures:			
Current:			
Public Safety			
SHERIFF COMMISSARY			
Materials and Supplies	27,126	25,752	1,374
Excess of Revenues Over (Under) Expenditures	(126)	7,808	7,934
Fund Balance at Beginning of Year	1,145	1,145	0
Prior Year Encumbrances Appropriated	126	126	0
Fund Balance at End of Year	<u>\$1,145</u>	<u>9,079</u>	<u>7,934</u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
CHILD SUPPORT ENFORCEMENT ADMINISTRATION FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$135,000	107,553	(27,447)
Intergovernmental	740,000	760,596	20,596
Investment Income	4,400	4,596	196
Other	75,000	55,487	(19,513)
Total Revenue	954,400	928,232	(26,168)
Expenditures:			
Current:			
Human Services			
CHILD SUPPORT ENFORCEMENT			
Personal Services	637,842	624,312	13,530
Materials and Supplies	4,000	2,275	1,725
Contractual Services	100,747	99,806	941
Capital Outlay	10,000	9,256	744
Other	303,837	289,116	14,721
Total Expenditures	1,056,426	1,024,765	31,661
Excess of Revenues (Under) Expenditures	(102,026)	(96,533)	5,493
Other Financing Sources:			
Operating Transfers - In	15,000	31,000	16,000
Excess of Revenues and Other Financing Sources (Under) Expenditures	(87,026)	(65,533)	21,493
Fund Balance at Beginning of Year	109,374	109,374	0
Prior Year Encumbrances Appropriated	78,275	78,275	0
Fund Balance at End of Year	\$100,623	122,116	21,493

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
CHILD WELFARE FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$214,000	220,849	6,849
Charges for Services	61,000	50,899	(10,101)
Intergovernmental	1,119,500	1,063,762	(55,738)
Other	3,100	3,276	176
Total Revenue	1,397,600	1,338,786	(58,814)
Expenditures:			
Current:			
Human Services			
CHILDREN SERVICES			
Personal Services	488,159	461,316	26,843
Materials and Supplies	9,900	7,114	2,786
Contractual Services	913,604	895,620	17,984
Capital Outlay	6,500	5,449	1,051
Other	69,253	66,362	2,891
INDEPENDENT LIVING			
Contractual Service	4,304	3,160	1,144
Other	2,000	388	1,612
Capital Outlay	1,000	369	631
KELLER HALL			
Personal Services	247,440	237,886	9,554
Materials and Supplies	11,681	10,072	1,609
Contractual Services	48,087	42,474	5,613
Capital Outlay	2,000	1,493	507
Other	6,648	4,509	2,139
Total Expenditures	1,810,576	1,736,212	74,364
Excess of Revenues (Under) Expenditures	(412,976)	(397,426)	15,550
Other Financing Sources (Uses):			
Operating Transfers - In	117,810	0	(117,810)
Operating Transfers - Out	(184,547)	(184,547)	0
Total Other Sources (Uses)	(66,737)	(184,547)	(117,810)
Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Uses	(479,713)	(581,973)	(102,260)
Fund Balance at Beginning of Year	481,567	481,567	0
Prior Year Encumbrances Appropriated	110,099	110,099	0
Fund Balance at End of Year	\$111,953	9,693	(102,260)

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
DOG AND KENNEL FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$51,500	63,743	12,243
Fines and Forfeitures	1,800	300	(1,500)
Total Revenue	53,300	64,043	10,743
Expenditures:			
Current:			
Health			
DOG AND KENNEL			
Personal Services	35,030	33,387	1,643
Materials and Supplies	4,654	4,346	308
Contractual Services	16,200	16,122	78
Capital Outlay	1,471	1,471	0
Other	6,785	4,935	1,850
Total Expenditures	64,140	60,261	3,879
Excess of Revenues Over (Under) Expenditures	(10,840)	3,782	14,622
Other Financing Sources (Uses):			
Advances - In	0	9,096	9,096
Advances - Out	0	(9,096)	(9,096)
Total Other Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(10,840)	3,782	14,622
Fund Balance at Beginning of Year	10,566	10,566	0
Prior Year Encumbrances Appropriated	300	300	0
Fund Balance at End of Year	\$26	14,648	14,622

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Budget Basis)
 DRUG LAW ENFORCEMENT FUND

For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Fines and Forfeitures	<u>\$5,250</u>	<u>16,899</u>	<u>11,649</u>
Expenditures:			
Current:			
General Government -			
Judicial			
DRUG LAW ENFORCEMENT SHERIFF			
Contractual Services	500	500	0
Capital Outlay	16,095	7,434	8,661
Other	<u>1,200</u>	<u>1,200</u>	<u>0</u>
Total Expenditures	<u>17,795</u>	<u>9,134</u>	<u>8,661</u>
Excess of Revenues Over (Under) Expenditures	(12,545)	7,765	20,310
Fund Balance at Beginning of Year	10,834	10,834	0
Prior Year Encumbrances Appropriated	<u>6,473</u>	<u>6,473</u>	<u>0</u>
Fund Balance at End of Year	<u>\$4,762</u>	<u>25,072</u>	<u>20,310</u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Budget Basis)
 DITCH MAINTENANCE FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Special Assessments	\$88,000	86,745	(1,255)
Expenditures:			
Current:			
Public Works			
DITCH MAINTENANCE			
Other	122,383	85,115	37,268
DRAINAGE REPAIR/ENGINEER			
Contractual Services	3,000	0	3,000
Total Expenditures	125,383	85,115	40,268
Excess of Revenues Over (Under) Expenditures	(37,383)	1,630	39,013
Fund Balance at Beginning of Year	44,225	44,225	0
Fund Balance at End of Year	\$6,842	45,855	39,013

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
DELINQUENT REAL ESTATE TAX COLLECTION FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$58,844	70,676	11,832
Expenditures:			
Current:			
General Government -			
Legislative and Executive			
TREASURER			
Personal Services	14,405	13,072	1,333
Materials and Supplies	5,021	966	4,055
Contractual Services	2,500	2,104	396
Capital Outlay	5,000	3,512	1,488
Other	3,080	2,333	747
PROSECUTING ATTORNEY			
Personal Services	17,700	16,893	807
Contractual Services	8,800	7,025	1,775
Capital Outlay	100	0	100
Total Expenditures	56,606	45,905	10,701
Excess of Revenues Over Expenditures	2,238	24,771	22,533
Fund Balance at Beginning of Year	38,820	38,820	0
Prior Year Encumbrances Appropriated	135	135	0
Fund Balance at End of Year	\$41,193	63,726	22,533

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
ENFORCEMENT AND EDUCATION FUND

For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Fines and Forfeitures	<u>\$2,500</u>	<u>1,483</u>	<u>(1,017)</u>
Expenditures:			
Current:			
General Government -			
Judicial			
ENFORCEMENT AND EDUCATION			
Capital Outlay	<u>6,500</u>	<u>6,037</u>	<u>463</u>
Excess of Revenues			
(Under) Expenditures	(4,000)	(4,554)	(554)
Fund Balance at Beginning of Year	<u>5,533</u>	<u>5,533</u>	<u>0</u>
Fund Balance at End of Year	<u>\$1,533</u>	<u>979</u>	<u>(554)</u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
FELONY DELINQUENT CARE FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$150,000	214,225	64,225
Other	0	158	158
Total Revenue	150,000	214,383	64,383
Expenditures:			
Current:			
Public Safety			
FELONY DELINQUENT CARE			
Personal Services	62,523	43,607	18,916
Materials and Supplies	4,225	1,905	2,320
Contractual Services	143,600	64,872	78,728
Capital Outlay	900	447	453
Other	27,489	15,668	11,821
Total Expenditures	238,737	126,499	112,238
Excess of Revenues Over (Under) Expenditures	(88,737)	87,884	176,621
Fund Balance at Beginning of Year	123,552	123,552	0
Prior Year Encumbrances Appropriated	1,413	1,413	0
Fund Balance at End of Year	\$36,228	212,849	176,621

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
INDIGENT DRIVER ALCOHOL TREATMENT FUND

For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Fines and Forfeitures	<u>\$25,125</u>	<u>20,039</u>	<u>(5,086)</u>
Expenditures:			
Current:			
General Government -			
Judicial			
INDIGENT DRIVER			
Contractual Services	<u>70,000</u>	<u>16,025</u>	<u>53,975</u>
Excess of Revenues Over (Under) Expenditures	<u>(44,875)</u>	<u>4,014</u>	<u>48,889</u>
Fund Balance at Beginning of Year	<u>115,655</u>	<u>115,655</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$70,780</u></u>	<u><u>119,669</u></u>	<u><u>48,889</u></u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Budget Basis)
 INDIGENT GUARDIANSHIP FUND

For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	<u>\$10,000</u>	<u>10,930</u>	<u>930</u>
Expenditures:			
Current:			
General Government -			
Judicial			
INDIGENT GUARDIANSHIP			
Other	<u>15,000</u>	<u>2,859</u>	<u>12,141</u>
Excess of Revenues Over (Under) Expenditures	(5,000)	8,071	13,071
Fund Balance at Beginning of Year	<u>33,971</u>	<u>33,971</u>	<u>0</u>
Fund Balance at End of Year	<u>\$28,971</u>	<u>42,042</u>	<u>13,071</u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
JAIL OPERATION LEVY FUND

For the Year Ended December 31, 1998

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Sales Tax	\$ 1,000,000	1,033,157	33,157
Charges for Services	401,500	184,619	(216,881)
Other	0	1,200	1,200
Total Revenue	1,401,500	1,218,976	(182,524)
Expenditures:			
Current:			
Public Safety			
JAIL OPERATION LEVY			
Personal Services	1,195,849	1,189,929	5,920
Materials and Supplies	170,488	170,488	0
Contractual Services	265,976	265,976	0
Capital Outlay	60,414	60,414	0
Other	6,932	6,932	0
Total Expenditures	1,699,659	1,693,739	5,920
Excess of Revenues (Under)			
Expenditures	(298,159)	(474,763)	(176,604)
Fund Balance at Beginning of Year	649,432	649,432	0
Prior Year Encumbrances Appropriated	38,830	38,830	0
Fund Balance at End of Year	\$390,103	213,499	(176,604)

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Budget Basis)
 LAW ENFORCEMENT BLOCK GRANT FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$23,355	23,355	0
Investment Income	0	383	383
Total Revenue	<u>23,355</u>	<u>23,738</u>	<u>383</u>
Expenditures:			
Current:			
Public Safety			
LAW ENFORCEMENT BLOCK GRANT - SHERIFF			
Personal Services	<u>25,950</u>	<u>19,612</u>	<u>6,338</u>
Excess of Revenues Over (Under) Expenditures	(2,595)	4,126	6,721
Other Financing Sources:			
Operating Transfers - In	<u>2,595</u>	<u>2,595</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Uses	0	6,721	6,721
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$0</u>	<u>6,721</u>	<u>6,721</u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Budget Basis)
 LIBRARY AND LEGAL RESEARCH FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$3,000	42,373	39,373
Expenditures:			
Current:			
General Government -			
Judicial			
LIBRARY LEGAL RESEARCH			
Materials and Supplies	300	0	300
Contractual Services	7,051	4,383	2,668
Capital Outlay	9,795	4,795	5,000
Other	400	0	400
Total Expenditures	17,546	9,178	8,368
Excess of Revenues Over (Under) Expenditures	(14,546)	33,195	47,741
Fund Balance at Beginning of Year	125,345	125,345	0
Prior Year Encumbrances Appropriated	379	379	0
Fund Balance at End of Year	\$111,178	158,919	47,741

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Budget Basis)
 MUNICIPAL COURT PROBATION OFFICER FUND

For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	<u>\$30,000</u>	<u>64,387</u>	<u>34,387</u>
Expenditures:			
Current:			
General Government -			
Judicial			
MUNICIPAL COURT			
Personal Services	<u>40,220</u>	<u>38,229</u>	<u>1,991</u>
Excess of Revenues Over (Under) Expenditures	(10,220)	26,158	32,396
Fund Balance at Beginning of Year	<u>44,941</u>	<u>44,941</u>	<u>0</u>
Fund Balance at End of Year	<u>\$34,721</u>	<u>71,099</u>	<u>32,396</u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Budget Basis)
 MENTAL HEALTH FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$401,258	399,796	(1,462)
Intergovernmental	45,000	46,453	1,453
Total Revenue	<u>446,258</u>	<u>446,249</u>	<u>(9)</u>
Expenditures:			
Intergovernmental:			
MENTAL HEALTH LEVY			
Contractual Services	446,258	446,249	9
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<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 and Actual (Budget Basis)
MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$1,434,330	1,457,562	23,232
Intergovernmental	1,290,783	1,253,325	(37,458)
Other	69,310	27,158	(42,152)
Total Revenue	<u>2,794,423</u>	<u>2,738,045</u>	<u>(56,378)</u>
Expenditures:			
Current:			
Health			
FAIRWAY SCHOOL			
Personal Services	1,752,753	1,660,483	92,270
Materials and Supplies	34,413	28,426	5,987
Contractual Services	834,086	741,105	92,981
Capital Outlay	13,900	13,782	118
Other	78,396	56,265	22,131
Total Expenditures	<u>2,713,548</u>	<u>2,500,061</u>	<u>213,487</u>
Excess of Revenues Over Expenditures	80,875	237,984	157,109
Other Financing Uses:			
Operating Transfers - Out	(109,000)	(71,000)	(38,000)
Excess of Revenues Over (Under) Expenditures and Other Uses	(28,125)	166,984	119,109
Fund Balance at Beginning of Year	1,112,484	1,112,484	0
Prior Year Encumbrances Appropriated	<u>16,340</u>	<u>16,340</u>	<u>0</u>
Fund Balance at End of Year	<u>\$1,100,699</u>	<u>1,295,808</u>	<u>119,109</u>

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
PUBLIC ASSISTANCE FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$175,000	220,268	45,268
Intergovernmental	2,446,000	2,655,224	209,224
Other	43,000	72,388	29,388
Total Revenue	2,664,000	2,947,880	283,880
Expenditures:			
Current:			
Human Services			
PUBLIC ASSISTANCE/ADMINISTRATION			
Personal Services	1,235,743	1,233,662	2,081
Materials and Supplies	35,000	34,443	557
Contractual Services	87,082	85,073	2,009
Capital Outlay	26,236	24,945	1,291
Other	316,728	314,768	1,960
PUBLIC ASSISTANCE SOCIAL SERVICES			
Personal Services	183,217	182,840	377
Materials and Supplies	1,150	1,141	9
Contractual Service	953,468	953,453	15
Capital Outlay	15,400	15,309	91
Other	42,085	41,866	219
PUBLIC ASSISTANCE/TRANSFERS			
Personal Services	125,000	111,293	13,707
Other	100	84	16
Total Expenditures	3,021,209	2,998,877	22,332
Excess of Revenues (Under)			
Expenditures	(357,209)	(50,997)	306,212
Other Financing Sources:			
Operating Transfers - In	215,000	158,380	(56,620)
Excess of Revenues and Other			
Financing Sources Over (Under)			
Expenditures	(142,209)	107,383	249,592
Fund Balance at Beginning of Year	447,138	447,138	0
Prior Year Encumbrances Appropriated	129,153	129,153	0
Fund Balance at End of Year	\$434,082	683,674	249,592

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Budget Basis)
 PROBATE COURT FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$400	385	(15)
Expenditures:			
Current:			
General Government -			
Judicial			
PROBATE COURT			
Materials and Supplies	250	0	250
Other	150	0	150
Total Expenditures	400	0	400
Excess of Revenues Over Expenditures	0	385	(385)
Fund Balance at Beginning of Year	2,004	2,004	0
Fund Balance at End of Year	\$2,004	2,389	(385)

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Budget Basis)
 PREPAYMENT INTEREST FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Investment Income	\$12,000	18,985	6,985
Expenditures:			
Current:			
General Government -			
Legislative and Executive			
PREPAYMENT INTEREST			
Personal Services	3,110	2,968	142
Materials and Supplies	3,000	1,577	1,423
Contractual Services	400	0	400
Capital Outlay	3,800	2,609	1,191
Other	1,800	185	1,615
Total Expenditures	12,110	7,339	4,771
Excess of Revenues Over (Under) Expenditures	(110)	11,646	11,756
Fund Balance at Beginning of Year	22,759	22,759	0
Fund Balance at End of Year	\$22,649	34,405	11,756

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Budget Basis)
 REAL ESTATE ASSESSMENT FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$250,000	321,366	71,366
Other	8,000	9,607	1,607
Total Revenue	258,000	330,973	72,973
Expenditures:			
Current:			
General Government -			
Legislative and Executive			
REAL ESTATE ASSESSMENT			
Personal Services	95,427	95,060	367
Materials and Supplies	8,000	5,734	2,266
Contractual Services	645,777	457,550	188,227
Capital Outlay	10,000	3,392	6,608
Other	20,000	4,853	15,147
Total Expenditures	779,204	566,589	212,615
Excess of Revenues			
(Under) Expenditures	(521,204)	(235,616)	285,588
Fund Balance at Beginning of Year	319,755	319,755	
Prior Year Encumbrances Appropriated	327,589	327,589	0
Fund Balance at End of Year	\$126,140	411,728	285,588

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Budget Basis)
 RECORDER EQUIPMENT FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$35,000	46,780	11,780
Expenditures:			
Current:			
General Government -			
Legislative and Executive			
RECORDER			
Contractual Services	63,874	63,873	1
Capital Outlay	10,000	3,499	6,501
Total Expenditures	73,874	67,372	6,502
Excess of Revenues (Under) Expenditures	(38,874)	(20,592)	18,282
Fund Balance at Beginning of Year	39,008	39,008	
Prior Year Encumbrances Appropriated	13,874	13,874	0
Fund Balance at End of Year	\$14,008	32,290	18,282

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Budget Basis)
 REVOLVING LOAN FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Investment Income	\$11,000	21,875	10,875
Other	30,000	33,071	3,071
Total Revenue	<u>41,000</u>	<u>54,946</u>	<u>13,946</u>
Expenditures:			
Current:			
Economic Development and Assistance			
REVOLVING LOAN			
Contractual Services	<u>2,500</u>	<u>0</u>	<u>2,500</u>
Excess of Revenues Over Expenditures	38,500	54,946	16,446
Fund Balance at Beginning of Year	<u>194,934</u>	<u>194,934</u>	<u>0</u>
Fund Balance at End of Year	<u>\$233,434</u>	<u>249,880</u>	<u>16,446</u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Budget Basis)
 REGIONAL PLANNING COMMISSION FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$17,500	16,687	(813)
Expenditures:			
Current:			
General Government -			
Legislative and Executive			
REGIONAL PLANNING COMMISSION			
Materials and Supplies	375	62	313
Contractual Services	19,679	19,678	1
Total Expenditures	20,054	19,740	314
Excess of Revenues (Under) Expenditures	(2,554)	(3,053)	(499)
Fund Balance at Beginning of Year	2,949	2,949	
Prior Year Encumbrances Appropriated	2,554	2,554	.0
Fund Balance at End of Year	\$2,949	2,450	(499)

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
SANCTION COSTS FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$12,000	18,841	6,841
Fines and Forfeitures	0	10,005	10,005
Total Revenue	<u>12,000</u>	<u>28,846</u>	<u>16,846</u>
Expenditures:			
Current:			
Judicial			
SANCTION COSTS			
Personal Services	6,000	4,406	1,594
Capital Outlay	13,438	13,292	146
Other	3,961	3,101	860
Total Expenditures	<u>23,399</u>	<u>20,799</u>	<u>2,600</u>
Excess of Revenues Over (Under) Expenditures	(11,399)	8,047	19,446
Fund Balance at Beginning of Year	<u>11,710</u>	<u>11,710</u>	<u>0</u>
Fund Balance at End of Year	<u>\$311</u>	<u>19,757</u>	<u>19,446</u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Budget Basis)
 SELECTIVE TRAFFIC ENFORCEMENT FUND

For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$0	0	0
Expenditures:			
Current:			
Public Safety			
SELECTIVE TRAFFIC ENFORCEMENT	0	0	0
Excess of Revenues Over Expenditures	0	0	0
Other Financing Uses:			
Advances - Out	0	(4,000)	(4,000)
Excess of Revenues (Under) Expenditures and Other Uses	0	(4,000)	(4,000)
Fund Balance at Beginning of Year	4,250	4,250	0
Fund Balance at End of Year	<u>\$4,250</u>	<u>250</u>	<u>(4,000)</u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
SOLID WASTE MANAGEMENT DISTRICT FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$150,000	149,631	(369)
Intergovernmental	50,568	42,009	(8,559)
Investment Income	393	706	313
Other	0	30,938	30,938
Total Revenue	200,961	223,284	22,323
Expenditures:			
Current:			
Health			
SOLID WASTE MANAGEMENT DISTRICT			
Personal Services	125,510	118,787	6,723
Materials and Supplies	6,935	6,496	439
Contractual Services	51,545	47,363	4,182
Capital Outlay	25,401	24,791	610
Other	57,563	56,490	1,073
Total Expenditures	266,954	253,927	13,027
Excess of Revenues (Under) Expenditures	(65,993)	(30,643)	35,350
Other Financing Sources (Uses):			
Advances - In	0	8,370	8,370
Advances - Out	0	(8,490)	(8,490)
Total Other Sources (Uses)	0	(120)	(120)
Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Uses	(65,993)	(30,763)	35,230
Fund Balance at Beginning of Year	118,503	118,503	0
Prior Year Encumbrances Appropriated	6,704	6,704	0
Fund Balance at End of Year	\$59,214	94,444	35,230

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Budget Basis)
 TAX INCENTIVE REVIEW FUND

For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	<u>\$0</u>	<u>2,750</u>	<u>2,750</u>
Expenditures:			
Current:			
General Government -			
Legislative and Executive			
TAX INCENTIVE REVIEW	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues			
Over Expenditures	0	2,750	2,750
Fund Balance at Beginning of Year	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Fund Balance at End of Year	<u>\$2,000</u>	<u>4,750</u>	<u>2,750</u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
VICTIMS OF CRIME FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$26,500	33,814	7,314
Expenditures:			
Current:			
Public Safety			
VICTIMS OF CRIME			
Personal Services	43,294	42,886	408
Contractual Services	560	519	41
Capital Outlay	332	332	0
Other	2,017	1,612	405
Total Expenditures	46,203	45,349	854
Excess of Revenues (Under) Expenditures	(19,703)	(11,535)	8,168
Other Financing Sources:			
Operating Transfers - In	8,500	11,163	2,663
Excess of Revenues and Other Financing Sources (Under) Expenditures	(11,203)	(372)	10,831
Fund Balance at Beginning of Year	11,161	11,161	0
Prior Year Encumbrances Appropriated	53	53	0
Fund Balance at End of Year	\$11	10,842	10,831

DEBT SERVICE FUND

The debt service fund is used to account for the accumulation of resources for and payment of general long-term debt principal, interest and related costs when the County is obligated in some manner for the payment.

Since there is only one debt service fund and the level of budgetary control is not greater than that presented in the combined financial statements, no additional financial statements are presented here.

CAPITAL PROJECTS FUNDS

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

County Office Space Fund - To account for transfers from the General Fund for the purchase or construction of a new office building for the County.

Children Services Addition Fund - To account for transfers from the Child Welfare Fund or the General Fund for an addition to the Children Services office building.

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

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

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

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

Crawford County, Ohio

Capital Projects Funds
Combining Balance Sheet

As of December 31, 1999

	COUNTY OFFICE SPACE	CHILDREN SERVICES ADDITION	ENGINEER OFFICE BUILDING	JAIL CONSTRUCTION	MENTAL RETARDATION DEVELOPMENTAL DISABILITIES	WESTMOOR SEWER CONSTRUCTION	TOTALS
ASSETS							
Equity in Pooled Cash and Cash Equivalents	\$2,483,563	\$381,192	\$150,000	\$24,561	\$113,026	\$48,644	\$3,200,986
Total Assets	\$2,483,563	\$381,192	\$150,000	\$24,561	\$113,026	\$48,644	\$3,200,986
Liabilities and Fund Equity							
Liabilities							
Contracts Payable	\$43,973	\$57	\$0	\$0	\$0	\$4,221	\$48,251
Interfund Payable	0	0	0	0	0	183,127	183,127
Total Liabilities	43,973	57	0	0	0	187,348	231,378
Fund Equity							
Fund Balance:							
Reserved for Encumbrances Unreserved, Undesignated (Deficit)	125,225	376,832	4,475	19,507	0	31,508	557,547
	2,314,365	4,303	145,525	5,054	113,026	(170,212)	2,412,061
Total Fund Equity (Deficit)	2,439,590	381,135	150,000	24,561	113,026	(138,704)	2,969,608
Total Liabilities and Fund Equity	\$2,483,563	\$381,192	\$150,000	\$24,561	\$113,026	\$48,644	\$3,200,986

Crawford County, Ohio

Capital Projects Funds
 Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances

For the Year Ended December 31, 1999

	COUNTY OFFICE SPACE	CHILDREN SERVICES ADDITION	ENGINEER OFFICE BUILDING	JAIL CONSTRUCTION	MENTAL RETARDATION DEVELOPMENTAL DISABILITIES	WESTMOOR SEWER CONSTRUCTION	TOTALS
Revenues							
Investment Income	\$0	\$0	\$0	\$722	\$0	\$0	\$722
Other	0	0	0	2,520	0	0	2,520
Total Revenues	0	0	0	3,242	0	0	3,242
Expenditures							
Health	0	0	0	0	41,176	0	41,176
Capital Outlay	60,410	17,742	0	99,322	0	44,931	222,405
Total Expenditures	60,410	17,742	0	99,322	41,176	44,931	263,581
Excess of Revenues (Under) Expenditures	(60,410)	(17,742)	0	(96,080)	(41,176)	(44,931)	(260,339)
Other Financing Sources							
Operating Transfers In	2,000,000	399,547	150,000	47,238	71,000	0	2,667,785
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	1,939,590	381,805	150,000	(48,842)	29,824	(44,931)	2,407,446
Fund Balances (Deficit) at Beginning of Year	500,000	(670)	0	73,403	83,202	(93,773)	562,162
Fund Balances (Deficit) at End of Year	\$2,439,590	\$381,135	\$150,000	\$24,561	\$113,026	(\$138,704)	\$2,969,608

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
COUNTY OFFICE SPACE FUND

For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues	\$0	0	0
Expenditures:			
Capital Outlay			
COUNTY OFFICE SPACE			
Contractual Services	186,000	185,635	365
Other	1,000	0	1,000
Total Expenditures	<u>187,000</u>	<u>185,635</u>	<u>1,365</u>
Excess of Revenues (Under) Expenditures	(187,000)	(185,635)	1,365
Other Financing Sources:			
Operating Transfers - In	<u>0</u>	<u>2,000,000</u>	<u>2,000,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(187,000)	1,814,365	2,001,365
Fund Balance at Beginning of Year	<u>500,000</u>	<u>500,000</u>	<u>0</u>
Fund Balance at End of Year	<u>\$313,000</u>	<u>2,314,365</u>	<u>2,001,365</u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
CHILDREN SERVICES ADDITION FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	0	0
Expenditures:			
Capital Outlay			
CHILDREN SERVICES ADDITION			
Contractual Services	394,547	394,324	223
Other	5,000	920	4,080
Total Expenditures	399,547	395,244	4,303
Excess of Revenues (Under) Expenditures	(399,547)	(395,244)	4,303
Other Financing Sources:			
Operating Transfers - In	399,547	399,547	0
Excess of Revenues and Other Financing Sources Over Expenditures	0	4,303	4,303
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	4,303	4,303

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Budget Basis)
 ENGINEER OFFICE BUILDING FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	0	0
Expenditures:			
Capital Outlay			
CHILDREN SERVICES ADDITION			
Contractual Services	150,000	4,475	145,525
Excess of Revenues (Under)			
Expenditures	(150,000)	(4,475)	145,525
Other Financing Sources:			
Operating Transfers - In	150,000	150,000	0
Excess of Revenues and Other			
Financing Sources Over			
Expenditures	0	145,525	145,525
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	145,525	145,525

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
JAIL CONSTRUCTION FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$220,211	220,510	299
Investment Income	0	6,143	6,143
Other	0	2,520	2,520
Total Revenues	220,211	229,173	8,962
Expenditures:			
Capital Outlay			
BUILDINGS CAPITAL PROJECTS - JAIL			
Contractual Services	138,155	136,319	1,836
Excess of Revenues Over Expenditures	82,056	92,854	10,798
Other Financing Sources (Uses):			
Operating Transfers - In	53,330	47,238	(6,092)
Advances - Out	0	(357,000)	(357,000)
Total Other Sources (Uses)	53,330	(309,762)	(363,092)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	135,386	(216,908)	(352,294)
Fund Balance at Beginning of Year	136,793	136,793	0
Prior Year Encumbrances Appropriated	85,169	85,169	0
Fund Balance at End of Year	\$357,348	5,054	(352,294)

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	0	0
Expenditures:			
Health			
BUILDINGS CAPITAL PROJECTS - MENTAL RETARDATION			
Materials and Supplies	4,000	0	4,000
Contractual Services	58,500	7,448	51,052
Capital Outlay	77,978	38,207	39,771
Total Expenditures	140,478	45,655	94,823
Excess of Revenues (Under) Expenditures	(140,478)	(45,655)	94,823
Other Financing Sources:			
Operating Transfers - In	71,000	71,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(69,478)	25,345	94,823
Fund Balance at Beginning of Year	83,203	83,203	0
Prior Year Encumbrances Appropriated	4,478	4,478	0
Fund Balance at End of Year	\$18,203	113,026	94,823

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
WESTMOOR SEWER CONSTRUCTION FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Special Assessments	\$183,127	0	(183,127)
Investment Income	0	2,291	2,291
Total Revenues	183,127	2,291	(180,836)
Expenditures:			
Capital Outlay			
WESTMOOR SEWER CONSTRUCTION			
Contractual Services	93,224	83,224	10,000
Excess of Revenues Over (Under) Expenditures	89,903	(80,933)	(170,836)
Other Financing Sources:			
Advances - In	0	10,000	10,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	89,903	(70,933)	(160,836)
Fund Balance at Beginning of Year	624	624	0
Prior Year Encumbrances Appropriated	83,224	83,224	0
Fund Balance at End of Year	\$173,751	12,915	(160,836)

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the County is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Sewer Fund - To account for revenue for sewer and water services.

Sanitary Landfill Fund - To account for fees collected for the operations of the sanitary landfill and for the expenses of operating the landfill.

Crawford County, Ohio

Enterprise Funds
Combining Balance Sheet

As of December 31, 1999

	SEWER	SANITARY LANDFILL	TOTAL
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$88,948	\$1,128,953	\$1,217,901
Receivables:			
Accounts	1,392	125,256	126,648
Due from Other Funds	30	26,681	26,711
Materials and Supplies			
Inventory	56	14,153	14,209
Prepaid Items	4	2,733	2,737
Total Current Assets	90,430	1,297,776	1,388,206
Non-Current Assets:			
Unamortized Bond Issuance Costs	16,235	88,131	104,366
Fixed Assets (net of accumulated depreciation)	1,624,058	3,228,991	4,853,049
Total Non-Current Assets	1,640,293	3,317,122	4,957,415
Total Assets	\$1,730,723	\$4,614,898	\$6,345,621
Liabilities			
Current Liabilities:			
Accounts Payable	\$152	\$18,970	\$19,122
Contracts Payable	0	288,980	288,980
Accrued Wages	330	21,273	21,603
Retainage Payable	0	59,912	59,912
Due to Other Funds	0	10,509	10,509
Due to Other Governments	583	66,182	66,765
Accrued Interest Payable	3,342	55,483	58,825
Notes Payable	0	1,500,000	1,500,000
General Obligation Bonds Payable	40,000	570,000	610,000
Total Current Liabilities	44,407	2,591,309	2,635,716
Non-Current Liabilities:			
Compensated Absences Payable	0	33,881	33,881
Landfill Closure/Postclosure Costs Payable	0	2,089,358	2,089,358
General Obligation Bonds Payable	937,485	6,098,811	7,036,296
Total Non-Current Liabilities	937,485	8,222,050	9,159,535
Total Liabilities	981,892	10,813,359	11,795,251
Fund Equity			
Contributed Capital	852,143	217,489	1,069,632
Retained Earnings:			
Unreserved, (Deficit)	(103,312)	(6,415,950)	(6,519,262)
Total Fund Equity (Deficit)	748,831	(6,198,461)	(5,449,630)
Total Liabilities and Fund Equity	\$1,730,723	\$4,614,898	\$6,345,621

Crawford County, Ohio

Enterprise Funds
Combining Statement of Revenues,
Expenses and Changes in Fund Equity

For the Year Ended December 31, 1999

	SEWER	SANITARY LANDFILL	TOTAL
<u>Operating Revenues</u>			
Charges for Services	\$161,138	\$1,896,223	\$2,057,361
Other Operating Revenues	0	688	688
Total Operating Revenues	<u>161,138</u>	<u>1,896,911</u>	<u>2,058,049</u>
<u>Operating Expenses</u>			
Personal Services	9,442	355,192	364,634
Contractual Services	44,047	1,057,973	1,102,020
Materials and Supplies	1,357	38,189	39,546
Closure and Post Closure	0	76,959	76,959
Depreciation	44,958	1,155,176	1,200,134
Other Operating Expenses	1,558	80,383	81,941
Total Operating Expenses	<u>101,362</u>	<u>2,763,872</u>	<u>2,865,234</u>
Operating Income (Loss)	<u>59,776</u>	<u>(866,961)</u>	<u>(807,185)</u>
<u>Non-Operating Revenues (Expenses)</u>			
Investment Income	0	27,901	27,901
Interest and Fiscal Charges	(40,603)	(336,578)	(377,181)
Total Non-Operating Revenues (Expenses)	<u>(40,603)</u>	<u>(308,677)</u>	<u>(349,280)</u>
Income (Loss) Before Operating Transfers	19,173	(1,175,638)	(1,156,465)
Operating Transfers - In	<u>0</u>	<u>22,198</u>	<u>22,198</u>
Net Income (Loss)	19,173	(1,153,440)	(1,134,267)
Retained Earnings (Deficit) at Beginning of Year	<u>(122,485)</u>	<u>(5,262,510)</u>	<u>(5,384,995)</u>
Retained Earnings (Deficit) at End of Year	<u>(103,312)</u>	<u>(6,415,950)</u>	<u>(6,519,262)</u>
Contributed Capital at Beginning of Year	852,143	213,937	1,066,080
Capital Contributions During the Year	0	3,552	3,552
Contributed Capital at End of Year	<u>852,143</u>	<u>217,489</u>	<u>1,069,632</u>
Total Fund Equity (Deficit) at End of Year	<u>\$748,831</u>	<u>(\$6,198,461)</u>	<u>(\$5,449,630)</u>

Crawford County, Ohio

Schedule of Revenues, Expenses, and
Changes in Fund Equity - Budget and Actual (Budget Basis)
SEWER FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$72,400	83,418	11,018
Expenses:			
Personal Services	10,950	9,909	1,041
Contractual Services	55,898	55,873	25
Materials and Supplies	4,000	3,265	735
Other Operating Expenses	4,450	1,658	2,792
Capital Outlay	1,000	0	1,000
Total Expenses	76,298	70,705	5,593
Excess of Revenues Over (Under) Expenses	(3,898)	12,713	16,611
Operating Transfers - Out	(101,612)	(101,612)	0
Excess of Revenues (Under) Expenses and Operating Transfers	(105,510)	(88,899)	16,611
Fund Equity at Beginning of Year	110,103	110,103	0
Prior Year Encumbrances Appropriated	3,981	3,981	0
Fund Equity at End of Year	\$8,574	25,185	16,611

Crawford County, Ohio

Schedule of Revenues, Expenses, and
Changes in Fund Equity - Budget and Actual (Budget Basis)
SANITARY LANDFILL FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$1,927,235	1,950,693	23,458
Investment Income	0	3,673	3,673
Other Operating Revenues	0	688	688
Advances - In	0	50,000	50,000
Bond Proceeds	174,255	174,255	0
Proceeds of Notes	1,583,000	1,500,000	(83,000)
Total Revenue	3,684,490	3,679,309	(5,181)
Expenses:			
Personal Services	350,903	324,790	26,113
Contractual Services	2,557,121	2,386,208	170,913
Materials and Supplies	104,095	103,680	415
Other Operating Expenses	91,257	91,256	1
Advances - Out	0	50,000	(50,000)
Capital Outlay	217,339	217,339	0
Total Expenses	3,320,715	3,173,273	147,442
Excess of Revenues Over Expenses	363,775	506,036	142,261
Operating Transfers - In	0	22,198	22,198
Operating Transfers - Out	(854,887)	(854,887)	0
Excess of Revenues (Under) Expenses, Operating Transfers	(491,112)	(326,653)	164,459
Fund Equity at Beginning of Year	837,235	837,235	0
Prior Year Encumbrances Appropriated	270,280	270,280	0
Fund Equity at End of Year	\$616,403	780,862	164,459

Crawford County, Ohio

Enterprise Funds
Combining Statement of Cash Flows

For the Year Ended December 31, 1999

	SEWER	SANITARY LANDFILL	TOTALS
Increase (Decrease) in Cash and Cash Equivalents			
<u>Cash Flows from Operating Activities</u>			
Cash Received from Customers	\$166,965	\$1,933,764	\$2,100,729
Cash Payments for Personal Services	(9,909)	(324,790)	(334,699)
Cash Payments to Suppliers	(46,822)	(953,117)	(999,939)
Other Operating Revenues	0	688	688
Net Cash Provided by (Used for) Operating Activities	110,234	656,545	766,779
<u>Cash Flows from Noncapital Financing Activities</u>			
Operating Transfers - In	0	22,198	22,198
Advances In from Other Funds		50,000	50,000
Advances Out to Other Funds	0	(50,000)	(50,000)
Net Cash Provided by Noncapital Financing Activities	0	22,198	22,198
<u>Cash Flows from Capital and Related Financing Activities</u>			
Acquisition and Construction of Fixed Assets	0	(1,512,526)	(1,512,526)
Interest Paid on General Obligation Bonds	(77,968)	(262,438)	(340,406)
Principal Paid on General Obligation Bonds	(40,000)	(599,133)	(639,133)
Interest Paid on Notes	(17,047)	(139,611)	(156,658)
Proceeds from Sale of Bond Anticipation Notes	0	1,500,000	1,500,000
Bond Proceeds	1,017,890	6,504,100	7,521,990
Payment to Bond Escrow Agent	0	(2,683,550)	(2,683,550)
Note Retirement	(1,100,000)	(3,500,000)	(4,600,000)
Net Cash (Used for) Capital and Related Financing Activities	(217,125)	(693,158)	(910,283)
<u>Cash Flows from Investing Activities</u>			
Interest	0	3,673	3,673
Net Cash Provided by Investing Activities	0	3,673	3,673
Net (Decrease) in Cash and Cash Equivalents	(106,891)	(10,742)	(117,633)
Cash and Cash Equivalents at Beginning of Year	195,839	1,139,695	1,335,534
Cash and Cash Equivalents at End of Year	\$88,948	\$1,128,953	\$1,217,901
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</u>			
Operating Income (Loss)	\$59,776	(\$866,961)	(\$807,185)
<u>Adjustments to Reconcile Operating Income(Loss) to Net Cash Provided by Operating Activities</u>			
Depreciation and Amortization	44,958	1,155,176	1,200,134
Closure/Postclosure Care	0	76,959	76,959
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	5,839	37,541	43,380
(Increase) in Due from Other Funds	(12)	0	(12)
(Increase) in Materials and Supplies Inventory	0	(7,542)	(7,542)
(Increase) in Prepaid Items	0	(658)	(658)
Increase (Decrease) in Accounts Payable	140	(47,896)	(47,756)
Increase in Accrued Wages Payables	23	13,328	13,351
Increase in Contracts Payable	0	182,192	182,192
Increase in Retainage Payable	0	45,706	45,706
Increase (Decrease) in Compensated Absences Payable	(484)	13,293	12,809
Increase (Decrease) in Due to Other Governments	(6)	48,024	48,018
Increase in Due to Other Funds	0	7,383	7,383
Total Adjustments	50,458	1,523,506	1,573,964
Net Cash Provided by Operating Activities	\$110,234	\$656,545	\$766,779
<u>Non-Cash Capital Transaction</u>			
Fixed asset contributions in the amount of \$3,552 were made to the Sanitary Landfill from the General Fund			

INTERNAL SERVICE FUND

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

Since there is only one internal service fund and the level of budgetary control is not greater than that presented in the combined financial statements, no additional financial statements are presented here.

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

FIDUCIARY FUND TYPES

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The fiduciary funds which Crawford County maintains are expendable trust funds and agency funds.

Crawford County, Ohio

Trust and Agency Funds
Combining Balance Sheet

As of December 31, 1999

	EXPENDABLE		
	TRUST	AGENCY	TOTALS
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$19,283	\$3,245,394	\$3,264,677
Cash and Cash Equivalents in Segregated Accounts	51,729	227,781	279,510
Investments in Segregated Accounts	93,173	0	93,173
Receivables:			
Taxes	0	27,726,181	27,726,181
Special Assessments	0	102,263	102,263
Interest	0	207,334	207,334
Due from Other Funds	0	630	630
Due from Other Governments	0	486,529	486,529
Prepaid Items	80	0	80
Total Assets	\$164,265	\$31,996,112	\$32,160,377
<u>Liabilities and Fund Equity</u>			
<u>Liabilities</u>			
Accounts Payable	\$192	\$0	\$192
Due to Other Funds	0	322,170	322,170
Due to Other Governments	0	31,094,914	31,094,914
Payroll Taxes and Withholdings	0	94,314	94,314
Undistributed Assets	0	484,714	484,714
Total Liabilities	192	31,996,112	31,996,304
<u>Fund Equity</u>			
Fund Balance:			
Unreserved, Undesignated	164,073	0	164,073
Total Fund Equity	164,073	0	164,073
Total Liabilities and Fund Equity	\$164,265	\$31,996,112	\$32,160,377

EXPENDABLE TRUST FUNDS

County Home Trust Fund - To account for money received from individual donations to the county home to be used for the operation of the county home.

County Home Residents Trust Fund - To account for the money being held in trust by the County for use by the residents at the county home for personal expenses.

Children's Trust Fund - To account for the gifts and donations received by the group home to purchase gifts and provide activities for the children.

Juvenile Trust Fund - To account for gifts and donations received by the Court to provide county fair activities for children.

Probate Trust Fund - To account for the custodial savings accounts that the probate/juvenile court department holds. These accounts are for burial costs for indigent individuals and are not required to be part of the appropriated budget of the County.

Crawford County, Ohio

Expendable Trust Funds
Combining Balance Sheet

As of December 31, 1999

	COUNTY HOME TRUST	COUNTY HOME RESIDENTS TRUST	CHILDREN'S TRUST	JUVENILE TRUST	PROBATE TRUST	TOTAL
Assets						
Equity in Pooled Cash and Cash Equivalents	\$2,013	\$786	\$15,930	\$554	\$0	\$19,283
Cash and Cash Equivalents in Segregated Accounts	0	4,624	0	0	47,105	51,729
Investments in Segregated Accounts	0	0	93,173	0	0	93,173
Prepaid Items	76	0	4	0	0	80
Total Assets	\$2,089	\$5,410	\$109,107	\$554	\$47,105	\$164,265
Liabilities and Fund Equity						
Liabilities						
Accounts Payable	\$0	\$0	\$192	\$0	\$0	\$192
Total Liabilities	0	0	192	0	0	192
Fund Equity						
Fund Balance: Unreserved, Undesignated	2,089	5,410	108,915	554	47,105	164,073
Total Fund Equity	2,089	5,410	108,915	554	47,105	164,073
Total Liabilities and Fund Equity	\$2,089	\$5,410	\$109,107	\$554	\$47,105	\$164,265

Crawford County, Ohio

Expendable Trust Funds
 Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances

For the Year Ended December 31, 1999

	COUNTY HOME TRUST	COUNTY HOME RESIDENTS TRUST	CHILDREN'S TRUST	JUVENILE TRUST	PROBATE TRUST	TOTAL
Revenues						
Investment Income	\$23	\$0	\$8,251	\$28	\$1,385	\$9,687
Donations and Contributions	0	14,193	0	0	0	14,193
Other	435	0	3,970	61	0	4,466
Total Revenues	458	14,193	12,221	89	1,385	28,346
Expenditures						
Current						
Human Services	732	12,943	3,168	0	2	16,845
Total Expenditures	732	12,943	3,168	0	2	16,845
Excess of Revenues Over (Under) Expenditures	(274)	1,250	9,053	89	1,383	11,501
Fund Balances at Beginning of Year	2,363	4,160	99,862	465	45,722	152,572
Fund Balances at End of Year	\$2,089	\$5,410	\$108,915	\$554	\$47,105	\$164,073

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Budget Basis)
 COUNTY HOME TRUST FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Investment Income	\$0	44	44
Other	<u>1,100</u>	<u>435</u>	<u>(665)</u>
Total Revenue	<u>1,100</u>	<u>479</u>	<u>(621)</u>
Expenditures:			
Current:			
Human Services			
COUNTY HOME DONATION TRUST			
Other	<u>3,361</u>	<u>745</u>	<u>2,616</u>
Excess of Revenues (Under)			
Expenditures	(2,261)	(266)	1,995
Fund Balance at Beginning of Year	<u>2,279</u>	<u>2,279</u>	<u>0</u>
Fund Balance at End of Year	<u>\$18</u>	<u>2,013</u>	<u>1,995</u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Budget Basis)
 COUNTY HOME RESIDENTS TRUST FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	0	0
Expenditures:			
Current:			
Human Services			
RESIDENT FUND	0	0	0
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	786	786	0
Fund Balance at End of Year	\$786	786	0

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
CHILDREN'S TRUST FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Investment Income	\$1,200	2,033	833
Other	<u>4,000</u>	<u>3,970</u>	<u>(30)</u>
Total Revenue	<u>5,200</u>	<u>6,003</u>	<u>803</u>
Expenditures:			
Current:			
Human Services			
CHILDREN'S TRUST			
Other	<u>7,245</u>	<u>3,567</u>	<u>3,678</u>
Excess of Revenues Over (Under) Expenditures	(2,045)	2,436	4,481
Fund Balance at Beginning of Year	12,994	12,994	0
Prior Year Encumbrances Appropriated	<u>500</u>	<u>500</u>	<u>0</u>
Fund Balance at End of Year	<u>\$11,449</u>	<u>15,930</u>	<u>4,481</u>

Crawford County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Budget Basis)
 JUVENILE TRUST FUND

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Investment Income	\$0	28	28
Other	100	61	(39)
	<hr/>	<hr/>	<hr/>
Total Revenue	100	89	(11)
	<hr/>	<hr/>	<hr/>
Expenditures:			
Current:			
Human Services			
JUVENILE TRUST			
Other	250	0	250
	<hr/>	<hr/>	<hr/>
Excess of Revenues Over (Under) Expenditures	(150)	89	239
Fund Balance at Beginning of Year	465	465	0
	<hr/>	<hr/>	<hr/>
Fund Balance at End of Year	\$315	554	239
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

AGENCY FUNDS

Alimony and Child Support Fund - To account for the collection and distribution of alimony and child support payments.

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

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

Undivided Interest Fund - To account for and maintain the accumulation and disbursement of interest.

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

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

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

Other Agency Funds - To account for various monies held by the County, which are less significant:

- MRDD Cluster
- County Health
- Domestic Shelter
- Law Library
- Workers' Compensation
- Special Emergency Planning
- Sheriff Civil
- Sheriff Work Release
- Soil and Water
- Park District
- Law Enforcement
- Ohio Elections Commission

Crawford County, Ohio

All Agency Funds
 Combining Statement of Changes in Assets and Liabilities

For the Year Ended December 31, 1999

	Balance 01/01/1999	Additions	Reductions	Balance 12/31/1999
Alimony and Child Support Fund				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$14,797	\$9,986,242	\$9,980,240	\$20,799
Total Assets	\$14,797	\$9,986,242	\$9,980,240	\$20,799
Liabilities				
Undistributed Assets	\$14,797	\$9,986,242	\$9,980,240	\$20,799
Total Liabilities	\$14,797	\$9,986,242	\$9,980,240	\$20,799
County Court Agency Fund				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$150,555	\$ 7,359,465	\$ 7,364,018	\$146,002
Total Assets	\$150,555	\$7,359,465	\$7,364,018	\$146,002
Liabilities				
Due to Other Funds	\$702	\$564	\$701	\$565
Undistributed Assets	149,853	7,359,602	7,364,018	145,437
Total Liabilities	\$150,555	\$7,360,166	\$7,364,719	\$146,002
MRDD Cluster Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$23,907	\$863	\$0	\$24,770
Total Assets	\$23,907	\$863	\$0	\$24,770
Liabilities				
Undistributed Assets	\$23,907	\$863	\$0	\$24,770
Total Liabilities	\$23,907	\$863	\$0	\$24,770

continued

Crawford County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds

For the Year Ended December 31, 1999
continued

	Balance 01/01/1999	Additions	Reductions	Balance 12/31/1999
County Health Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$41,519	\$1,877	\$0	\$43,396
Total Assets	\$41,519	\$1,877	\$0	\$43,396
Liabilities				
Undistributed Assets	\$41,519	\$1,877	\$0	\$43,396
Total Liabilities	\$41,519	\$1,877	\$0	\$43,396
Domestic Shelter Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,413	\$1,234	\$884	\$8,763
Total Assets	\$8,413	\$1,234	\$884	\$8,763
Liabilities				
Undistributed Assets	\$8,413	\$1,234	\$884	\$8,763
Total Liabilities	\$8,413	\$1,234	\$884	\$8,763
Estate Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$447,015	\$172,169	\$0	\$619,184
Total Assets	\$447,015	\$172,169	\$0	\$619,184
Liabilities				
Due to Other Governments	\$447,015	\$1,378,412	\$1,206,243	\$619,184
Total Liabilities	\$447,015	\$1,378,412	\$1,206,243	\$619,184

continued

Crawford County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency FundsFor the Year Ended December 31, 1999
continued

	Balance 01/01/1999	Additions	Reductions	Balance 12/31/1999
Law Library Fund				
ASSETS				
Equity in Pooled Cash and Cash Equivalents	\$24,179	\$11,722	\$12,229	\$23,672
Total Assets	\$24,179	\$11,722	\$12,229	\$23,672
Liabilities				
Due to Other Governments	\$24,179	\$154,543	\$155,050	\$23,672
Total Liabilities	\$24,179	\$154,543	\$155,050	\$23,672
Workers' Compensation Fund				
ASSETS				
Equity in Pooled Cash and Cash Equivalents	\$228,601	\$0	\$138,215	\$90,386
Total Assets	\$228,601	\$0	\$138,215	\$90,386
Liabilities				
Due to Other Governments	\$228,601	\$26,595	\$164,810	\$90,386
Total Liabilities	\$228,601	\$26,595	\$164,810	\$90,386
Special Emergency Planning Fund				
ASSETS				
Equity in Pooled Cash and Cash Equivalents	\$58,915	\$8,927	\$0	\$67,842
Total Assets	\$58,915	\$8,927	\$0	\$67,842
Liabilities				
Due to Other Governments	\$58,915	\$17,948	\$9,021	\$67,842
Total Liabilities	\$58,915	\$17,948	\$9,021	\$67,842

continued

Crawford County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency FundsFor the Year Ended December 31, 1999
continued

	Balance 01/01/1999	Additions	Reductions	Balance 12/31/1999
Sheriff Civil Fund				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$1,148	\$1,667,340	\$1,609,016	\$59,472
Total Assets	\$1,148	\$1,667,340	\$1,609,016	\$59,472
Liabilities				
Undistributed Assets	\$1,148	\$1,667,340	\$1,609,016	\$59,472
Total Liabilities	\$1,148	\$1,667,340	\$1,609,016	\$59,472
Sheriff Work Release Fund				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$5,675	\$65,025	\$69,192	\$1,508
Total Assets	\$5,675	\$65,025	\$69,192	\$1,508
Liabilities				
Undistributed Assets	\$5,675	\$65,025	\$69,192	\$1,508
Total Liabilities	\$5,675	\$65,025	\$69,192	\$1,508
Undivided Interest Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$585,623	\$11,747	\$483,663	\$113,707
Receivables:				
Interest	150,927	207,337	150,930	207,334
Due from Other Funds	701	564	701	564
Total Assets	\$737,251	\$219,648	\$635,294	\$321,605
Liabilities				
Due to Other Funds	\$737,251	\$963,845	\$1,379,491	\$321,605
Total Liabilities	\$737,251	\$963,845	\$1,379,491	\$321,605

continued

Crawford County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds

For the Year Ended December 31, 1999
continued

	Balance 01/01/1999	Additions	Reductions	Balance 12/31/1999
Soil and Water Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$43,979	\$16,267	\$0	\$60,246
Total Assets	\$43,979	\$16,267	\$0	\$60,246
Liabilities				
Undistributed Assets	\$43,979	\$115,463	\$99,196	\$60,246
Total Liabilities	\$43,979	\$115,463	\$99,196	\$60,246
Park District Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$42,760	\$0	\$24,187	\$18,573
Due from Other Governments	6,203	6,299	6,203	6,299
Due from Other Funds	602	66	602	66
Total Assets	\$49,565	\$6,365	\$30,992	\$24,938
Liabilities				
Undistributed Assets	\$49,565	\$98,107	\$122,734	\$24,938
Total Liabilities	\$49,565	\$98,107	\$122,734	\$24,938
Law Enforcement Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,275	\$0	\$0	\$4,275
Total Assets	\$4,275	\$0	\$0	\$4,275
Liabilities				
Undistributed Assets	\$4,275	\$0	\$0	\$4,275
Total Liabilities	\$4,275	\$0	\$0	\$4,275

continued

Crawford County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds

For the Year Ended December 31, 1999
continued

	Balance 01/01/1999	Additions	Reductions	Balance 12/31/1999
Local Government Fund				
Assets				
Due from Other Governments	\$175,228	\$249,810	\$175,228	\$249,810
Total Assets	\$175,228	\$249,810	\$175,228	\$249,810
Liabilities				
Due to Other Governments	\$175,228	\$2,797,998	\$2,723,416	\$249,810
Total Liabilities	\$175,228	\$2,797,998	\$2,723,416	\$249,810
Library and Local Government Support Fund				
Assets				
Due from Other Governments	\$141,327	\$141,630	\$141,327	\$141,630
Total Assets	\$141,327	\$141,630	\$141,327	\$141,630
Liabilities				
Due to Other Governments	\$50,217	\$141,630	\$141,327	\$50,520
Undistributed Assets	91,110	1,810,548	1,810,548	91,110
Total Liabilities	\$141,327	\$1,952,178	\$1,951,875	\$141,630
Ohio Elections Commission Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$240	\$0	\$240
Total Assets	\$0	\$240	\$0	\$240
Liabilities				
Due to Other Governments	\$0	\$2,505	\$2,265	\$240
Total Liabilities	\$0	\$2,505	\$2,265	\$240

continued

Crawford County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds

For the Year Ended December 31, 1999
continued

	Balance 01/01/1999	Additions	Reductions	Balance 12/31/1999
Payroll Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$183,657	\$0	\$89,343	\$94,314
Total Assets	\$183,657	\$0	\$89,343	\$94,314
Liabilities				
Payroll Taxes and Withholdings	\$183,657	\$13,693,801	\$13,783,144	\$94,314
Total Liabilities	\$183,657	\$13,693,801	\$13,783,144	\$94,314
Tangible Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$127,198	\$562,475	\$0	\$689,673
Receivables: Taxes	7,408,948	6,745,822	7,408,948	6,745,822
Total Assets	\$7,536,146	\$7,308,297	\$7,408,948	\$7,435,495
Liabilities				
Due to Other Governments	\$7,536,146	\$14,866,601	\$14,967,252	\$7,435,495
Total Liabilities	\$7,536,146	\$14,866,601	\$14,967,252	\$7,435,495
Undivided Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$27,804	\$0	\$114	\$27,690
Due from Other Governments	89,890	88,790	89,890	88,790
Total Assets	\$117,694	\$88,790	\$90,004	\$116,480
Liabilities				
Due to Other Governments	\$117,694	\$1,864,102	\$1,865,316	\$116,480
Total Liabilities	\$117,694	\$1,864,102	\$1,865,316	\$116,480

continued

Crawford County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency FundsFor the Year Ended December 31, 1999
continued

	Balance 01/01/1999	Additions	Reductions	Balance 12/31/1999
Undivided General Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,218,440	\$140,223	\$0	\$1,358,663
Receivables:				
Taxes	20,572,239	20,980,359	20,572,239	20,980,359
Special Assessments	93,862	102,263	93,862	102,263
Total Assets	\$21,884,541	\$21,222,845	\$20,666,101	\$22,441,285
Liabilities				
Due to Other Governments	\$21,884,541	\$42,746,437	\$42,189,693	\$22,441,285
Total Liabilities	\$21,884,541	\$42,746,437	\$42,189,693	\$22,441,285
Total - All Agency Funds				
Assets and Other Debits				
Equity in Pooled Cash and Cash Equivalents	\$3,066,285	\$927,744	\$748,635	\$3,245,394
Cash and Cash Equivalents in Segregated Accounts	172,175	19,078,072	19,022,466	227,781
Receivables:				
Taxes	27,981,187	27,726,181	27,981,187	27,726,181
Special Assessments	93,862	102,263	93,862	102,263
Accrued Interest	150,927	207,337	150,930	207,334
Due from Other Funds	1,303	630	1,303	630
Due from Other Governments	412,648	486,529	412,648	486,529
Total Assets	\$31,878,387	\$48,528,756	\$48,411,031	\$31,996,112
Liabilities				
Due to Other Funds	\$737,953	\$964,409	\$1,380,192	\$322,170
Due to Other Governments	30,522,536	63,996,771	63,424,393	31,094,914
Payroll Taxes and Withholdings	183,657	13,693,801	13,783,144	94,314
Undistributed Assets	434,241	21,106,301	21,055,828	484,714
Total Liabilities	\$31,878,387	\$99,761,282	\$99,643,557	\$31,996,112

GENERAL FIXED ASSETS ACCOUNT GROUP

The general fixed assets account group is used to account for all lands, buildings, improvements other than buildings, construction in progress, equipment, vehicles, and furniture and fixtures, not used in the operation of the proprietary or trust funds.

CRAWFORD COUNTY, OHIO
 SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION
 December 31, 1999

	Total	Improvements		Construction		Vehicles	Furniture/ Fixtures
		Land	Buildings	Other Than Buildings	in Progress		
General Government:							
Legislative and Executive	2,189,954	\$75,717	\$1,488,663	\$43,780	\$16,437	\$479,183	\$43,368
Judicial	723,837	5,000	109,355	3,000	0	341,568	30,131
Public Safety	12,149,742	0	10,718,154	0	0	846,517	533,549
Public Works	3,845,294	62,500	994,517	137,399	0	196,747	2,381,110
Health	1,986,830	560	1,674,601	0	74,897	170,272	25,925
Human Services	2,959,625	24,550	2,167,987	3,291	15,753	402,820	183,254
Total General Fixed Assets	\$23,855,342	\$168,327	\$17,153,277	\$187,470	\$107,087	\$2,437,107	\$3,197,337
							\$604,737

Crawford County
 Schedule Of Changes In General Fixed Assets
 By Function
 For The Year Ended December 31, 1999

	General Fixed Assets 1/1/99	Additions	Deductions	General Fixed Assets 12/31/1999
General Government:				
Legislative and Executive	\$2,096,117	\$147,346	\$53,509	\$2,189,954
Judicial	651,244	93,597	20,944	723,897
Public Safety	11,847,499	303,533	1,290	12,149,742
Public Works	3,610,049	401,927	166,682	3,845,294
Health	1,958,796	41,942	13,908	1,986,830
Human Services	2,883,645	124,113	48,133	2,959,625
Total General Fixed Assets	\$23,047,350	\$1,112,458	\$304,466	\$23,855,342

Crawford County
 Schedule of General Fixed Assets
 by Sources
 December 31, 1999

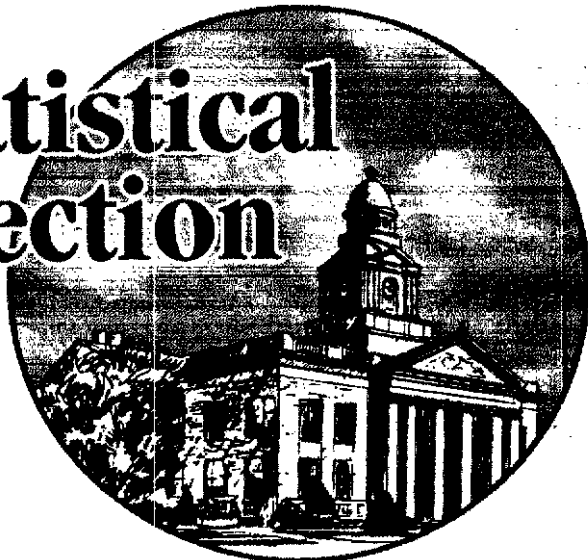
General fixed assets:

Land	\$168,327
Buildings	17,153,277
Improvements Other Than Buildings	187,470
Construction in Progress	107,087
Equipment	2,437,107
Vehicles	3,197,337
Furniture/Fixtures	<u>604,737</u>
 Total	 <u>\$23,855,342</u>

Investment in general fixed assets from:

General Fund Revenues	\$3,129,247
Grants State	56,343
Grants Federal	45,071
Special Revenue Funds	7,399,324
Note or Bonded Debt	13,055,072
Donations	<u>170,285</u>
 Total	 <u>\$23,855,342</u>

Statistical Section



STATISTICAL TABLES

**The following statistical tables reflect social and economic data, financial
trends and fiscal capacity of the County.**

CRAWFORD COUNTY, OHIO
BONDED DEBT
DECEMBER 31, 1999

The County had no outstanding property tax supported bonded indebtedness; therefore, no ratio of net general bonded debt to assessed value and net bonded debt per capita and no ratio of annual debt service for general bonded debt to total general fund expenditures are presented in the County's statistical tables.

CRAWFORD COUNTY, OHIO
GENERAL GOVERNMENT EXPENDITURES BY FUNCTION (1)
LAST TEN YEARS

YEAR	LEGISLATIVE AND										TOTAL
	EXECUTIVE	JUDICIAL	PUBLIC SAFETY	PUBLIC WORKS	HEALTH	HUMAN SERVICES	ECONOMIC DEVELOPMENT	INTERGOVERNMENTAL	CAPITAL OUTLAY	DEBT SERVICES	
1990	\$ 1,875,525	\$ 971,937	\$ 1,283,195	\$ 2,321,333	\$ 2,639,969	\$ 5,618,410	\$ 2,080	\$ 0	\$ 473	\$ 30,823	\$ 14,743,745
1991	1,837,905	1,016,551	1,346,808	2,393,799	3,306,289	6,056,808	4,245	0	101,402	28,957	16,092,764
1992	2,012,804	993,280	1,410,784	2,595,219	3,345,154	5,922,672	13,176	0	752,063	82,262	17,127,414
1993	1,983,159	996,645	1,684,689	3,113,405	3,839,152	5,838,451	6,811	0	1,258,285	83,506	18,804,203
1994	2,149,260	941,681	1,998,112	3,057,095	4,047,267	6,205,705	17,200	0	2,313,085	113,712	20,843,117
1995	2,205,264	1,116,538	1,907,152	2,467,929	4,143,245	6,265,205	1,800	0	1,797,470	456,514	20,361,117
1996(2)	2,398,960	1,385,971	2,235,309	3,275,543	2,520,139	7,249,660	2,601	1,566,140	3,845,333	471,524	24,951,180
1997(2)	2,527,455	1,304,821	2,415,454	2,851,948	2,766,934	7,047,821	119	476,609	5,398,833	467,511	35,257,505
1998(2)	2,429,792	1,457,605	3,368,991	3,513,804	2,878,991	7,081,071	97	473,643	1,186,998	329,962	22,720,954
1999(2)	2,646,805	1,614,014	3,803,614	3,828,824	3,206,199	7,791,605	0	446,249	222,405	2,074,499	25,634,214

(1) INCLUDES GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUNDS

(2) MENTAL HEALTH BOARD ACTIVITY RECLASSIFIED TO INTERGOVERNMENTAL

SOURCE: CRAWFORD COUNTY AUDITOR

CRAWFORD COUNTY, OHIO
GENERAL GOVERNMENT REVENUES BY SOURCE (1)
LAST TEN YEARS

YEAR	TAXES	CHARGES FOR SERVICES	LICENSES AND PERMITS	FINES AND FORFEITURES	INTER-GOVERNMENTAL	SPECIAL ASSESSMENTS	INTEREST	OTHER (INCLUDES RENT)	TOTAL
1990	\$ 3,772,919	\$ 2,372,356	\$ 7,453	\$ 49,304	\$ 8,769,966	\$ 61,870	\$ 616,641	\$ 340,873	\$ 15,991,382
1991	3,688,474	2,407,031	6,945	145,483	9,078,825	70,079	547,260	470,301	16,414,398
1992	3,413,561	2,399,200	8,145	176,399	9,228,044	81,767	427,493	537,373	16,271,982
1993	4,465,959	3,267,687	7,190	226,320	11,526,651	75,953	387,679	459,021	20,416,460
1994	4,979,160	3,642,470	7,825	255,892	11,083,688	76,202	514,207	467,066	21,026,510
1995	5,862,274	3,133,560	7,053	288,560	10,259,822	75,198	986,921	665,377	21,278,765
1996	6,523,738	3,515,539	7,443	199,861	10,873,874	75,100	956,257	538,561	22,690,373
1997	7,365,623	3,852,587	6,430	196,074	12,297,693	76,929	760,756	537,352	25,093,444
1998	7,859,924	4,115,528	7,077	253,819	10,299,624	87,576	956,099	617,967	24,197,614
1999	8,317,762	4,387,249	6,464	293,573	11,208,597	86,745	938,966	634,646	25,874,002

(1) INCLUDES GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUNDS

SOURCE: CRAWFORD COUNTY AUDITOR

CRAWFORD COUNTY, OHIO
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS

YEAR	CURRENT TAXES		PERCENTAGE OF CURRENT TAXES COLLECTED		DELINQUENT TAXES COLLECTED		TOTAL TAX COLLECTIONS	PERCENTAGE OF TOTAL TAXES COLLECTED TO CURRENT LEVY		OUTSTANDING DELINQUENT TAXES		RATIO OF DELINQUENT TAXES TO CURRENT LEVY	
	LEVIED	COLLECTED	COLLECTED	TAXES COLLECTED	COLLECTED	TAXES COLLECTED		TAXES COLLECTED	TO CURRENT LEVY	TAXES	DELINQUENT TAXES TO CURRENT LEVY		
1990	\$2,873,760	\$2,757,520	95.96%	\$131,717	\$131,717	\$2,889,237	100.54%	\$137,788	4.79%				
1991	2,814,989	2,713,981	96.41%	88,675	88,675	2,802,656	99.56%	178,313	6.33%				
1992	2,427,395	2,353,754	96.97%	102,833	102,833	2,456,587	101.20%	129,507	5.34%				
1993	2,396,366	2,278,126	95.07%	105,833	105,833	2,383,959	99.48%	127,064	5.30%				
1994	2,376,467	2,226,011	93.67%	84,871	84,871	2,310,882	97.24%	113,403	4.77%				
1995	2,494,875	2,320,538	93.01%	84,599	84,599	2,405,137	96.40%	161,154	6.46%				
1996	2,984,735	2,841,432	95.20%	158,248	158,248	2,999,680	100.50%	69,839	2.34%				
1997	3,726,933	3,617,762	97.07%	122,486	122,486	3,740,248	100.36%	128,354	3.44%				
1998	3,867,585	3,636,559	94.03%	147,850	147,850	3,784,409	97.85%	160,106	4.14%				
1999	4,321,992	4,175,390	96.61%	190,490	190,490	4,365,880	101.02%	184,927	4.28%				

SOURCE: CRAWFORD COUNTY AUDITOR

CRAWFORD COUNTY, OHIO
 ASSESSED AND ESTIMATED ACTUAL VALUES OF TAXABLE PROPERTY
 LAST TEN YEARS

YEAR	REAL PROPERTY		PERSONAL PROPERTY		PUBLIC UTILITY		TOTALS		RATIO OF ASSESSED VALUE TO TOTAL ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	ESTIMATED VALUE	ASSESSED VALUE	ESTIMATED VALUE	ASSESSED VALUE	ESTIMATED VALUE	ASSESSED VALUE	ESTIMATED VALUE	
1989/1990	\$ 297,901,500	\$ 851,147,142	102,197,188	408,788,752	\$ 42,525,180	85,050,360	\$ 442,623,868	\$ 1,344,986,254	32.91%
1990/1991	299,221,540	854,918,685	94,304,450	377,217,800	44,340,040	88,680,080	437,866,030	1,320,816,565	33.15%
1991/1992	300,528,750	858,653,571	92,830,891	371,323,564	42,603,820	85,207,640	435,963,461	1,315,184,775	33.15%
1992/1993	305,452,620	872,721,771	85,900,335	343,601,340	43,489,400	86,978,800	434,842,355	1,303,301,911	33.36%
1993/1994	307,579,060	878,797,314	82,699,199	330,796,796	41,410,920	82,821,840	431,689,179	1,292,415,950	33.40%
1994/1995	344,106,790	983,162,257	87,800,562	351,202,248	43,243,690	86,487,380	475,151,042	1,420,851,885	33.44%
1995/1996	348,172,010	994,777,171	92,429,177	369,716,708	40,350,670	80,701,340	480,951,857	1,445,195,219	33.28%
1996/1997	351,476,670	1,004,219,057	96,513,053	386,052,212	39,856,510	79,713,020	487,846,233	1,469,984,289	33.19%
1997/1998	403,721,980	1,153,491,371	98,684,529	394,738,116	39,296,580	78,593,160	541,703,089	1,626,822,647	33.30%
1998/1999	410,340,490	1,172,401,400	96,697,714	386,790,856	39,488,090	78,976,180	546,526,294	1,638,168,436	33.36%

SOURCE: CRAWFORD COUNTY AUDITOR

CRAWFORD COUNTY, OHIO
 SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS
 LAST TEN YEARS

YEAR	SPECIAL ASSESSMENT BILLINGS	SPECIAL ASSESSMENT COLLECTIONS
1990	\$ 62,859	\$ 61,870
1991	71,514	70,050
1992	82,699	81,767
1993	76,538	75,953
1994	78,978	76,202
1995	77,327	75,198
1996	82,353	75,100
1997	85,597	75,134
1998	86,255	87,576
1999	95,497	86,745

SOURCE: CRAWFORD COUNTY AUDITOR

CRAWFORD COUNTY, OHIO
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
(DOLLARS PER \$1,000 OF ASSESSED VALUE)
LAST TEN YEARS

COUNTY UNITS

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
GENERAL	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
FAIRWAY	3.00	3.00	2.00	2.00	2.00	2.00	3.50	3.50	3.50	3.50
FAIRVIEW	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
MENTAL HEALTH	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
CHILDREN SERVICES						0.50	0.50	0.50	0.50	0.50
COUNCIL ON AGING						0.60	0.60	0.60	0.60	0.60
TOTAL	7.20	7.20	6.20	6.20	6.20	7.30	8.80	8.80	8.80	8.80

SCHOOL DISTRICTS

BUCKEYE CENTRAL	48.81	48.74	48.71	48.71	48.71	46.30	46.80	46.55	45.00	45.00
BUCYRUS CITY	37.57	40.10	40.10	48.87	48.37	48.37	53.82	53.15	51.85	51.45
COL. CRAWFORD	46.00	46.00	46.00	46.00	46.00	46.00	50.91	50.91	50.20	50.20
CRESTLINE	45.46	45.46	52.70	51.90	51.90	51.90	55.50	57.45	56.00	63.48
GALION	45.92	45.92	46.21	46.21	46.21	46.21	53.90	53.90	53.90	53.90
WYNFORD	42.10	42.10	49.00	49.00	49.00	49.00	54.78	53.56	52.05	57.74

OUT-OF-COUNTY SCHOOL DISTRICTS

MOHAWK	38.90	44.80	42.80	42.80	47.11	47.11	46.84	42.80	36.90	36.90
PLYMOUTH	36.70	36.70	33.20	33.20	37.40	37.40	36.50	35.90	35.50	35.30
RIDGEDALE	42.50	50.40	52.99	42.55	54.45	54.45	53.56	51.71	49.65	48.10
UPPER SANDUSKY	37.70	37.70	37.70	37.70	33.70	33.70	33.70	37.85	33.70	33.70
WILLARD	41.60	40.65	45.65	45.65	45.65	45.65	47.00	46.60	45.75	45.75

JOINT VOCATIONAL DISTRICTS

PIONEER JVS	3.70	3.70	3.70	3.70	3.70	3.70	4.70	4.70	4.70	4.70
TRI-RIVERS	2.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	4.40	4.40
VANGUARD	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60

continued

CRAWFORD COUNTY, OHIO
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
(DOLLARS PER \$1,000 OF ASSESSED VALUE)
LAST TEN YEARS
CONTINUED

CORPORATIONS

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
BUCYRUS/WYNFORD	\$3.70	\$3.70	\$3.70	\$2.20	\$2.20	\$2.20	\$2.20	\$3.70	\$3.70	\$3.70
BUCYRUS /CC	4.30	4.30	4.30	2.80	2.80	2.80	2.80	4.30	4.30	4.30
BUCYRUS /CITY	5.80	5.80	5.80	4.30	4.30	4.30	4.30	5.80	5.80	5.80
CRESTLINE/CITY	10.60	10.65	7.00	7.00	7.00	7.00	8.75	9.10	9.10	8.60
CRESTLINE/CC							7.65	8.00	8.00	7.50
GALION	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.15	5.15	5.15

VILLAGES

CHATFIELD	1.90	1.90	4.90	4.90	4.90	4.90	4.90	4.90	1.90	1.90
NEW WASHINGTON	9.30	11.10	9.30	9.30	9.30	8.30	9.30	9.30	9.30	9.30
NORTH ROBINSON	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
TIRO	5.90	5.90	5.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90

TOWNSHIPS

AUBURN	5.50	5.50	5.50	6.70	5.70	5.70	6.70	6.70	6.20	6.20
BUCYRUS	4.20	5.20	5.20	5.20	4.20	4.20	4.20	4.20	4.20	4.20
CHATFIELD	5.30	3.80	3.80	4.05	4.85	4.85	4.64	4.64	4.64	4.65
CRANBERRY	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90
DALLAS	4.30	4.30	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
HOLMES	4.20	4.20	4.20	3.20	3.20	3.20	4.20	4.20	4.20	4.20
JACKSON	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
JEFFERSON	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
LIBERTY	3.00	3.00	3.00	3.20	3.80	4.80	4.80	4.80	4.80	3.80
LYKENS	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
POLK	5.90	5.90	5.90	6.10	6.50	6.50	6.50	6.50	6.50	6.50
SANDUSKY	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
TEXAS	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
TOD	2.70	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.20	2.20
VERNON	3.90	3.90	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
WHEATSTONE	2.40	2.40	2.60	2.70	2.70	2.70	2.70	2.70	2.70	2.70

SOURCE: CRAWFORD COUNTY AUDITOR

CRAWFORD COUNTY, OHIO
PRINCIPAL PROPERTY TAXPAYERS

	ASSESSED VALUE 1999 COLLECTION YEAR	% OF TOTAL ASSESSED VALUATION
<u>Tangible Personal Property</u>		
Timken Company	\$22,550,280	4.13%
Komatsu America International	5,408,830	0.99%
Dayco Swan	5,272,650	0.96%
General Electric	4,972,220	0.91%
Brunswick Corp.	2,924,080	0.53%
Bucyrus Precision Tech	2,872,780	0.52%
National Lime & Stone Co.	2,511,230	0.46%
Bucyrus Blades	2,468,270	0.45%
Ohio Locomotive Crane Co., Inc.	2,131,910	0.39%
Peco II Inc	1,687,760	0.31%
<u>Real Estate</u>		
Timken Company	4,194,490	0.77%
Anchor Swan	2,226,110	0.41%
General Electric	1,899,380	0.35%
Komatsu Dresser	1,655,630	0.30%
Baja Boats	1,352,040	0.25%
Wal-Mart	1,367,490	0.25%
Northern Distributing/Seaway	1,355,350	0.25%
Galion Solid Waste	796,030	0.14%
Altercare	696,690	0.13%
Bucyrus Blades	666,800	0.12%
Country Star Co-op	638,150	0.12%
All Other	\$476,878,124	87.26%
Total	\$546,526,294	100.00%

SOURCE: CRAWFORD COUNTY AUDITOR

CRAWFORD COUNTY, OHIO
 COMPUTATION OF LEGAL DEBT MARGIN
 DECEMBER 31, 1999

	TOTAL DEBT LIMIT (1)	TOTAL UNVOTED DEBT LIMIT (2)
ASSESSED VALUE OF COUNTY	\$546,526,294	\$546,526,294
DEBT LIMITATION	<u>12,163,157</u>	<u>5,465,263</u>
GENERAL OBLIGATION NOTES:		
LANDFILL CONSTRUCTION	1,500,000	1,500,000
GENERAL OBLIGATION BONDS:		
JAIL FACILITY	4,602,798	4,602,798
LANDFILL IMPROVEMENTS	6,523,689	6,523,689
LANDFILL VEHICLE BONDS	145,122	145,122
SEWER DISTRICT WATERLINE	977,485	977,485
HUMAN SERVICES BUILDING	630,000	630,000
TOTAL	<u>12,879,094</u>	<u>12,879,094</u>
TOTAL DEBT	14,379,094	14,379,094
EXEMPTIONS:		
JAIL FACILITY BONDS	(4,602,798)	(4,602,798)
LANDFILL IMPROVEMENTS	(6,523,689)	(6,523,689)
SEWER DISTRICT WATERLINE	(977,485)	(977,485)
LANDFILL VEHICLE BONDS	(145,122)	(145,122)
LANDFILL IMPROVEMENTS	(1,500,000)	(1,500,000)
HUMAN SERVICES BUILDING	(630,000)	(630,000)
NET DEBT	<u>0</u>	<u>0</u>
TOTAL LEGAL DEBT MARGIN (DEBT LIMITATION MINUS NET DEBT)	<u>\$12,163,157</u>	<u>\$5,465,263</u>

(1) THE DEBT LIMITATION IS CALCULATED AS FOLLOWS:

SIX MILLION PLUS	\$6,000,000
2 1/2% OF ASSESSED VALUE	<u>6,163,157</u>
IN EXCESS OF 300,000,000	<u>\$12,163,157</u>

(2) THE DEBT LIMITATION EQUALS 1% OF ASSESSED VALUE

SOURCE: CRAWFORD COUNTY AUDITOR

CRAWFORD COUNTY, OHIO
 COMPUTATION OF OVERLAPPING GENERAL OBLIGATION BONDED DEBT
 DECEMBER 31, 1999

POLITICAL SUBDIVISION	DEBT OUTSTANDING (1)	PERCENTAGE APPLICABLE TO COUNTY (2)	AMOUNT APPLICABLE TO COUNTY
Cities Wholly Within County	\$575,000	100.00%	\$575,000
Villages Wholly Within County	120,000	100.00%	120,000
Crestline Village	450,000	98.83%	444,735
Crestline Village School District	490,000	68.63%	336,287
Wynford Local School District	7,240,000	82.58%	5,978,792

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

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

SOURCE: CRAWFORD COUNTY AUDITOR

**CRAWFORD COUNTY, OHIO
DEMOGRAPHIC STATISTICS**

CIVILIAN LABOR FORCE ESTIMATES

--UNEMPLOYMENT RATE--

YEAR	EMPLOYMENT	UNEMPLOYMENT	COUNTY	OHIO	U.S.
1990	19,300	2,300	10.50%	5.70%	5.50%
1991	18,700	2,300	10.90%	6.40%	6.70%
1992	18,700	2,400	11.40%	7.20%	7.40%
1993	17,300	1,850	9.60%	6.50%	6.80%
1994	21,600	1,500	6.50%	5.40%	6.00%
1995	20,900	1,400	6.20%	4.80%	5.60%
1996	21,000	1,400	6.30%	4.90%	5.40%
1997	20,900	1,300	5.90%	4.60%	4.90%
1998	20,600	1,300	5.80%	4.30%	4.50%
1999	21,000	1,200	5.50%	4.30%	4.20%

1999 EMPLOYMENT, CRAWFORD COUNTY

MONTH	EMPLOYMENT	UNEMPLOYMENT	COUNTY	OHIO	U.S.
JAN.	21,500	1,300	6.10%	5.00%	4.80%
FEB.	21,600	1,200	5.30%	4.80%	4.70%
MARCH	21,700	1,200	5.30%	4.60%	4.40%
APRIL	21,900	1,200	5.40%	4.10%	4.10%
MAY	22,200	1,300	5.70%	3.90%	4.00%
JUNE	22,700	1,500	6.70%	4.60%	4.50%
JULY	22,800	1,300	5.80%	4.50%	4.50%
AUG.	22,900	1,200	5.40%	4.10%	4.20%
SEPT.	22,300	1,300	5.60%	4.20%	4.10%
OCT.	22,500	1,200	5.50%	3.90%	3.80%
NOV.	22,500	1,100	5.10%	3.90%	3.80%
DEC.	22,300	1,000	4.30%	3.80%	3.70%

Estimates are not seasonally adjusted

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

CRAWFORD COUNTY, OHIO
PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
LAST TEN YEARS

YEAR	ASSESSED VALUES OF REAL, PERSONAL AND UTILITY PROPERTY (1)	VALUATION OF NEW CONSTRUCTION (1)	CERTIFIED BANK DEPOSITS (2)
1990	\$ 442,623,868	\$ 2,243,490	\$ 214,957,000
1991	437,866,030	3,099,590	228,951,000
1992	435,963,461	3,032,840	259,410,000
1993	434,842,355	2,506,770	282,581,000
1994	431,689,179	3,141,500	280,863,000
1995	475,151,042	2,441,070	292,566,000
1996	480,951,857	4,316,810	312,590,000
1997	487,846,233	4,432,840	319,122,000
1998	541,703,089	4,931,480	377,042,000
1999	546,526,294	7,048,640	368,864,000

(1) SOURCE: Crawford County Auditor

(2) SOURCE: Federal Reserve Bank of Cleveland

CRAWFORD COUNTY, OHIO
TEN LARGEST NON-PUBLIC EMPLOYERS

FIRM	NUMBER OF EMPLOYEES	PRIMARY PRODUCT/SERVICE
THE TIMKEN CO.	930	manufacturer of roller bearings
SWAN DIVISION OF DAYCO	700	manufacturer of garden, auto and industrial hose
UNITED PHOTOGRAPHIC IND.	556	church directory publishing and printing
GENERAL ELECTRIC CO.	350	manufacturer of florescent lamps
KOMATSU DRESSER	254	manufacturer of road graders, planers and excavator
BAJA BOATS	400	manufacturer of 16-42 ft. fiberglass boats
GALION COMMUNITY HOSPITAL	295	hospital
CARLISLE GEAUGA COMPANY	378	custom formed molded and extruded plastic products
BURCLIFF INDUSTRIES	220	manufacturer of electrical wiring harnesses
BUCYRUS COMMUNITY HOSPITAL	209	hospital

SOURCE: The Crawford County Office of Economic Development

CRAWFORD COUNTY, OHIO
SURETY BOND COVERAGE - VARIOUS OFFICIALS

ELECTED OFFICIALS	BOND COVERAGE
Barb Blackford Commissioner	\$ 8,500
Robert L. Laipply Commissioner	\$ 8,500
Carl Watt Commissioner	\$ 8,500
Donald E. Long Auditor	\$ 20,000
Glen Cole Treasurer	\$ 50,000
Patricia Caldwell Clerk of Courts	\$ 10,000
Russell Wiseman Prosecuting Attorney	\$ 88,916
Ronny J. Shawber Sheriff	\$ 43,406
Gerald W. Riedel Engineer	\$ 8,500
Steven D. Eckstein Juvenile Court Judge	\$ 1,000
Steven D. Eckstein Probate Court Judge	\$ 5,000
Ruth McKibben Volk Recorder	\$ 10,000
Kang Lee Coroner	\$ 8,500

SOURCE: Crawford County Commissioner

CRAWFORD COUNTY, OHIO
SALARIES OF ELECTED OFFICIALS

OFFICE	SALARY AS OF 1999	
Auditor	\$44,772	
Clerk of Courts	\$33,904	
Coroner	\$20,180	
Board of Commissioners (3)	\$32,871	Term 1-1-99
	\$32,871	Term 1-2-97
	\$32,871	Term 1-3-97
Engineer	\$66,685	
Prosecuting Attorney	\$83,722	
Recorder	\$33,097	
Sheriff	\$46,049	
Treasurer	\$33,904	

SOURCE: Crawford County Auditor

**CRAWFORD COUNTY, OHIO
EDUCATIONAL FACILITIES**

PUBLIC SCHOOLS	TOTAL STUDENTS
BUCKEYE CENTRAL SCHOOL	597
BUCYRUS SCHOOL	1,975
COLONEL CRAWFORD SCHOOL	1,057
CRESTLINE SCHOOL	1,068
GALION SCHOOL	2,388
WYNFORD SCHOOL	1,178
FAIRWAY (MRDD)	60
WAYCRAFT (SHELTERED WORKSHOP)	128

PRIVATE SCHOOLS	TOTAL STUDENTS
GALION CHRISTIAN SCHOOL	64
HOLY TRINITY CATHOLIC SCHOOL	262
SAINT BERNARD CATHOLIC SCHOOL	174
SAINT JOSEPH CATHOLIC SCHOOL, CRESTLINE	105
SAINT JOSEPH CATHOLIC SCHOOL, GALION	240
WAYSIDE CHRISTIAN SCHOOL	137

HOME SCHOOLED	TOTAL STUDENTS
GALION	55
BUCYRUS	49
COUNTY	69

COLLEGES/UNIVERSITIES SERVING CRAWFORD COUNTY

OHIO STATE UNIVERSITY-MARION BRANCH	MARION TECHNICAL COLLEGE
OHIO STATE UNIVERSITY-MANSFIELD BRANCH	MANSFIELD TECHNICAL COLLEGE
NORTH CENTRAL TECHNICAL COLLEGE	TIFFIN UNIVERSITY
HARDING BUSINESS COLLEGE	HEIDELBERG COLLEGE

VOCATIONAL SCHOOLS

PIONEER JOINT VOCATIONAL SCHOOL	SHELBY
TRI-RIVERS JOINT VOCATIONAL SCHOOL	MARION
VANGUARD JOINT VOCATIONAL SCHOOL	TIFFIN

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

**CRAWFORD COUNTY, OHIO
MISCELLANEOUS STATISTICS**

Date of Incorporation	1826
County Seat	Bucyrus, Ohio
Area - Square Miles	400
Road Mileage	
State & U.S. Highways	180 Miles
County Roads	220 Miles
Township Roads	444 Miles
Population	47,870
Number of Households	19,514 (1)
Average Number Persons Per Household	2.45
Number of Political Subdivisions Located in Crawford County	
Municipalities	2
Villages	5
Townships	16
School Districts	6
Communications	
Radio Stations	3
Television Station	1
Daily Newspapers	2
Weekly Newspapers	2
Voter Statistics, Election of November 1999 (2)	
Number of Registered Voters	30,561
Number of Voters Last General Election	11,172
Percentage of Registered Voters Voting	36.56%
Crawford County's Agriculture (3)	
Number of Farms	712
land in Farms	226,641 acres
Average Size of Farms	318
Average Cash Receipts	\$105,623
Animal Claims 1999	6 Claims - \$1,842
Animal Claims Paid	6 Claims - \$1,842
Number of Dog Licenses Sold	6011 @ \$8.00 - \$48,088
Number of Kennel Licenses Sold	134 @ \$40.00 - \$ 5,360

(1) SOURCE: 1990 U.S. CENSUS INFORMATION

(2) SOURCE: CRAWFORD COUNTY BOARD OF ELECTIONS

(3) SOURCE: CRAWFORD COUNTY EXTENSION OFFICE

ALL OTHER INFORMATION FROM COUNTY RECORDS

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

CRAWFORD COUNTY FINANCIAL CONDITION

CRAWFORD COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 13, 2000