



CRAWFORD COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

CRAWFORD COUNTY

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CRAWFORD COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000**

FEDERAL GRANTOR/

Pass Through Grantor

| | | | |
|----------------------|---------------|-----------------------------------|----------------------|
| <u>Program Title</u> | <u>CFDA #</u> | <u>Pass Through Entity Number</u> | <u>Disbursements</u> |
|----------------------|---------------|-----------------------------------|----------------------|

U.S. DEPARTMENT OF AGRICULTURE

Passed through the Ohio Department of Education:

| | | | |
|---|--------|-------------|--------------|
| Child Nutrition Cluster: | | | |
| School Breakfast Program | 10.553 | 34-6400-345 | \$3,205 |
| National School Lunch Program | 10.555 | 34-6400-345 | <u>2,021</u> |
| Total U.S. Department of Agriculture - Child Nutrition Cluster | | | 5,226 |

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Passed through the Ohio Department of Development:

| | | | |
|---|--------|--------------|----------------|
| Community Development Block Grant/ State's Program | 14.228 | B-C-99-017-1 | 82,930 |
| Community Development Block Grant/ State's Program | 14.228 | B-F-98-017-1 | 48,187 |
| Community Development Block Grant/ State's Program | 14.228 | B-F-99-017-1 | <u>53,928</u> |
| Total Community Development Block Grant/ State's Program | | | 185,045 |
| HOME Investment Partnerships Program | 14.239 | B-C-99-017-2 | <u>307,470</u> |
| Total U.S. Department of Housing and Urban Development | | | 492,515 |

U.S. DEPARTMENT OF JUSTICE

| | | | |
|---|--------|------------------|---------------|
| Public Safety Partnership and Community Policing Grant | 16.710 | N/A | 29,870 |
| <i>Passed through Ohio Attorney General</i> | | | |
| Crime Victim Assistance | 16.575 | 34-6400-345 | 44,797 |
| <i>Passed through State Office of Criminal Justice Services</i> | | | |
| Local Law Enforcement Block Grants Program | 16.592 | 1998-LE-LEB-3069 | 4,763 |
| Local Law Enforcement Block Grants Program | 16.592 | 1999-LE-LEB-3069 | <u>500</u> |
| Total Local Law Enforcement Block Grants Program | | | <u>5,263</u> |
| Total U.S. Department of Justice | | | 79,930 |

U.S. DEPARTMENT OF TRANSPORTATION

Passed through Ohio Department of Transportation

| | | | |
|--|--------|----------------|----------------|
| Highway Planning and Construction | 20.205 | BRO-95D(8) | 320,055 |
| Highway Planning and Construction | 20.205 | TE21-G990(504) | <u>206,130</u> |
| Total U.S. Department of Transportation | | | 526,185 |

U.S. EMERGENCY MANAGEMENT AGENCY

Passed through Ohio Department of Public Safety

| | | | |
|---|--------|------|---------------|
| Emergency Management Performance Grant | 83.552 | J236 | <u>15,359</u> |
| Total U.S. Emergency Management Agency | | | 15,359 |

U.S. DEPARTMENT OF EDUCATION

Passed through Ohio Department of Education

| | | | |
|---|--------|------------------|---------------|
| Innovative Education Program Strategies | 84.298 | 071084-C2-S1-00 | 643 |
| Special Education Cluster: | | | |
| Special Education Grants to States | 84.027 | 071084-6B-SF-00P | 19,750 |
| Special Education Grants to States | 84.027 | 071084-6B-SF 01P | <u>6,965</u> |
| Total Special Education Grants to States | | | <u>26,715</u> |
| Special Education Preschool Grants | 84.173 | 071084-PG-S1-00P | 9,173 |
| Special Education Preschool Grants | 84.173 | 071084-PG-S1-01P | <u>7,624</u> |
| Total Special Education Preschool Grants | | | <u>16,797</u> |
| Total Special Education Cluster | | | <u>43,512</u> |
| Total U.S. Department of Education | | | 44,155 |

**CRAWFORD COUNTY
 SCHEDULE OF FEDERAL AWARDS EXPENDITURES
 FOR THE YEAR ENDED DECEMBER 31, 2000
 (Continued)**

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Passed through Ohio Department of Job and Family Services

| | | | |
|-------------------------------------|--------|-------------|--------|
| Child Welfare Services State Grants | 93.645 | 34-6400-345 | 59,580 |
| Independent Living | 93.674 | 34-6400-345 | 2,733 |

Passed through Ohio Department of Mental Retardation and Developmental

| | | | |
|-----------------------------|--------|-------------|---------|
| Social Services Block Grant | 93.667 | 34-6400-345 | 43,064 |
| Medical Assistance Program | 93.778 | 34-6400-345 | 243,156 |

| | | | |
|---|--|--|-----------------------|
| Total U.S. Department of Health and Human Services | | | <u>348,533</u> |
|---|--|--|-----------------------|

| | | | |
|--|--|--|----------------------------------|
| TOTAL FEDERAL AWARDS EXPENDITURES | | | <u><u>\$1,511,903</u></u> |
|--|--|--|----------------------------------|

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

CRAWFORD COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000**

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, 2000, the gross amount of loans outstanding under this program was \$225,991.

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.

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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, 2000, and have issued our report thereon dated May 4, 2001. 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. 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 May 4, 2001.

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 certain 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 May 4, 2001.

This report is intended for the information and use of the Financial Report Review Committee, management, 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

May 4, 2001



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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH 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 each of its major federal programs for the year ended December 31, 2000. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with 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 each of its major federal programs for the year ended December 31, 2000. We noted a certain instance of noncompliance that does not require inclusion in this report that we have reported to the management of the County in a separate letter dated May 4, 2001.

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 a certain other matter involving the internal control over federal compliance that does not require inclusion in this report, that we have reported to management of the County in a separate letter dated May 4, 2001.

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, 2000, and have issued our report thereon dated May 4, 2001. 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, 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

May 4, 2001

CRAWFORD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505

DECEMBER 31, 2000

| |
|--|
| 1. SUMMARY OF AUDITOR'S RESULTS |
|--|

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

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

None

| |
|--|
| 3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS |
|--|

None



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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
JUNE 19, 2001

CRAWFORD COUNTY, OHIO

COMPREHENSIVE ANNUAL

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2000

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, 2000
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CRAWFORD COUNTY, OHIO
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CRAWFORD COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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Crawford County Auditor



Donald E. Long

May 4, 2001

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, 2000. 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, the Regional Planning Commission, 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 46,966.

The County provides a wide range of services as mandated by state statute. The three member Board of County Commissioners serves as the taxing authority and the contracting authority for the County. The 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 2000 unemployment rate held steady decreasing from 4.8 percent in January to 4.1 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 that 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.

IB-Tech, located in the Crossroads Industrial Park has announced an expansion of their current facility. Anticipated new jobs will total approximately 170.

The Crossroads Industrial Park in Bucyrus continues to market roughly 118 remaining acres of available land. The industrial park provides full time employment to about 435 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 300 full time employees over the next two to three years.

Galion is also home to an industrial park, which has approximately 55 acres of fully-serviced lots ranging in size from 2 to 5 acres. Three industries are currently sited in the park, employing more than 120 employees whose job responsibilities include machinists, engineers' and technicians. The average wage range at these facilities is approximately \$11-\$20 per hour.

Two local banks are in the process of constructing new facilities in downtown Bucyrus.

CURRENT MAJOR INITIATIVES

During 2000, several construction projects of the County were completed. The Sanitary Landfill completed construction on Phase II of six phases to be constructed. Phase II began receiving waste in October of 2000.

The County also completed construction of a new office building for the County Engineer and renovations to the Children Services Administrative Offices. These projects were paid for with Auto License and Gas Tax monies and General Fund monies.

Construction began on a new office building that will house all the administrative offices of the County. The anticipated completion date of this project is September 2001. The existing courthouse will then be updated to allow the building to house only the courts and security will be provided to this building. The anticipated cost of the new office building is \$4,373,234. 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 2000, the County issued \$1,837,602 in bond anticipation notes to help finance this project.

Construction also began on renovations to the Human Services building. The anticipated costs of this project are \$1,384,910. This expansion is a direct result of welfare reform combining several state agencies into one.

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, 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. During 2000, this project was expanded to include the City of Bucyrus. This project is a cooperative venture with the City of Galion and the City of Bucyrus and will be expanded to the rest of the County as the services and products are refined. Due to the expansion of this project the anticipated completion date has changed until the Summer of 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, 2000, and the amount and percentage of increases and decreases in relation to prior year revenues:

| <u>Revenues</u> | <u>2000 Amount</u> | <u>Percent of Total</u> | <u>Increase (Decrease) from 1999</u> | <u>Percent of Increase (Decrease)</u> |
|-----------------------|------------------------|-----------------------------|--|---|
| Taxes | \$9,058,645 | 31.12% | \$740,883 | 8.91% |
| Charges for Services | 4,461,787 | 15.33 | 74,538 | 1.70 |
| Licenses and Permits | 4,968 | .02 | (1,496) | (23.14) |
| Fines and Forfeitures | 267,765 | .92 | (25,808) | (8.79) |
| Intergovernmental | 12,980,799 | 44.60 | 1,772,202 | 15.81 |
| Special Assessments | 84,883 | .29 | (1,862) | (2.15) |
| Investment Income | 1,402,925 | 4.82 | 463,959 | 49.41 |
| Rent | 70,900 | .24 | (1,875) | (2.58) |
| Other | <u>773,662</u> | <u>2.66</u> | <u>211,791</u> | 37.69 |
| Total Revenue | <u>\$29,106,334</u> | <u>100.00%</u> | <u>\$3,232,332</u> | |

The \$1,772,202 increase in intergovernmental revenue is a result of the County implementing new programs like the welfare reform act, and the County joint township-paving project.

The \$740,883 increase in tax revenue is the result of a strong economy as evidenced by the receipt of additional sales tax revenues.

The \$463,959 increase in investment income is a result of the County investing more dollars.

The following schedule presents a summary of all governmental funds' expenditures for the year ended December 31, 2000, and the percentage of increases and decreases in relation to the prior year.

| <u>Expenditures</u> | <u>2000 Amount</u> | <u>Percent of Total</u> | <u>Increase (Decrease) from 1999</u> | <u>Percent of Increase (Decrease)</u> |
|--------------------------------|------------------------|-----------------------------|--|---|
| Current: | | | | |
| General Government | | | | |
| Legislative and Executive | \$2,815,194 | 9.65% | \$ 168,389 | 6.36% |
| Judicial | 1,706,137 | 5.84 | 92,123 | 5.71 |
| Public Safety | 4,436,253 | 15.20 | 632,639 | 16.63 |
| Public Works | 4,725,142 | 16.19 | 896,318 | 23.41 |
| Health | 3,353,703 | 11.49 | 147,504 | 4.60 |
| Human Services | 8,605,237 | 29.48 | 813,632 | 10.44 |
| Economic Development | 69,254 | .24 | 69,254 | 100.00 |
| Intergovernmental | 466,779 | 1.60 | 20,530 | 4.60 |
| Capital Outlay | 2,507,702 | 8.59 | 2,285,297 | 1,027.54 |
| Debt Service: | | | | |
| Principal Retirement | 210,000 | .72 | (1,505,000) | (87.76) |
| Interest and Fiscal Charges | <u>293,400</u> | <u>1.00</u> | <u>(66,099)</u> | (18.39) |
| Total Expenditures | <u>\$29,188,801</u> | <u>100.00%</u> | <u>\$ 3,554,587</u> | |

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

The \$2,285,297 increase in capital outlay expenditures is a result of the County beginning various construction projects including a new administrative office building, the children's services addition, and a new building for the county engineer.

The \$1,505,000 decrease in principal retirement is a result of the County not retiring any long-term bond anticipation notes in 2000.

The \$66,099 decrease in interest and fiscal charges is due to there not being any bond issuance costs in 2000.

The \$69,254 increase in economic development is the result of the County providing emergency housing repair through the Community Housing Improvement Program.

The \$896,318 increase in public works is a result of the County making bridge improvements as part of a federal bridge reimbursement program.

The \$632,639 increase in public safety is a result of the County purchasing a new computer system and new vehicles for the Sheriff's Department.

General Fund Balance. The fund balance of the general fund increased \$1,461,260 from \$3,907,294 at the end of 1999 to \$5,368,554 at December 31, 2000. This increase is a result of the County receiving more sales tax and interest revenues during 2000, as well as a significant decrease in operating transfers to other funds.

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 \$92,830 in 2000 as compared to a net loss of \$1,153,440 in 1999. This decrease in net loss is a result of the County completing construction on the second phase of the landfill and the reduction in waste extending the useful life of phase one. The County Commissioners are aware of the \$6,525,357 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. Most of the County's waste stream is under contract until year-end 2001. At that time, the County Commissioners will make a determination on future rates.

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 2000, the water and sewer operation had an operating income of \$71,492. At year-end, the sewer fund showed negative retained earnings of \$70,985. This compares to the operating income of \$59,776 and negative retained earnings of \$103,312 at the end of 1999. 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

The internal service fund is used to account for certain county departments to other county funds, departments and other governmental units, on a cost reimbursement basis. 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 \$162,080 as of December 31, 2000. This compares to \$157,107 for 1999. 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 County Home Trust Fund, County Home Residents Trust Fund, Children's Trust Fund, Juvenile Trust Fund, and Probate Trust Fund. These funds' assets have remained relatively constant with balances of \$2,010, \$4,474, \$111,391, \$693, and \$48,532 respectively as of December 31, 2000.

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, 2000, assets in the agency funds totaled \$33,743,288.

CASH MANAGEMENT

All County cash is pooled for investment purposes. During the year ended December 31, 2000, the County's cash resources were divided among the following types of deposits and investments: U.S. government securities; repurchase agreements; commercial paper; 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 2000 by the primary government totaled \$1,407,341. The County's deposits are collateralized by specific or pooled collateral. By law, financial institutions may establish a collateral pool to cover all public deposits. The face value of the pooled collateral must equal at least 105 percent of the public funds on deposit. The collateral is held by trustees of the financial institutions. The County regularly reviews the market value of the pool to insure that adequate collateral is being provided.

DEBT ADMINISTRATION

As of December 31, 2000, the County's outstanding debt principal consisted of \$5,000,000 in bond anticipation notes and \$12,160,940 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 \$10,411,769 at December 31, 2000.

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 \$5,000,000 for each occurrence. Liability insurance on law enforcement professionals is in the amount of \$5,000,000 for each occurrence with a \$2,500 deductible. Public Official liability insurance is in the amount of \$5,000,000 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, 1999. 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, and Robyn Breyley for her assistance in preparing work papers and data entry. 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, 2000

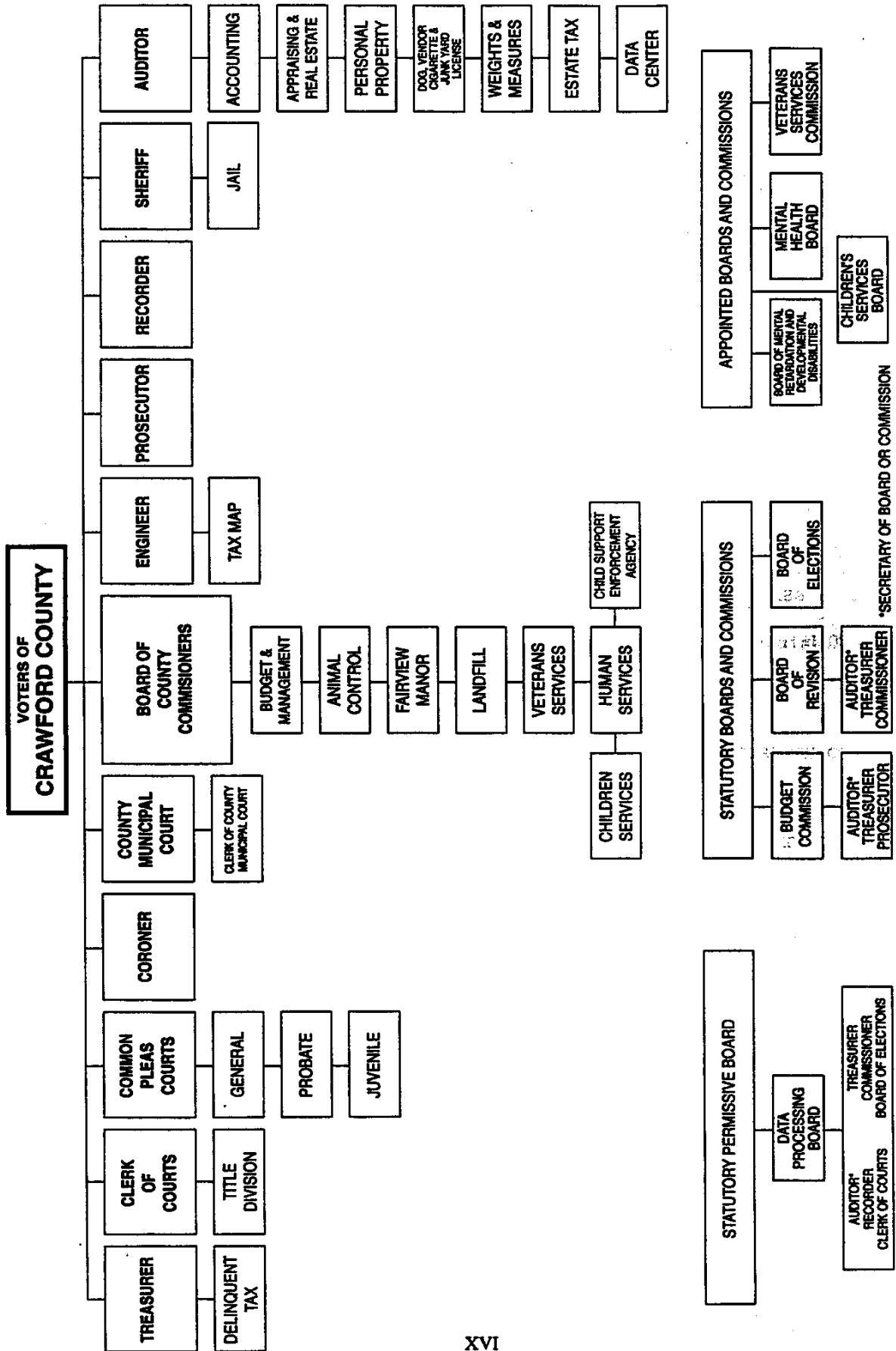
ADMINISTRATION

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

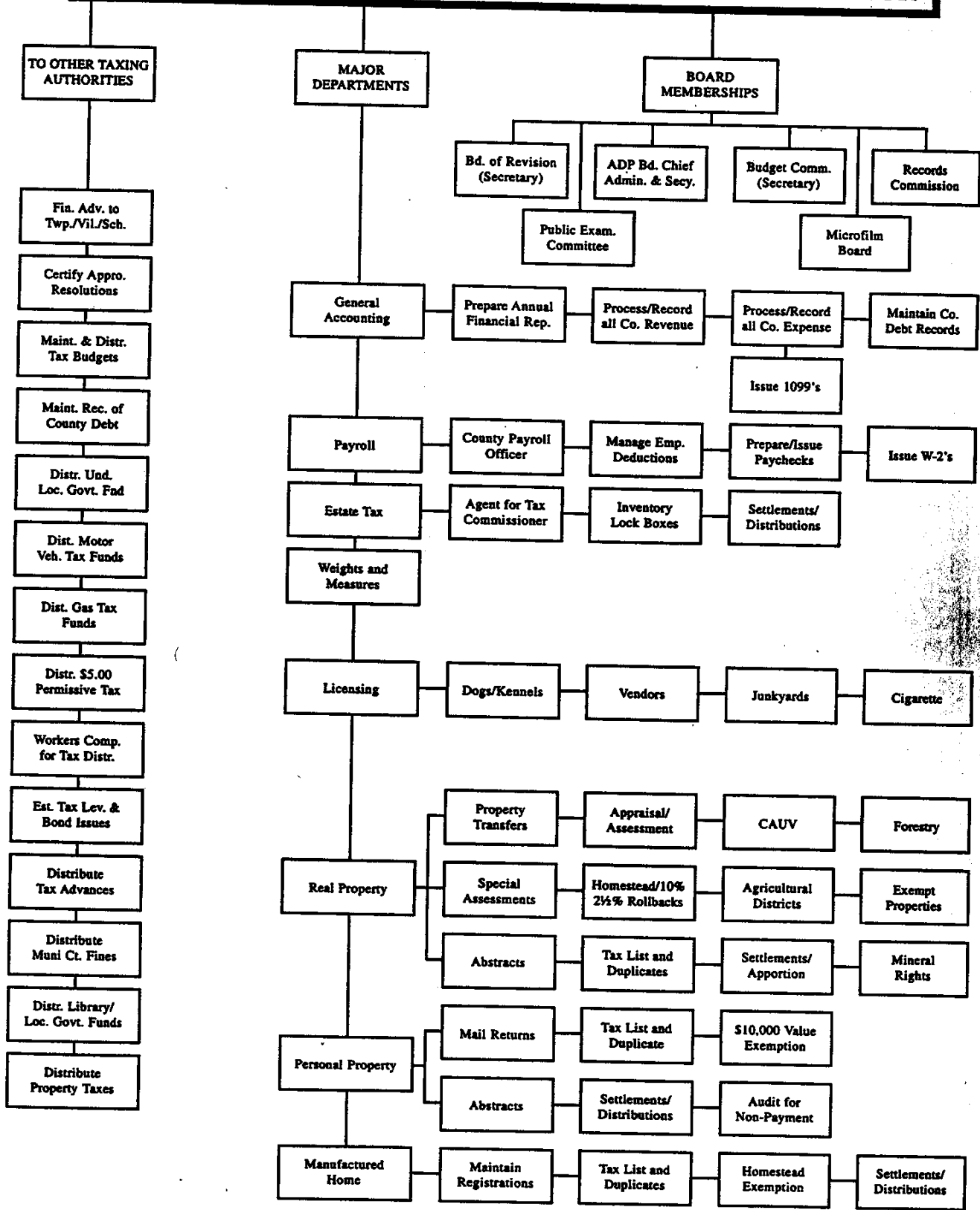
JUDGES

| | |
|--------------------|------------------------|
| 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, 1999

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.



Anne Spray Kinsey
President

Jeffrey L. Esler
Executive Director

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**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, 2000, as listed in the table of contents. 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 statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Waycraft Workshop, Inc., is based 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, 2000, and the results of its operations and the cash flows of its proprietary fund types and its 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 May 4, 2001, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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.

JIM PETRO
Auditor of State

May 4, 2001

GENERAL
PURPOSE
FINANCIAL
STATEMENTS

Crawford County, Ohio

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

As of December 31, 2000

| | GOVERNMENTAL FUND TYPES | | | PROPRIETARY FUND TYPES | | |
|--|-------------------------|---------------------|------------------|------------------------|--------------------|------------------|
| | GENERAL | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS | ENTERPRISE | INTERNAL SERVICE |
| <u>Assets and Other Debits</u> | | | | | | |
| <u>Assets</u> | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$3,024,489 | \$6,452,188 | \$47,292 | \$6,182,692 | \$964,678 | \$229,675 |
| Cash and Cash Equivalents in Segregated Accounts | 19,832 | 11,123 | 0 | 0 | 0 | 0 |
| Investments in Segregated Accounts | 0 | 0 | 0 | 0 | 0 | 0 |
| Receivables: | | | | | | |
| Taxes | 1,554,865 | 2,823,799 | 119,709 | 0 | 0 | 0 |
| Accounts | 0 | 169,199 | 1,428 | 0 | 154,117 | 0 |
| Special Assessments | 0 | 85,200 | 0 | 0 | 0 | 0 |
| Interfund | 727,035 | 0 | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| Due from Other Funds | 730,986 | 42,303 | 0 | 12,433 | 0 | 0 |
| Due from Other Governments | 115,083 | 997,335 | 0 | 62,598 | 0 | 0 |
| Materials and Supplies | | | | | | |
| Inventory | 37,479 | 161,515 | 0 | 0 | 15,798 | 0 |
| Notes Receivable | 0 | 225,991 | 0 | 0 | 0 | 0 |
| Prepaid Items | 45,396 | 104,568 | 0 | 0 | 2,186 | 0 |
| Unamortized Bond Issuance Costs | 0 | 0 | 0 | 0 | 95,573 | 0 |
| Fixed Assets (net, where applicable, of accumulated depreciation) | 0 | 0 | 0 | 0 | 4,649,575 | 0 |
| Advance to Other Funds | 747,158 | 0 | 0 | 0 | 0 | 0 |
| <u>Other Debits</u> | | | | | | |
| 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 | <u>\$7,002,323</u> | <u>\$11,073,221</u> | <u>\$168,429</u> | <u>\$6,257,723</u> | <u>\$5,881,927</u> | <u>\$229,675</u> |

| FIDUCIARY FUND TYPES | ACCOUNT GROUPS | | TOTALS | | TOTALS |
|-------------------------|-------------------------|------------------------------------|--|----------------------------|--|
| | GENERAL FIXED ASSETS | GENERAL LONG - TERM OBLIGATIONS | (MEMORANDUM ONLY) PRIMARY GOVERNMENT | WAYCRAFT WORKSHOP, INC. | (MEMORANDUM ONLY) REPORTING ENTITY |
| \$2,837,374 | \$0 | \$0 | \$19,738,388 | 0 | \$19,738,388 |
| 614,209 | 0 | 0 | 645,164 | 138,445 | 783,609 |
| 94,432 | 0 | 0 | 94,432 | 194,706 | 289,138 |
| 29,299,182 | 0 | 0 | 33,797,555 | 0 | 33,797,555 |
| 0 | 0 | 0 | 324,744 | 51,776 | 376,520 |
| 106,678 | 0 | 0 | 191,878 | 0 | 191,878 |
| 0 | 0 | 0 | 727,035 | 0 | 727,035 |
| 542,856 | 0 | 0 | 542,856 | 0 | 542,856 |
| 944 | 0 | 0 | 786,666 | 0 | 786,666 |
| 414,661 | 0 | 0 | 1,589,677 | 0 | 1,589,677 |
| 0 | 0 | 0 | 214,792 | 0 | 214,792 |
| 0 | 0 | 0 | 225,991 | 0 | 225,991 |
| 52 | 0 | 0 | 152,202 | 3,658 | 155,860 |
| 0 | 0 | 0 | 95,573 | 0 | 95,573 |
| 0 | 26,546,105 | 0 | 31,195,680 | 10,571 | 31,206,251 |
| 0 | 0 | 0 | 747,158 | 0 | 747,158 |
| 0 | 0 | 6,035,742 | 6,035,742 | 0 | 6,035,742 |
| 0 | 0 | 168,429 | 168,429 | 0 | 168,429 |
| <u>\$33,910,388</u> | <u>\$26,546,105</u> | <u>\$6,204,171</u> | <u>\$97,273,962</u> | <u>\$399,156</u> | <u>\$97,673,118</u> |

(continued)

Crawford County, Ohio

Combined Balance Sheet - All Fund Types, Account Groups
and Discretely Presented Component UnitAs of December 31, 2000
(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 | \$117,185 | \$534,258 | \$0 | \$10,750 | \$11,214 | \$0 |
| Contracts Payable | 13,436 | 81,757 | 0 | 277,227 | 23,658 | 0 |
| Accrued Wages Payable | 122,781 | 303,115 | 0 | 0 | 9,093 | 0 |
| Compensated Absences Payable | 4,481 | 254 | 0 | 0 | 10,763 | 0 |
| Retainage Payable | 0 | 0 | 0 | 106,797 | 0 | 0 |
| Interfund Payable | 0 | 409,898 | 0 | 317,137 | 0 | 0 |
| Due to Other Funds | 0 | 33,939 | 0 | 0 | 0 | 0 |
| Due to Other Governments | 61,903 | 151,216 | 0 | 0 | 34,562 | 0 |
| Deferred Revenue | 1,313,983 | 2,927,149 | 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 | 72,701 | 34,349 | 0 |
| Notes Payable | 0 | 0 | 0 | 3,500,000 | 1,500,000 | 0 |
| Claims Payable | 0 | 0 | 0 | 0 | 0 | 67,595 |
| Advance from Other Funds | 0 | 0 | 0 | 183,127 | 564,031 | 0 |
| Landfill Closure/Postclosure Costs Payable | 0 | 0 | 0 | 0 | 2,196,247 | 0 |
| General Obligation Bonds Payable | 0 | 0 | 0 | 0 | 7,024,720 | 0 |
| Total Liabilities | 1,633,769 | 4,441,586 | 0 | 4,467,739 | 11,408,637 | 67,595 |
| <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 | (6,596,342) | 162,080 |
| Fund Balance: | | | | | | |
| Reserved for Advances | 747,158 | 0 | 0 | 0 | 0 | 0 |
| Reserved for Encumbrances | 277,750 | 822,921 | 0 | 4,527,011 | 0 | 0 |
| Reserved for Inventory | 37,479 | 161,515 | 0 | 0 | 0 | 0 |
| Reserved for Notes Receivable | 0 | 225,991 | 0 | 0 | 0 | 0 |
| Unreserved, Undesignated (Deficit) | 4,306,167 | 5,421,208 | 168,429 | (2,737,027) | 0 | 0 |
| Net Assets: | | | | | | |
| Unrestricted | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Fund Equity (Deficit), Net Assets and Other Credits | 5,368,554 | 6,631,635 | 168,429 | 1,789,984 | (5,526,710) | 162,080 |
| Total Liabilities, Fund Equity, Net Assets and Other Credits | \$7,002,323 | \$11,073,221 | \$168,429 | \$6,257,723 | \$5,881,927 | \$229,675 |

See Accompanying Notes to the General Purpose Financial Statements

| FIDUCIARY FUND TYPES | ACCOUNT GROUPS | | TOTALS | | TOTALS |
|-------------------------|-------------------------|------------------------------------|--|----------------------------|--|
| | GENERAL FIXED ASSETS | GENERAL LONG - TERM OBLIGATIONS | (MEMORANDUM ONLY) PRIMARY GOVERNMENT | WAYCRAFT WORKSHOP, INC. | (MEMORANDUM ONLY) REPORTING ENTITY |
| \$685 | \$0 | \$0 | \$674,092 | \$887 | \$674,979 |
| 0 | 0 | 0 | 396,078 | 0 | 396,078 |
| 0 | 0 | 0 | 434,989 | 0 | 434,989 |
| 0 | 0 | 812,544 | 828,042 | 0 | 828,042 |
| 0 | 0 | 0 | 106,797 | 0 | 106,797 |
| 0 | 0 | 0 | 727,035 | 0 | 727,035 |
| 752,727 | 0 | 0 | 786,666 | 0 | 786,666 |
| 31,818,035 | 0 | 245,977 | 32,311,693 | 0 | 32,311,693 |
| 0 | 0 | 0 | 4,241,132 | 0 | 4,241,132 |
| 241,009 | 0 | 0 | 241,009 | 969 | 241,978 |
| 931,517 | 0 | 0 | 931,517 | 0 | 931,517 |
| 0 | 0 | 0 | 107,050 | 0 | 107,050 |
| 0 | 0 | 0 | 5,000,000 | 0 | 5,000,000 |
| 0 | 0 | 9,430 | 77,025 | 0 | 77,025 |
| 0 | 0 | 0 | 747,158 | 0 | 747,158 |
| 0 | 0 | 0 | 2,196,247 | 0 | 2,196,247 |
| 0 | 0 | 5,136,220 | 12,160,940 | 0 | 12,160,940 |
| <u>33,743,973</u> | <u>0</u> | <u>6,204,171</u> | <u>61,967,470</u> | <u>1,856</u> | <u>61,969,326</u> |
| 0 | 26,546,105 | 0 | 26,546,105 | 0 | 26,546,105 |
| 0 | 0 | 0 | 1,069,632 | 0 | 1,069,632 |
| 0 | 0 | 0 | (6,434,262) | 0 | (6,434,262) |
| 0 | 0 | 0 | 747,158 | 0 | 747,158 |
| 287 | 0 | 0 | 5,627,969 | 0 | 5,627,969 |
| 0 | 0 | 0 | 198,994 | 0 | 198,994 |
| 0 | 0 | 0 | 225,991 | 0 | 225,991 |
| 166,128 | 0 | 0 | 7,324,905 | 0 | 7,324,905 |
| 0 | 0 | 0 | 0 | 397,300 | 397,300 |
| <u>166,415</u> | <u>26,546,105</u> | <u>0</u> | <u>35,306,492</u> | <u>397,300</u> | <u>35,703,792</u> |
| <u>\$33,910,388</u> | <u>\$26,546,105</u> | <u>\$6,204,171</u> | <u>\$97,273,962</u> | <u>\$399,156</u> | <u>\$97,673,118</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, 2000

| | GOVERNMENTAL FUND TYPES | | |
|--|-------------------------|--------------------|------------------|
| | GENERAL | SPECIAL REVENUE | DEBT SERVICE |
| <u>Revenues</u> | | | |
| Property Taxes | \$1,109,618 | \$2,924,224 | \$0 |
| Sales Tax | 3,351,664 | 1,340,861 | 332,278 |
| Charges for Services | 1,378,436 | 3,014,558 | 35 |
| Licenses and Permits | 4,968 | 0 | 0 |
| Fines and Forfeitures | 194,340 | 73,425 | 0 |
| Intergovernmental | 1,639,973 | 10,892,488 | 4,770 |
| Special Assessments | 0 | 84,883 | 0 |
| Investment Income | 1,243,405 | 96,987 | 0 |
| Rent | 0 | 0 | 70,900 |
| Donations and Contributions | 0 | 0 | 0 |
| Other | 498,759 | 266,259 | 0 |
| Total Revenues | 9,421,163 | 18,693,685 | 407,983 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | 2,227,315 | 582,968 | 4,911 |
| Judicial | 1,579,029 | 127,108 | 0 |
| Public Safety | 2,024,063 | 2,412,190 | 0 |
| Public Works | 110,737 | 4,180,356 | 0 |
| Health | 339,695 | 3,006,569 | 0 |
| Human Services | 265,715 | 8,339,522 | 0 |
| Economic Development | 0 | 69,254 | 0 |
| Intergovernmental | 0 | 466,779 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Debt Service: | | | |
| Principal Retirement | 0 | 0 | 210,000 |
| Interest and Fiscal Charges | 0 | 0 | 220,699 |
| Total Expenditures | 6,546,554 | 19,184,746 | 435,610 |
| Excess of Revenues Over (Under) Expenditures | 2,874,609 | (491,061) | (27,627) |
| <u>Other Financing Sources (Uses)</u> | | | |
| Proceeds from Sale of Bonds | 85,119 | 0 | 0 |
| Operating Transfers In | 103,307 | 388,990 | 0 |
| Operating Transfers Out | (1,609,894) | (154,313) | 0 |
| Total Other Financing Sources (Uses) | (1,421,468) | 234,677 | 0 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | 1,453,141 | (256,384) | (27,627) |
| Fund Balances at Beginning of Year | 3,907,294 | 6,872,198 | 196,056 |
| Increase in Reserve for Inventory | 8,119 | 15,821 | 0 |
| Fund Balances at End of Year | \$5,368,554 | \$6,631,635 | \$168,429 |

See Accompanying Notes to the General Purpose Financial Statements

| FIDUCIARY FUND TYPE | | |
|------------------------|---------------------|-----------------------------|
| CAPITAL PROJECTS | EXPENDABLE TRUST | TOTALS (MEMORANDUM ONLY) |
| \$0 | \$0 | \$4,033,842 |
| 0 | 0 | 5,024,803 |
| 68,758 | 0 | 4,461,787 |
| 0 | 0 | 4,968 |
| 0 | 0 | 267,765 |
| 443,568 | 0 | 12,980,799 |
| 0 | 0 | 84,883 |
| 62,533 | 4,416 | 1,407,341 |
| 0 | 0 | 70,900 |
| 0 | 8,962 | 8,962 |
| 8,644 | 1,921 | 775,583 |
| <u>583,503</u> | <u>15,299</u> | <u>29,121,633</u> |
| 0 | 0 | 2,815,194 |
| 0 | 0 | 1,706,137 |
| 0 | 0 | 4,436,253 |
| 434,049 | 0 | 4,725,142 |
| 7,439 | 0 | 3,353,703 |
| 0 | 12,957 | 8,618,194 |
| 0 | 0 | 69,254 |
| 0 | 0 | 466,779 |
| 2,507,702 | 0 | 2,507,702 |
| 0 | 0 | 210,000 |
| 72,701 | 0 | 293,400 |
| <u>3,021,891</u> | <u>12,957</u> | <u>29,201,758</u> |
| <u>(2,438,388)</u> | <u>2,342</u> | <u>(80,125)</u> |
| 0 | 0 | 85,119 |
| 1,258,764 | 0 | 1,751,061 |
| 0 | 0 | (1,764,207) |
| <u>1,258,764</u> | <u>0</u> | <u>71,973</u> |
| (1,179,624) | 2,342 | (8,152) |
| 2,969,608 | 164,073 | 14,109,229 |
| 0 | 0 | 23,940 |
| <u>\$1,789,984</u> | <u>\$166,415</u> | <u>\$14,125,017</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, 2000

| | GENERAL FUND | | |
|---|--------------------|--------------------|--|
| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| <u>Revenues</u> | | | |
| Property Taxes | \$1,038,400 | \$1,109,618 | \$71,218 |
| Sales Tax | 2,600,000 | 3,405,072 | 805,072 |
| Charges for Services | 1,171,360 | 1,427,163 | 255,803 |
| Licenses and Permits | 6,300 | 4,968 | (1,332) |
| Fines and Forfeitures | 127,360 | 196,431 | 69,071 |
| Intergovernmental | 1,310,385 | 1,540,491 | 230,106 |
| Special Assessments | 0 | 0 | 0 |
| Interest | 550,000 | 783,039 | 233,039 |
| Rent | 0 | 0 | 0 |
| Other | 166,000 | 498,759 | 332,759 |
| Total Revenues | 6,969,805 | 8,965,541 | 1,995,736 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | 2,582,693 | 2,416,916 | 165,777 |
| Judicial | 1,810,069 | 1,625,749 | 184,320 |
| Public Safety | 2,262,375 | 2,149,913 | 112,462 |
| Public Works | 113,125 | 109,620 | 3,505 |
| Health | 387,630 | 382,756 | 4,874 |
| Human Services | 278,055 | 266,187 | 11,868 |
| 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 | 7,433,947 | 6,951,141 | 482,806 |
| Excess of Revenues (Under) Expenditures | (464,142) | 2,014,400 | 2,478,542 |
| <u>Other Financing Sources (Uses)</u> | | | |
| Proceeds from Sale of Bonds | 0 | 85,119 | 85,119 |
| Proceeds from Sale of Notes | 0 | 0 | 0 |
| Advances In | 0 | 78,575 | 78,575 |
| Advances Out | (808,057) | (1,254,704) | (446,647) |
| Operating Transfers In | 0 | 103,307 | 103,307 |
| Operating Transfers Out | (1,724,975) | (1,609,894) | 115,081 |
| Total Other Financing Sources (Uses) | (2,533,032) | (2,597,597) | (64,565) |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (2,997,174) | (583,197) | 2,413,977 |
| Fund Balances at Beginning of Year | 2,914,491 | 2,914,491 | 0 |
| Prior Year Encumbrances Appropriated | 238,230 | 238,230 | 0 |
| Fund Balances at End of Year | \$155,547 | \$2,569,524 | \$2,413,977 |

| SPECIAL REVENUE FUNDS | | | DEBT SERVICE FUND | | |
|-----------------------|--------------------|--|--------------------|--------------------|--|
| BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| \$2,794,169 | \$2,924,224 | \$130,055 | \$0 | \$0 | \$0 |
| 1,000,000 | 1,340,861 | 340,861 | 359,800 | 359,800 | 0 |
| 3,177,973 | 2,768,801 | (409,172) | 79,000 | 84,248 | 5,248 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 109,500 | 73,896 | (35,604) | 0 | 0 | 0 |
| 12,549,294 | 10,440,222 | (2,109,072) | 0 | 4,770 | 4,770 |
| 89,000 | 84,883 | (4,117) | 0 | 0 | 0 |
| 86,500 | 96,543 | 10,043 | 0 | 0 | 0 |
| 0 | 0 | 0 | 70,900 | 70,900 | 0 |
| 266,547 | 296,054 | 29,507 | 0 | 0 | 0 |
| <u>20,072,983</u> | <u>18,025,484</u> | <u>(2,047,499)</u> | <u>509,700</u> | <u>519,718</u> | <u>10,018</u> |
| 979,236 | 788,161 | 191,075 | 8,877 | 8,877 | 0 |
| 273,986 | 149,078 | 124,908 | 0 | 0 | 0 |
| 2,369,119 | 2,325,836 | 43,283 | 0 | 0 | 0 |
| 4,976,155 | 4,532,879 | 443,276 | 0 | 0 | 0 |
| 3,524,157 | 3,000,107 | 524,050 | 0 | 0 | 0 |
| 9,504,192 | 8,724,320 | 779,872 | 0 | 0 | 0 |
| 2,500 | 134 | 2,366 | 0 | 0 | 0 |
| 466,779 | 466,779 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 2,353,132 | 2,353,132 | 0 |
| 0 | 0 | 0 | 591,778 | 591,778 | 0 |
| <u>22,096,124</u> | <u>19,987,294</u> | <u>2,108,830</u> | <u>2,953,787</u> | <u>2,953,787</u> | <u>0</u> |
| <u>(2,023,141)</u> | <u>(1,961,810)</u> | <u>61,331</u> | <u>(2,444,087)</u> | <u>(2,434,069)</u> | <u>10,018</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 1,503,705 | 1,503,705 | 0 |
| 0 | 373,374 | 373,374 | 0 | 0 | 0 |
| 0 | (78,413) | (78,413) | 0 | 0 | 0 |
| 847,029 | 388,990 | (458,039) | 937,295 | 937,295 | 0 |
| (449,459) | (154,313) | 295,146 | 0 | 0 | 0 |
| <u>397,570</u> | <u>529,638</u> | <u>132,068</u> | <u>2,441,000</u> | <u>2,441,000</u> | <u>0</u> |
| (1,625,571) | (1,432,172) | 193,399 | (3,087) | 6,931 | 10,018 |
| 5,720,952 | 5,720,952 | 0 | 97,476 | 97,476 | 0 |
| 936,367 | 936,367 | 0 | 0 | 0 | 0 |
| <u>\$5,031,748</u> | <u>\$5,225,147</u> | <u>\$193,399</u> | <u>\$94,389</u> | <u>\$104,407</u> | <u>\$10,018</u> |

(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, 2000
 (continued)

| | CAPITAL PROJECTS FUNDS | | |
|---|------------------------|--------------------|--|
| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| <u>Revenues</u> | | | |
| Property Taxes | \$0 | \$0 | \$0 |
| Sales Tax | 0 | 0 | 0 |
| Charges for Services | 35,000 | 62,577 | 27,577 |
| Licenses and Permits | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 |
| Intergovernmental | 519,637 | 380,970 | (138,667) |
| Special Assessments | 0 | 0 | 0 |
| Interest | 0 | 50,100 | 50,100 |
| Rent | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Total Revenues | <u>554,637</u> | <u>493,647</u> | <u>(60,990)</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | 0 | 0 | 0 |
| Judicial | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 |
| Public Works | 519,637 | 519,637 | 0 |
| Health | 442,000 | 17,439 | 424,561 |
| Human Services | 0 | 0 | 0 |
| Economic Development | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 |
| Capital Outlay | 7,339,938 | 7,052,327 | 287,611 |
| Debt Service: | | | |
| Principal Retirement | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 |
| Total Expenditures | <u>8,301,575</u> | <u>7,589,403</u> | <u>712,172</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(7,746,938)</u> | <u>(7,095,756)</u> | <u>651,182</u> |
| <u>Other Financing Sources (Uses)</u> | | | |
| Proceeds from Sale of Bonds | 0 | 0 | 0 |
| Proceeds from Sale of Notes | 3,508,644 | 3,508,644 | 0 |
| Advances In | 170,213 | 317,137 | 146,924 |
| Advances Out | 0 | 0 | 0 |
| Operating Transfers In | 1,093,728 | 1,258,764 | 165,036 |
| Operating Transfers Out | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | <u>4,772,585</u> | <u>5,084,545</u> | <u>311,960</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | <u>(2,974,353)</u> | <u>(2,011,211)</u> | <u>963,142</u> |
| Fund Balances at Beginning of Year | 2,595,186 | 2,595,186 | 0 |
| Prior Year Encumbrances Appropriated | <u>605,796</u> | <u>605,796</u> | <u>0</u> |
| Fund Balances at End of Year | <u>\$226,629</u> | <u>\$1,189,771</u> | <u>\$963,142</u> |
| 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 | \$3,832,569 | \$4,033,842 | \$201,273 |
| 0 | 0 | 0 | 3,959,800 | 5,105,733 | 1,145,933 |
| 0 | 0 | 0 | 4,463,333 | 4,342,789 | (120,544) |
| 0 | 0 | 0 | 6,300 | 4,968 | (1,332) |
| 0 | 0 | 0 | 236,860 | 270,327 | 33,467 |
| 0 | 0 | 0 | 14,379,316 | 12,366,453 | (2,012,863) |
| 0 | 0 | 0 | 89,000 | 84,883 | (4,117) |
| 1,200 | 1,726 | 526 | 637,700 | 931,408 | 293,708 |
| 0 | 0 | 0 | 70,900 | 70,900 | 0 |
| 4,600 | 1,921 | (2,679) | 437,147 | 796,734 | 359,587 |
| <u>5,800</u> | <u>3,647</u> | <u>(2,153)</u> | <u>28,112,925</u> | <u>28,008,037</u> | <u>(104,888)</u> |
| 0 | 0 | 0 | 3,570,806 | 3,213,954 | 356,852 |
| 0 | 0 | 0 | 2,084,055 | 1,774,827 | 309,228 |
| 0 | 0 | 0 | 4,631,494 | 4,475,749 | 155,745 |
| 0 | 0 | 0 | 5,608,917 | 5,162,136 | 446,781 |
| 0 | 0 | 0 | 4,353,787 | 3,400,302 | 953,485 |
| 7,654 | 3,238 | 4,416 | 9,789,901 | 8,993,745 | 796,156 |
| 0 | 0 | 0 | 2,500 | 134 | 2,366 |
| 0 | 0 | 0 | 466,779 | 466,779 | 0 |
| 0 | 0 | 0 | 7,339,938 | 7,052,327 | 287,611 |
| 0 | 0 | 0 | 2,353,132 | 2,353,132 | 0 |
| 0 | 0 | 0 | 591,778 | 591,778 | 0 |
| <u>7,654</u> | <u>3,238</u> | <u>4,416</u> | <u>40,793,087</u> | <u>37,484,863</u> | <u>3,308,224</u> |
| <u>(1,854)</u> | <u>409</u> | <u>2,263</u> | <u>(12,680,162)</u> | <u>(9,476,826)</u> | <u>3,203,336</u> |
| 0 | 0 | 0 | 0 | 85,119 | 85,119 |
| 0 | 0 | 0 | 5,012,349 | 5,012,349 | 0 |
| 0 | 0 | 0 | 170,213 | 769,086 | 598,873 |
| 0 | 0 | 0 | (808,057) | (1,333,117) | (525,060) |
| 0 | 0 | 0 | 2,878,052 | 2,688,356 | (189,696) |
| 0 | 0 | 0 | (2,174,434) | (1,764,207) | 410,227 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>5,078,123</u> | <u>5,457,586</u> | <u>379,463</u> |
| <u>(1,854)</u> | <u>409</u> | <u>2,263</u> | <u>(7,602,039)</u> | <u>(4,019,240)</u> | <u>3,582,799</u> |
| 19,284 | 19,284 | 0 | 11,347,389 | 11,347,389 | 0 |
| 0 | 0 | 0 | 1,780,393 | 1,780,393 | 0 |
| <u>\$17,430</u> | <u>\$19,693</u> | <u>\$2,263</u> | <u>\$5,525,743</u> | <u>\$9,108,542</u> | <u>\$3,582,799</u> |

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, 2000

| | PROPRIETARY FUND TYPES | | TOTALS |
|---|------------------------|------------------|---|
| | ENTERPRISE | INTERNAL SERVICE | (MEMORANDUM ONLY) PRIMARY GOVERNMENT |
| <u>Operating Revenues</u> | | | |
| Charges for Services | \$2,026,468 | \$0 | \$2,026,468 |
| Other Operating Revenues | 3,701 | 0 | 3,701 |
| Total Operating Revenues | <u>2,030,169</u> | <u>0</u> | <u>2,030,169</u> |
| <u>Operating Expenses</u> | | | |
| Personal Services | 291,647 | 0 | 291,647 |
| Contractual Services | 330,346 | 0 | 330,346 |
| Materials and Supplies | 179,930 | 0 | 179,930 |
| Claims | 0 | (4,973) | (4,973) |
| Closure and Post Closure | 106,889 | 0 | 106,889 |
| Depreciation | 716,632 | 0 | 716,632 |
| Other Operating Expenses | 85,082 | 0 | 85,082 |
| Total Operating Expenses | <u>1,710,526</u> | <u>(4,973)</u> | <u>1,705,553</u> |
| Operating Income | <u>319,643</u> | <u>4,973</u> | <u>324,616</u> |
| <u>Non-Operating (Expenses)</u> | | | |
| Interest and Fiscal Charges | (376,951) | 0 | (376,951) |
| Loss on Sale of Fixed Assets | (16,341) | 0 | (16,341) |
| Total Non-Operating (Expenses) | <u>(393,292)</u> | <u>0</u> | <u>(393,292)</u> |
| Income (Loss) Before Operating Transfers | (73,649) | 4,973 | (68,676) |
| Operating Transfers - In | <u>13,146</u> | <u>0</u> | <u>13,146</u> |
| Net Income (Loss) | (60,503) | 4,973 | (55,530) |
| Retained Earnings (Deficit) at Beginning of Year | <u>(6,535,839)</u> | <u>157,107</u> | <u>(6,378,732)</u> |
| Retained Earnings (Deficit) at End of Year | (6,596,342) | 162,080 | (6,434,262) |
| Contributed Capital at Beginning and End of Year | <u>1,069,632</u> | <u>0</u> | <u>1,069,632</u> |
| Total Fund Equity (Deficit) at End of Year | <u>(\$5,526,710)</u> | <u>\$162,080</u> | <u>(\$5,364,630)</u> |

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, 2000

| | <u>Waycraft Workshop, Inc.</u> |
|--|------------------------------------|
| Changes in Unrestricted Net Assets: | |
| Revenues and Losses: | |
| Sales | \$386,574 |
| Contributions | 51,351 |
| Investment Income | 24,319 |
| Other Income | 3,678 |
| Net Unrealized Loss on Investments | <u>(8,742)</u> |
| Total Unrestricted Revenues and Losses | <u>457,180</u> |
| Expenses: | |
| Sheltered Employment | 386,768 |
| Support | <u>53,722</u> |
| Total Expenses | <u>440,490</u> |
| Increase in Unrestricted Net Assets | 16,690 |
| Net Assets at Beginning of Year | <u>380,610</u> |
| Net Assets at End of Year | <u><u>\$397,300</u></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, 2000

| | ENTERPRISE FUNDS | | |
|--|------------------|------------------|--|
| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| <u>Revenues</u> | | | |
| Charges for Services | \$2,076,400 | \$1,905,832 | (\$170,568) |
| Interest | 0 | 10,104 | 10,104 |
| Other Revenues | 0 | 3,701 | 3,701 |
| Total Revenues | <u>2,076,400</u> | <u>1,919,637</u> | <u>(156,763)</u> |
| <u>Expenses</u> | | | |
| Personal Services | 346,063 | 330,012 | 16,051 |
| Contractual Services | 1,932,363 | 1,149,184 | 783,179 |
| Materials and Supplies | 148,248 | 110,342 | 37,906 |
| Claims | 0 | 0 | 0 |
| Other Expenses | 115,617 | 90,421 | 25,196 |
| Capital Outlay | <u>236,425</u> | <u>235,065</u> | <u>1,360</u> |
| Total Expenses | <u>2,778,716</u> | <u>1,915,024</u> | <u>863,692</u> |
| Excess of Revenues Over (Under) Expenses | (702,316) | 4,613 | 706,929 |
| Advances In | 878,574 | 564,031 | (314,543) |
| Operating Transfers In | 0 | 13,146 | 13,146 |
| Operating Transfers Out | <u>(937,295)</u> | <u>(937,295)</u> | <u>0</u> |
| Excess of Revenues (Under) Expenses, Advances and Operating Transfers | (761,037) | (355,505) | 405,532 |
| Fund Equity at Beginning of Year | 806,044 | 806,044 | 0 |
| Prior Year Encumbrances Appropriated | <u>301,108</u> | <u>301,108</u> | <u>0</u> |
| Fund Equity at End of Year | <u>\$346,115</u> | <u>\$751,647</u> | <u>\$405,532</u> |

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 | \$2,076,400 | \$1,905,832 | (\$170,568) |
| 0 | 0 | 0 | 0 | 10,104 | 10,104 |
| 0 | 0 | 0 | 0 | 3,701 | 3,701 |
| 0 | 0 | 0 | 2,076,400 | 1,919,637 | (156,763) |
| 0 | 0 | 0 | 346,063 | 330,012 | 16,051 |
| 0 | 0 | 0 | 1,932,363 | 1,149,184 | 783,179 |
| 0 | 0 | 0 | 148,248 | 110,342 | 37,906 |
| 3,202 | 1,076 | 2,126 | 3,202 | 1,076 | 2,126 |
| 0 | 0 | 0 | 115,617 | 90,421 | 25,196 |
| 0 | 0 | 0 | 236,425 | 235,065 | 1,360 |
| 3,202 | 1,076 | 2,126 | 2,781,918 | 1,916,100 | 865,818 |
| (3,202) | (1,076) | 2,126 | (705,518) | 3,537 | 709,055 |
| 0 | 0 | 0 | 878,574 | 564,031 | (314,543) |
| 0 | 0 | 0 | 0 | 13,146 | 13,146 |
| 0 | 0 | 0 | (937,295) | (937,295) | 0 |
| (3,202) | (1,076) | 2,126 | (764,239) | (356,581) | 407,658 |
| 230,751 | 230,751 | 0 | 1,036,795 | 1,036,795 | 0 |
| 0 | 0 | 0 | 301,108 | 301,108 | 0 |
| <u>\$227,549</u> | <u>\$229,675</u> | <u>\$2,126</u> | <u>\$573,664</u> | <u>\$981,322</u> | <u>\$407,658</u> |

Crawford County, Ohio

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

For the Year Ended December 31, 2000

| | 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 | \$1,999,029 | \$0 | \$1,999,029 | \$382,427 | \$2,381,456 |
| Cash Payments for Personal Services | (330,012) | 0 | (330,012) | (329,498) | (659,510) |
| Cash Payments to Suppliers | (969,513) | 0 | (969,513) | (55,248) | (1,024,761) |
| Cash Payments for Claims | 0 | (1,076) | (1,076) | 0 | (1,076) |
| Other Revenues | 3,701 | 0 | 3,701 | 0 | 3,701 |
| Net Cash Provided by (Used for) | | | | | |
| Operating Activities | 703,205 | (1,076) | 702,129 | (2,319) | 699,810 |
| <u>Cash Flows from Noncapital Financing Activities</u> | | | | | |
| Advances In from Other Funds | 564,031 | 0 | 564,031 | 0 | 564,031 |
| Operating Transfers In | 13,146 | 0 | 13,146 | 0 | 13,146 |
| Net Cash Provided by Noncapital Financing Activities | 577,177 | 0 | 577,177 | 0 | 577,177 |
| <u>Cash Flows from Capital and Related Financing Activities</u> | | | | | |
| Acquisition and Construction of Fixed Assets | (532,854) | 0 | (532,854) | (852) | (533,706) |
| Proceeds from Sale of Fixed Assets | 3,355 | 0 | 3,355 | 0 | 3,355 |
| Interest Paid on General Obligation Bonds | (317,228) | 0 | (317,228) | 0 | (317,228) |
| Principal Paid on General Obligation Bonds | (643,132) | 0 | (643,132) | 0 | (643,132) |
| Interest Paid on Notes | (53,850) | 0 | (53,850) | 0 | (53,850) |
| Proceeds from Sale of Bond Anticipation Notes | 1,500,000 | 0 | 1,500,000 | 0 | 1,500,000 |
| Note Retirement | (1,500,000) | 0 | (1,500,000) | 0 | (1,500,000) |
| Net Cash Used for Capital and Related Financing Activities | (1,543,709) | 0 | (1,543,709) | (852) | (1,544,561) |
| <u>Cash Flows from Investing Activities</u> | | | | | |
| Proceeds from Sale and Maturity of Securities | 0 | 0 | 0 | (18,844) | (18,844) |
| Interest | 10,104 | 0 | 10,104 | 24,319 | 34,423 |
| Net Cash Provided by Investing Activities | 10,104 | 0 | 10,104 | 5,475 | 15,579 |
| Net Increase (Decrease) in Cash and Cash Equivalents | (253,223) | (1,076) | (254,299) | 2,304 | (251,995) |
| Cash and Cash Equivalents at Beginning of Year | 1,217,901 | 230,751 | 1,448,652 | 136,141 | 1,584,793 |
| Cash and Cash Equivalents at End of Year | \$964,678 | \$229,675 | \$1,194,353 | \$138,445 | \$1,332,798 |

continued

Crawford County, Ohio

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

For the Year Ended December 31, 2000
(continued)

| | PROPRIETARY FUND TYPES | | TOTALS (MEMORANDUM ONLY) | COMPONENT UNIT | TOTALS (MEMORANDUM ONLY) |
|---|---------------------------|-----------|--------------------------------|-------------------|--------------------------------|
| | ENTERPRISE | INTERNAL | PRIMARY | WAYCRAFT | REPORTING |
| | | SERVICE | GOVERNMENT | WORKSHOP, INC. | ENTITY |
| Reconciliation of Operating Income/ Change in Net Assets to Net Cash Provided by (Used for) Operating Activities: | | | | | |
| Operating Income/Change in Net Assets | \$319,643 | \$4,973 | \$324,616 | \$16,690 | \$341,306 |
| Adjustments to Reconcile Operating Income/ Change in Net Assets to Net Cash Provided by (Used for) Operating Activities | | | | | |
| Depreciation | 716,632 | 0 | 716,632 | 4,996 | 721,628 |
| Closure/Postclosure Costs | 106,889 | 0 | 106,889 | 0 | 106,889 |
| Investment Activity | 0 | 0 | 0 | (24,319) | (24,319) |
| Net Unrealized Loss on Investments | 0 | 0 | 0 | 8,742 | 8,742 |
| Loss on Disposal of Property and Equipment | 0 | 0 | 0 | 40 | 40 |
| Changes in Assets and Liabilities: | | | | | |
| (Increase) in Accounts Receivable | (27,469) | 0 | (27,469) | (7,825) | (35,294) |
| Decrease in Due from Other Funds | 30 | 0 | 30 | 0 | 30 |
| (Increase) in Materials & Supplies Inventory | (1,589) | 0 | (1,589) | 0 | (1,589) |
| Decrease in Prepaid Items | 551 | 0 | 551 | 0 | 551 |
| (Decrease) in Accounts Payable | (7,908) | 0 | (7,908) | (643) | (8,551) |
| (Decrease) in Contracts Payable | (265,322) | 0 | (265,322) | 0 | (265,322) |
| (Decrease) in Retainage Payable | (59,912) | 0 | (59,912) | 0 | (59,912) |
| (Decrease) in Accrued Wages Payable | (12,510) | 0 | (12,510) | 0 | (12,510) |
| (Decrease) in Compensated Absences Payable | (23,118) | 0 | (23,118) | 0 | (23,118) |
| (Decrease) in Due to Other Governments | (32,203) | 0 | (32,203) | 0 | (32,203) |
| (Decrease) in Claims Payable | 0 | (6,049) | (6,049) | 0 | (6,049) |
| (Decrease) in Due to Other Funds | (10,509) | 0 | (10,509) | 0 | (10,509) |
| Total Adjustments | 383,562 | (6,049) | 377,513 | (19,009) | 358,504 |
| Net Cash Provided by (Used for) Operating Activities | \$703,205 | (\$1,076) | \$702,129 | (\$2,319) | \$699,810 |

See Accompanying Notes to the General Purpose Financial Statements

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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.

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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 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.

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 Ohio 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.

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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.

The Regional Planning Commission is statutorily created as a separate and distinct political subdivision of the State. The commission consists of representatives from the county, each township, the village, and each municipality. The planning members adopt their own budget, authorize Commission 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
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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 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).

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
DECEMBER 31, 2000

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 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, 2000 and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2001 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
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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 \$3,688 and \$94,432 which are not part of the appropriated budget.

Also, the general fund has \$23,787 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 year will not exceed the amount available as stated in the certificate of estimated resources.

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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 2000.

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 year and is not reappropriated.

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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 2000 the County's investments included STAROhio, commercial paper, 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 2000. 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, 2000.

The County allocates interest earnings to certain funds in accordance with Ohio statutes. Interest revenue credited to the general fund during 2000 amounted to \$1,243,405, which includes approximately \$1,036,982 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, 2000 are recorded as prepaid items using the consumption method.

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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 a fund balance reserve account 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 straight-line 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
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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 | 5-40 years |
| Vehicles | 3-25 years |
| Furniture/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
DECEMBER 31, 2000

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, 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.

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
DECEMBER 31, 2000

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 advances, 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
DECEMBER 31, 2000

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
 DECEMBER 31, 2000

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 | \$1,453,141 | (\$256,384) | (\$27,627) | (\$1,179,624) | \$2,342 |
| Net Adjustment for Revenue Accruals | (431,836) | (665,705) | 111,735 | (89,856) | (11,161) |
| Net Adjustment for Expenditure Accruals | (25,617) | 400,663 | (3,966) | 312,427 | 10,419 |
| Encumbrances Outstanding at Year End (Budget Basis) | (378,969) | (1,203,211) | 0 | (4,879,939) | (700) |
| Note Principal Retirement | 0 | 0 | (1,500,000) | 0 | 0 |
| Bond Principal Retirement | 0 | 0 | (643,132) | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | (371,078) | 0 | 0 |
| Reclassification of Debt Service Activity into Financial Statement Fund Types | 0 | 0 | 937,295 | 0 | 0 |
| Proceeds of Notes | 0 | 0 | 1,503,705 | 3,508,644 | 0 |
| Advances Out | (1,254,704) | (78,413) | 0 | 0 | 0 |
| Advances In | 78,575 | 373,374 | 0 | 317,137 | 0 |
| Non-budgeted Funds | (23,787) | (2,496) | 0 | 0 | (491) |
| Budget Basis | <u>(\$583,197)</u> | <u>(\$1,432,172)</u> | <u>\$6,932</u> | <u>(\$2,011,211)</u> | <u>\$409</u> |

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

Net Income (Loss)/Excess of Revenues
(Under) Expenses and Operating Transfers
Proprietary Fund Types

| | <u>Enterprise</u> | <u>Internal Service</u> |
|---|--------------------|-----------------------------|
| GAAP Basis | (\$ 60,503) | \$ 4,973 |
| Net Adjustment for Revenue Accruals | (110,532) | 0 |
| Net Adjustment for Expense Accruals | (243,578) | (6,049) |
| Acquisition of Fixed Assets | (532,854) | 0 |
| Depreciation Expense | 716,632 | 0 |
| Prepaid Items | (551) | 0 |
| Materials and Supplies Inventory | (1,589) | 0 |
| Encumbrances Outstanding at Year End | (142,558) | 0 |
| Advances In | 564,031 | 0 |
| Reclassification of Debt Service Activity into Financial Statement Fund Types | (937,295) | 0 |
| Loss on Sale of Fixed Assets | 16,341 | 0 |
| Interest and Fiscal Charges | 346,602 | 0 |
| Amortization of Accounting Loss | 14,931 | 0 |
| Amortization of Issuance Cost | 8,793 | 0 |
| Amortization of Premium | (16,827) | 0 |
| Accretion on Capital Appreciation Bonds | <u>23,452</u> | <u>0</u> |
| Budget Basis | <u>(\$355,505)</u> | <u>(\$1,076)</u> |

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

NOTE 4 - ACCOUNTABILITY

A. Accountability

The following funds had a fund balance or retained earnings deficit as of December 31, 2000.

| | Deficit |
|-----------------------------------|---------------------------------------|
| | <u>Fund Balance/Retained Earnings</u> |
| Special Revenue Fund: | |
| Community Development Block Grant | (\$254,521) |
| Capital Projects Fund: | |
| Children Services Addition | (16,759) |
| Human Services Addition | (96,229) |
| Westmoor Sewer Construction | (146,065) |
| Enterprise Funds: | |
| Sewer | (70,985) |
| Sanitary Landfill | (6,525,357) |

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 Children Services Addition Fund is a result of pending contracts payable. The General Fund will provide operating transfers when cash is required.

The deficit in the Human Services Addition Fund is the result of expenditures exceeding available resources, and the issuance of debt. Once the notes are retired or long term debt is issued, the deficit will be eliminated.

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 Fund 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. Most of the County's waste stream is under contract until year end 2001. At that time, the County Commissioners will make a determination on future rates.

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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. Bankers acceptances for a period not to exceed 270 days and high grade commercial paper, the sum of which may not exceed twenty-five percent of the County's total average portfolio.

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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, 2000, the carrying amount of the County's deposits was \$14,436,881 and the bank balance was \$14,863,217. Of the bank balance:

1. \$1,400,768 was covered by insurance.
2. \$6,088,527 is considered uninsured and uncollateralized because non-compliance with federal guidelines could make the County subject to a successful claim by the FDIC. \$6,855,679 is uncollateralized because the securities held by the pledging institution are not in the County's name and the County had \$518,243 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.

| | <u>-1-</u> | Category <u>-2-</u> | <u>-3-</u> | Carrying <u>Value</u> | Fair <u>Value</u> |
|-----------------------------|--------------------|------------------------|---------------|--------------------------|----------------------|
| U.S. Government | | | | | |
| Securities | \$1,299,620 | 1,231,062 | -0- | 2,530,682 | 2,530,682 |
| Repurchase Agreements | <u>-0-</u> | <u>-0-</u> | <u>94,432</u> | <u>94,432</u> | <u>94,432</u> |
| | <u>\$1,299,620</u> | <u>1,231,062</u> | <u>94,432</u> | 2,625,114 | 2,625,114 |
| Investment in State | | | | | |
| Treasurer's Investment Pool | | | | <u>3,415,989</u> | <u>3,415,989</u> |
| Total | | | | <u>\$6,041,103</u> | <u>\$6,041,103</u> |

CRAWFORD COUNTY, OHIO
 NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
 DECEMBER 31, 2000

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 | \$20,383,552 | \$ 94,432 |
| Investments: | | |
| Government Securities | (2,530,682) | 2,530,682 |
| State Treasurer's | | |
| Investment Pool | <u>(3,415,989)</u> | <u>3,415,989</u> |
| GASB Statement 3 | <u>\$14,436,881</u> | <u>\$ 6,041,103</u> |

NOTE 6 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Real property tax revenues received in 2000 represent the collection of 1999 taxes. For 2000, real property taxes were levied after October 1, 2000, on the assessed values as of January 1, 2000, the lien date. These taxes will be collected in and are intended to finance 2001 operations. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 2000. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Tangible personal property tax revenues received in 2000 (other than public utility property) represent the collection of 2000 taxes. For 2000, tangible personal property taxes were levied after October 1, 1999, on the true value as of December 31, 1999. Tangible personal property is currently assessed at 25 percent of true value.

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

Public utility real and tangible personal property taxes were levied after October 1, 2000, on the assessed values as of December 31, 1999, the lien date. Public utility real property is assessed at 35 percent of true value; tangible personal property is currently assessed at varying percentages of true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. The collection and distribution of taxes for the County and for all subdivisions within the County is accounted for through agency funds. 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.

Accrued property taxes receivable represents delinquent taxes outstanding and real, public utility, and tangible personal property taxes which were measurable as of December 31, 2000. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2000 operations.

The full tax rate for all County operations for the year ended December 31, 2000, was \$8.80 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2000 property tax receipts were based are as follows:

| | |
|----------------------------------|----------------------|
| Real Property | \$414,712,120 |
| Public Utility Personal Property | 39,002,560 |
| Tangible Personal Property | <u>99,664,902</u> |
| Total Assessed Value | <u>\$553,379,582</u> |

NOTE 7 - PERMISSIVE SALES AND USE TAX

In 1978, the County Commissioners by resolution imposed a one-half of one percent tax on all retail sales, 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 percent 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 percent tax on retail sales pursuant to Sections 5739.02 and 5741.02 of the Ohio Revised Code. This tax commenced July 1, 1994 for a period of twenty-five years. Proceeds shall be used for 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
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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 2000 amounted to \$5,024,803.

NOTE 8 - RECEIVABLES

Receivables at December 31, 2000 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 | \$86,335 |
| Indigent Fee Reimbursement | 9,580 |
| Child Support IV-D Reimbursement | 9,350 |
| Civil Defense Reimbursement | 8,307 |
| Sheriff Salary Reimbursement | <u>1,511</u> |
| Total General Fund | <u>115,083</u> |
| Special Revenue Funds | |
| Bridge Reimbursements | 351,621 |
| Gasoline Tax | 117,393 |
| MRDD Reimbursements | 113,710 |
| Motor Vehicle License Tax | 61,384 |
| Title XX | 58,177 |
| Child Welfare Subsidy | 57,471 |
| Children Services Title IV-E | 51,173 |
| Supported Living | 34,713 |
| Community Development Block Grant | 29,700 |
| School Age Funding Reimbursement | 25,798 |
| State Cluster Grant | 20,066 |
| Felony Delinquent Care Grant | 17,608 |
| Recycling Grant | 16,980 |
| Community Corrections Grant | 13,052 |
| Title XIX | 13,033 |
| Victims of Crime Grant | 7,860 |
| MRDD Title VI-B | 7,169 |
| Other | <u>427</u> |
| Total Special Revenue Funds | <u>997,335</u> |
| Capital Projects Fund | |
| Joint Township Paving | <u>62,598</u> |

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

| | |
|--|--------------------|
| Agency Funds | |
| Local Government State Funds | \$318,315 |
| Gasoline Tax | 67,943 |
| Motor Vehicle License Tax | 22,036 |
| Crawford County Park District | <u>6,367</u> |
| Total Agency Funds | <u>414,661</u> |
| Total Amounts Due From Other Governments | <u>\$1,589,677</u> |

NOTE 9 - FIXED ASSETS

A summary of the enterprise funds' fixed assets at December 31, 2000 follows:

| | |
|---|--------------------|
| Land | \$185,489 |
| Buildings | 452,018 |
| Improvements Other Than Buildings | 1,554,247 |
| Landfill | 8,175,944 |
| Equipment | 647,191 |
| Vehicles | 1,375,136 |
| Furniture/Fixtures | 875 |
| Total | 12,390,900 |
| Less Accumulated Depreciation | <u>(7,741,325)</u> |
| Fixed Assets Net of Accumulated Depreciation | <u>\$4,649,575</u> |

A summary of the changes in general fixed assets follows:

| | Balance January 1, <u>2000</u> | <u>Additions</u> | <u>Reductions</u> | Balance December 31, <u>2000</u> |
|--------------------------------------|--------------------------------------|--------------------|-------------------|--|
| Land | \$168,327 | \$-0- | \$-0- | \$168,327 |
| Buildings | 17,153,277 | 829,465 | -0- | 17,982,742 |
| Improvements other than buildings | 187,470 | 11,582 | -0- | 199,052 |
| Construction in Progress | 107,087 | 1,437,580 | 15,753 | 1,528,914 |
| Equipment | 2,437,107 | 271,129 | 188,534 | 2,519,702 |
| Vehicles | 3,197,337 | 765,339 | 470,857 | 3,491,819 |
| Furniture/Fixtures | <u>604,737</u> | <u>50,812</u> | <u>-0-</u> | <u>655,549</u> |
| Total | <u>\$23,855,342</u> | <u>\$3,365,907</u> | <u>\$675,144</u> | <u>\$26,546,105</u> |

CRAWFORD COUNTY, OHIO
 NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
 DECEMBER 31, 2000

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 2000 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 \$5,000,000. Building and personal property liability insurance is provided at a limit of \$27,200,200.

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 \$5,000,000 subject to a \$2,500 retention. The public official liability insurance is provided at a limit of \$5,000,000 subject to a \$2,500 retention.

County Home liability insurance is provided at a limit of \$1,000,000, health care facility professional liability is \$1,000,000, and umbrella liability coverage is provided at a limit of \$2,000,000.

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 \$67,595 reported in the Workers' Compensation Internal Service Fund at December 31, 2000 and the \$9,430 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 fund and the general long-term obligations account group.

| | <u>1999</u> | <u>2000</u> |
|----------------------------------|------------------|------------------|
| Unpaid claims, beginning of year | \$138,147 | \$112,369 |
| Estimated claims expense | (25,126) | (29,356) |
| Claim payments | <u>(652)</u> | <u>(5,988)</u> |
| Unpaid claims, end of year | <u>\$112,369</u> | <u>\$ 77,025</u> |

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For 2000, 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.

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

All County employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. 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 10.84 percent; 6.54 percent was the portion used to fund pension obligations for 2000. For law enforcement employees, the employee contribution is 9 percent of their annual covered salary and the employer contribution is 15.7 percent; 11.4 percent was the portion used to fund pension obligations. The employer contribution rates for 2000 represent a temporary rate reduction from the 1999 rates of 13.55 percent for employees other than law enforcement and 16.7 percent for law enforcement employees. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2000, 1999, 1998 were \$1,343,339, \$1,446,966, and \$1,339,713, respectively. 1998 and 1999 have been fully contributed.

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For 2000, \$986,374 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

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

Plan members are required to contribute 9.3% of their annual covered salary to fund pension obligations and the County is required to contribute 14 percent; 6 percent was the portion used to fund pension obligations for 2000. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to STRS for the years ended December 31, 2000, 1999, and 1998 were \$56,575, \$54,224, and \$52,617, 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. Medical Mutual of Ohio rates for 2000 were \$602.32 for family coverage (three or more family members), \$515.22 for employee plus one dependent and \$201.61 for individual coverage. Of these premiums, the employee contributes \$114.44 for family coverage, \$97.88 for employee plus one dependent and \$38.30 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, 2000, the liability for compensated absences is \$828,042 for the entire County.

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C. Postemployment Benefits

1. Public Employees Retirement System

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. Health care coverage for disability and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers." A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2000 was 10.84 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion used to fund health care. The employer contribution rate for law enforcement employees for 2000 was 15.7 percent; 4.3 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method (For 2000, the System returned to an actuarially prefunded disclosure because this provides a better presentation of the System's actual funding methodology. In prior years, the disclosure was based on a pay-as-you-go basis). Significant actuarial assumptions include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually, and an additional increase in total payroll of .54 percent to 5.1 percent based on additional pay increases. Health care premiums were assumed to increase 4.75 percent annually.

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

At December 31, 2000, the total number of benefit recipients eligible for OPEB through the System was 401,339. As of December 31, 2000, the actuarial value of net assets available for future OPEB payments were \$10,805.5 million. The actuarially accrued liability and the unfounded actuarial liability were \$12,473.6 million and \$1,668.1 million, respectively. The County's actual contributions for 2000 which were used to fund OPEB were \$455,572.

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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. Under Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund. For the County this amount was \$32,328 for 2000.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2000 was \$3.419 million. For the year ended June 30, 2000, net health care costs paid by STRS were \$283,137,000 and there were 99,011 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, 2000 were \$47,918. Future minimum noncancelable lease payments are as follows:

| <u>Year</u> | <u>Amount</u> |
|-------------|------------------|
| 2001 | \$27,348 |
| 2002 | 27,348 |
| 2003 | <u>27,348</u> |
| Total | <u>\$ 82,044</u> |

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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 12/31/99 | Additions | Reductions | Outstanding 12/31/00 |
|---|-------------------------|------------------|--------------------|-------------------------|
| Enterprise Fund Obligations: | | | | |
| General Obligation Bonds: | | | | |
| 1999 Landfill Improvements 3.15-4.80% | | | | |
| Serial and Term Bonds | \$5,640,000 | \$0 | \$410,000 | \$5,230,000 |
| Capital Appreciation Bonds | 105,413 | 17,882 | 0 | 123,295 |
| Bond Premium | 256,895 | 0 | 12,845 | 244,050 |
| Accounting Loss | (298,619) | 14,931 | 0 | (283,688) |
| Total 1999 Landfill Improvement Bonds | 5,703,689 | 32,813 | 422,845 | 5,313,657 |
| 1999 Waterline Improvement 3.15-4.80% | | | | |
| Serial and Term Bonds | 865,000 | 0 | 40,000 | 825,000 |
| Capital Appreciation Bonds | 32,837 | 5,570 | 0 | 38,407 |
| Bond Premium | 79,648 | 0 | 3,982 | 75,666 |
| Total 1999 Waterline Improvement Bonds | 977,485 | 5,570 | 43,982 | 939,073 |
| 1994 Landfill Improvements 5.45-6.00% | 820,000 | 0 | 160,000 | 660,000 |
| 1999 Bulldozer - 4.45% | 145,122 | 0 | 33,132 | 111,990 |
| Total Enterprise | 7,646,296 | 38,383 | 659,959 | 7,024,720 |
| General Long-Term Obligations: | | | | |
| General Obligation Bonds: | | | | |
| 1999 New Jail Facility 3.15-4.80% | | | | |
| Serial and Term Bonds | 3,590,000 | 0 | 105,000 | 3,485,000 |
| Capital Appreciation Bonds | 602,798 | 28,303 | 0 | 631,101 |
| Total 1999 New Jail Facility Bonds | 4,192,798 | 28,303 | 105,000 | 4,116,101 |
| 1994 New Jail Facility 5.45-6.00% | 410,000 | 0 | 75,000 | 335,000 |
| 2000 Vehicle Acquisition Bonds | 0 | 85,119 | 0 | 85,119 |
| 1992 Human Services Building 6.25-6.60% | 630,000 | 0 | 30,000 | 600,000 |
| Total General Long-term Obligation Bonds | 5,232,798 | 113,422 | 210,000 | 5,136,220 |
| Other Long-Term Obligations: | | | | |
| Compensated Absences | 713,728 | 98,816 | 0 | 812,544 |
| Pension Obligations | 302,526 | 245,977 | 302,526 | 245,977 |
| Workers' Compensation | 38,725 | 0 | 29,295 | 9,430 |
| Total General Long-Term Obligations | 6,287,777 | 458,215 | 541,821 | 6,204,171 |
| Totals | \$13,934,073 | \$496,598 | \$1,201,780 | \$13,228,891 |

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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 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 | 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 \$725,000. For the year 2000, \$17,882 was accreted for a total bond value of \$123,295.

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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 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 | 101% |
| December 1, 2010 and thereafter | 100% |

The capital appreciation bonds will mature in the years 2010 through 2013. The maturity amount of the bonds is \$1,065,000. For the year 2000, \$28,303 was accreted for a total bond value of \$631,101.

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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 fund.

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 2000, \$5,570 was accreted for a total bond value of \$38,407.

At December 31, 2000, \$4,730,000 of the refunded bonds were outstanding and are considered defeased by assets held in an irrevocable trust in the amount of \$5,167,708. 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 and the vehicle acquisition bonds will be paid from County sales tax revenues.

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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 \$6,171,836 for general obligation bonds:

| Year Ending <u>December 31</u> | Enterprise <u>Fund</u> | General Long-Term <u>Debt Account Group</u> | <u>Total</u> |
|-----------------------------------|---------------------------|--|---------------------|
| 2001 | \$ 961,101 | \$ 464,195 | \$ 1,425,296 |
| 2002 | 975,136 | 457,184 | 1,432,320 |
| 2003 | 916,766 | 459,807 | 1,376,573 |
| 2004 | 889,019 | 432,975 | 1,321,994 |
| 2005 | 811,415 | 430,225 | 1,241,640 |
| 2006-2010 | 2,580,475 | 2,167,424 | 4,747,899 |
| 2011-2015 | 1,590,000 | 1,908,193 | 3,498,193 |
| 2016-2019 | <u>1,284,413</u> | <u>1,430,088</u> | <u>2,714,501</u> |
| Total | <u>\$10,008,325</u> | <u>\$7,750,091</u> | <u>\$17,758,416</u> |

The County's legal debt margin as of December 31, 2000 is \$10,411,769.

NOTE 15 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2000 follows:

| | <u>Outstanding 12/31/99</u> | <u>Issued</u> | <u>Retired</u> | <u>Outstanding 12/31/00</u> |
|---|---------------------------------|--------------------|--------------------|---------------------------------|
| <u>Enterprise Funds</u> | | | | |
| Landfill Improvements 4.86% Matures July 25, 2001 | \$1,500,000 | \$1,500,000 | \$1,500,000 | \$1,500,000 |
| <u>Capital Projects Funds</u> | | | | |
| County Administration Building 4.86% Matures July 25, 2001 | -0- | 1,837,602 | -0- | 1,837,602 |
| Human Services Building Addition 4.86% Matures July 25, 2001 | <u>-0-</u> | <u>1,662,398</u> | <u>-0-</u> | <u>1,662,398</u> |
| Total Capital Projects Funds | <u>-0-</u> | <u>3,500,000</u> | <u>-0-</u> | <u>3,500,000</u> |
| Total All Funds | <u>\$1,500,000</u> | <u>\$5,000,000</u> | <u>\$1,500,000</u> | <u>\$5,000,000</u> |

The notes outstanding at December 31, 2000, are one year bond anticipation notes. The notes are backed by the full faith and credit of the County. The note liability is reflected in the funds that received the proceeds.

CRAWFORD COUNTY, OHIO
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NOTE 16 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2000, 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>\$730,986</u> | <u>\$-0-</u> |
| Special Revenue Funds | | |
| Auto License and Gasoline Tax | 4,655 | -0- |
| Child Support Enforcement Administration | -0- | 33,939 |
| Law Enforcement Block Grant | 4 | -0- |
| Revolving Loan | 1,008 | -0- |
| Prepayment Interest | 2,689 | -0- |
| Public Assistance | 33,939 | -0- |
| Solid Waste Management District | 8 | -0- |
| Total Special Revenue Funds | <u>42,303</u> | <u>33,939</u> |
| Capital Projects Funds | | |
| County Office Space | 6,030 | -0- |
| Human Services Addition | 6,403 | -0- |
| Total Capital Projects Funds | <u>12,433</u> | <u>-0-</u> |
| Expendable Trust Funds | | |
| County Home Trust | 2 | -0- |
| Juvenile Trust | <u>2</u> | <u>-0-</u> |
| Total Expendable Trust Funds | <u>4</u> | <u>-0-</u> |
| Agency Funds | | |
| Undivided Interest | 890 | 751,836 |
| Park District | 50 | -0- |
| County Court | <u>-0-</u> | <u>891</u> |
| Total Agency Funds | <u>940</u> | <u>752,727</u> |
| Total Due to/From Other Funds | <u>\$786,666</u> | <u>\$786,666</u> |
| <u>Interfund Receivable/Payable</u> | | |
| General Fund | <u>\$727,035</u> | <u>\$-0-</u> |
| Special Revenue Funds | | |
| Solid Waste Management District | -0- | 8,370 |
| Community Development Block Grant | <u>-0-</u> | <u>401,528</u> |
| Total Special Revenue Funds | <u>-0-</u> | <u>409,898</u> |
| Capital Projects Fund | | |
| Joint Township Paving | -0- | <u>317,137</u> |
| Total Interfund Receivable/Payable | <u>\$727,035</u> | <u>\$727,035</u> |

CRAWFORD COUNTY, OHIO
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| <u>Advance To/Advance From Other Funds</u> | <u>Recipient</u> | <u>Payer</u> |
|--|------------------|----------------|
| General Fund | <u>\$747,158</u> | <u>\$-0-</u> |
| Capital Projects Fund | | |
| Westmore Sewer Construction | -0- | <u>183,127</u> |
| Enterprise Fund | | |
| Sanitary Landfill | -0- | <u>564,031</u> |
| Total Advance To/Advance From Other Funds | <u>\$747,158</u> | <u>747,158</u> |

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, 2000 is as follows:

| | <u>Sewer</u> | <u>Sanitary Landfill</u> | <u>Total</u> |
|---|--------------|------------------------------|--------------|
| Operating Revenues | \$174,330 | \$1,855,839 | \$2,030,169 |
| Depreciation Expense | 44,909 | 671,723 | 716,632 |
| Closure/Postclosure Costs | -0- | 106,889 | 106,889 |
| Operating Income | 71,492 | 248,151 | 319,643 |
| Operating Transfers In | -0- | 13,146 | 13,146 |
| Net Income (Loss) | 32,327 | (92,830) | (60,503) |
| Additions to Property, Plant and Equipment | -0- | 2,168,100 | 2,168,100 |
| Deductions to Property, Plant and Equipment | -0- | (50,790) | (50,790) |
| Net Working Capital | 85,659 | (1,171,756) | (1,086,097) |
| Total Assets | 1,724,264 | 4,157,663 | 5,881,927 |
| Notes Payable | -0- | 1,500,000 | 1,500,000 |
| Bonds and Other Long-Term Liabilities: | | | |
| Bonds Payable | 899,073 | 5,515,647 | 6,414,720 |
| Closure/Postclosure Payable | -0- | 2,196,247 | 2,196,247 |
| Compensated Absences | -0- | 10,763 | 10,763 |
| Total Equity (deficit) | 781,158 | (6,307,868) | (5,526,710) |
| Encumbrances Outstanding (Budget Basis) at December 31, 2000 | 15,454 | 127,104 | 142,558 |

CRAWFORD COUNTY, OHIO
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 DECEMBER 31, 2000

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.

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 | | \$ 30,513 |
| Receipts | | -0- |
| Disbursements | | <u>497</u> |
| Ending Balance | | <u>\$ 30,016</u> |

NOTE 20 - CONSTRUCTION COMMITMENTS

The County has entered into contracts for the construction or renovation of the following facilities:

| | Project Authorization | Expended to Date | Commitment |
|-----------------------------|--------------------------|------------------------|------------|
| Jail Construction | \$550,323 | \$538,109 | \$12,214 |
| Human Services Addition | 1,304,910 | 0 | 1,304,910 |
| Chair Lift Installation | 14,279 | 13,137 | 1,142 |
| County Office Space | 4,373,234 | 1,088,610 | 3,284,624 |
| Children Services Addition | 415,189 | 387,113 | 28,076 |
| Engineer Office Building | 291,984 | 280,504 | 11,480 |
| Ramp at County Home | 17,000 | 15,300 | 1,700 |
| Westmoor Sewer Construction | 173,128 | 148,981 | 24,147 |

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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, 2000 consisted of a U.S. Treasury Strip in the amount of \$29,006 and a mutual fund in the amount of \$165,700, reported at their fair values. Net unrealized loss for 2000 totaled \$8,742.

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

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, 2000 follows:

| | |
|-------------------------------|------------------|
| Office Equipment | \$ 24,115 |
| Production Equipment | 56,925 |
| Truck and Van | <u>78,288</u> |
| | 159,328 |
| Less Accumulated Depreciation | <u>(148,757)</u> |
| Total | <u>\$ 10,571</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 \$51,351 for the year ended December 31, 2000. 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 \$905,245.

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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.

The MRDD Boards also fund the operational costs of the Corporation. For 2000, \$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, 2000.

Crawford-Marion Alcohol, Drug Addiction and Mental Health Services Joint Venture. 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 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 collected in a special revenue fund and sent to the Joint-County Board's fiscal agent to be used by the Joint-County District.

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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, 2000.

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 on the group executive committee in any year, and each elected member shall be a County Commissioner.

NOTE 24 - CLOSURE AND POSTCLOSURE 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 \$2,196,247 reported as landfill closure and postclosure costs payable at December 31, 2000 represents the cumulative amount reported to date based on the use of 54.41 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$1,845,335 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2000. The \$4,041,582 closure and postclosure costs represent a change in estimate based on additional information made available to the engineer. This change is compared to the \$3,962,336 reported in 1999. 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 2000 these costs total \$4,946,676.

CRAWFORD COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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 2000 the County met the Local Government Financial Test requirements.

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

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

NOTE 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, 2000, \$479,803 in Hospital Revenue Bonds were still outstanding.

COMBINING, INDIVIDUAL FUND
AND
ACCOUNT GROUP STATEMENTS
AND
SCHEDULES

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|----------------------------------|-------------------|------------------|--|
| Revenues: | | | |
| Property Taxes | \$1,038,400 | 1,109,618 | 71,218 |
| Sales Tax | 2,600,000 | 3,405,072 | 805,072 |
| Charges for Services | 1,171,360 | 1,427,163 | 255,803 |
| Licenses and Permits | 6,300 | 4,968 | (1,332) |
| Fines and Forfeitures | 127,360 | 196,431 | 69,071 |
| Intergovernmental | 1,310,385 | 1,540,491 | 230,106 |
| Investment Income | 550,000 | 783,039 | 233,039 |
| Other | 166,000 | 498,759 | 332,759 |
| Total Revenue | 6,969,805 | 8,965,541 | 1,995,736 |
| Expenditures: | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| COMMISSIONERS | | | |
| Personal Services | 239,834 | 232,602 | 7,232 |
| Materials and Supplies | 4,410 | 3,717 | 693 |
| Contractual Services | 30,111 | 20,922 | 9,189 |
| Capital Outlay | 2,800 | 1,610 | 1,190 |
| Other | 19,892 | 19,892 | 0 |
| AUDITOR | | | |
| Personal Services | 315,001 | 307,117 | 7,884 |
| Materials and Supplies | 12,133 | 11,353 | 780 |
| Contractual Services | 3,580 | 3,121 | 459 |
| Capital Outlay | 11,300 | 10,049 | 1,251 |
| Other | 7,346 | 5,563 | 1,783 |
| TREASURER | | | |
| Personal Services | 97,070 | 93,470 | 3,600 |
| Materials and Supplies | 7,593 | 6,022 | 1,571 |
| Contractual Services | 2,656 | 1,052 | 1,604 |
| Capital Outlay | 3,000 | 0 | 3,000 |
| Other | 4,900 | 2,956 | 1,944 |
| PROSECUTING ATTORNEY | | | |
| Personal Services | 294,063 | 288,829 | 5,234 |
| Materials and Supplies | 12,500 | 12,220 | 280 |
| Contractual Services | 2,951 | 2,621 | 330 |
| Capital Outlay | 100 | 0 | 100 |
| Other | 27,485 | 25,922 | 1,563 |
| BUDGET COMMISSION | | | |
| Other | 100 | 0 | 100 |
| BOARD OF REVISION | | | |
| Other | 200 | 0 | 200 |
| BUREAU OF EXAMINATION | | | |
| Contractual Services | \$121,000 | 118,499 | 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, 2000
(Continued)

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|-------------------|------------------|--|
| AUTO DATA PROCESSING BOARD | | | |
| Personal Services | \$9,239 | 8,651 | 588 |
| Materials and Supplies | 1,800 | 711 | 1,089 |
| Contractual Services | 49,230 | 39,059 | 10,171 |
| Capital Outlay | 15,000 | 66 | 14,934 |
| Other | 1,200 | 976 | 224 |
| BOARD OF ELECTIONS | | | |
| Personal Services | 194,570 | 185,324 | 9,246 |
| Materials and Supplies | 13,000 | 11,201 | 1,799 |
| Contractual Services | 33,898 | 26,569 | 7,329 |
| Capital Outlay | 20,264 | 19,664 | 600 |
| Other | 15,459 | 12,924 | 2,535 |
| COURTHOUSE AND JAIL | | | |
| Personal Services | 138,084 | 130,639 | 7,445 |
| Materials and Supplies | 17,334 | 12,275 | 5,059 |
| Contractual Services | 307,872 | 291,315 | 16,557 |
| Capital Outlay | 38,018 | 36,031 | 1,987 |
| Other | 115,632 | 108,141 | 7,491 |
| COUNTY RECORDER | | | |
| Personal Services | 137,321 | 130,198 | 7,123 |
| Materials and Supplies | 7,400 | 4,378 | 3,022 |
| Contractual Services | 4,547 | 3,397 | 1,150 |
| Capital Outlay | 100 | 0 | 100 |
| Other | 5,200 | 3,861 | 1,339 |
| INSURANCES | | | |
| Contractual Services | 189,000 | 188,999 | 1 |
| COUNTY PLANNING COMMISSION | | | |
| Other | 48,500 | 35,000 | 13,500 |
| Total General Government - Legislative and Executive | <u>2,582,693</u> | <u>2,416,916</u> | <u>165,777</u> |
| General Government - Judicial | | | |
| COURT OF APPEALS | | | |
| Other | 30,000 | 25,115 | 4,885 |
| COMMON PLEAS COURT | | | |
| Personal Services | 405,173 | 393,548 | 11,625 |
| Materials and Supplies | 12,624 | 11,398 | 1,226 |
| Contractual Services | 8,844 | 8,195 | 649 |
| Capital Outlay | 7,470 | 7,360 | 110 |
| Other | 177,173 | 138,682 | 38,491 |
| JURY COMMISSION | | | |
| Personal Services | 1,405 | 1,343 | 62 |
| Materials and Supplies | \$2,000 | 708 | 1,292 |

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, 2000
(Continued)

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--|-------------------|------------------|--|
| JUVENILE COURT | | | |
| Personal Services | \$187,814 | 179,946 | 7,868 |
| Materials and Supplies | 5,509 | 4,881 | 628 |
| Contractual Services | 11,261 | 10,256 | 1,005 |
| Capital Outlay | 22,500 | 21,808 | 692 |
| Other | 108,899 | 89,099 | 19,800 |
| PROBATE COURT | | | |
| Personal Services | 91,474 | 87,282 | 4,192 |
| Materials and Supplies | 6,000 | 4,051 | 1,949 |
| Contractual Services | 2,978 | 1,059 | 1,919 |
| Capital Outlay | 25,000 | 0 | 25,000 |
| Other | 2,150 | 817 | 1,333 |
| CLERK OF COURTS | | | |
| Personal Services | 176,803 | 172,931 | 3,872 |
| Materials and Supplies | 17,133 | 10,110 | 7,023 |
| Contractual Services | 8,591 | 6,253 | 2,338 |
| Capital Outlay | 2,294 | 713 | 1,581 |
| Other | 2,491 | 1,504 | 987 |
| MUNICIPAL COURT | | | |
| Personal Services | 347,301 | 336,105 | 11,196 |
| Materials and Supplies | 11,960 | 9,339 | 2,621 |
| Contractual Services | 3,391 | 2,614 | 777 |
| Capital Outlay | 1,589 | 1,585 | 4 |
| Other | 79,334 | 50,013 | 29,321 |
| LAW LIBRARIES | | | |
| Personal Services | 39,808 | 38,134 | 1,674 |
| Contractual Services | 10,900 | 10,900 | 0 |
| Capital Outlay | 100 | 0 | 100 |
| Other | 100 | 0 | 100 |
| Total General Government - Judicial | | | |
| | <u>1,810,069</u> | <u>1,625,749</u> | <u>184,320</u> |
| Public Safety | | | |
| ADULT PROBATION | | | |
| Personal Services | 86,578 | 70,733 | 15,845 |
| Materials and Supplies | 750 | 701 | 49 |
| Contractual Services | 3,068 | 2,950 | 118 |
| Capital Outlay | 100 | 0 | 100 |
| Other | 8,418 | 8,001 | 417 |
| PROBATION DEPT | | | |
| Personal Services | 251,127 | 229,332 | 21,795 |
| Contractual Service | 74,099 | 55,569 | 18,530 |
| Other | 10,275 | 8,107 | 2,168 |
| CORONER | | | |
| Personal Services | 53,395 | 52,386 | 1,009 |
| Materials and Supplies | 100 | 100 | 0 |
| Contractual Services | 20,307 | 16,067 | 4,240 |
| Other | \$1,800 | 1,131 | 669 |

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, 2000
(Continued)

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--------------------------------|-------------------|------------------|--|
| COUNTY SHERIFF | | | |
| Personal Services | \$1,180,626 | 1,162,547 | 18,079 |
| Materials and Supplies | 37,423 | 31,564 | 5,859 |
| Contractual Services | 99,112 | 95,412 | 3,700 |
| Capital Outlay | 299,996 | 298,585 | 1,411 |
| Other | 81,450 | 74,569 | 6,881 |
| DISASTER SERVICES | | | |
| Personal Services | 30,902 | 30,145 | 757 |
| Materials and Supplies | 400 | 245 | 155 |
| Contractual Services | 9,800 | 735 | 9,065 |
| Capital Outlay | 300 | 0 | 300 |
| Other | 12,349 | 11,034 | 1,315 |
| Total Public Safety | <u>2,262,375</u> | <u>2,149,913</u> | <u>112,462</u> |
| Public Works | | | |
| COUNTY ENGINEER | | | |
| Personal Services | 70,163 | 68,953 | 1,210 |
| Materials and Supplies | 5,225 | 3,818 | 1,407 |
| Contractual Services | 5,567 | 5,007 | 560 |
| Capital Outlay | 22,875 | 22,850 | 25 |
| Other | 100 | 34 | 66 |
| SANITARY ENGINEER | | | |
| Personal Services | <u>9,195</u> | <u>8,958</u> | <u>237</u> |
| Total Public Works | <u>113,125</u> | <u>109,620</u> | <u>3,505</u> |
| Health | | | |
| AGRICULTURE | | | |
| Personal Services | 225 | 54 | 171 |
| Other | 306,537 | 306,014 | 523 |
| T B HOSPITAL | | | |
| Materials and Supplies | 400 | 220 | 180 |
| REGISTRAR OF VITAL STATISTICS | | | |
| Other | 1,000 | 0 | 1,000 |
| OTHER HEALTH | | | |
| Other | 76,468 | 76,468 | 0 |
| DITCHES | | | |
| Personal Services | <u>3,000</u> | <u>0</u> | <u>3,000</u> |
| Total Health | <u>387,630</u> | <u>382,756</u> | <u>4,874</u> |
| Human Services | | | |
| EMPLOYEE PARTICIPATION COUNCIL | | | |
| Contractual Services | \$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, 2000
(Continued)

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|--------------------|--------------------|--|
| VETERANS SERVICE COMMISSION | | | |
| Personal Services | \$19,958 | 19,026 | 932 |
| Materials and Supplies | 3,000 | 2,947 | 53 |
| Contractual Services | 10,717 | 10,712 | 5 |
| Capital Outlay | 0 | 0 | 0 |
| Other | 94,295 | 84,957 | 9,338 |
| VETERANS SERVICES | | | |
| Personal Services | 135,185 | 133,977 | 1,208 |
| Other | 11,900 | 11,568 | 332 |
| Total Human Services | <u>278,055</u> | <u>266,187</u> | <u>11,868</u> |
| Total Expenditures | <u>7,433,947</u> | <u>6,951,141</u> | <u>482,806</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(464,142)</u> | <u>2,014,400</u> | <u>2,478,542</u> |
| Other Financing Sources (Uses): | | | |
| Proceeds from Sale of Bonds | 0 | 85,119 | 85,119 |
| Advances In | 0 | 78,575 | 78,575 |
| Advances Out | (808,057) | (1,254,704) | (446,647) |
| Operating Transfers In | 0 | 103,307 | 103,307 |
| Operating Transfers Out | (1,724,975) | (1,609,894) | 115,081 |
| Total Other Financing Sources (Uses) | <u>(2,533,032)</u> | <u>(2,597,597)</u> | <u>(64,565)</u> |
| Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses | <u>(2,997,174)</u> | <u>(583,197)</u> | <u>2,413,977</u> |
| Fund Balance at Beginning of Year | 2,914,491 | 2,914,491 | 0 |
| Prior Year Encumbrances Appropriated | <u>238,230</u> | <u>238,230</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$155,547</u> | <u>2,569,524</u> | <u>2,413,977</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.

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.

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, 2000

| | AUTO LICENSE AND GAS TAX | COURT COMPUTER | COMMUNITY CORRECTIONS | CLERK OF COURTS TITLE | COMMUNITY DEVELOPMENT BLOCK GRANT |
|---|-----------------------------|-------------------|--------------------------|--------------------------|---|
| <u>Assets</u> | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$1,157,934 | \$177,742 | \$10,421 | \$174,341 | \$172,577 |
| 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 | 0 | 0 | 0 | 0 | 0 |
| Due from Other Funds | 4,655 | 0 | 0 | 0 | 0 |
| Due from Other Governments | 530,398 | 0 | 13,052 | 0 | 29,700 |
| Materials and Supplies | | | | | |
| Inventory | 115,079 | 0 | 0 | 9,283 | 0 |
| Notes Receivable | 0 | 0 | 0 | 0 | 0 |
| Prepaid Items | 14,443 | 0 | 471 | 368 | 0 |
| Total Assets | \$1,822,509 | \$177,742 | \$23,944 | \$183,992 | \$202,277 |
| <u>Liabilities and Fund Equity</u> | | | | | |
| <u>Liabilities</u> | | | | | |
| Accounts Payable | \$50,289 | \$3,636 | \$0 | \$3,421 | \$55,270 |
| Contracts Payable | 15,542 | 0 | 0 | 0 | 0 |
| Accrued Wages Payable | 51,440 | 0 | 1,589 | 3,026 | 0 |
| Compensated Absences Payable | 0 | 0 | 0 | 0 | 0 |
| Interfund Payable | 0 | 0 | 0 | 0 | 401,528 |
| Due to Other Funds | 0 | 0 | 0 | 0 | 0 |
| Due to Other Governments | 17,368 | 9 | 737 | 1,434 | 0 |
| Deferred Revenue | 0 | 0 | 0 | 0 | 0 |
| Total Liabilities | 134,639 | 3,645 | 2,326 | 7,881 | 456,798 |
| <u>Fund Equity</u> | | | | | |
| Fund Balance: | | | | | |
| Reserved for Encumbrances | 138,971 | 19 | 0 | 2,235 | 54,180 |
| Reserved for Inventory | 115,079 | 0 | 0 | 9,283 | 0 |
| Reserved for Notes Receivable | 0 | 0 | 0 | 0 | 0 |
| Unreserved, Undesignated (Deficit) | 1,433,820 | 174,078 | 21,618 | 164,593 | (308,701) |
| Total Fund Equity (Deficit) | 1,687,870 | 174,097 | 21,618 | 176,111 | (254,521) |
| Total Liabilities and Fund Equity | \$1,822,509 | \$177,742 | \$23,944 | \$183,992 | \$202,277 |

| COPS FAST | COUNTY HOME | COUNCIL ON AGING LEVY | SHERIFF COMMISSARY | CHILD SUPPORT ENFORCEMENT ADMINISTRATION | CHILD WELFARE | DOG AND KENNEL | DRUG LAW ENFORCEMENT |
|-----------------|------------------|--------------------------|-----------------------|--|------------------|-------------------|-------------------------|
| \$31,847 | \$81,723 | \$0 | \$22,310 | \$302,093 | \$89,843 | \$19,123 | \$24,261 |
| 0 | 0 | 0 | 7,054 | 0 | 0 | 0 | 0 |
| 0 | 486,839 | 360,531 | 0 | 0 | 242,229 | 0 | 0 |
| 0 | 109,616 | 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 | 168,075 | 0 | 0 |
| 0 | 3,145 | 0 | 0 | 0 | 1,761 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 10,206 | 0 | 0 | 7,781 | 9,696 | 1,205 | 0 |
| <u>\$31,847</u> | <u>\$691,529</u> | <u>\$360,531</u> | <u>\$29,364</u> | <u>\$309,874</u> | <u>\$511,604</u> | <u>\$20,328</u> | <u>\$24,261</u> |
| \$0 | \$5,786 | \$0 | \$78 | \$107 | \$40,205 | \$1,469 | \$895 |
| 0 | 0 | 0 | 0 | 8,661 | 0 | 0 | 0 |
| 562 | 36,905 | 0 | 0 | 20,315 | 21,353 | 2,032 | 0 |
| 0 | 254 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 33,939 | 0 | 0 | 0 |
| 299 | 17,106 | 0 | 0 | 9,158 | 12,746 | 688 | 0 |
| 0 | 486,839 | 360,531 | 0 | 0 | 242,229 | 0 | 0 |
| <u>861</u> | <u>546,890</u> | <u>360,531</u> | <u>78</u> | <u>72,180</u> | <u>316,533</u> | <u>4,189</u> | <u>895</u> |
| 0 | 16,479 | 0 | 0 | 75,401 | 6,548 | 543 | 0 |
| 0 | 3,145 | 0 | 0 | 0 | 1,761 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>30,986</u> | <u>125,015</u> | <u>0</u> | <u>29,286</u> | <u>162,293</u> | <u>186,762</u> | <u>15,596</u> | <u>23,366</u> |
| <u>30,986</u> | <u>144,639</u> | <u>0</u> | <u>29,286</u> | <u>237,694</u> | <u>195,071</u> | <u>16,139</u> | <u>23,366</u> |
| <u>\$31,847</u> | <u>\$691,529</u> | <u>\$360,531</u> | <u>\$29,364</u> | <u>\$309,874</u> | <u>\$511,604</u> | <u>\$20,328</u> | <u>\$24,261</u> |

(continued)

Crawford County, Ohio

Special Revenue Funds
Combining Balance Sheet

As of December 31, 2000
(continued)

| | DITCH MAINTENANCE | DELINQUENT REAL ESTATE TAX COLLECTION | ENFORCEMENT AND EDUCATION | FELONY DELINQUENT CARE | INDIGENT DRIVER ALCOHOL TREATMENT |
|--|----------------------|---|------------------------------|------------------------------|---|
| <u>Assets</u> | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$77,341 | \$143,325 | \$4,017 | \$169,601 | \$130,043 |
| 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 | 85,200 | 0 | 0 | 0 | 0 |
| Due from Other Funds | 0 | 0 | 0 | 0 | 0 |
| Due from Other Governments | 0 | 0 | 0 | 17,608 | 0 |
| Materials and Supplies | | | | | |
| Inventory | 0 | 834 | 0 | 0 | 0 |
| Notes Receivable | 0 | 0 | 0 | 0 | 0 |
| Prepaid Items | 0 | 0 | 0 | 184 | 0 |
| Total Assets | \$162,541 | \$144,159 | \$4,017 | \$187,393 | \$130,043 |
| <u>Liabilities and Fund Equity</u> | | | | | |
| <u>Liabilities</u> | | | | | |
| Accounts Payable | \$0 | \$305 | \$0 | \$36,457 | \$0 |
| Contracts Payable | 0 | 0 | 0 | 0 | 0 |
| Accrued Wages Payable | 0 | 1,730 | 0 | 877 | 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 | 732 | 0 | 904 | 0 |
| Deferred Revenue | 85,200 | 0 | 0 | 0 | 0 |
| Total Liabilities | 85,200 | 2,767 | 0 | 38,238 | 0 |
| <u>Fund Equity</u> | | | | | |
| Fund Balance: | | | | | |
| Reserved for Encumbrances | 0 | 102 | 0 | 808 | 0 |
| Reserved for Inventory | 0 | 834 | 0 | 0 | 0 |
| Reserved for Notes Receivable | 0 | 0 | 0 | 0 | 0 |
| Unreserved, Undesignated (Deficit) | 77,341 | 140,456 | 4,017 | 148,347 | 130,043 |
| Total Fund Equity (Deficit) | 77,341 | 141,392 | 4,017 | 149,155 | 130,043 |
| Total Liabilities and Fund Equity | \$162,541 | \$144,159 | \$4,017 | \$187,393 | \$130,043 |

| 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 |
|--------------------------|---------------------------|-----------------------------------|-----------------------------|----------------------------------|--|------------------|--|
| \$40,567 | \$90,769 | \$2,657 | \$0 | \$171,704 | \$90,036 | \$0 | \$1,548,074 |
| 0 | 0 | 0 | 857 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 107,848 | 1,626,352 |
| 0 | 31,914 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 213,662 |
| 0 | 23,429 | 0 | 0 | 0 | 0 | 0 | 5,019 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 18,962 | 0 | 0 | 0 | 0 | 0 | 12,729 |
| <u>\$40,567</u> | <u>\$165,074</u> | <u>\$2,661</u> | <u>\$857</u> | <u>\$171,704</u> | <u>\$90,036</u> | <u>\$107,848</u> | <u>\$3,405,836</u> |
| \$0 | \$35,125 | \$1,573 | \$0 | \$118 | \$0 | \$0 | \$74,012 |
| 0 | 4,227 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 41,418 | 0 | 0 | 0 | 1,921 | 0 | 52,925 |
| 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 | 18,858 | 41 | 0 | 0 | 760 | 0 | 20,666 |
| 0 | 0 | 0 | 0 | 0 | 0 | 107,848 | 1,626,352 |
| 0 | 99,628 | 1,614 | 0 | 118 | 2,681 | 107,848 | 1,773,955 |
| 0 | 35,100 | 106 | 0 | 123 | 0 | 0 | 6,349 |
| 0 | 23,429 | 0 | 0 | 0 | 0 | 0 | 5,019 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40,567 | 6,917 | 941 | 857 | 171,463 | 87,355 | 0 | 1,620,513 |
| 40,567 | 65,446 | 1,047 | 857 | 171,586 | 87,355 | 0 | 1,631,881 |
| <u>\$40,567</u> | <u>\$165,074</u> | <u>\$2,661</u> | <u>\$857</u> | <u>\$171,704</u> | <u>\$90,036</u> | <u>\$107,848</u> | <u>\$3,405,836</u> |

(continued)

Crawford County, Ohio

Special Revenue Funds
Combining Balance Sheet

As of December 31, 2000
(continued)

| | PUBLIC ASSISTANCE | PROBATE COURT | PREPAYMENT INTEREST | REAL ESTATE ASSESSMENT | RECORDER EQUIPMENT | REVOLVING LOAN |
|---|----------------------|------------------|------------------------|---------------------------|-----------------------|-------------------|
| <u>Assets</u> | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$694,850 | \$2,787 | \$43,576 | \$585,852 | \$61,386 | \$249,974 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 0 | 3,212 | 0 |
| Receivables: | | | | | | |
| Taxes | 0 | 0 | 0 | 0 | 0 | 0 |
| Accounts | 18,150 | 0 | 0 | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 | 0 |
| Due from Other Funds | 33,939 | 0 | 2,689 | 0 | 0 | 1,008 |
| Due from Other Governments | 0 | 0 | 0 | 0 | 0 | 0 |
| Materials and Supplies | | | | | | |
| Inventory | 2,055 | 0 | 910 | 0 | 0 | 0 |
| Notes Receivable | 0 | 0 | 0 | 0 | 0 | 225,991 |
| Prepaid Items | 25,629 | 0 | 0 | 184 | 0 | 0 |
| Total Assets | \$774,623 | \$2,787 | \$47,175 | \$586,036 | \$64,598 | \$476,973 |
| <u>Liabilities and Fund Equity</u> | | | | | | |
| <u>Liabilities</u> | | | | | | |
| Accounts Payable | \$142,323 | \$0 | \$0 | \$1,212 | \$3,058 | \$69,120 |
| Contracts Payable | 42,632 | 0 | 0 | 875 | 0 | 0 |
| Accrued Wages Payable | 58,747 | 0 | 0 | 3,061 | 0 | 0 |
| Compensated Absences Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| Interfund Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| Due to Other Funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Due to Other Governments | 45,784 | 0 | 146 | 1,372 | 0 | 0 |
| Deferred Revenue | 18,150 | 0 | 0 | 0 | 0 | 0 |
| Total Liabilities | 307,636 | 0 | 146 | 6,520 | 3,058 | 69,120 |
| <u>Fund Equity</u> | | | | | | |
| Fund Balance: | | | | | | |
| Reserved for Encumbrances | 307,773 | 0 | 0 | 127,867 | 41,331 | 0 |
| Reserved for Inventory | 2,055 | 0 | 910 | 0 | 0 | 0 |
| Reserved for Notes Receivable | 0 | 0 | 0 | 0 | 0 | 225,991 |
| Unreserved, Undesignated (Deficit) | 157,159 | 2,787 | 46,119 | 451,649 | 20,209 | 181,862 |
| Total Fund Equity (Deficit) | 466,987 | 2,787 | 47,029 | 579,516 | 61,540 | 407,853 |
| Total Liabilities and Fund Equity | \$774,623 | \$2,787 | \$47,175 | \$586,036 | \$64,598 | \$476,973 |

| SANCTION COSTS | SOLID WASTE MANAGEMENT DISTRICT | TAX INCENTIVE REVIEW | VICTIMS OF CRIME | TOTALS |
|-------------------|---------------------------------------|-------------------------|---------------------|---------------------|
| \$20,087 | \$51,064 | \$6,250 | \$4,013 | \$6,452,188 |
| 0 | 0 | 0 | 0 | 11,123 |
| 0 | 0 | 0 | 0 | 2,823,799 |
| 0 | 9,519 | 0 | 0 | 169,199 |
| 0 | 0 | 0 | 0 | 85,200 |
| 0 | 8 | 0 | 0 | 42,303 |
| 0 | 16,980 | 0 | 7,860 | 997,335 |
| 0 | 0 | 0 | 0 | 161,515 |
| 0 | 0 | 0 | 0 | 225,991 |
| 0 | 2,526 | 0 | 184 | 104,568 |
| <u>\$20,087</u> | <u>\$80,097</u> | <u>\$6,250</u> | <u>\$12,057</u> | <u>\$11,073,221</u> |
| \$0 | \$9,799 | \$0 | \$0 | \$534,258 |
| 0 | 9,820 | 0 | 0 | 81,757 |
| 96 | 3,733 | 0 | 1,385 | 303,115 |
| 0 | 0 | 0 | 0 | 254 |
| 0 | 8,370 | 0 | 0 | 409,898 |
| 0 | 0 | 0 | 0 | 33,939 |
| 49 | 1,726 | 0 | 633 | 151,216 |
| 0 | 0 | 0 | 0 | 2,927,149 |
| <u>145</u> | <u>33,448</u> | <u>0</u> | <u>2,018</u> | <u>4,441,586</u> |
| 0 | 8,933 | 0 | 53 | 822,921 |
| 0 | 0 | 0 | 0 | 161,515 |
| 0 | 0 | 0 | 0 | 225,991 |
| <u>19,942</u> | <u>37,716</u> | <u>6,250</u> | <u>9,986</u> | <u>5,421,208</u> |
| <u>19,942</u> | <u>46,649</u> | <u>6,250</u> | <u>10,039</u> | <u>6,631,635</u> |
| <u>\$20,087</u> | <u>\$80,097</u> | <u>\$6,250</u> | <u>\$12,057</u> | <u>\$11,073,221</u> |

Crawford County, Ohio

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

For the Year Ended December 31, 2000

| | <u>AUTO LICENSE AND GAS TAX</u> | <u>COURT COMPUTER</u> | <u>COMMUNITY CORRECTIONS</u> | <u>CLERK OF COURTS TITLE</u> |
|---|-------------------------------------|---------------------------|----------------------------------|----------------------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$0 |
| Sales Tax | 0 | 0 | 0 | 0 |
| Charges for Services | 75,097 | 40,104 | 0 | 184,235 |
| Fines and Forfeitures | 45,557 | 0 | 0 | 0 |
| Intergovernmental | 3,448,662 | 0 | 51,847 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Investment Income | 54,721 | 0 | 0 | 0 |
| Other | 16,077 | 0 | 0 | 3,102 |
| Total Revenues | 3,640,114 | 40,104 | 51,847 | 187,337 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 0 | 0 | 0 | 133,929 |
| Judicial | 0 | 31,883 | 0 | 0 |
| Public Safety | 0 | 0 | 55,319 | 0 |
| Public Works | 3,549,594 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 |
| Economic Development | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Total Expenditures | 3,549,594 | 31,883 | 55,319 | 133,929 |
| Excess of Revenues Over (Under) Expenditures | 90,520 | 8,221 | (3,472) | 53,408 |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Operating Transfers In | 0 | 404 | 10 | 0 |
| Operating Transfers Out | 0 | 0 | 0 | (100,000) |
| Total Other Financing Sources (Uses) | 0 | 404 | 10 | (100,000) |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | 90,520 | 8,625 | (3,462) | (46,592) |
| Fund Balances (Deficit) at Beginning of Year | 1,597,350 | 165,472 | 25,080 | 216,904 |
| Increase (Decrease) in Reserve for Inventory | 0 | 0 | 0 | 5,799 |
| Fund Balances (Deficit) at End of Year | \$1,687,870 | \$174,097 | \$21,618 | \$176,111 |

| 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 | \$457,023 | \$264,056 | \$0 | \$0 | \$231,192 | \$0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 957,047 | 0 | 270,582 | 129,015 | 16,036 | 70,037 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,582 |
| 375,289 | 32,689 | 53,177 | 31,906 | 0 | 785,477 | 1,128,278 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 4,483 | 0 | 0 |
| 1,256 | 0 | 3,863 | 0 | 502 | 109,986 | 860 | 0 |
| <u>376,545</u> | <u>32,689</u> | <u>1,471,110</u> | <u>295,962</u> | <u>271,084</u> | <u>1,028,961</u> | <u>1,376,366</u> | <u>71,619</u> |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 29,453 | 0 | 0 | 255,177 | 0 | 0 | 0 |
| 577,365 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 69,797 |
| 0 | 0 | 1,579,154 | 295,962 | 0 | 981,835 | 1,442,079 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>577,365</u> | <u>29,453</u> | <u>1,579,154</u> | <u>295,962</u> | <u>255,177</u> | <u>981,835</u> | <u>1,442,079</u> | <u>69,797</u> |
| (200,820) | 3,236 | (108,044) | 0 | 15,907 | 47,126 | (65,713) | 1,822 |
| 50,593 | 0 | 0 | 0 | 0 | 35,000 | 155,000 | 0 |
| (593) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>50,000</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>35,000</u> | <u>155,000</u> | <u>0</u> |
| (150,820) | 3,236 | (108,044) | 0 | 15,907 | 82,126 | 89,287 | 1,822 |
| (103,701) | 27,750 | 253,732 | 0 | 13,379 | 155,568 | 104,093 | 14,317 |
| 0 | 0 | (1,049) | 0 | 0 | 0 | 1,691 | 0 |
| <u>(\$254,521)</u> | <u>\$30,986</u> | <u>\$144,639</u> | <u>\$0</u> | <u>\$29,286</u> | <u>\$237,694</u> | <u>\$195,071</u> | <u>\$16,139</u> |

(continued)

Crawford County, Ohio

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

For the Year Ended December 31, 2000
 (continued)

| | DRUG LAW ENFORCEMENT | DITCH MAINTENANCE | DELINQUENT REAL ESTATE TAX COLLECTION | ENFORCEMENT AND EDUCATION | FELONY DELINQUENT CARE |
|---|-------------------------|----------------------|---|------------------------------|------------------------------|
| <u>Revenues</u> | | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$0 | \$0 |
| Sales Tax | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 116,255 | 0 | 0 |
| Fines and Forfeitures | 2,339 | 0 | 0 | 2,446 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 | 244,674 |
| Special Assessments | 0 | 84,883 | 0 | 0 | 0 |
| Investment Income | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 2,339 | 84,883 | 116,255 | 2,446 | 244,674 |
| <u>Expenditures</u> | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 0 | 0 | 39,436 | 0 | 0 |
| Judicial | 4,045 | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 | 309,769 |
| Public Works | 0 | 53,397 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 | 0 |
| Economic Development | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 4,045 | 53,397 | 39,436 | 0 | 309,769 |
| Excess of Revenues Over (Under) Expenditures | (1,706) | 31,486 | 76,819 | 2,446 | (65,095) |
| <u>Other Financing Sources (Uses)</u> | | | | | |
| 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 | (1,706) | 31,486 | 76,819 | 2,446 | (65,095) |
| Fund Balances (Deficit) at Beginning of Year | 25,072 | 45,855 | 64,410 | 1,571 | 214,250 |
| Increase (Decrease) in Reserve for Inventory | 0 | 0 | 163 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | \$23,366 | \$77,341 | \$141,392 | \$4,017 | \$149,155 |

| 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 | \$424,943 |
| 0 | 0 | 1,340,861 | 0 | 0 | 0 | 0 | 0 |
| 0 | 9,050 | 267,538 | 0 | 0 | 15,483 | 62,304 | 0 |
| 18,001 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 2,377 | 0 | 0 | 0 | 41,836 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 39 | 18 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>18,001</u> | <u>9,050</u> | <u>1,608,399</u> | <u>2,416</u> | <u>18</u> | <u>15,483</u> | <u>62,304</u> | <u>466,779</u> |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5,120 | 7,564 | 0 | 0 | 0 | 6,489 | 49,722 | 0 |
| 0 | 0 | 1,710,996 | 6,727 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 39,519 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 466,779 |
| <u>5,120</u> | <u>7,564</u> | <u>1,750,515</u> | <u>6,727</u> | <u>0</u> | <u>6,489</u> | <u>49,722</u> | <u>466,779</u> |
| <u>12,881</u> | <u>1,486</u> | <u>(142,116)</u> | <u>(4,311)</u> | <u>18</u> | <u>8,994</u> | <u>12,582</u> | <u>0</u> |
| 0 | 0 | 12,444 | 264 | 0 | 0 | 0 | 0 |
| 0 | (3,404) | 0 | (56) | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>(3,404)</u> | <u>12,444</u> | <u>208</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 12,881 | (1,918) | (129,672) | (4,103) | 18 | 8,994 | 12,582 | 0 |
| 117,162 | 42,485 | 190,942 | 5,150 | 839 | 162,592 | 74,773 | 0 |
| <u>0</u> | <u>0</u> | <u>4,176</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>\$130,043</u> | <u>\$40,567</u> | <u>\$65,446</u> | <u>\$1,047</u> | <u>\$857</u> | <u>\$171,586</u> | <u>\$87,355</u> | <u>\$0</u> |

(continued)

Crawford County, Ohio

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

For the Year Ended December 31, 2000
 (continued)

| | MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES | PUBLIC ASSISTANCE | PROBATE COURT | PREPAYMENT INTEREST | REAL ESTATE ASSESSMENT | RECORDER EQUIPMENT |
|---|--|----------------------|------------------|------------------------|---------------------------|-----------------------|
| Revenues | | | | | | |
| Property Taxes | \$1,547,010 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Sales Tax | 0 | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 237,828 | 376 | 0 | 338,267 | 38,276 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 1,289,528 | 3,321,533 | 0 | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment Income | 0 | 0 | 0 | 16,849 | 0 | 0 |
| Other | 26,834 | 94,371 | 0 | 0 | 8,798 | 0 |
| Total Revenues | 2,863,372 | 3,653,732 | 376 | 16,849 | 347,065 | 38,276 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | 0 | 0 | 0 | 7,298 | 373,517 | 28,788 |
| Judicial | 0 | 0 | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 0 | 0 | 0 |
| Health | 2,663,866 | 0 | 0 | 0 | 0 | 0 |
| Human Services | 0 | 4,000,973 | 0 | 0 | 0 | 0 |
| Economic Development | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 2,663,866 | 4,000,973 | 0 | 7,298 | 373,517 | 28,788 |
| Excess of Revenues Over (Under) Expenditures | 199,506 | (347,241) | 376 | 9,551 | (26,452) | 9,488 |
| Other Financing Sources (Uses) | | | | | | |
| Operating Transfers In | 0 | 135,275 | 0 | 0 | 0 | 0 |
| Operating Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | 0 | 135,275 | 0 | 0 | 0 | 0 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | 199,506 | (211,966) | 376 | 9,551 | (26,452) | 9,488 |
| Fund Balances (Deficit) at Beginning of Year | 1,427,840 | 679,357 | 2,411 | 36,568 | 605,968 | 52,052 |
| Increase (Decrease) in Reserve for Inventory | 4,535 | (404) | 0 | 910 | 0 | 0 |
| Fund Balances (Deficit) at End of Year | \$1,631,881 | \$466,987 | \$2,787 | \$47,029 | \$579,516 | \$61,540 |

| REVOLVING LOAN | SANCTION COSTS | SELECTIVE TRAFFIC ENFORCEMENT | SOLID WASTE MANAGEMENT DISTRICT | TAX INCENTIVE REVIEW | VICTIMS OF CRIME | TOTALS |
|-------------------|-------------------|-------------------------------------|---------------------------------------|-------------------------|---------------------|--------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,924,224 |
| 0 | 0 | 0 | 0 | 0 | 0 | 1,340,861 |
| 0 | 18,098 | 0 | 167,430 | 1,500 | 0 | 3,014,558 |
| 0 | 3,500 | 0 | 0 | 0 | 0 | 73,425 |
| 0 | 0 | 0 | 42,329 | 0 | 42,886 | 10,892,488 |
| 0 | 0 | 0 | 0 | 0 | 0 | 84,883 |
| 20,461 | 0 | 0 | 416 | 0 | 0 | 96,987 |
| 0 | 0 | 0 | 610 | 0 | 0 | 266,259 |
| <u>20,461</u> | <u>21,598</u> | <u>0</u> | <u>210,785</u> | <u>1,500</u> | <u>42,886</u> | <u>18,693,685</u> |
| 0 | 0 | 0 | 0 | 0 | 0 | 582,968 |
| 0 | 22,285 | 0 | 0 | 0 | 0 | 127,108 |
| 0 | 0 | 0 | 0 | 0 | 44,749 | 2,412,190 |
| 0 | 0 | 0 | 0 | 0 | 0 | 4,180,356 |
| 0 | 0 | 0 | 272,906 | 0 | 0 | 3,006,569 |
| 0 | 0 | 0 | 0 | 0 | 0 | 8,339,522 |
| 69,254 | 0 | 0 | 0 | 0 | 0 | 69,254 |
| 0 | 0 | 0 | 0 | 0 | 0 | 466,779 |
| <u>69,254</u> | <u>22,285</u> | <u>0</u> | <u>272,906</u> | <u>0</u> | <u>44,749</u> | <u>19,184,746</u> |
| (48,793) | (687) | 0 | (62,121) | 1,500 | (1,863) | (491,061) |
| 0 | 0 | 0 | 0 | 0 | 0 | 388,990 |
| (50,000) | (10) | (250) | 0 | 0 | 0 | (154,313) |
| <u>(50,000)</u> | <u>(10)</u> | <u>(250)</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>234,677</u> |
| (98,793) | (697) | (250) | (62,121) | 1,500 | (1,863) | (256,384) |
| 506,646 | 20,639 | 250 | 108,770 | 4,750 | 11,902 | 6,872,198 |
| 0 | 0 | 0 | 0 | 0 | 0 | 15,821 |
| <u>\$407,853</u> | <u>\$19,942</u> | <u>\$0</u> | <u>\$46,649</u> | <u>\$6,250</u> | <u>\$10,039</u> | <u>\$6,631,635</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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--|---------------------------|-----------------------|--|
| Revenues: | | | |
| Charges for Services | \$35,000 | 75,097 | 40,097 |
| Fines and Forfeitures | 75,000 | 45,440 | (29,560) |
| Intergovernmental | 3,460,000 | 3,096,488 | (363,512) |
| Investment Income | 72,000 | 54,958 | (17,042) |
| Other | 0 | 16,077 | 16,077 |
| Total Revenues | <u>3,642,000</u> | <u>3,288,060</u> | <u>(353,940)</u> |
| Expenditures: | | | |
| Current: | | | |
| Public Works | | | |
| AUTO LICENSE AND GAS TAX | | | |
| Personal Services | 1,277,042 | 1,228,687 | 48,355 |
| Materials and Supplies | 401,620 | 280,867 | 120,753 |
| Contractual Services | 1,481,138 | 1,453,206 | 27,932 |
| Capital Outlay | 451,594 | 433,421 | 18,173 |
| Other | 442,773 | 376,288 | 66,485 |
| Total Expenditures | <u>4,054,167</u> | <u>3,772,469</u> | <u>281,698</u> |
| Excess of Revenues (Under) Expenditures | (412,167) | (484,409) | (72,242) |
| Fund Balance at Beginning of Year | 1,187,470 | 1,187,470 | 0 |
| Prior Year Encumbrances Appropriated | <u>252,463</u> | <u>252,463</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$1,027,766</u></u> | <u><u>955,524</u></u> | <u><u>(72,242)</u></u> |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--|-------------------|---------|--|
| Revenues: | | | |
| Charges for Services | \$69,500 | 45,927 | (23,573) |
| Expenditures: | | | |
| Current: | | | |
| General Government - | | | |
| Judicial | | | |
| COMMON PLEAS COURT | | | |
| Materials and Supplies | 1,500 | 0 | 1,500 |
| Contractual Services | 1,500 | 0 | 1,500 |
| Capital Outlay | 20,000 | 9,257 | 10,743 |
| JUVENILE COURT | | | |
| Contractual Services | 2,100 | 2,100 | 0 |
| Capital Outlay | 4,639 | 3,542 | 1,097 |
| MUNICIPAL COURT | | | |
| Personal Services | 22,417 | 1,916 | 20,501 |
| Materials and Supplies | 5,000 | 3,119 | 1,881 |
| Contractual Services | 10,400 | 5,900 | 4,500 |
| Capital Outlay | 17,500 | 13,354 | 4,146 |
| PROBATE COURT | | | |
| Materials and Supplies | 200 | 194 | 6 |
| Contractual Services | 1,400 | 1,400 | 0 |
| Capital Outlay | 900 | 753 | 147 |
| Total Expenditures | 87,556 | 41,535 | 46,021 |
| Excess of Revenues Over (Under) Expenditures | (18,056) | 4,392 | 22,448 |
| Other Financing Sources: | | | |
| Operating Transfers In | 0 | 404 | 404 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | (18,056) | 4,796 | 22,852 |
| Fund Balance at Beginning of Year | 170,908 | 170,908 | 0 |
| Fund Balance at End of Year | \$152,852 | 175,704 | 22,852 |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--|-------------------|----------|--|
| Revenues: | | | |
| Intergovernmental | \$51,485 | 51,485 | 0 |
| Expenditures: | | | |
| Current: | | | |
| Public Safety | | | |
| COMMUNITY CORRECTIONS | | | |
| Personal Services | 52,505 | 46,423 | 6,082 |
| Materials and Supplies | 1,340 | 1,340 | 0 |
| Contractual Services | 5,723 | 5,723 | 0 |
| Capital Outlay | 1,856 | 1,805 | 51 |
| Other | 120 | 0 | 120 |
| Total Expenditures | 61,544 | 55,291 | 6,253 |
| Excess of Revenues (Under) Expenditures | (10,059) | (3,806) | 6,253 |
| Other Financing Sources (Uses): | | | |
| Advances In | 0 | 13,000 | 13,000 |
| Advances Out | 0 | (13,000) | (13,000) |
| Operating Transfers In | 0 | 10 | 10 |
| Total Other Financing Sources (Uses) | 0 | 10 | 10 |
| Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses | (10,059) | (3,796) | 6,263 |
| Fund Balance at Beginning of Year | 14,217 | 14,217 | 0 |
| Fund Balance at End of Year | \$4,158 | 10,421 | 6,263 |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|------------------------|-----------------------|--|
| Revenues: | | | |
| Charges for Services | \$170,000 | 199,987 | 29,987 |
| Other | 0 | 3,102 | 3,102 |
| Total Revenues | <u>170,000</u> | <u>203,089</u> | <u>33,089</u> |
| Expenditures: | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| CLERK OF COURTS TITLE | | | |
| Personal Services | 109,276 | 97,802 | 11,474 |
| Materials and Supplies | 15,000 | 6,816 | 8,184 |
| Contractual Services | 34,865 | 25,427 | 9,438 |
| Capital Outlay | 12,000 | 2,225 | 9,775 |
| Other | 26,500 | 2,760 | 23,740 |
| Total Expenditures | <u>197,641</u> | <u>135,030</u> | <u>62,611</u> |
| Excess of Revenues Over (Under) Expenditures | (27,641) | 68,059 | 95,700 |
| Other Financing (Uses): | | | |
| Operating Transfers Out | <u>(100,000)</u> | <u>(100,000)</u> | <u>0</u> |
| Excess of Revenues (Under) Expenditures and Other Financing Uses | (127,641) | (31,941) | 95,700 |
| Fund Balance at Beginning of Year | 187,725 | 187,725 | 0 |
| Prior Year Encumbrances Appropriated | <u>3,937</u> | <u>3,937</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$64,021</u></u> | <u><u>159,721</u></u> | <u><u>95,700</u></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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|-------------------|------------------|--|
| Revenues: | | | |
| Intergovernmental | \$783,000 | 345,589 | (437,411) |
| Other | \$50,000 | 1,256 | (48,744) |
| Total Revenues | <u>\$833,000</u> | <u>346,845</u> | <u>(486,155)</u> |
| Expenditures: | | | |
| Current: | | | |
| Public Works | | | |
| COMMUNITY DEVELOPMENT | | | |
| Contractual Services | 794,665 | 707,013 | 87,652 |
| Excess of Revenues Over (Under) Expenditures | <u>38,335</u> | <u>(360,168)</u> | <u>(398,503)</u> |
| Other Financing Sources (Uses): | | | |
| Advances - In | 0 | 353,521 | 353,521 |
| Advances - Out | 0 | (58,560) | (58,560) |
| Operating Transfers - In | 0 | 50,593 | 50,593 |
| Operating Transfers - Out | (593) | (593) | 0 |
| Total Other Financing Sources (Uses) | <u>(593)</u> | <u>344,961</u> | <u>345,554</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | 37,742 | (15,207) | (52,949) |
| Fund Balance at Beginning of Year | 1,613 | 1,613 | 0 |
| Prior Year Encumbrances Appropriated | <u>67,213</u> | <u>67,213</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$106,568</u> | <u>53,619</u> | <u>(52,949)</u> |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|-----------------------------------|-------------------|--------|--|
| Revenues: | | | |
| Intergovernmental | \$29,757 | 32,689 | 2,932 |
| Expenditures: | | | |
| Current: | | | |
| Public Safety | | | |
| COPS FAST GRANT/SHERIFF | | | |
| Personal Services | 31,617 | 29,870 | 1,747 |
| Excess of Revenues Over (Under) | | | |
| Expenditures | (1,860) | 2,819 | 4,679 |
| Fund Balance at Beginning of Year | 29,028 | 29,028 | 0 |
| Fund Balance at End of Year | \$27,168 | 31,847 | 4,679 |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--|-------------------------|----------------------|--|
| Revenues: | | | |
| Property Taxes | \$421,500 | 457,023 | 35,523 |
| Charges for Services | 1,488,750 | 948,631 | (540,119) |
| Intergovernmental | 50,000 | 53,177 | 3,177 |
| Other | 4,000 | 3,863 | (137) |
| Total Revenues | <u>1,964,250</u> | <u>1,462,694</u> | <u>(501,556)</u> |
| Expenditures: | | | |
| Current: | | | |
| Human Services | | | |
| FAIRVIEW MANOR - LEVY | | | |
| Personal Services | 1,574,574 | 1,230,192 | 344,382 |
| Materials and Supplies | 167,054 | 158,700 | 8,354 |
| Contractual Services | 142,893 | 135,727 | 7,166 |
| Capital Outlay | 37,193 | 7,620 | 29,573 |
| Other | 113,652 | 81,192 | 32,460 |
| Total Expenditures | <u>2,035,366</u> | <u>1,613,431</u> | <u>421,935</u> |
| Excess of Revenues (Under) Expenditures | (71,116) | (150,737) | (79,621) |
| Fund Balance at Beginning of Year | 173,827 | 173,827 | 0 |
| Prior Year Encumbrances Appropriated | <u>37,960</u> | <u>37,960</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$140,671</u></u> | <u><u>61,050</u></u> | <u><u>(79,621)</u></u> |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|-------------------|-------------------|--|
| | <u> </u> | <u> </u> | <u> </u> |
| Revenues: | | | |
| Property Taxes | \$267,962 | 264,056 | (3,906) |
| Intergovernmental | 28,000 | 31,906 | 3,906 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Revenues | 295,962 | 295,962 | 0 |
| | <u> </u> | <u> </u> | <u> </u> |
| Expenditures: | | | |
| Current: | | | |
| Human Services | | | |
| COUNCIL ON AGING LEVY | | | |
| Contractual Services | 295,962 | 295,962 | 0 |
| | <u> </u> | <u> </u> | <u> </u> |
| Excess of Revenues Over Expenditures | 0 | 0 | 0 |
| Fund Balance at Beginning of Year | 0 | 0 | 0 |
| | <u> </u> | <u> </u> | <u> </u> |
| Fund Balance at End of Year | \$0 | 0 | 0 |
| | <u> </u> | <u> </u> | <u> </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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|-----------------------|----------------------|--|
| Revenues: | | | |
| Charges for Services | \$58,000 | 68,864 | 10,864 |
| Other | 0 | 502 | 502 |
| Total Revenues | <u>58,000</u> | <u>69,366</u> | <u>11,366</u> |
| Expenditures: | | | |
| Current: | | | |
| Public Safety | | | |
| SHERIFF COMMISSARY | | | |
| Materials and Supplies | 57,780 | 55,915 | 1,865 |
| Capital Outlay | 220 | 220 | 0 |
| Total Expenditures | <u>58,000</u> | <u>56,135</u> | <u>1,865</u> |
| Excess of Revenues Over Expenditures | 0 | 13,231 | 13,231 |
| Fund Balance at Beginning of Year | <u>9,079</u> | <u>9,079</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$9,079</u></u> | <u><u>22,310</u></u> | <u><u>13,231</u></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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--|-------------------|-------------------|--|
| | <u> </u> | <u> </u> | <u> </u> |
| Revenues: | | | |
| Charges for Services | \$88,000 | 129,117 | 41,117 |
| Intergovernmental | 909,800 | 794,423 | (115,377) |
| Investment Income | 2,500 | 4,483 | 1,983 |
| Other | 71,000 | 109,986 | 38,986 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Revenues | <u>1,071,300</u> | <u>1,038,009</u> | <u>(33,291)</u> |
| Expenditures: | | | |
| Current: | | | |
| Human Services | | | |
| CHILD SUPPORT ENFORCEMENT | | | |
| Personal Services | 701,351 | 662,647 | 38,704 |
| Materials and Supplies | 3,000 | 902 | 2,098 |
| Contractual Services | 105,317 | 102,767 | 2,550 |
| Capital Outlay | 20,172 | 6,330 | 13,842 |
| Other | 277,923 | 242,130 | 35,793 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Expenditures | <u>1,107,763</u> | <u>1,014,776</u> | <u>92,987</u> |
| Excess of Revenues Over (Under) Expenditures | (36,463) | 23,233 | 59,696 |
| Other Financing Sources: | | | |
| Operating Transfers In | 35,000 | 35,000 | 0 |
| | <u> </u> | <u> </u> | <u> </u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | (1,463) | 58,233 | 59,696 |
| Fund Balance at Beginning of Year | 122,116 | 122,116 | 0 |
| Prior Year Encumbrances Appropriated | 54,949 | 54,949 | 0 |
| | <u> </u> | <u> </u> | <u> </u> |
| Fund Balance at End of Year | <u>\$175,602</u> | <u>235,298</u> | <u>59,696</u> |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|-------------------|------------------|--|
| Revenues: | | | |
| Property Taxes | \$219,000 | 231,192 | 12,192 |
| Charges for Services | 65,500 | 16,036 | (49,464) |
| Intergovernmental | 1,087,700 | 1,086,841 | (859) |
| Other | 3,600 | 860 | (2,740) |
| Total Revenues | <u>1,375,800</u> | <u>1,334,929</u> | <u>(40,871)</u> |
| Expenditures: | | | |
| Current: | | | |
| Human Services | | | |
| CHILDREN SERVICES | | | |
| Personal Services | 511,247 | 499,369 | 11,878 |
| Materials and Supplies | 9,258 | 8,912 | 346 |
| Contractual Services | 686,535 | 636,796 | 49,739 |
| Capital Outlay | 7,500 | 4,599 | 2,901 |
| Other | 65,730 | 43,862 | 21,868 |
| INDEPENDENT LIVING | | | |
| Contractual Services | 4,730 | 3,940 | 790 |
| Capital Outlay | 1,000 | 238 | 762 |
| Other | 1,000 | 583 | 417 |
| KELLER HALL | | | |
| Personal Services | 269,130 | 248,815 | 20,315 |
| Materials and Supplies | 8,715 | 7,149 | 1,566 |
| Contractual Services | 50,812 | 39,396 | 11,416 |
| Capital Outlay | 500 | 129 | 371 |
| Other | 5,042 | 2,910 | 2,132 |
| Total Expenditures | <u>1,621,199</u> | <u>1,496,698</u> | <u>124,501</u> |
| Excess of Revenues (Under) Expenditures | (245,399) | (161,769) | 83,630 |
| Other Financing Sources: | | | |
| Operating Transfers In | <u>215,000</u> | <u>155,000</u> | <u>(60,000)</u> |
| Excess of Revenues and Other Financing Sources (Under) Expenditures | (30,399) | (6,769) | 23,630 |
| Fund Balance at Beginning of Year | 9,689 | 9,689 | 0 |
| Prior Year Encumbrances Appropriated | <u>47,098</u> | <u>47,098</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$26,388</u> | <u>50,018</u> | <u>23,630</u> |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|-------------------|---------------|--|
| Revenues: | | | |
| Charges for Services | \$63,830 | 71,195 | 7,365 |
| Fines and Forfeitures | 0 | 1,553 | 1,553 |
| Total Revenues | <u>63,830</u> | <u>72,748</u> | <u>8,918</u> |
| Expenditures: | | | |
| Current: | | | |
| Health | | | |
| DOG AND KENNEL | | | |
| Personal Services | 43,480 | 40,964 | 2,516 |
| Materials and Supplies | 4,713 | 3,898 | 815 |
| Contractual Services | 16,200 | 16,099 | 101 |
| Capital Outlay | 1,500 | 883 | 617 |
| Other | 10,064 | 7,951 | 2,113 |
| Total Expenditures | <u>75,957</u> | <u>69,795</u> | <u>6,162</u> |
| Excess of Revenues Over (Under) Expenditures | (12,127) | 2,953 | 15,080 |
| Fund Balance at Beginning of Year | 14,647 | 14,647 | 0 |
| Prior Year Encumbrances Appropriated | <u>682</u> | <u>682</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$3,202</u> | <u>18,282</u> | <u>15,080</u> |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--|-------------------|---------|--|
| Revenues: | | | |
| Fines and Forfeitures | \$5,000 | 2,339 | (2,661) |
| Expenditures: | | | |
| Current: | | | |
| General Government - | | | |
| Judicial | | | |
| DRUG LAW ENFORCEMENT | | | |
| Contractual Services | 2,500 | 700 | 1,800 |
| Capital Outlay | 10,000 | 2,145 | 7,855 |
| Other | 2,500 | 1,200 | 1,300 |
| Total Expenditures | 15,000 | 4,045 | 10,955 |
| Excess of Revenues (Under) Expenditures | (10,000) | (1,706) | 8,294 |
| Fund Balance at Beginning of Year | 25,072 | 25,072 | 0 |
| Fund Balance at End of Year | \$15,072 | 23,366 | 8,294 |

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, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|----------------------|---|
| Revenues: | | | |
| Special Assessments | <u>\$89,000</u> | <u>84,883</u> | <u>(4,117)</u> |
| Expenditures: | | | |
| Current: | | | |
| Public Works | | | |
| DITCH MAINTENANCE | | | |
| Other | 127,323 | 53,397 | 73,926 |
| DRAINAGE REPAIR/ENGINEER | | | |
| Contractual Services | <u>3,000</u> | <u>0</u> | <u>3,000</u> |
| Total Expenditures | <u>130,323</u> | <u>53,397</u> | <u>76,926</u> |
| Excess of Revenues Over (Under) Expenditures | (41,323) | 31,486 | 72,809 |
| Fund Balance at Beginning of Year | <u>45,855</u> | <u>45,855</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$4,532</u></u> | <u><u>77,341</u></u> | <u><u>72,809</u></u> |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|-------------------|-------------------|--|
| | <u> </u> | <u> </u> | <u> </u> |
| Revenues: | | | |
| Charges for Services | \$60,493 | 116,255 | 55,762 |
| | <u> </u> | <u> </u> | <u> </u> |
| Expenditures: | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| TREASURER | | | |
| Personal Services | 17,000 | 14,967 | 2,033 |
| Materials and Supplies | 4,000 | 2,881 | 1,119 |
| Contractual Services | 3,500 | 1,728 | 1,772 |
| Capital Outlay | 3,500 | 0 | 3,500 |
| Other | 3,200 | 206 | 2,994 |
| PROSECUTING ATTORNEY | | | |
| Personal Services | 19,200 | 16,678 | 2,522 |
| Materials and Supplies | 200 | 0 | 200 |
| Contractual Services | 7,500 | 1,525 | 5,975 |
| Capital Outlay | 100 | 0 | 100 |
| Other | 100 | 55 | 45 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Expenditures | 58,300 | 38,040 | 20,260 |
| | <u> </u> | <u> </u> | <u> </u> |
| Excess of Revenues Over Expenditures | 2,193 | 78,215 | 76,022 |
| Fund Balance at Beginning of Year | 63,721 | 63,721 | 0 |
| Prior Year Encumbrances Appropriated | 1,200 | 1,200 | 0 |
| | <u> </u> | <u> </u> | <u> </u> |
| Fund Balance at End of Year | \$67,114 | 143,136 | 76,022 |
| | <u> </u> | <u> </u> | <u> </u> |

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, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|---------------------|---|
| Revenues: | | | |
| Fines and Forfeitures | <u>\$1,500</u> | <u>2,949</u> | <u>1,449</u> |
| Expenditures: | | | |
| Current: | | | |
| General Government - Judicial ENFORCEMENT AND EDUCATION Capital Outlay | <u>1,500</u> | <u>0</u> | <u>1,500</u> |
| Excess of Revenues Over Expenditures | 0 | 2,949 | 2,949 |
| Fund Balance at Beginning of Year | <u>979</u> | <u>979</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$979</u></u> | <u><u>3,928</u></u> | <u><u>2,949</u></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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--|-------------------|----------|--|
| Revenues: | | | |
| Intergovernmental | \$150,000 | 230,153 | 80,153 |
| Expenditures: | | | |
| Current: | | | |
| Public Safety | | | |
| FELONY DELINQUENT CARE | | | |
| Personal Services | 48,017 | 45,719 | 2,298 |
| Materials and Supplies | 7,832 | 5,099 | 2,733 |
| Contractual Services | 232,428 | 224,519 | 7,909 |
| Capital Outlay | 27,488 | 26,740 | 748 |
| Other | 18,563 | 16,135 | 2,428 |
| Total Expenditures | 334,328 | 318,212 | 16,116 |
| Excess of Revenues (Under) Expenditures | (184,328) | (88,059) | 96,269 |
| Fund Balance at Beginning of Year | 212,848 | 212,848 | 0 |
| Prior Year Encumbrances Appropriated | 11,285 | 11,285 | 0 |
| Fund Balance at End of Year | \$39,805 | 136,074 | 96,269 |

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, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|-----------------------|---|
| Revenues: | | | |
| Fines and Forfeitures | <u>\$25,000</u> | <u>18,115</u> | <u>(6,885)</u> |
| Expenditures: | | | |
| Current: | | | |
| General Government - Judicial INDIGENT DRIVER Contractual Services | <u>25,000</u> | <u>8,270</u> | <u>16,730</u> |
| Excess of Revenues Over Expenditures | 0 | 9,845 | 9,845 |
| Fund Balance at Beginning of Year | <u>119,670</u> | <u>119,670</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$119,670</u></u> | <u><u>129,515</u></u> | <u><u>9,845</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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|-------------------|----------|--|
| Revenues: | | | |
| Charges for Services | \$10,000 | 9,150 | (850) |
| Expenditures: | | | |
| Current: | | | |
| General Government - | | | |
| Judicial | | | |
| INDIGENT GUARDIANSHIP | | | |
| Other | 19,595 | 7,794 | 11,801 |
| Excess of Revenues Over (Under) Expenditures | (9,595) | 1,356 | 10,951 |
| Other Financing (Uses): | | | |
| Operating Transfers Out | (3,404) | (3,404) | 0 |
| Excess of Revenues (Under) Expenditures and Other Financing Uses | (12,999) | (2,048) | 10,951 |
| Fund Balance at Beginning of Year | 42,042 | 42,042 | 0 |
| Fund Balance at End of Year | \$29,043 | \$39,994 | 10,951 |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|-------------------------|----------------------|--|
| Revenues: | | | |
| Sales Tax | \$1,000,000 | 1,340,861 | 340,861 |
| Charges for Services | 325,000 | 235,624 | (89,376) |
| Total Revenues | <u>1,325,000</u> | <u>1,576,485</u> | <u>251,485</u> |
| Expenditures: | | | |
| Current: | | | |
| Public Safety | | | |
| JAIL OPERATION LEVY | | | |
| Personal Services | 1,273,354 | 1,270,077 | 3,277 |
| Materials and Supplies | 211,650 | 211,649 | 1 |
| Contractual Services | 285,480 | 283,008 | 2,472 |
| Capital Outlay | 34,835 | 34,629 | 206 |
| Other | 21,757 | 13,733 | 8,024 |
| Total Expenditures | <u>1,827,076</u> | <u>1,813,096</u> | <u>13,980</u> |
| Excess of Revenues (Under) | | | |
| Expenditures | <u>(502,076)</u> | <u>(236,611)</u> | <u>265,465</u> |
| Other Financing Sources (Uses): | | | |
| Advances In | 0 | 4,476 | 4,476 |
| Advances Out | 0 | (4,476) | (4,476) |
| Operating Transfers In | 425,000 | 12,444 | (412,556) |
| Total Other Financing Sources (Uses) | <u>425,000</u> | <u>12,444</u> | <u>(412,556)</u> |
| Excess of Revenues and Other Financing Sources (Under) | | | |
| Expenditures and Other Financing Uses | (77,076) | (224,167) | (147,091) |
| Fund Balance at Beginning of Year | 213,497 | 213,497 | 0 |
| Prior Year Encumbrances Appropriated | <u>42,274</u> | <u>42,274</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$178,695</u></u> | <u><u>31,604</u></u> | <u><u>(147,091)</u></u> |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--|---------------------|-------------------|--|
| Revenues: | | | |
| Intergovernmental | \$2,377 | 2,377 | 0 |
| Investment Income | 0 | 58 | 58 |
| Total Revenues | <u>2,377</u> | <u>2,435</u> | <u>58</u> |
| Expenditures: | | | |
| Current: | | | |
| Public Safety | | | |
| LAW ENFORCEMENT BLOCK GRANT | | | |
| Personal Services | 6,236 | 6,126 | 110 |
| Capital Outlay | 2,641 | 2,260 | 381 |
| Total Expenditures | <u>8,877</u> | <u>8,386</u> | <u>491</u> |
| Excess of Revenues (Under) Expenditures | <u>(6,500)</u> | <u>(5,951)</u> | <u>549</u> |
| Other Financing Sources (Uses): | | | |
| Advances In | 0 | 2,377 | 2,377 |
| Advances Out | 0 | (2,377) | (2,377) |
| Operating Transfers In | 264 | 264 | 0 |
| Operating Transfers Out | (56) | (56) | 0 |
| Total Other Financing Sources | <u>208</u> | <u>208</u> | <u>0</u> |
| Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses | <u>(6,292)</u> | <u>(5,743)</u> | <u>549</u> |
| Fund Balance at Beginning of Year | <u>6,721</u> | <u>6,721</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$429</u></u> | <u><u>978</u></u> | <u><u>549</u></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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|-------------------|---------|--|
| Revenues: | | | |
| Charges for Services | \$2,500 | 18,792 | 16,292 |
| Expenditures: | | | |
| Current: | | | |
| General Government - | | | |
| Judicial | | | |
| LIBRARY AND LEGAL RESEARCH | | | |
| Materials and Supplies | 500 | 0 | 500 |
| Contractual Services | 14,253 | 4,006 | 10,247 |
| Capital Outlay | 11,175 | 2,904 | 8,271 |
| Other | 2,500 | 0 | 2,500 |
| Total Expenditures | 28,428 | 6,910 | 21,518 |
| Excess of Revenues Over (Under) Expenditures | (25,928) | 11,882 | 37,810 |
| Fund Balance at Beginning of Year | 158,919 | 158,919 | 0 |
| Prior Year Encumbrances Appropriated | 293 | 293 | 0 |
| Fund Balance at End of Year | \$133,284 | 171,094 | 37,810 |

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, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|----------------------|---|
| Revenues: | | | |
| Charges for Services | <u>\$40,000</u> | <u>64,137</u> | <u>24,137</u> |
| Expenditures: | | | |
| Current: | | | |
| General Government - | | | |
| Judicial | | | |
| MUNICIPAL COURT | | | |
| Personal Services | 47,615 | 46,475 | 1,140 |
| Other | <u>4,065</u> | <u>2,703</u> | <u>1,362</u> |
| Total Expenditures | <u>51,680</u> | <u>49,178</u> | <u>2,502</u> |
| Excess of Revenues Over (Under) Expenditures | (11,680) | 14,959 | 26,639 |
| Fund Balance at Beginning of Year | <u>71,099</u> | <u>71,099</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$59,419</u></u> | <u><u>86,058</u></u> | <u><u>26,639</u></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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|-------------------|-------------------|--|
| | <u> </u> | <u> </u> | <u> </u> |
| Revenues: | | | |
| Property Taxes | \$425,707 | 424,943 | (764) |
| Intergovernmental | 41,072 | 41,836 | 764 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Revenues | 466,779 | 466,779 | 0 |
| | <u> </u> | <u> </u> | <u> </u> |
| Expenditures: | | | |
| Intergovernmental: | | | |
| MENTAL HEALTH LEVY | | | |
| Contractual Services | 466,779 | 466,779 | 0 |
| | <u> </u> | <u> </u> | <u> </u> |
| Excess of Revenues Over Expenditures | 0 | 0 | 0 |
| Fund Balance at Beginning of Year | 0 | 0 | 0 |
| | <u> </u> | <u> </u> | <u> </u> |
| Fund Balance at End of Year | \$0 | 0 | 0 |
| | <u> </u> | <u> </u> | <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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--|-----------------------------|-----------------------------|--|
| | <u> </u> | <u> </u> | <u> </u> |
| Revenues: | | | |
| Property Taxes | \$1,460,000 | 1,547,010 | 87,010 |
| Intergovernmental | 1,321,004 | 1,271,466 | (49,538) |
| Other | 42,050 | 27,113 | (14,937) |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Revenues | <u>2,823,054</u> | <u>2,845,589</u> | <u>22,535</u> |
| Expenditures: | | | |
| Current: | | | |
| Health | | | |
| FAIRWAY SCHOOL | | | |
| Personal Services | 1,934,308 | 1,704,690 | 229,618 |
| Materials and Supplies | 48,906 | 35,114 | 13,792 |
| Contractual Services | 989,523 | 821,304 | 168,219 |
| Capital Outlay | 50,901 | 19,919 | 30,982 |
| Other | 127,115 | 68,896 | 58,219 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Expenditures | <u>3,150,753</u> | <u>2,649,923</u> | <u>500,830</u> |
| Excess of Revenues Over (Under) Expenditures | (327,699) | 195,666 | 523,365 |
| Other Financing Uses: | | | |
| Operating Transfers Out | (294,747) | 0 | 294,747 |
| | <u> </u> | <u> </u> | <u> </u> |
| Excess of Revenues Over (Under) Expenditures and Other Financing Uses | (622,446) | 195,666 | 818,112 |
| Fund Balance at Beginning of Year | 1,295,803 | 1,295,803 | 0 |
| Prior Year Encumbrances Appropriated | 8,663 | 8,663 | 0 |
| | <u> </u> | <u> </u> | <u> </u> |
| Fund Balance at End of Year | <u>\$682,020</u> | <u>1,500,132</u> | <u>818,112</u> |

Crawford County, Ohio

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

PUBLIC ASSISTANCE FUND

For the Year Ended December 31, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--------------------------------------|---------------------------|-----------------------|--|
| Revenues: | | | |
| Charges for Services | \$210,000 | 204,740 | (5,260) |
| Intergovernmental | 4,548,926 | 3,321,533 | (1,227,393) |
| Other | 87,897 | 93,960 | 6,063 |
| Total Revenues | <u>4,846,823</u> | <u>3,620,233</u> | <u>(1,226,590)</u> |
| Expenditures: | | | |
| Current: | | | |
| Human Services | | | |
| PUBLIC ASSISTANCE/ADMINISTRATION | | | |
| Personal Services | 1,512,386 | 1,491,554 | 20,832 |
| Materials and Supplies | 40,530 | 38,559 | 1,971 |
| Contractual Services | 146,938 | 133,435 | 13,503 |
| Capital Outlay | 69,300 | 60,567 | 8,733 |
| Other | 818,456 | 765,999 | 52,457 |
| PUBLIC ASSISTANCE SOCIAL SERVICES | | | |
| Personal Services | 209,406 | 192,167 | 17,239 |
| Materials and Supplies | 1,000 | 0 | 1,000 |
| Contractual Services | 1,431,701 | 1,419,218 | 12,483 |
| Capital Outlay | 4,500 | 846 | 3,654 |
| Other | 31,500 | 24,197 | 7,303 |
| PUBLIC ASSISTANCE/TRANSFERS | | | |
| Personal Services | 178,085 | 176,777 | 1,308 |
| Other | 100 | 134 | (34) |
| Total Expenditures | <u>4,443,902</u> | <u>4,303,453</u> | <u>140,449</u> |
| Excess of Revenues Over (Under) | | | |
| Expenditures | 402,921 | (683,220) | (1,086,141) |
| Other Financing Sources: | | | |
| Operating Transfers In | <u>148,802</u> | <u>135,275</u> | <u>(13,527)</u> |
| Excess of Revenues and Other | | | |
| Financing Sources Over (Under) | | | |
| Expenditures | 551,723 | (547,945) | (1,099,668) |
| Fund Balance at Beginning of Year | 683,671 | 683,671 | 0 |
| Prior Year Encumbrances Appropriated | <u>140,626</u> | <u>140,626</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$1,376,020</u></u> | <u><u>276,352</u></u> | <u><u>(1,099,668)</u></u> |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|-------------------|--------|--|
| Revenues: | | | |
| Charges for Services | \$400 | 382 | (18) |
| 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 | 382 | 382 |
| Fund Balance at Beginning of Year | 2,389 | 2,389 | 0 |
| Fund Balance at End of Year | \$2,389 | 2,771 | 382 |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|-------------------|--------|--|
| Revenues: | | | |
| Investment Income | \$12,000 | 16,333 | 4,333 |
| Expenditures: | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| PREPAYMENT INTEREST | | | |
| Personal Services | 4,474 | 4,271 | 203 |
| Materials and Supplies | 2,299 | 2,062 | 237 |
| Contractual Services | 400 | 0 | 400 |
| Capital Outlay | 2,000 | 351 | 1,649 |
| Other | 1,800 | 734 | 1,066 |
| Total Expenditures | 10,973 | 7,418 | 3,555 |
| Excess of Revenues Over Expenditures | 1,027 | 8,915 | 7,888 |
| Fund Balance at Beginning of Year | 34,410 | 34,410 | 0 |
| Prior Year Encumbrances Appropriated | 251 | 251 | 0 |
| Fund Balance at End of Year | \$35,688 | 43,576 | 7,888 |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--|-------------------------|-----------------------|--|
| Revenues: | | | |
| Charges for Services | \$250,000 | 338,267 | 88,267 |
| Other | 8,000 | 8,798 | 798 |
| Total Revenues | <u>258,000</u> | <u>347,065</u> | <u>89,065</u> |
| Expenditures: | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| REAL ESTATE ASSESSMENT | | | |
| Personal Services | 106,285 | 86,113 | 20,172 |
| Materials and Supplies | 11,525 | 7,841 | 3,684 |
| Contractual Services | 473,038 | 408,468 | 64,570 |
| Capital Outlay | 17,100 | 16,634 | 466 |
| Other | 18,900 | 8,296 | 10,604 |
| Total Expenditures | <u>626,848</u> | <u>527,352</u> | <u>99,496</u> |
| Excess of Revenues (Under) Expenditures | (368,848) | (180,287) | 188,561 |
| Fund Balance at Beginning of Year | 411,726 | 411,726 | 0 |
| Prior Year Encumbrances Appropriated | <u>224,514</u> | <u>224,514</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$267,392</u></u> | <u><u>455,953</u></u> | <u><u>188,561</u></u> |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--|-------------------|----------|--|
| Revenues: | | | |
| Charges for Services | \$40,000 | 38,552 | (1,448) |
| Expenditures: | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| RECORDER | | | |
| Contractual Services | 75,474 | 75,474 | 0 |
| Capital Outlay | 10,000 | 4,847 | 5,153 |
| Total Expenditures | 85,474 | 80,321 | 5,153 |
| Excess of Revenues (Under) Expenditures | (45,474) | (41,769) | 3,705 |
| Fund Balance at Beginning of Year | 32,289 | 32,289 | 0 |
| Prior Year Encumbrances Appropriated | 26,477 | 26,477 | 0 |
| Fund Balance at End of Year | \$13,292 | 16,997 | 3,705 |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--|-------------------------|-----------------------|--|
| Revenues: | | | |
| Investment Income | \$0 | 20,303 | 20,303 |
| Other | 0 | 29,927 | 29,927 |
| Total Revenues | <u>0</u> | <u>50,230</u> | <u>50,230</u> |
| Expenditures: | | | |
| Current: | | | |
| Economic Development | | | |
| REVOLVING LOAN | | | |
| Contractual Services | <u>2,500</u> | <u>134</u> | <u>2,366</u> |
| Excess of Revenues Over (Under) Expenditures | (2,500) | 50,096 | 52,596 |
| Other Financing (Uses): | | | |
| Operating Transfers Out | <u>(50,000)</u> | <u>(50,000)</u> | <u>0</u> |
| Excess of Revenues Over (Under) Expenditures and Other Financing Uses | (52,500) | 96 | 52,596 |
| Fund Balance at Beginning of Year | <u>249,878</u> | <u>249,878</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$197,378</u></u> | <u><u>249,974</u></u> | <u><u>52,596</u></u> |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|-------------------|-------------------|--|
| | <u> </u> | <u> </u> | <u> </u> |
| Revenues: | | | |
| Charges for Services | \$16,000 | 18,143 | 2,143 |
| Fines and Forfeitures | 3,000 | 3,500 | 500 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Revenues | 19,000 | 21,643 | 2,643 |
| Expenditures: | | | |
| Current: | | | |
| Judicial | | | |
| SANCTION COSTS | | | |
| Personal Services | 8,600 | 7,802 | 798 |
| Capital Outlay | 33,761 | 21,516 | 12,245 |
| Other | 2,466 | 2,028 | 438 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Expenditures | 44,827 | 31,346 | 13,481 |
| Excess of Revenues (Under) Expenditures | (25,827) | (9,703) | 16,124 |
| Other Financing (Uses): | | | |
| Operating Transfers Out | (409) | (10) | 399 |
| | <u> </u> | <u> </u> | <u> </u> |
| Excess of Revenues (Under) Expenditures and Other Financing Uses | (26,236) | (9,713) | 16,523 |
| Fund Balance at Beginning of Year | 19,756 | 19,756 | 0 |
| Prior Year Encumbrances Appropriated | 9,621 | 9,621 | 0 |
| | <u> </u> | <u> </u> | <u> </u> |
| Fund Balance at End of Year | <u>\$3,141</u> | <u>19,664</u> | <u>16,523</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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|-------------------|--------|--|
| Revenues: | \$0 | 0 | 0 |
| Expenditures: | | | |
| Current: | | | |
| Public Safety | | | |
| SELECTIVE TRAFFIC ENFORCEMENT | 0 | 0 | 0 |
| Excess of Revenues Over Expenditures | 0 | 0 | 0 |
| Other Financing Uses: | | | |
| Operating Transfers Out | (250) | (250) | 0 |
| Excess of Revenues (Under) Expenditures and Other Financing Uses | (250) | (250) | 0 |
| Fund Balance at Beginning of Year | 250 | 250 | 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)
SOLID WASTE MANAGEMENT DISTRICT FUND

For the Year Ended December 31, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--|------------------------|----------------------|--|
| Revenues: | | | |
| Charges for Services | \$185,000 | 168,405 | (16,595) |
| Intergovernmental | 50,820 | 42,329 | (8,491) |
| Investment Income | 0 | 408 | 408 |
| Other | 0 | 610 | 610 |
| Total Revenues | <u>235,820</u> | <u>211,752</u> | <u>(24,068)</u> |
| Expenditures: | | | |
| Current: | | | |
| Health | | | |
| SOLID WASTE MANAGEMENT DISTRICT | | | |
| Personal Services | 147,761 | 136,273 | 11,488 |
| Materials and Supplies | 9,728 | 8,905 | 823 |
| Contractual Services | 67,035 | 65,727 | 1,308 |
| Capital Outlay | 3,570 | 3,279 | 291 |
| Other | 66,353 | 66,205 | 148 |
| Total Expenditures | <u>294,447</u> | <u>280,389</u> | <u>14,058</u> |
| Excess of Revenues (Under) Expenditures | (58,627) | (68,637) | (10,010) |
| Fund Balance at Beginning of Year | 94,443 | 94,443 | 0 |
| Prior Year Encumbrances Appropriated | <u>6,830</u> | <u>6,830</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$42,646</u></u> | <u><u>32,636</u></u> | <u><u>(10,010)</u></u> |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|-------------------|--------|--|
| Revenues: | | | |
| Charges for Services | \$0 | 1,500 | 1,500 |
| Expenditures: | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| TAX INCENTIVE REVIEW | 0 | 0 | 0 |
| Excess of Revenues Over Expenditures | 0 | 1,500 | 1,500 |
| Fund Balance at Beginning of Year | 4,750 | 4,750 | 0 |
| Fund Balance at End of Year | \$4,750 | 6,250 | 1,500 |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--|-------------------|-------------------|--|
| | <u> </u> | <u> </u> | <u> </u> |
| Revenues: | | | |
| Intergovernmental | \$35,353 | 37,930 | 2,577 |
| | <u> </u> | <u> </u> | <u> </u> |
| Expenditures: | | | |
| Current: | | | |
| Public Safety | | | |
| VICTIMS OF CRIME | | | |
| Personal Services | 43,660 | 41,765 | 1,895 |
| Contractual Services | 1,193 | 721 | 472 |
| Capital Outlay | 1,688 | 1,583 | 105 |
| Other | 1,136 | 777 | 359 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Expenditures | 47,677 | 44,846 | 2,831 |
| | <u> </u> | <u> </u> | <u> </u> |
| Excess of Revenues (Under) Expenditures | (12,324) | (6,916) | 5,408 |
| Other Financing Sources: | | | |
| Operating Transfers In | 22,963 | 0 | (22,963) |
| | <u> </u> | <u> </u> | <u> </u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | 10,639 | (6,916) | (17,555) |
| Fund Balance at Beginning of Year | 10,845 | 10,845 | 0 |
| Prior Year Encumbrances Appropriated | 31 | 31 | 0 |
| | <u> </u> | <u> </u> | <u> </u> |
| Fund Balance at End of Year | \$21,515 | 3,960 | (17,555) |
| | <u> </u> | <u> </u> | <u> </u> |

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 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.

Human Services Addition Fund - To account for note proceeds, bond proceeds, grants and transfers for the expansion of the Human Services building.

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

Joint Township Paving Fund - To account for monies received from the Ohio Public Works Commission and fifteen townships within the County. These monies will be used for the paving of certain township roads.

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

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

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, 2000

| | COUNTY OFFICE SPACE | CHILDREN SERVICES ADDITION | ENGINEER OFFICE BUILDING | HUMAN SERVICES ADDITION |
|---|------------------------|----------------------------------|--------------------------------|-------------------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$4,014,300 | \$28,729 | \$22,278 | \$1,616,297 |
| Due from Other Funds | 6,030 | 0 | 0 | 6,403 |
| Due from other Governments | 0 | 0 | 0 | 0 |
| Total Assets | \$4,020,330 | \$28,729 | \$22,278 | \$1,622,700 |
| <u>Liabilities and Fund Equity</u> | | | | |
| <u>Liabilities</u> | | | | |
| Accounts Payable | \$0 | \$0 | \$10,750 | \$0 |
| Contracts Payable | 211,499 | 45,488 | 0 | 20,240 |
| Retainage Payable | 105,037 | 0 | 0 | 1,760 |
| Interfund Payable | 0 | 0 | 0 | 0 |
| Accrued Interest Payable | 38,170 | 0 | 0 | 34,531 |
| Notes Payable | 1,837,602 | 0 | 0 | 1,662,398 |
| Advance from Other Funds | 0 | 0 | 0 | 0 |
| Total Liabilities | 2,192,308 | 45,488 | 10,750 | 1,718,929 |
| <u>Fund Equity</u> | | | | |
| Fund Balance: | | | | |
| Reserved for Encumbrances | 3,140,498 | 17,305 | 11,528 | 1,317,243 |
| Unreserved, Undesignated (Deficit) | (1,312,476) | (34,064) | 0 | (1,413,472) |
| Total Fund Equity (Deficit) | 1,828,022 | (16,759) | 11,528 | (96,229) |
| Total Liabilities and Fund Equity | \$4,020,330 | \$28,729 | \$22,278 | \$1,622,700 |

| JAIL CONSTRUCTION | JOINT TOWNSHIP PAVING | MENTAL RETARDATION DEVELOPMENTAL DISABILITIES | MUNICIPAL COURT CONSTRUCTION | WESTMOOR SEWER CONSTRUCTION | TOTALS |
|----------------------|-----------------------------|--|------------------------------------|-----------------------------------|--------------------|
| \$25,623 | \$264,058 | \$105,587 | \$68,758 | \$37,062 | \$6,182,692 |
| 0 | 0 | 0 | 0 | 0 | 12,433 |
| 0 | 62,598 | 0 | 0 | 0 | 62,598 |
| <u>\$25,623</u> | <u>\$326,656</u> | <u>\$105,587</u> | <u>\$68,758</u> | <u>\$37,062</u> | <u>\$6,257,723</u> |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$10,750 |
| 0 | 0 | 0 | 0 | 0 | 277,227 |
| 0 | 0 | 0 | 0 | 0 | 106,797 |
| 0 | 317,137 | 0 | 0 | 0 | 317,137 |
| 0 | 0 | 0 | 0 | 0 | 72,701 |
| 0 | 0 | 0 | 0 | 0 | 3,500,000 |
| 0 | 0 | 0 | 0 | 183,127 | 183,127 |
| 0 | 317,137 | 0 | 0 | 183,127 | 4,467,739 |
| 16,290 | 0 | 0 | 0 | 24,147 | 4,527,011 |
| 9,333 | 9,519 | 105,587 | 68,758 | (170,212) | (2,737,027) |
| 25,623 | 9,519 | 105,587 | 68,758 | (146,065) | 1,789,984 |
| <u>\$25,623</u> | <u>\$326,656</u> | <u>\$105,587</u> | <u>\$68,758</u> | <u>\$37,062</u> | <u>\$6,257,723</u> |

Crawford County, Ohio

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

For the Year Ended December 31, 2000

| | COUNTY OFFICE SPACE | CHILDREN SERVICES ADDITION | ENGINEER OFFICE BUILDING | HUMAN SERVICES ADDITION |
|--|---------------------------|----------------------------------|--------------------------------|-------------------------------|
| <u>Revenues</u> | | | | |
| Charges for Services | \$0 | \$0 | \$0 | \$0 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Investment Income | 31,709 | 0 | 0 | 30,824 |
| Other | 4,538 | 0 | 0 | 4,106 |
| Total Revenues | <u>36,247</u> | <u>0</u> | <u>0</u> | <u>34,930</u> |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Public Works | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 |
| Capital Outlay | 1,609,645 | 457,894 | 318,736 | 96,628 |
| Debt Service: | | | | |
| Interest and Fiscal Charges | 38,170 | 0 | 0 | 34,531 |
| Total Expenditures | <u>1,647,815</u> | <u>457,894</u> | <u>318,736</u> | <u>131,159</u> |
| Excess of Revenues Over (Under) Expenditures | (1,611,568) | (457,894) | (318,736) | (96,229) |
| <u>Other Financing Sources</u> | | | | |
| Operating Transfers In | <u>1,000,000</u> | <u>60,000</u> | <u>180,264</u> | <u>0</u> |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | (611,568) | (397,894) | (138,472) | (96,229) |
| Fund Balances (Deficit) at Beginning of Year | <u>2,439,590</u> | <u>381,135</u> | <u>150,000</u> | <u>0</u> |
| Fund Balances (Deficit) at End of Year | <u><u>\$1,828,022</u></u> | <u><u>(\$16,759)</u></u> | <u><u>\$11,528</u></u> | <u><u>(\$96,229)</u></u> |

| JAIL CONSTRUCTION | JOINT TOWNSHIP PAVING | MENTAL RETARDATION DEVELOPMENTAL DISABILITIES | MUNICIPAL COURT CONSTRUCTION | WESTMOOR SEWER CONSTRUCTION | TOTALS |
|----------------------|-----------------------------|--|------------------------------------|-----------------------------------|--------------------|
| \$0 | \$0 | \$0 | \$68,758 | \$0 | \$68,758 |
| 0 | 443,568 | 0 | 0 | 0 | 443,568 |
| 0 | 0 | 0 | 0 | 0 | 62,533 |
| 0 | 0 | 0 | 0 | 0 | 8,644 |
| 0 | 443,568 | 0 | 68,758 | 0 | 583,503 |
| 0 | 434,049 | 0 | 0 | 0 | 434,049 |
| 0 | 0 | 7,439 | 0 | 0 | 7,439 |
| 17,438 | 0 | 0 | 0 | 7,361 | 2,507,702 |
| 0 | 0 | 0 | 0 | 0 | 72,701 |
| 17,438 | 434,049 | 7,439 | 0 | 7,361 | 3,021,891 |
| (17,438) | 9,519 | (7,439) | 68,758 | (7,361) | (2,438,388) |
| 18,500 | 0 | 0 | 0 | 0 | 1,258,764 |
| 1,062 | 9,519 | (7,439) | 68,758 | (7,361) | (1,179,624) |
| 24,561 | 0 | 113,026 | 0 | (138,704) | 2,969,608 |
| <u>\$25,623</u> | <u>\$9,519</u> | <u>\$105,587</u> | <u>\$68,758</u> | <u>(\$146,065)</u> | <u>\$1,789,984</u> |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|-------------------|-------------|--|
| Revenues: | | | |
| Investment Income | \$0 | 25,679 | 25,679 |
| Expenditures: | | | |
| Capital Outlay | | | |
| COUNTY OFFICE SPACE | | | |
| Contractual Services | 4,821,338 | 4,793,815 | 27,523 |
| Other | 1,000 | 0 | 1,000 |
| Total Expenditures | 4,822,338 | 4,793,815 | 28,523 |
| Excess of Revenues (Under) Expenditures | (4,822,338) | (4,768,136) | 54,202 |
| Other Financing Sources: | | | |
| Proceeds from Sale of Notes | 1,842,140 | 1,842,140 | 0 |
| Operating Transfers In | 500,000 | 1,000,000 | 500,000 |
| Total Other Financing Sources | 2,342,140 | 2,842,140 | 500,000 |
| Excess of Revenues and Other Financing Sources (Under) Expenditures | (2,480,198) | (1,925,996) | 554,202 |
| Fund Balance at Beginning of Year | 2,314,365 | 2,314,365 | 0 |
| Prior Year Encumbrances Appropriated | 169,198 | 169,198 | 0 |
| Fund Balance at End of Year | \$3,365 | 557,567 | 554,202 |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--------------------------------------|-------------------|-----------|--|
| Revenues: | \$0 | 0 | 0 |
| Expenditures: | | | |
| Capital Outlay | | | |
| CHILDREN SERVICES ADDITION | | | |
| Contractual Services | 446,588 | 440,646 | 5,942 |
| Excess of Revenues (Under) | | | |
| Expenditures | (446,588) | (440,646) | 5,942 |
| Other Financing Sources: | | | |
| Operating Transfers In | 65,453 | 60,000 | (5,453) |
| Excess of Revenues and Other | | | |
| Financing Sources (Under) | | | |
| Expenditures | (381,135) | (380,646) | 489 |
| Fund Balance at Beginning of Year | 4,303 | 4,303 | 0 |
| Prior Year Encumbrances Appropriated | 376,888 | 376,888 | 0 |
| Fund Balance at End of Year | \$56 | 545 | 489 |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|-------------------|-----------|--|
| Revenues: | \$0 | 0 | 0 |
| Expenditures: | | | |
| Capital Outlay | | | |
| ENGINEER OFFICE BUILDING | | | |
| Contractual Services | 301,038 | 301,038 | 0 |
| Capital Outlay | 16,451 | 15,940 | 511 |
| Other | 13,284 | 13,284 | 0 |
| Total Expenditures | 330,773 | 330,262 | 511 |
| Excess of Revenues (Under) Expenditures | (330,773) | (330,262) | 511 |
| Other Financing Sources: | | | |
| Operating Transfers In | 180,775 | 180,264 | (511) |
| Excess of Revenues and Other Financing Sources (Under) Expenditures | (149,998) | (149,998) | 0 |
| Fund Balance at Beginning of Year | 145,523 | 145,523 | 0 |
| Prior Year Encumbrances Appropriated | 4,475 | 4,475 | 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)
 HUMAN SERVICES ADDITION FUND

For the Year Ended December 31, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|-----------------------------------|-------------------|-------------|--|
| Revenues: | | | |
| Investment Income | \$0 | 24,421 | 24,421 |
| Expenditures: | | | |
| Capital Outlay | | | |
| HUMAN SERVICES ADDITION | | | |
| Contractual Services | 1,666,504 | 1,413,870 | 252,634 |
| Excess of Revenues (Under) | | | |
| Expenditures | (1,666,504) | (1,389,449) | 277,055 |
| Other Financing Sources: | | | |
| Proceeds from Sale of Notes | 1,666,504 | 1,666,504 | 0 |
| Excess of Revenues and Other | | | |
| Financing Sources Over | | | |
| Expenditures | 0 | 277,055 | 277,055 |
| Fund Balance at Beginning of Year | 0 | 0 | 0 |
| Fund Balance at End of Year | \$0 | 277,055 | 277,055 |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--------------------------------------|-------------------|--------------|--|
| Revenues: | \$0 | 0 | 0 |
| Expenditures: | | | |
| Capital Outlay | | | |
| JAIL CONSTRUCTION | | | |
| Contractual Services | 38,006 | 38,006 | 0 |
| Excess of Revenues (Under) | | | |
| Expenditures | (38,006) | (38,006) | 0 |
| Other Financing Sources: | | | |
| Operating Transfers In | 18,500 | 18,500 | 0 |
| Excess of Revenues and Other | | | |
| Financing Sources (Under) | | | |
| Expenditures | (19,506) | (19,506) | 0 |
| Fund Balance at Beginning of Year | 5,057 | 5,057 | 0 |
| Prior Year Encumbrances Appropriated | 19,506 | 19,506 | 0 |
| Fund Balance at End of Year | <u>\$5,057</u> | <u>5,057</u> | <u>0</u> |

Crawford County, Ohio

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

For the Year Ended December 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|--|---------------------------|-----------------------|---|
| Revenues: | | | |
| Intergovernmental | <u>\$519,637</u> | <u>380,970</u> | <u>(138,667)</u> |
| Expenditures: | | | |
| Current: | | | |
| Public Works | | | |
| JOINT TOWNSHIP PAVING | | | |
| Contractual Services | <u>519,637</u> | <u>519,637</u> | <u>0</u> |
| Excess of Revenues Over (Under) Expenditures | 0 | (138,667) | (138,667) |
| Other Financing Sources: | | | |
| Advances In | <u>0</u> | <u>317,137</u> | <u>317,137</u> |
| Excess of Revenues and Other Financing Sources Over Expenditures | 0 | 178,470 | 178,470 |
| 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>178,470</u></u> | <u><u>178,470</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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|-------------------|----------|--|
| Revenues: | \$0 | 0 | 0 |
| Expenditures: | | | |
| Current: | | | |
| Health | | | |
| MENTAL RETARDATION | | | |
| Materials and Supplies | 5,000 | 0 | 5,000 |
| Contractual Services | 303,000 | 10,000 | 293,000 |
| Capital Outlay | 134,000 | 7,439 | 126,561 |
| Total Expenditures | 442,000 | 17,439 | 424,561 |
| Excess of Revenues (Under) Expenditures | (442,000) | (17,439) | 424,561 |
| Other Financing Sources: | | | |
| Operating Transfers In | 329,000 | 0 | (329,000) |
| Excess of Revenues and Other Financing Sources (Under) Expenditures | (113,000) | (17,439) | 95,561 |
| Fund Balance at Beginning of Year | 113,024 | 113,024 | 0 |
| Fund Balance at End of Year | \$24 | 95,585 | 95,561 |

Crawford County, Ohio

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

MUNICIPAL COURT CONSTRUCTION FUND

For the Year Ended December 31, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|-----------------------------------|-------------------|-------------------|--|
| | <u> </u> | <u> </u> | <u> </u> |
| Revenues: | | | |
| Charges for Services | \$35,000 | 62,577 | 27,577 |
| | <u> </u> | <u> </u> | <u> </u> |
| Expenditures: | | | |
| Capital Outlay | | | |
| MUNICIPAL COURT CONSTRUCTION | 0 | 0 | 0 |
| | <u> </u> | <u> </u> | <u> </u> |
| Excess of Revenues Over | | | |
| Expenditures | 35,000 | 62,577 | 27,577 |
| Fund Balance at Beginning of Year | 0 | 0 | 0 |
| | <u> </u> | <u> </u> | <u> </u> |
| Fund Balance at End of Year | <u>\$35,000</u> | <u>62,577</u> | <u>27,577</u> |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--|-------------------|----------|--|
| Revenues: | \$0 | 0 | 0 |
| Expenditures: | | | |
| Capital Outlay | | | |
| WESTMOOR SEWER CONSTRUCTION | | | |
| Contractual Services | 35,729 | 35,728 | 1 |
| Excess of Revenues (Under) Expenditures | (35,729) | (35,728) | 1 |
| Other Financing Sources: | | | |
| Advances In | 170,213 | 0 | (170,213) |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | 134,484 | (35,728) | (170,212) |
| Fund Balance at Beginning of Year | 12,914 | 12,914 | 0 |
| Prior Year Encumbrances Appropriated | 35,729 | 35,729 | 0 |
| Fund Balance at End of Year | \$183,127 | 12,915 | (170,212) |

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, 2000

| | SEWER | SANITARY LANDFILL | TOTALS |
|---|--------------------|----------------------|--------------------|
| <u>Assets</u> | | | |
| Current Assets: | | | |
| Equity in Pooled Cash and Cash Equivalents | \$122,069 | \$842,609 | \$964,678 |
| Receivables: | | | |
| Accounts | 7,567 | 146,550 | 154,117 |
| Materials and Supplies Inventory | 56 | 15,742 | 15,798 |
| Prepaid Items | 0 | 2,186 | 2,186 |
| Total Current Assets | <u>129,692</u> | <u>1,007,087</u> | <u>1,136,779</u> |
| Non-Current Assets: | | | |
| Unamortized Bond Issuance Costs | 15,423 | 80,150 | 95,573 |
| Fixed Assets (net of accumulated depreciation) | 1,579,149 | 3,070,426 | 4,649,575 |
| Total Non-Current Assets | <u>1,594,572</u> | <u>3,150,576</u> | <u>4,745,148</u> |
| Total Assets | <u>\$1,724,264</u> | <u>\$4,157,663</u> | <u>\$5,881,927</u> |
| <u>Liabilities</u> | | | |
| Current Liabilities: | | | |
| Accounts Payable | \$140 | \$11,074 | \$11,214 |
| Contracts Payable | 0 | 23,658 | 23,658 |
| Accrued Wages Payable | 345 | 8,748 | 9,093 |
| Due to Other Governments | 356 | 34,206 | 34,562 |
| Accrued Interest Payable | 3,192 | 31,157 | 34,349 |
| Notes Payable | 0 | 1,500,000 | 1,500,000 |
| General Obligation Bonds Payable | 40,000 | 570,000 | 610,000 |
| Total Current Liabilities | <u>44,033</u> | <u>2,178,843</u> | <u>2,222,876</u> |
| Non-Current Liabilities: | | | |
| Compensated Absences Payable | 0 | 10,763 | 10,763 |
| Advance from Other Funds | 0 | 564,031 | 564,031 |
| Landfill Closure/Postclosure Costs Payable | 0 | 2,196,247 | 2,196,247 |
| General Obligation Bonds Payable | 899,073 | 5,515,647 | 6,414,720 |
| Total Non-Current Liabilities | <u>899,073</u> | <u>8,286,688</u> | <u>9,185,761</u> |
| Total Liabilities | <u>943,106</u> | <u>10,465,531</u> | <u>11,408,637</u> |
| <u>Fund Equity</u> | | | |
| Contributed Capital | 852,143 | 217,489 | 1,069,632 |
| Retained Earnings: | | | |
| Unreserved, (Deficit) | (70,985) | (6,525,357) | (6,596,342) |
| Total Fund Equity (Deficit) | <u>781,158</u> | <u>(6,307,868)</u> | <u>(5,526,710)</u> |
| Total Liabilities and Fund Equity | <u>\$1,724,264</u> | <u>\$4,157,663</u> | <u>\$5,881,927</u> |

Crawford County, Ohio

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

For the Year Ended December 31, 2000

| | SEWER | SANITARY LANDFILL | TOTALS |
|---|-----------|----------------------|---------------|
| <u>Operating Revenues</u> | | | |
| Charges for Services | \$174,330 | \$1,852,138 | \$2,026,468 |
| Other Operating Revenues | 0 | 3,701 | 3,701 |
| Total Operating Revenues | 174,330 | 1,855,839 | 2,030,169 |
| <u>Operating Expenses</u> | | | |
| Personal Services | 9,813 | 281,834 | 291,647 |
| Contractual Services | 43,394 | 286,952 | 330,346 |
| Materials and Supplies | 3,373 | 176,557 | 179,930 |
| Closure/Post Closure Costs | 0 | 106,889 | 106,889 |
| Depreciation | 44,909 | 671,723 | 716,632 |
| Other Operating Expenses | 1,349 | 83,733 | 85,082 |
| Total Operating Expenses | 102,838 | 1,607,688 | 1,710,526 |
| Operating Income | 71,492 | 248,151 | 319,643 |
| <u>Non-Operating (Expenses)</u> | | | |
| Interest and Fiscal Charges | (39,165) | (337,786) | (376,951) |
| Loss on Sale of Fixed Assets | 0 | (16,341) | (16,341) |
| Total Non-Operating (Expenses) | (39,165) | (354,127) | (393,292) |
| Income (Loss) Before Operating Transfers | 32,327 | (105,976) | (73,649) |
| Operating Transfers In | 0 | 13,146 | 13,146 |
| Net Income (Loss) | 32,327 | (92,830) | (60,503) |
| Retained Earnings (Deficit) at Beginning of Year | (103,312) | (6,432,527) | (6,535,839) |
| Retained Earnings (Deficit) at End of Year | (70,985) | (6,525,357) | (6,596,342) |
| Contributed Capital at Beginning and End of Year | 852,143 | 217,489 | 1,069,632 |
| Total Fund Equity (Deficit) at End of Year | \$781,158 | (\$6,307,868) | (\$5,526,710) |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|-------------------|--------|--|
| Revenues: | | | |
| Charges for Services | \$76,400 | 83,936 | 7,536 |
| Expenses: | | | |
| Personal Services | 10,950 | 10,025 | 925 |
| Contractual Services | 60,540 | 58,757 | 1,783 |
| Materials and Supplies | 4,000 | 3,472 | 528 |
| Other Expenses | 6,450 | 1,349 | 5,101 |
| Capital Outlay | 1,000 | 0 | 1,000 |
| Total Expenses | 82,940 | 73,603 | 9,337 |
| Excess of Revenues Over (Under) Expenses | (6,540) | 10,333 | 16,873 |
| Fund Equity at Beginning of Year | 25,184 | 25,184 | 0 |
| Prior Year Encumbrances Appropriated | 13,974 | 13,974 | 0 |
| Fund Equity at End of Year | \$32,618 | 49,491 | 16,873 |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--|-------------------------|-----------------------|--|
| Revenues: | | | |
| Charges for Services | \$2,000,000 | 1,821,896 | (178,104) |
| Investment Income | 0 | 10,104 | 10,104 |
| Other Revenues | 0 | 3,701 | 3,701 |
| Total Revenue | <u>2,000,000</u> | <u>1,835,701</u> | <u>(164,299)</u> |
| Expenses: | | | |
| Personal Services | 335,113 | 319,987 | 15,126 |
| Contractual Services | 1,871,823 | 1,090,427 | 781,396 |
| Materials and Supplies | 144,248 | 106,870 | 37,378 |
| Other Expenses | 109,167 | 89,072 | 20,095 |
| Capital Outlay | 235,425 | 235,065 | 360 |
| Total Expenses | <u>2,695,776</u> | <u>1,841,421</u> | <u>854,355</u> |
| Excess of Revenues Over Expenses | (695,776) | (5,720) | 690,056 |
| Advances In | 878,574 | 564,031 | (314,543) |
| Operating Transfers In | 0 | 13,146 | 13,146 |
| Operating Transfers Out | <u>(937,295)</u> | <u>(937,295)</u> | <u>0</u> |
| Excess of Revenues (Under) Expenses, Advances And Operating Transfers | (754,497) | (365,838) | 388,659 |
| Fund Equity at Beginning of Year | 780,860 | 780,860 | 0 |
| Prior Year Encumbrances Appropriated | <u>287,134</u> | <u>287,134</u> | <u>0</u> |
| Fund Equity at End of Year | <u><u>\$313,497</u></u> | <u><u>702,156</u></u> | <u><u>388,659</u></u> |

Crawford County, Ohio

Enterprise Funds
Combining Statement of Cash Flows

For the Year Ended December 31, 2000

| | SEWER | SANITARY LANDFILL | TOTALS |
|---|-----------|----------------------|-------------|
| Increase (Decrease) in Cash and Cash Equivalents | | | |
| <u>Cash Flows from Operating Activities</u> | | | |
| Cash Received from Customers | \$168,185 | \$1,830,844 | \$1,999,029 |
| Cash Payments for Personal Services | (10,025) | (319,987) | (330,012) |
| Cash Payments to Suppliers | (48,124) | (921,389) | (969,513) |
| Other Revenues | 0 | 3,701 | 3,701 |
| Net Cash Provided by Operating Activities | 110,036 | 593,169 | 703,205 |
| <u>Cash Flows from Noncapital Financing Activities</u> | | | |
| Advances In from Other Funds | 0 | 564,031 | 564,031 |
| Operating Transfers In | 0 | 13,146 | 13,146 |
| Net Cash Provided by Noncapital Financing Activities | 0 | 577,177 | 577,177 |
| <u>Cash Flows from Capital and Related Financing Activities</u> | | | |
| Acquisition and Construction of Fixed Assets | 0 | (532,854) | (532,854) |
| Proceeds from Sale of Fixed Assets | 0 | 3,355 | 3,355 |
| Interest Paid on General Obligation Bonds | (36,915) | (280,313) | (317,228) |
| Principal Paid on General Obligation Bonds | (40,000) | (603,132) | (643,132) |
| Interest Paid on Notes | 0 | (53,850) | (53,850) |
| Proceeds from Sale of Bond Anticipation Notes | 0 | 1,500,000 | 1,500,000 |
| Note Retirement | 0 | (1,500,000) | (1,500,000) |
| Net Cash (Used for) Capital and Related Financing Activities | (76,915) | (1,466,794) | (1,543,709) |
| <u>Cash Flows from Investing Activities</u> | | | |
| Interest | 0 | 10,104 | 10,104 |
| Net Cash Provided by Investing Activities | 0 | 10,104 | 10,104 |
| Net Increase(Decrease) in Cash and Cash Equivalents | 33,121 | (286,344) | (253,223) |
| Cash and Cash Equivalents at Beginning of Year | 88,948 | 1,128,953 | 1,217,901 |
| Cash and Cash Equivalents at End of Year | \$122,069 | \$842,609 | \$964,678 |
| Reconciliation of Operating Income to <u>Net Cash Provided by Operating Activities</u> | | | |
| Operating Income | \$71,492 | \$248,151 | \$319,643 |
| Adjustments to Reconcile Operating Income to <u>Net Cash Provided by Operating Activities</u> | | | |
| Depreciation | 44,909 | 671,723 | 716,632 |
| Closure/Postclosure Costs | 0 | 106,889 | 106,889 |
| Changes in Assets and Liabilities: | | | |
| (Increase) in Accounts Receivable | (6,175) | (21,294) | (27,469) |
| Decrease in Due from Other Funds | 30 | 0 | 30 |
| (Increase) in Materials & Supplies Inventory | 0 | (1,589) | (1,589) |
| Decrease in Prepaid Items | 4 | 547 | 551 |
| (Decrease) in Accounts Payable | (12) | (7,896) | (7,908) |
| Increase (Decrease) in Accrued Wages Payable | 15 | (12,525) | (12,510) |
| (Decrease) in Contracts Payable | 0 | (265,322) | (265,322) |
| (Decrease) in Retainage Payable | 0 | (59,912) | (59,912) |
| (Decrease) in Compensated Absences Payable | 0 | (23,118) | (23,118) |
| (Decrease) in Due to Other Governments | (227) | (31,976) | (32,203) |
| (Decrease) in Due to Other Funds | 0 | (10,509) | (10,509) |
| Total Adjustments | 38,544 | 345,018 | 383,562 |
| Net Cash Provided by Operating Activities | \$110,036 | \$593,169 | \$703,205 |

INTERNAL SERVICE FUND

Internal service fund is used to account for the goods and 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, 2000

| | EXPENDABLE | | |
|--|------------------|---------------------|---------------------|
| | TRUST | AGENCY | TOTALS |
| <u>Assets</u> | | | |
| Equity in Pooled Cash and Cash Equivalents | \$20,392 | \$2,816,982 | \$2,837,374 |
| Cash and Cash Equivalents in Segregated Accounts | 52,220 | 561,989 | 614,209 |
| Investments in Segregated Accounts | 94,432 | 0 | 94,432 |
| Receivables: | | | |
| Taxes | 0 | 29,299,182 | 29,299,182 |
| Special Assessments | 0 | 106,678 | 106,678 |
| Interest | 0 | 542,856 | 542,856 |
| Due from Other Funds | 4 | 940 | 944 |
| Due from Other Governments | 0 | 414,661 | 414,661 |
| Prepaid Items | 52 | 0 | 52 |
| | <u>\$167,100</u> | <u>\$33,743,288</u> | <u>\$33,910,388</u> |
| <u>Liabilities and Fund Equity</u> | | | |
| <u>Liabilities</u> | | | |
| Accounts Payable | \$685 | \$0 | \$685 |
| Due to Other Funds | 0 | 752,727 | 752,727 |
| Due to Other Governments | 0 | 31,818,035 | 31,818,035 |
| Payroll Taxes and Withholdings | 0 | 241,009 | 241,009 |
| Undistributed Assets | 0 | 931,517 | 931,517 |
| | <u>685</u> | <u>33,743,288</u> | <u>33,743,973</u> |
| Total Liabilities | | | |
| <u>Fund Equity</u> | | | |
| Fund Balance: | | | |
| Reserved for Encumbrances | 287 | 0 | 287 |
| Unreserved, Undesignated | 166,128 | 0 | 166,128 |
| | <u>166,415</u> | <u>0</u> | <u>166,415</u> |
| Total Fund Equity | | | |
| Total Liabilities and Fund Equity | <u>\$167,100</u> | <u>\$33,743,288</u> | <u>\$33,910,388</u> |

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, 2000

| | COUNTY HOME TRUST | COUNTY HOME RESIDENTS TRUST | CHILDREN'S TRUST | JUVENILE TRUST | PROBATE TRUST | TOTALS |
|---|----------------------|-----------------------------------|---------------------|-------------------|------------------|------------------|
| <u>Assets</u> | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$1,967 | \$786 | \$16,948 | \$691 | \$0 | \$20,392 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 3,688 | 0 | 0 | 48,532 | 52,220 |
| Investments in Segregated Accounts | 0 | 0 | 94,432 | 0 | 0 | 94,432 |
| Due from Other Funds | 2 | 0 | 0 | 2 | 0 | 4 |
| Prepaid Items | 41 | 0 | 11 | 0 | 0 | 52 |
| Total Assets | \$2,010 | \$4,474 | \$111,391 | \$693 | \$48,532 | \$167,100 |
| <u>Liabilities and Fund Equity</u> | | | | | | |
| <u>Liabilities</u> | | | | | | |
| Accounts Payable | \$0 | \$0 | \$485 | \$200 | \$0 | \$685 |
| Total Liabilities | 0 | 0 | 485 | 200 | 0 | 685 |
| <u>Fund Equity</u> | | | | | | |
| Fund Balance: | | | | | | |
| Reserved for Encumbrances | 0 | 0 | 287 | 0 | 0 | 287 |
| Unreserved, Undesignated | 2,010 | 4,474 | 110,619 | 493 | 48,532 | 166,128 |
| Total Fund Equity | 2,010 | 4,474 | 110,906 | 493 | 48,532 | 166,415 |
| Total Liabilities and Fund Equity | \$2,010 | \$4,474 | \$111,391 | \$693 | \$48,532 | \$167,100 |

Crawford County, Ohio

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

For the Year Ended December 31, 2000

| | COUNTY HOME TRUST | COUNTY HOME RESIDENTS TRUST | CHILDREN'S TRUST | JUVENILE TRUST | PROBATE TRUST | TOTALS |
|---|----------------------|-----------------------------------|---------------------|-------------------|------------------|---------------|
| Revenues | | | | | | |
| Investment Income | \$22 | \$0 | \$2,939 | \$28 | \$1,427 | \$4,416 |
| Donations and Contributions | 0 | 8,962 | 0 | 0 | 0 | 8,962 |
| Other | 390 | 0 | 1,420 | 111 | 0 | 1,921 |
| Total Revenues | 412 | 8,962 | 4,359 | 139 | 1,427 | 15,299 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| Human Services | 491 | 9,898 | 2,368 | 200 | 0 | 12,957 |
| Total Expenditures | 491 | 9,898 | 2,368 | 200 | 0 | 12,957 |
| Excess of Revenues Over (Under) Expenditures | (79) | (936) | 1,991 | (61) | 1,427 | 2,342 |
| Fund Balances at Beginning of Year | 2,089 | 5,410 | 108,915 | 554 | 47,105 | 164,073 |
| Fund Balances at End of Year | \$2,010 | \$4,474 | \$110,906 | \$493 | \$48,532 | \$166,415 |

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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|-----------------------------------|-----------------------|---------------------|--|
| Revenues: | | | |
| Investment Income | \$0 | 20 | 20 |
| Other | 600 | 390 | (210) |
| Total Revenues | <u>600</u> | <u>410</u> | <u>(190)</u> |
| Expenditures: | | | |
| Current: | | | |
| Human Services | | | |
| COUNTY HOME TRUST | | | |
| Other | 1,154 | 456 | 698 |
| Excess of Revenues (Under) | | | |
| Expenditures | (554) | (46) | 508 |
| Fund Balance at Beginning of Year | <u>2,013</u> | <u>2,013</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$1,459</u></u> | <u><u>1,967</u></u> | <u><u>508</u></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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|-------------------|--------|--|
| Revenues: | \$0 | 0 | 0 |
| Expenditures: | | | |
| Current: | | | |
| Human Services | | | |
| COUNTY HOME RESIDENTS 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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|------------------------|----------------------|--|
| Revenues: | | | |
| Investment Income | \$1,200 | 1,680 | 480 |
| Other | 4,000 | 1,420 | (2,580) |
| Total Revenues | <u>5,200</u> | <u>3,100</u> | <u>(2,100)</u> |
| Expenditures: | | | |
| Current: | | | |
| Human Services | | | |
| CHILDREN'S TRUST | | | |
| Other | 6,000 | 2,582 | 3,418 |
| Excess of Revenues Over (Under) Expenditures | (800) | 518 | 1,318 |
| Fund Balance at Beginning of Year | <u>15,933</u> | <u>15,933</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$15,133</u></u> | <u><u>16,451</u></u> | <u><u>1,318</u></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, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--|-------------------|-------------------|--|
| | <u> </u> | <u> </u> | <u> </u> |
| Revenues: | | | |
| Investment Income | \$0 | 26 | 26 |
| Other | 0 | 111 | 111 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Revenues | 0 | 137 | 137 |
| | <u> </u> | <u> </u> | <u> </u> |
| Expenditures: | | | |
| Current: | | | |
| Human Services | | | |
| JUVENILE TRUST | | | |
| Other | 500 | 200 | 300 |
| | <u> </u> | <u> </u> | <u> </u> |
| Excess of Revenues (Under) Expenditures | (500) | (63) | 437 |
| Fund Balance at Beginning of Year | 554 | 554 | 0 |
| | <u> </u> | <u> </u> | <u> </u> |
| Fund Balance at End of Year | \$54 | 491 | 437 |
| | <u> </u> | <u> </u> | <u> </u> |

AGENCY FUNDS

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

County Court 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
- Regional Planning Commission

Crawford County, Ohio

Agency Funds
 Combining Statement of Changes in Assets and Liabilities

For the Year Ended December 31, 2000

| | Balance 01/01/2000 | Additions | Reductions | Balance 12/31/2000 |
|--|-----------------------|--------------------|--------------------|-----------------------|
| Alimony and Child Support Fund | | | | |
| <u>Assets</u> | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$20,799 | \$4,094,642 | \$4,097,700 | \$17,741 |
| Total Assets | <u>\$20,799</u> | <u>\$4,094,642</u> | <u>\$4,097,700</u> | <u>\$17,741</u> |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$20,799 | \$4,094,642 | \$4,097,700 | \$17,741 |
| Total Liabilities | <u>\$20,799</u> | <u>\$4,094,642</u> | <u>\$4,097,700</u> | <u>\$17,741</u> |
| County Court Fund | | | | |
| <u>Assets</u> | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$146,002 | \$ 8,209,475 | \$ 7,942,133 | \$413,344 |
| Total Assets | <u>\$146,002</u> | <u>\$8,209,475</u> | <u>\$7,942,133</u> | <u>\$413,344</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Funds | \$565 | \$891 | \$565 | \$891 |
| Undistributed Assets | 145,437 | 8,208,584 | 7,941,568 | 412,453 |
| Total Liabilities | <u>\$146,002</u> | <u>\$8,209,475</u> | <u>\$7,942,133</u> | <u>\$413,344</u> |
| MRDD Cluster Fund | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$24,770 | \$8,288 | \$0 | \$33,058 |
| Total Assets | <u>\$24,770</u> | <u>\$8,288</u> | <u>\$0</u> | <u>\$33,058</u> |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$24,770 | \$8,288 | \$0 | \$33,058 |
| Total Liabilities | <u>\$24,770</u> | <u>\$8,288</u> | <u>\$0</u> | <u>\$33,058</u> |

continued

Crawford County, Ohio

Agency Funds
 Combining Statement of Changes in Assets and Liabilities

For the Year Ended December 31, 2000
 (continued)

| | Balance 01/01/2000 | Additions | Reductions | Balance 12/31/2000 |
|---|-----------------------|-----------------|------------------|-----------------------|
| County Health Fund | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$43,396 | \$54,223 | \$0 | \$97,619 |
| Total Assets | <u>\$43,396</u> | <u>\$54,223</u> | <u>\$0</u> | <u>\$97,619</u> |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$43,396 | \$54,223 | \$0 | \$97,619 |
| Total Liabilities | <u>\$43,396</u> | <u>\$54,223</u> | <u>\$0</u> | <u>\$97,619</u> |
| Domestic Shelter Fund | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$8,763 | \$848 | \$1,254 | \$8,357 |
| Total Assets | <u>\$8,763</u> | <u>\$848</u> | <u>\$1,254</u> | <u>\$8,357</u> |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$8,763 | \$848 | \$1,254 | \$8,357 |
| Total Liabilities | <u>\$8,763</u> | <u>\$848</u> | <u>\$1,254</u> | <u>\$8,357</u> |
| Estate Tax Fund | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$619,184 | \$0 | \$320,565 | \$298,619 |
| Total Assets | <u>\$619,184</u> | <u>\$0</u> | <u>\$320,565</u> | <u>\$298,619</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$619,184 | \$0 | \$320,565 | \$298,619 |
| Total Liabilities | <u>\$619,184</u> | <u>\$0</u> | <u>\$320,565</u> | <u>\$298,619</u> |

continued

Crawford County, Ohio

Agency Funds
 Combining Statement of Changes in Assets and Liabilities

For the Year Ended December 31, 2000
 (continued)

| | Balance 01/01/2000 | Additions | Reductions | Balance 12/31/2000 |
|---|-----------------------|----------------|-----------------|-----------------------|
| Law Library Fund | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$23,672 | \$9,261 | \$12,937 | \$19,996 |
| Total Assets | <u>\$23,672</u> | <u>\$9,261</u> | <u>\$12,937</u> | <u>\$19,996</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$23,672 | \$9,261 | \$12,937 | \$19,996 |
| Total Liabilities | <u>\$23,672</u> | <u>\$9,261</u> | <u>\$12,937</u> | <u>\$19,996</u> |
| Workers' Compensation Fund | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$90,386 | \$0 | \$30,765 | \$59,621 |
| Total Assets | <u>\$90,386</u> | <u>\$0</u> | <u>\$30,765</u> | <u>\$59,621</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$90,386 | \$0 | \$30,765 | \$59,621 |
| Total Liabilities | <u>\$90,386</u> | <u>\$0</u> | <u>\$30,765</u> | <u>\$59,621</u> |
| Special Emergency Planning Fund | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$67,842 | \$0 | \$15,414 | \$52,428 |
| Total Assets | <u>\$67,842</u> | <u>\$0</u> | <u>\$15,414</u> | <u>\$52,428</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$67,842 | \$0 | \$15,414 | \$52,428 |
| Total Liabilities | <u>\$67,842</u> | <u>\$0</u> | <u>\$15,414</u> | <u>\$52,428</u> |

continued

Crawford County, Ohio

Agency Funds
Combining Statement of Changes in Assets and LiabilitiesFor the Year Ended December 31, 2000
(continued)

| | Balance 01/01/2000 | Additions | Reductions | Balance 12/31/2000 |
|--|-----------------------|--------------------|--------------------|-----------------------|
| Sheriff Civil Fund | | | | |
| <u>Assets</u> | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$59,472 | \$1,093,347 | \$1,022,815 | \$130,004 |
| Total Assets | <u>\$59,472</u> | <u>\$1,093,347</u> | <u>\$1,022,815</u> | <u>\$130,004</u> |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$59,472 | \$1,093,347 | \$1,022,815 | \$130,004 |
| Total Liabilities | <u>\$59,472</u> | <u>\$1,093,347</u> | <u>\$1,022,815</u> | <u>\$130,004</u> |
| Sheriff Work Release Fund | | | | |
| <u>Assets</u> | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$1,508 | \$25,244 | \$25,852 | \$900 |
| Total Assets | <u>\$1,508</u> | <u>\$25,244</u> | <u>\$25,852</u> | <u>\$900</u> |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$1,508 | \$25,244 | \$25,852 | \$900 |
| Total Liabilities | <u>\$1,508</u> | <u>\$25,244</u> | <u>\$25,852</u> | <u>\$900</u> |
| Undivided Interest Fund | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$113,707 | \$106,133 | \$11,750 | \$208,090 |
| Receivables: | | | | |
| Interest | 207,334 | 542,856 | 207,334 | 542,856 |
| Due from Other Funds | 564 | 890 | 564 | 890 |
| Total Assets | <u>\$321,605</u> | <u>\$649,879</u> | <u>\$219,648</u> | <u>\$751,836</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Funds | \$321,605 | \$649,879 | \$219,648 | \$751,836 |
| Total Liabilities | <u>\$321,605</u> | <u>\$649,879</u> | <u>\$219,648</u> | <u>\$751,836</u> |

continued

Crawford County, Ohio

Agency Funds
 Combining Statement of Changes in Assets and Liabilities

For the Year Ended December 31, 2000
 (continued)

| | Balance 01/01/2000 | Additions | Reductions | Balance 12/31/2000 |
|---|-----------------------|-----------------|-----------------|-----------------------|
| Soil and Water Fund | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$60,246 | \$23,443 | \$0 | \$83,689 |
| Total Assets | <u>\$60,246</u> | <u>\$23,443</u> | <u>\$0</u> | <u>\$83,689</u> |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$60,246 | \$23,443 | \$0 | \$83,689 |
| Total Liabilities | <u>\$60,246</u> | <u>\$23,443</u> | <u>\$0</u> | <u>\$83,689</u> |
| Park District Fund | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$18,573 | \$0 | \$6,060 | \$12,513 |
| Due from Other Funds | 66 | 50 | 66 | 50 |
| Due from Other Governments | 6,299 | 6,367 | 6,299 | 6,367 |
| Total Assets | <u>\$24,938</u> | <u>\$6,417</u> | <u>\$12,425</u> | <u>\$18,930</u> |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$24,938 | \$6,417 | \$12,425 | \$18,930 |
| Total Liabilities | <u>\$24,938</u> | <u>\$6,417</u> | <u>\$12,425</u> | <u>\$18,930</u> |
| Law Enforcement Fund | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$4,275 | \$5,026 | \$0 | \$9,301 |
| Total Assets | <u>\$4,275</u> | <u>\$5,026</u> | <u>\$0</u> | <u>\$9,301</u> |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$4,275 | \$5,026 | \$0 | \$9,301 |
| Total Liabilities | <u>\$4,275</u> | <u>\$5,026</u> | <u>\$0</u> | <u>\$9,301</u> |

continued

Crawford County, Ohio

Agency Funds
 Combining Statement of Changes in Assets and Liabilities

For the Year Ended December 31, 2000
 (continued)

| | Balance 01/01/2000 | Additions | Reductions | Balance 12/31/2000 |
|--|-----------------------|------------------|------------------|-----------------------|
| Local Government Fund | | | | |
| <u>Assets</u> | | | | |
| Due from Other Governments | \$249,810 | \$179,866 | \$249,810 | \$179,866 |
| Total Assets | <u>\$249,810</u> | <u>\$179,866</u> | <u>\$249,810</u> | <u>\$179,866</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$249,810 | \$179,866 | \$249,810 | \$179,866 |
| Total Liabilities | <u>\$249,810</u> | <u>\$179,866</u> | <u>\$249,810</u> | <u>\$179,866</u> |
| Library and Local Government Support Fund | | | | |
| <u>Assets</u> | | | | |
| Due from Other Governments | \$141,630 | \$138,449 | \$141,630 | \$138,449 |
| Total Assets | <u>\$141,630</u> | <u>\$138,449</u> | <u>\$141,630</u> | <u>\$138,449</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$50,520 | \$138,449 | \$141,630 | \$47,339 |
| Undistributed Assets | 91,110 | 0 | 0 | 91,110 |
| Total Liabilities | <u>\$141,630</u> | <u>\$138,449</u> | <u>\$141,630</u> | <u>\$138,449</u> |
| Ohio Elections Commission Fund | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$240 | \$0 | \$240 | \$0 |
| Total Assets | <u>\$240</u> | <u>\$0</u> | <u>\$240</u> | <u>\$0</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$240 | \$0 | \$240 | \$0 |
| Total Liabilities | <u>\$240</u> | <u>\$0</u> | <u>\$240</u> | <u>\$0</u> |

continued

Crawford County, Ohio

Agency Funds
 Combining Statement of Changes in Assets and Liabilities

For the Year Ended December 31, 2000
 (continued)

| | Balance 01/01/2000 | Additions | Reductions | Balance 12/31/2000 |
|---|-----------------------|--------------------|--------------------|-----------------------|
| Payroll Fund | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$94,314 | \$146,695 | \$0 | \$241,009 |
| Total Assets | <u>\$94,314</u> | <u>\$146,695</u> | <u>\$0</u> | <u>\$241,009</u> |
| <u>Liabilities</u> | | | | |
| Payroll Taxes and Withholdings | \$94,314 | \$146,695 | \$0 | \$241,009 |
| Total Liabilities | <u>\$94,314</u> | <u>\$146,695</u> | <u>\$0</u> | <u>\$241,009</u> |
| Tangible Tax Fund | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$689,673 | \$0 | \$437,535 | \$252,138 |
| Receivables: | | | | |
| Taxes | 6,745,822 | 7,200,888 | 6,745,822 | 7,200,888 |
| Total Assets | <u>\$7,435,495</u> | <u>\$7,200,888</u> | <u>\$7,183,357</u> | <u>\$7,453,026</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$7,435,495 | \$7,200,888 | \$7,183,357 | \$7,453,026 |
| Total Liabilities | <u>\$7,435,495</u> | <u>\$7,200,888</u> | <u>\$7,183,357</u> | <u>\$7,453,026</u> |
| Undivided Tax Fund | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$27,690 | \$26,567 | \$0 | \$54,257 |
| Due from Other Governments | 88,790 | 89,979 | 88,790 | 89,979 |
| Total Assets | <u>\$116,480</u> | <u>\$116,546</u> | <u>\$88,790</u> | <u>\$144,236</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$116,480 | \$116,546 | \$88,790 | \$144,236 |
| Total Liabilities | <u>\$116,480</u> | <u>\$116,546</u> | <u>\$88,790</u> | <u>\$144,236</u> |

continued

Crawford County, Ohio

Agency Funds
 Combining Statement of Changes in Assets and Liabilities

For the Year Ended December 31, 2000
 (continued)

| | Balance 01/01/2000 | Additions | Reductions | Balance 12/31/2000 |
|---|-----------------------|---------------------|---------------------|-----------------------|
| Undivided General Tax Fund | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$1,358,663 | \$0 | \$731 | \$1,357,932 |
| Receivables: | | | | |
| Taxes | 20,980,359 | 22,098,294 | 20,980,359 | 22,098,294 |
| Special Assessments | 102,263 | 106,678 | 102,263 | 106,678 |
| Total Assets | \$22,441,285 | \$22,204,972 | \$21,083,353 | \$23,562,904 |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$22,441,285 | \$22,204,972 | \$21,083,353 | \$23,562,904 |
| Total Liabilities | \$22,441,285 | \$22,204,972 | \$21,083,353 | \$23,562,904 |
| Regional Planning Commission Fund | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$6,778 | \$21,577 | \$0 | \$28,355 |
| Total Assets | \$6,778 | \$21,577 | \$0 | \$28,355 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$6,778 | \$21,577 | \$0 | \$28,355 |
| Total Liabilities | \$6,778 | \$21,577 | \$0 | \$28,355 |
| Total - All Agency Funds | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$3,252,172 | \$402,061 | \$837,251 | \$2,816,982 |
| Cash and Cash Equivalents in Segregated Accounts | 227,781 | 13,422,708 | 13,088,500 | 561,989 |
| Receivables: | | | | |
| Taxes | 27,726,181 | 29,299,182 | 27,726,181 | 29,299,182 |
| Special Assessments | 102,263 | 106,678 | 102,263 | 106,678 |
| Interest | 207,334 | 542,856 | 207,334 | 542,856 |
| Due from Other Funds | 630 | 940 | 630 | 940 |
| Due from Other Governments | 486,529 | 414,661 | 486,529 | 414,661 |
| Total Assets | \$32,002,890 | \$44,189,086 | \$42,448,688 | \$33,743,288 |
| <u>Liabilities</u> | | | | |
| Due to Other Funds | \$322,170 | \$650,770 | \$220,213 | \$752,727 |
| Due to Other Governments | 31,094,914 | 29,849,982 | 29,126,861 | 31,818,035 |
| Payroll Taxes and Withholdings | 94,314 | 146,695 | 0 | 241,009 |
| Undistributed Assets | \$491,492 | \$13,541,639 | \$13,101,614 | 931,517 |
| Total Liabilities | \$32,002,890 | \$44,189,086 | \$42,448,688 | \$33,743,288 |

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, 2000

| | Total | Land | Buildings | Improvements Other Than Buildings | Construction in Progress | Equipment | Vehicles | Furniture/ Fixtures |
|----------------------------|---------------------|------------------|---------------------|---|--------------------------------|--------------------|--------------------|------------------------|
| General Government: | | | | | | | | |
| Legislative and Executive | \$3,929,464 | \$75,717 | \$1,800,191 | \$43,780 | \$1,454,017 | \$435,316 | \$60,996 | \$59,447 |
| Judicial | 759,447 | 5,000 | 109,355 | 3,000 | 0 | 356,547 | 38,325 | 247,220 |
| Public Safety | 12,221,569 | 0 | 10,735,593 | 0 | 0 | 886,358 | 545,321 | 54,297 |
| Public Works | 4,162,425 | 62,500 | 994,517 | 148,981 | 0 | 231,315 | 2,644,206 | 80,906 |
| Health | 1,977,500 | 560 | 1,674,601 | 0 | 74,897 | 161,881 | 20,925 | 44,636 |
| Human Services | 3,495,700 | 24,550 | 2,668,485 | 3,291 | 0 | 448,285 | 182,046 | 169,043 |
| Total General Fixed Assets | <u>\$26,546,105</u> | <u>\$168,327</u> | <u>\$17,982,742</u> | <u>\$199,052</u> | <u>\$1,528,914</u> | <u>\$2,519,702</u> | <u>\$3,491,819</u> | <u>\$655,549</u> |

Crawford County
Schedule of Changes in General Fixed Assets
by Function
For The Year Ended December 31, 2000

| | General Fixed Assets 1/1/00 | Additions | Deductions | General Fixed Assets 12/31/2000 |
|----------------------------|-----------------------------------|--------------------|------------------|---------------------------------------|
| General Government: | | | | |
| Legislative and Executive | \$2,189,355 | \$1,833,918 | \$93,809 | \$3,929,464 |
| Judicial | 723,897 | 74,735 | 39,185 | 759,447 |
| Public Safety | 12,150,341 | 187,635 | 116,407 | 12,221,569 |
| Public Works | 3,845,294 | 667,822 | 350,691 | 4,162,425 |
| Health | 1,986,830 | 9,881 | 19,211 | 1,977,500 |
| Human Services | 2,959,625 | 591,916 | 55,841 | 3,495,700 |
| | | | | |
| Total General Fixed Assets | <u>\$23,855,342</u> | <u>\$3,365,907</u> | <u>\$675,144</u> | <u>\$26,546,105</u> |

Crawford County
Schedule of General Fixed Assets
by Sources
December 31, 2000

General fixed assets:

| | |
|-----------------------------------|--------------|
| Land | \$168,327 |
| Buildings | 17,982,742 |
| Improvements Other Than Buildings | 199,052 |
| Construction in Progress | 1,528,914 |
| Equipment | 2,519,702 |
| Vehicles | 3,491,819 |
| Furniture/Fixtures | 655,549 |
| | <hr/> |
| Total | \$26,546,105 |
| | <hr/> <hr/> |

Investment in general fixed assets from:

| | |
|-----------------------|--------------|
| General Fund Revenues | \$3,215,024 |
| Grants State | 80,389 |
| Grants Federal | 46,663 |
| Special Revenue Funds | 8,463,659 |
| Note or Bonded Debt | 14,548,531 |
| Donations | 170,285 |
| Enterprise | 21,554 |
| | <hr/> |
| Total | \$26,546,105 |
| | <hr/> <hr/> |

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, 2000

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 EXECUTIVE | JUDICIAL | PUBLIC SAFETY | PUBLIC WORKS | HEALTH | HUMAN SERVICES | ECONOMIC DEVELOPMENT | INTERGOVERNMENTAL | CAPITAL OUTLAY | DEBT SERVICE | TOTAL |
|---------|------------------------------|-------------|------------------|-----------------|-------------|-------------------|-------------------------|-------------------|-------------------|-----------------|--------------|
| 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 | 83,606 | 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 | 25,257,505 |
| 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 |
| 2000(2) | 2,815,194 | 1,706,137 | 4,436,253 | 4,725,142 | 3,353,703 | 8,605,237 | 69,254 | 466,779 | 2,507,702 | 503,400 | 29,188,801 |

(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 |
|------|-------------|----------------------------|----------------------------|-----------------------------|------------------------|------------------------|-----------|-----------------------------|--------------|
| 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 |
| 2000 | 9,058,645 | 4,461,787 | 4,968 | 267,765 | 12,980,799 | 84,883 | 1,402,925 | 844,562 | 29,106,334 |

(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 LEVIED | CURRENT TAXES COLLECTED | 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 |
|------|----------------------|-------------------------|---------------------------------------|----------------------------|-----------------------|---|------------------------------|---|
| 1991 | \$2,814,989 | \$2,713,981 | 96.41% | \$88,675 | \$2,802,656 | 99.56% | \$178,313 | 6.33% |
| 1992 | 2,427,395 | 2,353,754 | 96.97% | 102,833 | 2,456,587 | 101.20% | 129,507 | 5.34% |
| 1993 | 2,396,366 | 2,278,126 | 95.07% | 105,833 | 2,383,959 | 99.48% | 127,064 | 5.30% |
| 1994 | 2,376,467 | 2,226,011 | 93.67% | 84,871 | 2,310,882 | 97.24% | 113,403 | 4.77% |
| 1995 | 2,494,875 | 2,320,538 | 93.01% | 84,599 | 2,405,137 | 96.40% | 161,154 | 6.46% |
| 1996 | 2,984,735 | 2,841,432 | 95.20% | 158,248 | 2,999,680 | 100.50% | 69,839 | 2.34% |
| 1997 | 3,726,933 | 3,617,762 | 97.07% | 122,486 | 3,740,248 | 100.36% | 128,354 | 3.44% |
| 1998 | 3,867,585 | 3,636,559 | 94.03% | 147,850 | 3,784,409 | 97.85% | 160,106 | 4.14% |
| 1999 | 4,321,992 | 4,175,390 | 96.61% | 190,490 | 4,365,880 | 101.02% | 184,927 | 4.28% |
| 2000 | 3,123,349 | 2,998,298 | 96.00% | 144,067 | 3,142,365 | 100.61% | 161,383 | 5.17% |

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 | |
| 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% |
| 1999/2000 | 414,712,120 | 1,184,891,771 | 99,664,902 | 398,659,608 | 39,002,560 | 78,005,120 | 553,379,582 | 1,661,556,499 | 33.30% |

SOURCE: CRAWFORD COUNTY AUDITOR

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

| YEAR | SPECIAL ASSESSMENT BILLINGS | SPECIAL ASSESSMENT COLLECTIONS |
|------|--------------------------------|-----------------------------------|
| 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 |
| 2000 | 82,860 | 84,883 |

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

| | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 |
|-------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| GENERAL | \$2.20 | \$2.20 | \$2.20 | \$2.20 | \$2.20 | \$2.20 | \$2.20 | \$2.20 | \$2.20 | \$2.20 |
| FAIRWAY | 3.00 | 2.00 | 2.00 | 2.00 | 2.00 | 3.50 | 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 | 0.50 |
| COUNCIL ON AGING | | | | | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 |
| TOTAL | 7.20 | 6.20 | 6.20 | 6.20 | 7.30 | 8.80 | 8.80 | 8.80 | 8.80 | 8.80 |

SCHOOL DISTRICTS

| | | | | | | | | | | |
|-----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| BUCKEYE CENTRAL | 48.74 | 48.71 | 48.71 | 48.71 | 46.30 | 46.80 | 46.55 | 45.00 | 45.00 | 45.00 |
| BUCYRUS | 40.10 | 40.10 | 48.87 | 48.37 | 48.37 | 53.82 | 53.15 | 51.85 | 51.45 | 52.10 |
| COL. CRAWFORD | 46.00 | 46.00 | 46.00 | 46.00 | 46.00 | 50.91 | 50.91 | 50.20 | 50.20 | 50.10 |
| CRESTLINE | 45.46 | 52.70 | 51.90 | 51.90 | 51.90 | 55.50 | 57.45 | 56.00 | 63.48 | 62.45 |
| GALION | 45.92 | 46.21 | 46.21 | 46.21 | 46.21 | 53.90 | 53.90 | 53.90 | 53.90 | 53.90 |
| WYNFORD | 42.10 | 49.00 | 49.00 | 49.00 | 49.00 | 54.78 | 53.56 | 52.05 | 57.74 | 52.49 |

OUT-OF-COUNTY SCHOOL DISTRICTS

| | | | | | | | | | | |
|----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| MOHAWK | 44.80 | 42.80 | 42.80 | 47.11 | 47.11 | 46.84 | 42.80 | 36.90 | 36.90 | 36.90 |
| PLYMOUTH | 36.70 | 33.20 | 33.20 | 37.40 | 37.40 | 36.50 | 35.90 | 35.50 | 35.30 | 37.10 |
| RIDGEDALE | 50.40 | 52.99 | 42.55 | 54.45 | 54.45 | 53.56 | 51.71 | 49.65 | 48.10 | 48.15 |
| UPPER SANDUSKY | 37.70 | 37.70 | 37.70 | 33.70 | 33.70 | 33.70 | 37.85 | 33.70 | 33.70 | 33.70 |
| WILLARD | 40.65 | 45.65 | 45.65 | 45.65 | 45.65 | 47.00 | 46.60 | 45.75 | 45.75 | 45.75 |

JOINT VOCATIONAL SCHOOL DISTRICTS

| | | | | | | | | | | |
|------------|------|------|------|------|------|------|------|------|------|------|
| PIONEER | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 |
| TRI-RIVERS | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 4.40 | 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

| | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 |
|-----------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| BUCYRUS/WYNFORD | \$3.70 | \$3.70 | \$2.20 | \$2.20 | \$2.20 | \$2.20 | \$3.70 | \$3.70 | \$3.70 | \$3.70 |
| BUCYRUS /CC | 4.30 | 4.30 | 2.80 | 2.80 | 2.80 | 2.80 | 4.30 | 4.30 | 4.30 | 4.30 |
| BUCYRUS /CITY | 5.80 | 5.80 | 4.30 | 4.30 | 4.30 | 4.30 | 5.80 | 5.80 | 5.80 | 5.80 |
| CRESTLINE/CITY | 10.65 | 7.00 | 7.00 | 7.00 | 7.00 | 8.75 | 9.10 | 9.10 | 8.60 | 8.60 |
| CRESTLINE/CC | | | | | | 7.65 | 8.00 | 8.00 | 7.50 | 7.50 |
| GALION CITY | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.15 | 5.15 | 5.15 | 5.15 |

VILLAGES

| | | | | | | | | | | |
|----------------|-------|------|------|------|------|------|------|------|------|------|
| CHATFIELD | 1.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 1.90 | 1.90 | 1.90 |
| NEW WASHINGTON | 11.10 | 9.30 | 9.30 | 9.30 | 8.30 | 9.30 | 9.30 | 9.30 | 9.30 | 8.40 |
| 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 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 1.90 |

TOWNSHIPS

| | | | | | | | | | | |
|-----------|------|------|------|------|------|------|------|------|------|------|
| AUBURN | 5.50 | 5.50 | 6.70 | 5.70 | 5.70 | 6.70 | 6.70 | 6.20 | 6.20 | 4.10 |
| BUCYRUS | 5.20 | 5.20 | 5.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 5.20 |
| CHATFIELD | 3.80 | 3.80 | 4.05 | 4.85 | 4.85 | 4.64 | 4.64 | 4.64 | 4.65 | 3.45 |
| CRANBERRY | 3.90 | 3.90 | 3.90 | 3.90 | 3.90 | 3.90 | 3.90 | 3.90 | 3.90 | 2.30 |
| DALLAS | 4.30 | 4.80 | 4.80 | 4.80 | 4.80 | 4.80 | 4.80 | 4.80 | 4.80 | 4.80 |
| HOLMES | 4.20 | 4.20 | 3.20 | 3.20 | 3.20 | 4.20 | 4.20 | 4.20 | 4.20 | 3.20 |
| JACKSON | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 0.70 |
| JEFFERSON | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 2.70 |
| LIBERTY | 3.00 | 3.00 | 3.20 | 3.80 | 4.80 | 4.80 | 4.80 | 4.80 | 3.80 | 4.80 |
| 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 | 6.10 | 6.50 | 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 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 2.20 | 2.20 | 2.20 |
| VERNON | 3.90 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 |
| WHETSTONE | 2.40 | 2.60 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 0.90 |

SOURCE: CRAWFORD COUNTY AUDITOR

**CRAWFORD COUNTY, OHIO
PRINCIPAL PROPERTY TAXPAYERS**

| | ASSESSED VALUE 2000 COLLECTION YEAR | % OF TOTAL ASSESSED VALUATION |
|-----------------------------------|---|-------------------------------------|
| <u>Tangible Personal Property</u> | | |
| Timken Company | \$20,436,600 | 3.69% |
| General Electric | 5,184,300 | 0.94% |
| Dayco Swan | 5,011,120 | 0.91% |
| McClain Easy Pack | 4,218,970 | 0.76% |
| Brunswick Corp. | 2,736,270 | 0.49% |
| Bucyrus Precision Tech | 2,735,400 | 0.49% |
| National Lime & Stone Co. | 2,646,420 | 0.48% |
| Bucyrus Blades | 2,106,725 | 0.38% |
| Carlisle Geauga Co. | 2,080,070 | 0.38% |
| Ohio Locomotive Crane | 2,008,540 | 0.36% |
| | | |
| <u>Real Estate</u> | | |
| Timken Company | 4,039,280 | 0.73% |
| Anchor Swan | 1,914,980 | 0.35% |
| General Electric | 1,891,530 | 0.34% |
| Hydraulic Technology | 1,629,670 | 0.29% |
| Baja Boats | 1,419,440 | 0.26% |
| Wal-Mart | 1,382,350 | 0.25% |
| Northern Distributing/Seaway | 1,333,890 | 0.24% |
| Country Star Co-op | 1,122,490 | 0.21% |
| Galion Solid Waste | 892,530 | 0.16% |
| Faeth, Richard F. & Karen S. | 760,630 | 0.14% |
| Bucyrus Blades | 724,990 | 0.13% |
| | | |
| All Other | \$487,103,387 | 88.02% |
| Total | \$553,379,582 | 100.00% |

SOURCE: CRAWFORD COUNTY AUDITOR

**CRAWFORD COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2000**

| | TOTAL DEBT LIMIT (1) | TOTAL UNVOTED DEBT LIMIT (2) |
|---|-------------------------|---------------------------------|
| ASSESSED VALUE OF COUNTY | \$553,379,582 | \$553,379,582 |
| DEBT LIMITATION | <u>12,334,490</u> | <u>5,533,795</u> |
| GENERAL OBLIGATION NOTES: | | |
| LANDFILL IMPROVEMENTS | 1,500,000 | 1,500,000 |
| HUMAN SERVICES ADDITION | 1,662,398 | 1,662,398 |
| COUNTY ADMINISTRATION BUILDING | 1,837,602 | 1,837,602 |
| TOTAL | <u>5,000,000</u> | <u>5,000,000</u> |
| GENERAL OBLIGATION BONDS: | | |
| JAIL FACILITY | 4,451,101 | 4,451,101 |
| LANDFILL IMPROVEMENTS | 5,973,657 | 5,973,657 |
| LANDFILL VEHICLE BONDS | 111,990 | 111,990 |
| SEWER DISTRICT WATERLINE | 939,073 | 939,073 |
| VEHICLE ACQUISITION BONDS | 85,119 | 85,119 |
| HUMAN SERVICES BUILDING | 600,000 | 600,000 |
| TOTAL | <u>12,160,940</u> | <u>12,160,940</u> |
| TOTAL DEBT | <u>17,160,940</u> | <u>17,160,940</u> |
| EXEMPTIONS: | | |
| LANDFILL IMPROVEMENTS | (1,500,000) | (1,500,000) |
| HUMAN SERVICES ADDITION | (1,662,398) | (1,662,398) |
| JAIL FACILITY BONDS | (4,451,101) | (4,451,101) |
| LANDFILL IMPROVEMENTS | (5,973,657) | (5,973,657) |
| LANDFILL VEHICLE BONDS | (111,990) | (111,990) |
| SEWER DISTRICT WATERLINE | (939,073) | (939,073) |
| HUMAN SERVICES BUILDING | (600,000) | (600,000) |
| NET DEBT | <u>1,922,721</u> | <u>1,922,721</u> |
| TOTAL LEGAL DEBT MARGIN (DEBT LIMITATION MINUS NET DEBT) | <u>\$10,411,769</u> | <u>\$3,611,074</u> |

(1) THE DEBT LIMITATION IS CALCULATED AS FOLLOWS:
SIX MILLION PLUS \$6,000,000
2 1/2% OF ASSESSED VALUE 6,334,490
IN EXCESS OF 300,000,000 \$12,334,490

(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, 2000

| POLITICAL SUBDIVISION | DEBT OUTSTANDING (1) | PERCENTAGE APPLICABLE TO COUNTY (2) | AMOUNT APPLICABLE TO COUNTY |
|-----------------------------------|-------------------------|---|-----------------------------------|
| Cities Wholly Within County | \$520,000 | 100.00% | \$520,000 |
| Villages Wholly Within County | 100,000 | 100.00% | 100,000 |
| Crestline Village | 320,000 | 99.13% | 317,216 |
| Crestline Village School District | 440,000 | 73.65% | 324,060 |
| Wynford Local School District | 7,150,000 | 84.65% | 6,052,475 |

(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. |
|------|------------|--------------|--------|-------|-------|
| 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% |
| 2000 | 20,400 | 1,100 | 5.20% | 4.10% | 4.00% |

2000 EMPLOYMENT, CRAWFORD COUNTY

| MONTH | EMPLOYMENT | UNEMPLOYMENT | COUNTY | OHIO | U.S. |
|-------|------------|--------------|--------|-------|-------|
| JAN. | 19,700 | 1,000 | 4.80% | 4.90% | 4.50% |
| FEB. | 19,700 | 900 | 4.50% | 4.90% | 4.40% |
| MARCH | 19,900 | 1,000 | 4.90% | 4.40% | 4.30% |
| APRIL | 20,000 | 1,000 | 4.50% | 3.70% | 3.70% |
| MAY | 20,300 | 1,100 | 5.00% | 3.70% | 3.90% |
| JUNE | 20,600 | 1,300 | 5.90% | 4.30% | 4.20% |
| JULY | 20,900 | 1,100 | 5.20% | 4.20% | 4.20% |
| AUG. | 21,000 | 1,100 | 4.80% | 3.90% | 4.10% |
| SEPT. | 20,400 | 1,900 | 8.40% | 4.00% | 3.80% |
| OCT. | 20,600 | 1,200 | 5.60% | 3.70% | 3.60% |
| NOV. | 20,800 | 1,000 | 4.70% | 3.70% | 3.80% |
| DEC. | 20,900 | 900 | 4.10% | 3.70% | 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) |
|------|--|---|-----------------------------------|
| 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 |
| 2000 | 553,379,582 | 6,281,280 | 352,135,000 |

(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. | 926 | manufacturer of roller bearings |
| SWAN DIVISION OF DAYCO | 700 | manufacturer of garden, auto and industrial hose |
| BAJA BOATS | 400 | manufacturer of 16-42 ft. fiberglass boats |
| GALION COMMUNITY HOSPITAL | 379 | hospital |
| GENERAL ELECTRIC | 350 | manufacturer of florescent lamps |
| BUCYRUS COMMUNITY HOSPITAL | 212 | hospital |
| VIA SYSTEMS | 200 | manufacturer of electrical wiring harnesses |
| BUCYRUS BLADES | 171 | manufacturer of heavy equipment blades |
| ARCTIC CAT | 150 | distribution center for parts and accessories of snowmobiles and ATV's |
| HEBCO | 130 | turning of steel products for automotive industry |

SOURCE: The Crawford County Office of Economic Development

**CRAWFORD COUNTY, OHIO
SURETY BOND COVERAGE - VARIOUS OFFICIALS**

| ELECTED OFFICIALS | BOND COVERAGE |
|--|------------------|
| Barbara Blackford Commissioner | \$ 10,000 |
| Dallas Easterday Commissioner | \$ 8,500 |
| Carl Watt Commissioner | \$ 10,000 |
| Donald E. Long Auditor | \$ 10,000 |
| Gary Cole Treasurer | \$ 50,000 |
| Patricia Caldwell Clerk of Courts | \$ 10,000 |
| Russell Wiseman Prosecutor | \$ 84,000 |
| 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 M. Lee Coroner | \$ 8,500 |

SOURCE: Crawford County Commissioner

**CRAWFORD COUNTY, OHIO
SALARIES OF ELECTED OFFICIALS**

| OFFICE | SALARY AS OF 2000 | |
|----------------------------|-------------------|-------------|
| Auditor | \$46,051 | |
| Clerk of Courts | \$34,921 | |
| Coroner | \$20,786 | |
| Board of Commissioners (3) | \$33,858 | Term 1-1-99 |
| | \$33,858 | Term 1-2-97 |
| | \$33,858 | Term 1-3-97 |
| Engineer | \$68,685 | |
| Prosecutor | \$86,234 | |
| Recorder | \$34,089 | |
| Sheriff | \$47,430 | |
| Treasurer | \$34,921 | |

SOURCE: Crawford County Auditor

**CRAWFORD COUNTY, OHIO
EDUCATIONAL FACILITIES**

| PUBLIC SCHOOLS | TOTAL STUDENTS |
|-------------------------------|-----------------------|
| BUCKEYE CENTRAL SCHOOL | 546 |
| BUCYRUS SCHOOL | 1,847 |
| COLONEL CRAWFORD SCHOOL | 1,039 |
| CRESTLINE SCHOOL | 971 |
| GALION SCHOOL | 2,323 |
| WYNFORD SCHOOL | 1,120 |
| FAIRWAY (MRDD) | 12 |
| WAYCRAFT (SHELTERED WORKSHOP) | 129 |

| PRIVATE SCHOOLS | TOTAL STUDENTS |
|---|-----------------------|
| GALION CHRISTIAN SCHOOL | 29 |
| HOLY TRINITY CATHOLIC SCHOOL | 162 |
| SAINT BERNARD CATHOLIC SCHOOL | 169 |
| SAINT JOSEPH CATHOLIC SCHOOL, CRESTLINE | 87 |
| SAINT JOSEPH CATHOLIC SCHOOL, GALION | 166 |
| WAYSIDE CHRISTIAN SCHOOL | 126 |

| HOME SCHOOLED | TOTAL STUDENTS |
|----------------------|-----------------------|
| GALION | 70 |
| BUCYRUS | 56 |
| COUNTY | 35 |

COLLEGES/UNIVERSITIES SERVING CRAWFORD COUNTY

| | |
|--|-----------------------------|
| OHIO STATE UNIVERSITY-MARION BRANCH | MARION TECHNICAL COLLEGE |
| OHIO STATE UNIVERSITY-MANSFIELD BRANCH | MANSFIELD TECHNICAL COLLEGE |
| NORTH CENTRAL STATE 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 | | 223 Miles |
| Township Roads | | 443 Miles |
| Population | | 46,966 |
| Number of Households | | 19,514 (1) |
| Average Number Persons Per Household | | 2.41 |
| Number of Political Subdivisions Located in Crawford County | | |
| Municipalities | | 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 2000 (2) | | |
| Number of Registered Voters | | 31,344 |
| Number of Voters Last General Election | | 19,622 |
| Percentage of Registered Voters Voting | | 64.20% |
| Crawford County's Agriculture (3) | | |
| Number of Farms | | 780 |
| Land in Farms | | 227,000 acres |
| Average Size of Farms | | 291 |
| Average Cash Receipts | | \$86,949 |
| Animal Claims 2000 | 2 Claims - \$260 | |
| Animal Claims Paid | 2 Claims - \$260 | |
| Number of Dog Licenses Sold | 6353 @ \$10.00 - \$63,530 | |
| Number of Kennel Licenses Sold | 142 @ \$40.00 - \$ 7,100 | |

(1) SOURCE: 2000 U.S. CENSUS INFORMATION

(2) SOURCE: CRAWFORD COUNTY BOARD OF ELECTIONS

(3) SOURCE: CRAWFORD COUNTY EXTENSION OFFICE

ALL OTHER INFORMATION FROM COUNTY RECORDS

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