

Dave Yost • Auditor of State

CRAWFORD COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Schedule of Expenditures of Federal Awards.....	1
Notes to the Schedule of Expenditures of Federal Awards	3
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	5
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance	7
Schedule of Findings.....	11
Corrective Action Plan.....	14
Schedule of Prior Audit Findings.....	15

THIS PAGE INTENTIONALLY LEFT BLANK

CRAWFORD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

FEDERAL GRANTOR / Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Total Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through the Ohio Department of Education</i>			
Special Education Cluster (IDEA)			
Special Education-Grants to States (IDEA, Part B)	84.027	34-6400345	\$ 27,122
Special Education-Preschool Grants (IDEA Preschool)	84.173	34-6400345	14,450
Total Special Education Cluster			<u>41,572</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>41,572</u>
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed Through the Ohio Department of Job and Family Services</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1415-11-5345	200,955
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>200,955</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed Through the Ohio Development Services Agency</i>			
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-13-1AQ-1	70,800
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-13-1AQ-1	5,000
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-14-1AQ-1	121,140
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-14-1AQ-1	64,040
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii - Revolving Loan Balance	14.228	N/A	46,746
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			<u>307,726</u>
Home Investment Partnerships Program	14.239	B-C-13-1AQ-2	109,080
Home Investment Partnerships Program	14.239	B-C-14-1AQ-2	224,496
Total Home Investment Partnerships Program			<u>333,576</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>641,302</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed Through the Ohio Department of Public Safety</i>			
Emergency Management Performance Grants	97.042	EMW-2015-EP-00034-S01	72,374
Emergency Management Performance Grants	97.042	EMW-2014-EP-00064	37,742
Total Emergency Management Performance Grants			<u>110,116</u>
Homeland Security Grant Program	97.067	EMW-2014-SS-00101-S01	78,841
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>188,957</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed Through the Ohio Department of Transportation</i>			
Highway Planning and Construction	20.205	93988	35,158
Highway Planning and Construction	20.205	92841	757,702
Highway Planning and Construction	20.205	97446	274,335
Total Highway Planning and Construction			<u>1,067,195</u>
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	CRD-0017-009-141	31,234
<i>Passed Through the Ohio Department of Public Safety</i>			
State and Community Highway Safety	20.600	STEP-2016-17-00-00-00465-00	1,661
State and Community Highway Safety	20.600	STEP-2015-17-00-00-00568-00	9,161
Total State and Community Highway Safety			<u>10,822</u>
National Priority Safety Programs	20.616	IDEP-2016-17-00-00-00334-00	4,342
National Priority Safety Programs	20.616	IDEP-2015-17-00-00-00368-00	12,278
Total National Priority Safety Programs			<u>16,620</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>1,125,871</u>
U.S. DEPARTMENT OF JUSTICE			
<i>Passed Through the Ohio Attorney General's Office</i>			
Crime Victim Assistance	16.575	2016-VOCA-19811224	36,146
Crime Victim Assistance	16.575	2015-VOCA-10201143	16,598
Total Crime Victim Assistance			<u>52,744</u>
<i>Passed Through the Ohio Department of Public Safety</i>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-JG-LLE-5266	9,261
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-JG-A02-6957	29,842
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>39,103</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>91,847</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY			
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	N/A	27,288
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY			<u>27,288</u>

CRAWFORD COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015
(Continued)

FEDERAL GRANTOR / Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through the Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant	93.667	34-6400345	33,191
Medical Assistance Program	93.778	34-6400345	151,105
<i>Passed through the Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	93.556	G-1415-11-5345 / G-1617-11-5500	34,140
Temporary Assistance for Needy Families (TANF)	93.558	G-1415-11-5345 / G-1617-11-5500	1,017,411
Child Support Enforcement	93.563	G-1415-11-5345 / G-1617-11-5500	411,970
Child Care and Development Block Grant	93.575	G-1415-11-5345 / G-1617-11-5500	53,377
Community-Based Child Abuse Prevention Grants	93.590	G-1415-11-5345 / G-1617-11-5500	1,996
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1415-11-5345 / G-1617-11-5500	11,412
Foster Care-Title IV-E	93.658	G-1415-11-5345 / G-1617-11-5500	1,761,085
Adoption Assistance-Title IV-E	93.659	G-1415-11-5345 / G-1617-11-5500	125,994
Social Services Block Grant	93.667	G-1415-11-5345 / G-1617-11-5500	448,070
Independent Living Services	93.674	G-1415-11-5345 / G-1617-11-5500	1,742
Medical Assistance Program	93.778	G-1415-11-5345 / G-1617-11-5500	<u>187,126</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>4,238,619</u>
U.S. DEPARTMENT OF LABOR			
<i>Passed through the WIA Area 10 Board</i>			
<u>Workforce Investment Act (WIA) Cluster</u>			
WIA Adult Program	17.258	PY14/FY15-17-10-01	262,247
WIA Youth Activities	17.259	PY14/FY15-17-10-01	56,364
WIA Dislocated Worker Formula Grants	17.278	PY14/FY15-17-10-01	110,778
Total Workforce Investment Act Cluster			<u>429,389</u>
TOTAL U.S. DEPARTMENT OF LABOR			<u>429,389</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 6,985,800</u>

The accompanying notes are an integral part of this schedule.

CRAWFORD COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FISCAL YEAR ENDED DECEMBER 31, 2015**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Crawford County (the County) under programs of the federal government for the year ended December 31, 2015. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - MATCHING REQUIREMENTS

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

NOTE D - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS WITHOUT CONTINUING COMPLIANCE REQUIREMENTS

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Development Services Agency. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property.

THIS PAGE INTENTIONALLY LEFT BLANK



Dave Yost • Auditor of State

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

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Crawford County, Ohio, (the County) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 22, 2016, wherein we noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. Our report refers to other auditors who audited the financial statements of Waycraft Workshop, Inc., the County's discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

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

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

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State
Columbus, Ohio

June 22, 2016



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Crawford County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2015. The *Summary of Audit Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. 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 our audit provides a reasonable basis for our compliance opinion on each of the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Basis for Qualified Opinion on Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii

As described in finding 2015-001 in the accompanying schedule of findings, the County did not comply with requirements regarding cash management applicable to its Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii major federal program. Compliance with this requirement is necessary, in our opinion, for the County to comply with requirements applicable to this program.

Qualified Opinion on Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii* paragraph, Crawford County complied, in all material respects, with the requirements referred to above that could directly and materially affect its Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii federal program for the year ended December 31, 2015.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Crawford County complied in all material respects with the requirements referred to above that could directly and materially affect each of its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings for the year ended December 31, 2015.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness, described in the accompanying schedule of findings as item 2015-001.

The County's response to our internal control over compliance finding is described in the accompanying schedule of findings and corrective action plan. We did not audit the County's response and, accordingly, we express no opinion on it.

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Crawford County, Ohio, (the County) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 22, 2016, wherein we noted the financial statements of Waycraft Workshop, Inc., the County's discretely presented component unit, were audited by other auditors. We conducted our audit to opine on the County's' basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole

This report only describes the scope of our tests of internal control over compliance and the results of this testing based on the Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.



Dave Yost
Auditor of State
Columbus, Ohio

June 22, 2016

THIS PAGE INTENTIONALLY LEFT BLANK

CRAWFORD COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	<u>Qualified:</u> CFDA #14.228 - Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii <u>Unmodified:</u> CFDA #20.205 – Highway Planning and Construction CFDA #93.658 - Foster Care Title IV-E
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	Yes
(d)(1)(vii)	Major Programs (list):	CFDA #14.228 - Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii CFDA #20.205 – Highway Planning and Construction CFDA #93.658 - Foster Care Title IV-E
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	No

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

None

CRAWFORD COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015
(Continued)

3. FINDINGS FOR FEDERAL AWARDS

Finding Number	2015-001
CFDA Title and Number	CFDA #14.228 - Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii
Federal Award Number / Year	B-F-13-1AQ-1 / 2013 B-C-13-1AQ-1 / 2013 B-F-14-1AQ-1 / 2014 B-C-14-1AQ-1 / 2014
Federal Agency	U.S. Department of Housing and Urban Development
Pass-Through Agency	Ohio Development Services Agency

Material Noncompliance / Material Weakness – Cash Management

24 C.F.R Part 85.1 (b) Federal awards made prior to December 26, 2014 will continue to be governed by the regulations in effect and codified in 24 CFR part 85 (2013 edition) or as provided by the terms of the Federal award. Where the terms of a Federal award made prior to December 26, 2014, state that the award will be subject to regulations as may be amended, the Federal award shall be subject to 2 CFR part 200. The award was made prior to December 26, 2014 and its terms were not subsequently modified, therefore 2013 edition applies. **24 C.F.R. Part 85.20(b)(7) (2013 annual edition)** provides, in part, that procedures for minimizing the time elapsing between the transfer of funds from the U.S. Treasury and disbursement by grantees and subgrantees must be followed whenever advance payment procedures are used.

Additionally, Office of Housing and Community Partnership's *Financial Management Rules and Regulation, Section (A)(3)(f)* states that grantees must develop a cash management system to ensure compliance with the fifteen day rule relating to prompt disbursement of funds. This rule states that funds drawn down should be limited to amounts that will enable the grantee to disburse the funds on hand to a balance of less than \$5,000 within fifteen days of receipt of any funds.

During 2015, the following was noted regarding the 15 day rule:

- The County had a grant cash balance of \$5,000 at January 1, 2015 related to the 2013 CDBG Formula grant and did not disburse the funds on hand to a balance of less than \$5,000 until January 30, 2015.
- The County received a \$9,600 advance related to the 2013 Community Housing Improvement Program on October 19, 2015 and did not disburse the funds on hand to a balance of less than \$5,000 until November 25, 2015.
- The County received advances of \$11,300, \$10,925, \$36,016, and \$14,250 related to the 2014 CDBG Formula grant on April 27, 2015, June 22, 2015, July 28, 2015, and October 14, 2015, respectively. The County did not disburse these funds on hand to a balance of less than \$5,000 until November 13, 2015.
- The County received a \$8,039 advance related to the 2014 Community Housing Improvement Program on September 18, 2015 and did not disburse the funds on hand to a balance of less than \$5,000 until October 30, 2015.

CRAWFORD COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015
(Continued)

3. FINDINGS FOR FEDERAL AWARDS (Continued)

Material Noncompliance / Material Weakness – Cash Management (Continued)

We recommend the County implement procedures to ensure Federal Community Development Block Grant funds are expended within fifteen days of the receipt of grant monies. The County should monitor grant cash balances on a regular basis and draw down requests should be limited to amounts required to meet only current cash needs.

Officials' Response:

Refer to Corrective Action Plan on page 14.

CRAWFORD COUNTY
CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
DECEMBER 31, 2015

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2015-001	The Commissioner's office now has staffing in place to work with our vendor. Our office will work more closely with our vendor to prevent requesting these draws earlier than necessary from the time that disbursements can be made.	Immediately	Doug Weisenauer, President of the Board

CRAWFORD COUNTY
SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
DECEMBER 31, 2015

Finding Number	Finding Summary	Status	Additional Information
2014-001	Material Noncompliance – Schedule of Federal Awards Expenditures	Partially Corrected	Partial corrective action taken to reduce errors on the schedule. Comment is being repeated in the current audit management letter.
2014-002	Material Noncompliance/Material Weakness – CDBG Cash Management	Not Corrected	Comment is being repeated as Finding 2015-001. See Corrective Action Plan on page 14.

This page intentionally left blank.

Crawford County, Ohio

COMPREHENSIVE ANNUAL

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2015

Joan M. Wolfe

CRAWFORD COUNTY AUDITOR

Prepared by:

Robyn M. Sheets

GAAP Coordinator

Crawford County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2015
Table of Contents

I. INTRODUCTORY SECTION

Table of Contents	ii
Letter of Transmittal	v
GFOA Certificate of Achievement	x
Elected Officials.....	xi
Organization Chart.....	xii
Duties and Responsibilities of the County Auditor	xiii

II. FINANCIAL SECTION

Independent Auditor’s Report.....	1
General Purpose External Financial Statements:	
Management’s Discussion and Analysis.....	5
Basic Financial Statements	
Government-Wide Financial Statements:	
Statement of Net Position	14
Statement of Activities.....	16
Fund Financial Statements:	
Balance Sheet - Governmental Funds	18
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	21
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	22
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to Statement of Activities.....	24
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual:	
General Fund.....	26
Auto License and Gas Tax Fund.....	27
Child Welfare Fund.....	28
Criminal Justice Services Levy Fund.....	29
Job and Family Services Fund.....	30
Jail Operation Levy Fund.....	31
Developmental Disabilities Fund.....	32
Statement of Fund Net Position - Proprietary Funds	33

Crawford County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2015
Table of Contents (continued)

Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	34
Statement of Cash Flows - Proprietary Funds.....	35
Statement of Fiduciary Net Position - Fiduciary Funds.....	36
Statement of Change in Fiduciary Net Position - Private Purpose Trust Fund.....	37
Notes to the Basic Financial Statements	38
Required Supplementary Information	
Schedule of the County’s Proportionate Share of the Net Pension Liability -	
Ohio Public Employees Retirement System	87
State Teachers Retirement System of Ohio	88
Schedule of the County’s Contributions -	
Ohio Public Employees Retirement System	89
State Teachers Retirement System of Ohio	90
Combining Statements and Individual Fund Schedules	
Combining Statements - Nonmajor Governmental Funds	
Fund Descriptions	93
Combining Balance Sheet - Nonmajor Governmental Funds.....	97
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds.....	107
Combining Statements - Internal Service Funds	
Fund Descriptions	118
Combining Statement of Fund Net Position - Internal Service Funds.....	119
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Internal Service Funds.....	120
Combining Statement of Cash Flows - Internal Service Funds	121
Combining Statements - Fiduciary Funds	
Fund Descriptions	122
Combining Statement of Changes in Assets and Liabilities - Agency Funds.....	123

Crawford County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2015
Table of Contents (continued)

Individual Fund Schedules of Revenues, Expenditures/Expenses, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual	127
Major Funds.....	128
Nonmajor Funds.....	139
 III. STATISTICAL SECTION	
Statistical Section Description	S1
Net Position by Component - Last Ten Years	S2
Changes in Net Position - Last Ten Years	S4
Fund Balances, Governmental Funds - Last Ten Years.....	S8
Changes in Fund Balances, Governmental Funds - Last Ten Years.....	S10
Assessed and Estimated Actual Value of Taxable Property - Last Ten Years	S12
Property Tax Rates - Direct and Overlapping Governments - Last Ten Years	S14
Property Tax Levies and Collections - Last Ten Years	S18
Principal Property Taxpayers - Current Year and Nine Years Ago.....	S21
Taxable Sales by Type - Last Ten Years	S22
Ratios of Outstanding Debt, by Type - Last Ten Years.....	S24
Legal Debt Margin Information - Last Ten Years	S26
Ratios of General Bonded Debt Outstanding - Last Ten Years	S28
Demographic and Economic Statistics - Last Ten Years.....	S29
Principal Nonpublic Employers - Current Year and Nine Years Ago.....	S30
Full-Time County Government Employees as of December 31 by Program - Last Ten Years	S31
Operating Indicators by Program/Department - Last Ten Years	S32
Capital Asset Statistics by Program/Department - Last Ten Years	S34



Crawford County Auditor



Joan M. Wolfe

June 22, 2016

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, 2015. This CAFR conforms to generally accepted accounting principles (GAAP), as applicable to governmental entities. State law requires that the County file basic financial statements with the Auditor of State within one hundred fifty days after the close of the fiscal year. This published report fulfills that requirement and further provides an in-depth review of the County's financial activities.

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

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

The Auditor of the State of Ohio has issued an unmodified opinion on Crawford County's financial statements for the year ended December 31, 2015. The Independent Auditor's Report is located at the front of the financial section of this report.

PROFILE OF THE COUNTY

The County was formed by an act of the General Assembly on April 1, 1826. Located approximately sixty miles from the state capital of Columbus, the County encompasses two municipalities, five villages, and sixteen townships. The central part of the County is comprised largely of the two municipalities, Bucyrus (which is the County seat) and Galion. The remaining areas of the County are semi-rural to rural. The County includes 400 square miles and has an estimated population of 42,306.

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

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

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

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

LOCAL ECONOMY

Crawford County has experienced a migration of population out of the County, which has led to a focus on quality of life. Outside experts relating to tourism recognize the strength of Crawford County's people and their "universal willingness to make good things happen".

The County is easily accessible and is an excellent location for all Ohioans and travelers from Indiana, Michigan, Illinois, and Pennsylvania, and throughout the country. This is encouraging for our agricultural, sports and entertainment, and historical tourism enthusiasts.

Crawford County's support for growing the local economy continues to draw attention and partnership from a broad base of businesses, organizations, agencies, and individuals.

The Crawford County Partnership for Education and Economic Development (CCEEDP) has aligned all stakeholders, countywide, to address the tremendous opportunities before us now and into the future. Crawford: 20/20 Vision stands alone, here and across Ohio, as a community-driven strategic plan for economic growth via retention, expansion, attraction, education, workforce development ...all with strong underpinnings in the behind-the-scenes work of correcting the barriers such as drug abuse, generational poverty, and educational attainment.

CCEEDP's influence has led to a stronger Crawford County by working with government and community agencies and businesses to streamline resources and avoid duplication of efforts. Rather than lose half of the County's medical care in the County, when one of the two hospitals entered into forced bankruptcy, the County worked to merge the two hospitals into a new, vital, and aggressive health care system which is Crawford County's largest employer, Avita Health System. Other such examples include the merging of United Way and the Red Cross to countywide organizations (rather than two or three separate entities). The school districts have also been encouraged to, and are now gladly working together, on a variety of projects, as are city government officials.

Countywide economic development efforts include retention and expansion surveys that ensure area business needs are being addressed. With available acreage for development, utility served sites are available at incentive induced pricing to attract new industry and encourage growth from within. The County offers a twenty-two acre lot certified in food and beverage processing. Located in the Crossroads Industrial Center, the lot has also been selected as one of the top twenty sites in Ohio to be considered for State certification.

Employers continue to offer jobs but struggle filling them due to an identified skills gap in the area's workforce. To address this, hiring fairs connect employers to job applicants, and powerful, demand-driven training programs were created to strengthen the labor force and prepare trainees to compete for the higher-skilled jobs available in Crawford County. Recent examples include Supervisor Boot Camp and SPARK (Supervisors Promoting Awareness, Responsibility, and Knowledge). These programs decrease turnover and increase retention of the "front line" by strengthening the skills of area supervisors. Another program, WAGE (Workforce Awareness for Graduates and Educators), exposes local middle school students and their teachers and counselors to area career opportunities by taking them out of the classroom and directly to the businesses that are looking to engage their interest. This not only creates awareness of available jobs, it helps educators learn from businesses what skills are needed. This pilot program also revealed that participating businesses learned from the educators that a stronger connection between them will lead to a better outcome for everyone involved.

CCEEDP has also created a countywide career pathway process for high school seniors and is the only county in Ohio and, possibly, the only county in America where this type of initiative has taken place. A comprehensive co-op and internship program and grades three to twelve curriculum is being developed to better prepare young people for careers. All this is being done at no additional cost to the local school systems.

In addition to strengthening education and businesses within Crawford County, CCEEDP is actively engaged in improving the County's quality of life. For example, volunteers are coordinating due diligence to create a new economic driver—a multi-million-dollar sports/entertainment complex. In addition, the growth and development of community enhancement and cultural improvements are being supported—such as the Crawford County Arts Council, Crawford Park District, bike path and walking trail connections and updates, and efforts to improve the community's overall health and wellness.

Perhaps the boldest initiative since the Crawford: 20/20 Vision strategic plan was underwritten by Crawford County citizens, is the creation of the Crawford Success Center. Opened in the fall of 2015, Crawford County residents now have access to education and training opportunities that will lead to a better quality of life, close to home. Thanks to the support of the Crawford County Commissioners, businesses and investors, and private and public funds secured with the help of the Community Foundation for Crawford County, CCEEDP, and the North Central State College Foundation, this satellite of North Central State College (located in downtown Bucyrus) will be a game-changer for the County.

Crawford County is moving aggressively in the direction of a sustainable stronger economy and is quickly becoming poised for economic success.

LONG-TERM FINANCIAL PLANNING

The County continues to implement and fine tune the financial processes that will allow the County Commissioners and the County Auditor to prepare annually a three-year financial forecast. The original forecasting model was prepared by the County Auditor's Office in conjunction with the Ohio State Auditor's Office to ensure that a sustainable forecasting model for the General Fund of the County would be developed. The forecasting model provides a three-year historical perspective of actual revenues and expenditures along with three years of projected revenues and expenditures which are compiled using revenue and expenditure assumptions that are provided by the County Commissioners, individual office holders, and the County Budget Commission. The financial forecast was used by the County Commissioners in 2016 to establish spending levels for all departments and agencies within the General Fund. The County Auditor's Office continues to work with the Board of Commissioners to enhance the annual budgetary process by utilizing a three-year forecasting system.

The County offers health insurance to its employees and their dependents. The emergence of the Affordable Care Act (ACA) has been the largest overhaul to the U.S. health care system since the passage of Medicare and Medicaid in 1965. The federal government is assessing taxes and fees into the County's premiums. As the County's plan complies with legislative changes from the ACA, the Health Insurance Exchanges, or Marketplace, is a factor affecting the premiums. A projected increase of 10 percent is anticipated annually until the insurance exchanges and the ACA reach maturation. The County Commissioners continue to look for ways to reduce the cost of health care for the County and update the County's health care strategy, which has included transitioning to strictly high-deductible health plans that are paired with health savings accounts. In 2015, the County entered into a shared corridor risk program with the County's health care provider. Employee participation in wellness and preventative services continues to be encouraged for County employees.

RELEVANT FINANCIAL POLICIES

In 2014, the County Commissioners established a written policy for accumulating resources for the purchase of motor vehicles, upgrading technology, and for County building improvements and maintenance. In this policy, 1 percent of General Fund revenue is allocated annually for the maintenance and upgrading of these capital assets.

In 2010, the County Commissioners established a written policy to ensure that current year revenues are sufficient to fund current year expenditures. In this policy, spending levels in the General Fund of the County are established each year based on current year revenue estimates, excluding one-time purchases, that are considered in conjunction with a cash reserve policy that requires a \$2,000,000 cash balance be maintained.

The above two policies contributed significantly to the financial stability reflected in the County's financial statements.

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

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

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

MAJOR INITIATIVES

The County Commissioners have been responsible for various building projects over the last several years. Beginning in 2011, the County began consulting with an architect for renovations to the portion of the courthouse that houses the courts. These renovations will include rehabilitation of the courthouse dome and clock tower, a new roof, and replacement of copper balustrades. In May 2016, the County issued \$800,000 in courthouse improvement bonds to begin the first phase of the project. The first phase consists of repair of the courthouse dome, the area surrounding the clock and the base of the tower that connects to the roof of the courthouse. Anticipated completion of the first phase is September 2016 at a cost of \$1.4 million. The second phase will include removal of the copper fittings around the roof of the courthouse, patching existing leaks, and construction of a new pitched roof. Anticipated completion of the second phase is 2019 to 2021. The third phase will consist of polishing and restoring all copper fixtures on the courthouse. The cost to complete all phases of the project is approximately \$3.6 million.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Crawford County, Ohio for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2014.

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

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

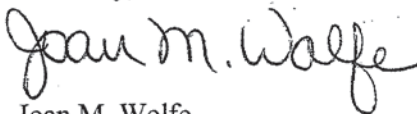
ACKNOWLEDGEMENTS

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

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

Finally, I would like to recognize members of my staff who have the responsibility for preparing this report. I would like to recognize Robyn Sheets who has the responsibility of preparing this report as GAAP coordinator, Robin Shumate for payroll help and knowledge, and Barb Garverick and Cathy Slayton for their assistance with budgetary information. Without their assistance and dedication this report would not be possible.

Sincerely,



Joan M. Wolfe
Crawford County Auditor



Government Finance Officers Association

**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, 2014

Executive Director/CEO

Crawford County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2015
Elected Officials

Board of Commissioners
Douglas Weisenauer (President)
Jenny Vermillion
Steve Reinhard

Auditor
Joan M. Wolfe

Treasurer
Gary Cole

Recorder
Karen Scott

Clerk of Courts
Sheila Lester

Coroner
Michael Johnson

Engineer
Mark E. Baker

Prosecutor
Matthew E. Crall

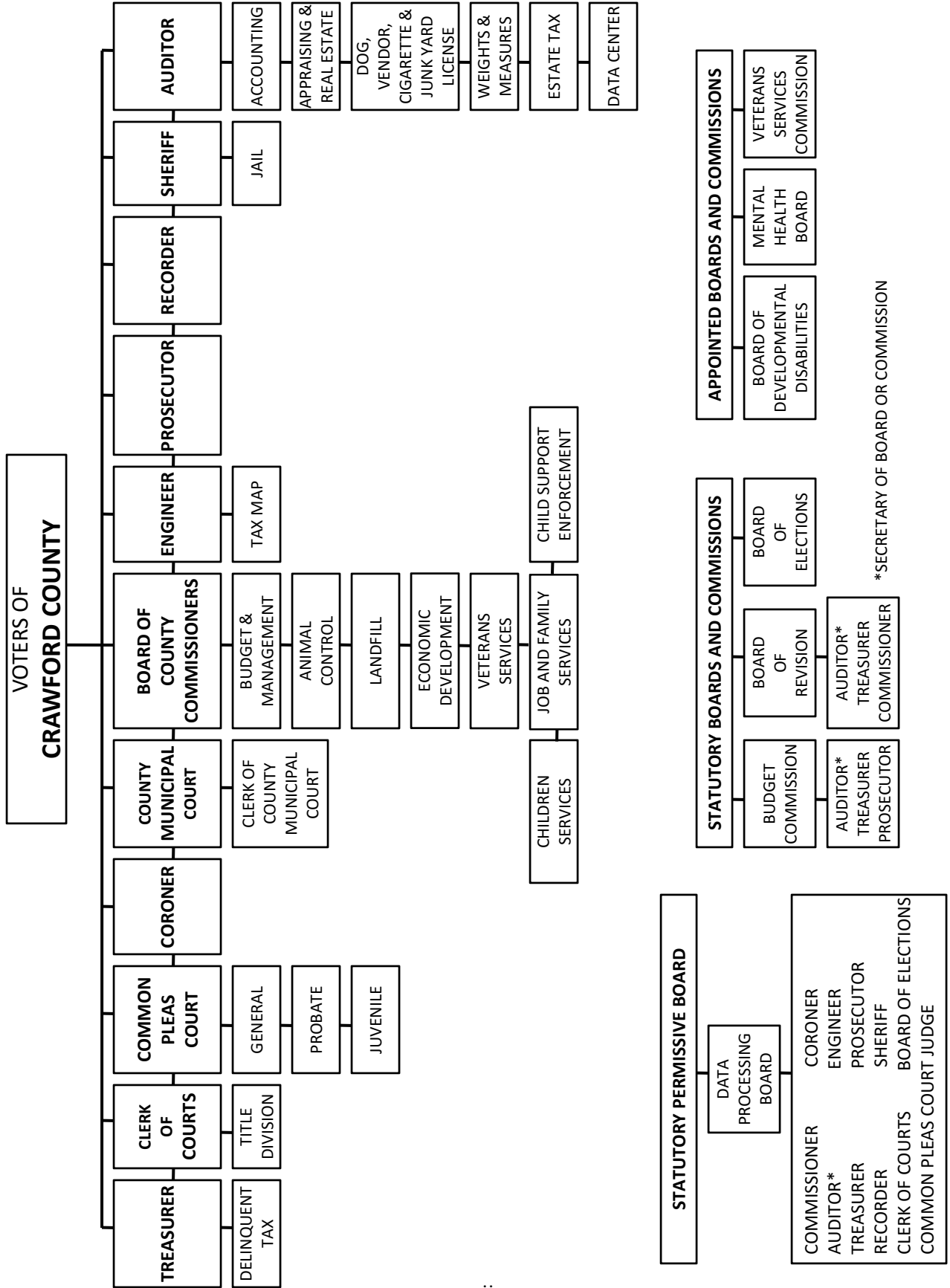
Sheriff
Scott M. Kent

Common Pleas Court Judge
Sean Leuthold

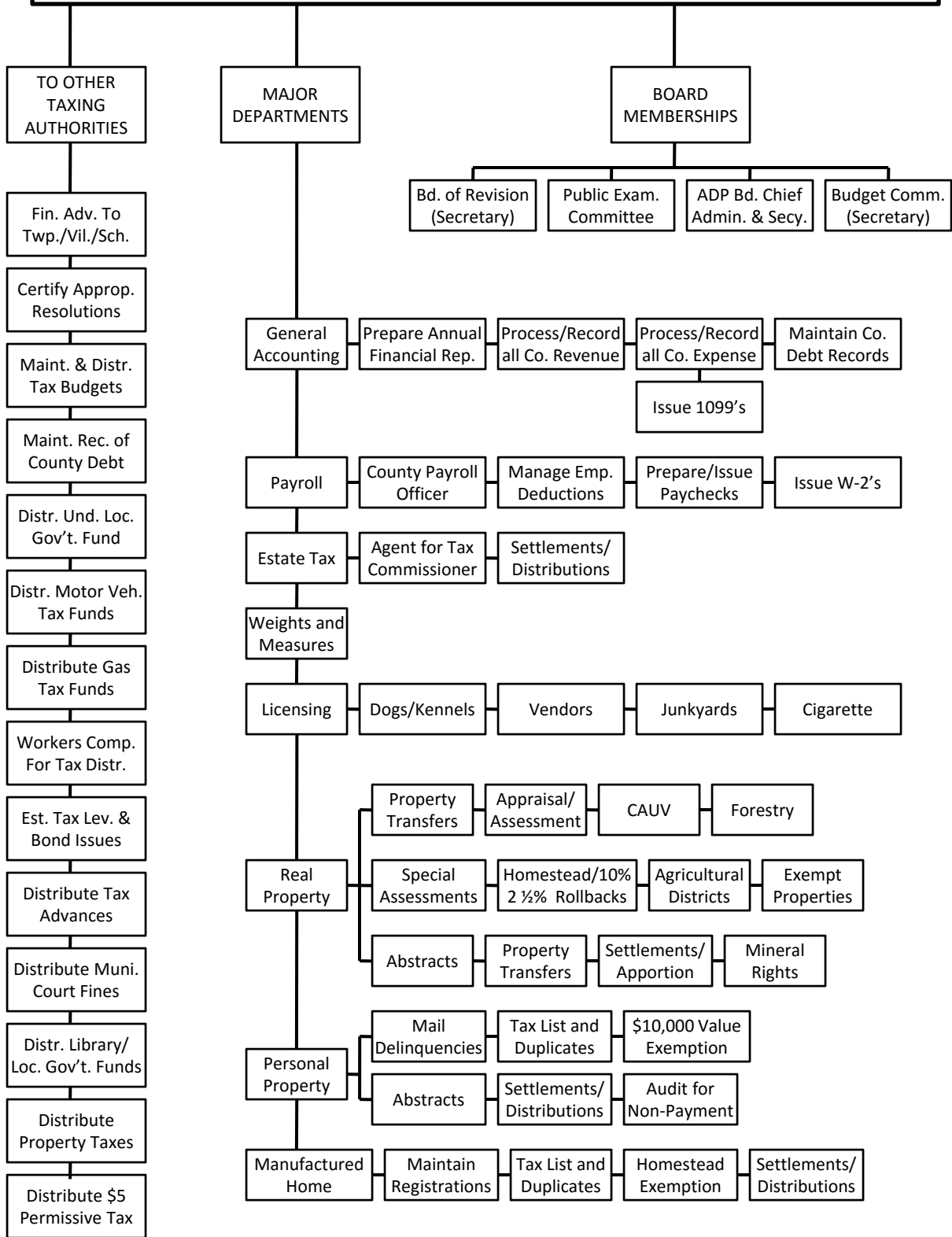
Probate/Juvenile Court Judge
Steven D. Eckstein

Municipal Court Judge
Shane Leuthold

ORGANIZATION CHART



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



JOAN M. WOLFE, CRAWFORD COUNTY AUDITOR

This page is intentionally left blank.



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Crawford County, Ohio (the County), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Waycraft Workshop, Inc., the County's discretely presented component unit, which represents 1.84 percent, 9.94 percent, and 8.78 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component unit and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Waycraft Workshop, Inc., is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

88 East Broad Street, Tenth Floor, Columbus, Ohio 43215-3506
Phone: 614-466-3402 or 800-443-9275 Fax: 614-728-7199
www.auditor.state.oh.us

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Crawford County, Ohio, as of December 31, 2015, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Auto License and Gas Tax, Child Welfare, Criminal Justice Services Levy, Job and Family Services, Jail Operation Levy, and Developmental Disabilities Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during the year ended December 31, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis* and schedules of net pension liabilities and pension contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling these statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2016, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

June 22, 2016

This page is intentionally left blank.

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

The discussion and analysis of Crawford County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2015. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Highlights

Highlights for 2015 are as follows:

Net position for governmental activities increased \$2,207,995, or 4 percent.

General obligation bonds were issued to currently refund bonds previously issued for paying the cost of improvements to the County landfill, renovating and remodeling the County courthouse, and for paying part of the cost of constructing an administration building. The refunding allowed the County to take advantage of lower interest rates and restructure the principal payments.

Using This Annual Report

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

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

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

Reporting the County as a Whole

The statement of net position and the statement of activities reflect how the County did financially during 2015. These statements include all assets and liabilities using the accrual basis of accounting that is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

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

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

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

Reporting the County's Most Significant Funds

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

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

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

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

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

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

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

Proprietary Funds - The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities on the government-wide financial statements. The County uses an enterprise fund to account for the sewer operation. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's other programs and activities. The Electronic Document Management System Fund accounted for the purchase and for ongoing maintenance of an electronic document management system. The Health Insurance Shared Corridor Fund accounts for fees charged to various departments based on health insurance claims that exceed an individual's plan deductible but are less than two thousand dollars. The Information Technology Services Fund accounts for information technology services and support.

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

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

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

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2015 and 2014:

Table 1
Net Position
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2015	2014	2015	2014	2015	2014
Assets						
Current and Other Assets	\$37,315	\$36,536	\$218	\$239	\$37,533	\$36,775
Capital Assets, Net	47,610	46,991	5,506	5,653	53,116	52,644
Total Assets	<u>84,925</u>	<u>83,527</u>	<u>5,724</u>	<u>5,892</u>	<u>90,649</u>	<u>89,419</u>
Deferred Outflows of Resources	<u>2,392</u>	<u>1,765</u>	<u>0</u>	<u>0</u>	<u>2,392</u>	<u>1,765</u>
Liabilities						
Current and Other Liabilities	2,035	2,187	5	42	2,040	2,229
Long-Term Liabilities	23,796	24,230	308	372	24,104	24,602
Total Liabilities	<u>25,831</u>	<u>26,417</u>	<u>313</u>	<u>414</u>	<u>26,144</u>	<u>26,831</u>
Deferred Inflows of Resources	<u>6,389</u>	<u>5,986</u>	<u>3</u>	<u>3</u>	<u>6,392</u>	<u>5,989</u>
Net Position						
Net Investment in Capital Assets	38,489	37,228	5,195	5,278	43,684	42,506
Restricted	20,732	20,607	0	0	20,732	20,607
Unrestricted	(4,124)	(4,946)	213	197	(3,911)	(4,749)
Total Net Position	<u>\$55,097</u>	<u>\$52,889</u>	<u>\$5,408</u>	<u>\$5,475</u>	<u>\$60,505</u>	<u>\$58,364</u>

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

During 2015, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions", which significantly revises accounting for pension costs and liabilities. For reasons discussed below, end users of these financial statements will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

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

Under the new standards required by GASB Statement No. 68, the net pension liability equals the County's proportionate share of each plan's collective present value of estimated future pension benefits attributable to active and inactive employees' past service minus plan assets available to pay these benefits.

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange", that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

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

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

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

As a result of implementing GASB Statement No. 68, the County is reporting a net pension liability and deferred outflows/inflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2014, from \$63,905,601 to \$52,889,209.

A review of the above table reflects few changes of significance from the prior year. A slight reduction in expenses combined with a modest increase in revenues resulted in a 4 percent increase in net position for governmental activities. Net position for the business-type activity did not change significantly.

Table 2 shows the change in net position for 2015 and 2014.

Table 2
Change in Net Position
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2015	2014	2015	2014	2015	2014
Revenues						
Program Revenues						
Charges for Services	\$10,770	\$11,049	\$256	\$237	\$11,026	\$11,286
Operating Grants, Contributions, and Interest	13,438	13,210	0	0	13,438	13,210
Capital Grants and Contributions	1,153	204	0	0	1,153	204
Total Program Revenues	25,361	24,463	256	237	25,617	24,700
General Revenues						
Property Taxes	5,833	5,689	0	0	5,833	5,689
Sales Taxes	6,003	5,514	0	0	6,003	5,514
Grants and Entitlements	1,345	1,273	0	0	1,345	1,273
Interest	237	149	0	0	237	149
Other	1,079	1,183	0	0	1,079	1,183
Total General Revenues	14,497	13,808	0	0	14,497	13,808
Total Revenues	39,858	38,271	256	237	40,114	38,508
Transfers	(17)	(7)	17	7	0	0
Total Revenues and Transfers	39,841	38,264	273	244	40,114	38,508
Program Expenses						
General Government						
Legislative and Executive	4,466	4,234	0	0	4,466	4,234
Judicial	2,512	2,398	0	0	2,512	2,398
Internal Service Fund-External Portion	6	0	0	0	6	0
Public Safety	6,294	6,430	0	0	6,294	6,430
Public Works	10,379	11,227	0	0	10,379	11,227
Health	6,223	6,377	0	0	6,223	6,377
Human Services	7,233	7,059	0	0	7,233	7,059
Economic Development	25	83	0	0	25	83
Interest and Fiscal Charges	495	483	0	0	495	483
Sewer	0	0	340	368	340	368
Total Expenses	37,633	38,291	340	368	37,973	38,659
Increase (Decrease) in Net Position	2,208	(27)	(67)	(124)	2,141	(151)
Net Position Beginning of Year	52,889	n/a	5,475	5,599	58,364	n/a
Net Position End of Year	\$55,097	\$52,889	\$5,408	\$5,475	\$60,505	\$58,364

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

The information necessary to restate the 2014 beginning balance and the 2014 pension expense amounts for the effects of the initial implementation of GASB Statement No. 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$1,451,899 computed under GASB Statement No. 27. GASB Statement No. 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB Statement No. 68, pension expense represents additional amounts earned adjusted by deferred outflows/inflows. The contractually required contribution is no longer a component of pension expense. Under GASB Statement No. 68, the 2015 statements report pension expense of \$1,302,085. Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed.

Total 2015 Program Expenses under GASB Statement No. 68	\$37,973,208
Pension Expense under GASB Statement No. 68	(1,302,085)
2015 Contractually Required Contribution	1,454,574
Adjusted 2015 Program Expenses	38,125,697
Total 2014 Program Expenses under GASB Statement No. 27	(38,659,523)
Decrease in Program Expenses not Related to Pension	(\$533,826)

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

For governmental activities, overall program revenues increased by nearly 4 percent. Charges for services realized a decrease due to a decrease in waste volume at the landfill. Operating grants, contributions, and interest did not change significantly. Capital grants and contributions realized the largest increase from the County receiving funding for the resurfacing of County roads and rehabilitation of County bridges. Overall, general revenues increased primarily from an increase in property taxes and sales taxes.

The Legislative and Executive program consists of costs associated with the general administration of County government including the services of the County Commissioners, Auditor, Treasurer, Recorder, and Prosecutor. The Judicial program accounts for costs associated with the administration of the County's court system including Common Pleas and Municipal courts. The cost associated with the operation of the County Jail and the Sheriff's Department is accounted for in the Public Safety program. The Public Works program accounts for costs associated with the operation of the County Engineer and Highway Department. The Health program primarily accounts for costs associated with providing services for Developmental Disabilities. The Human Services program accounts for costs associated with providing services for various state and locally mandated welfare programs. The Human Services program also includes the costs associated with Child Support, Child Welfare, and the Jobs and Family Services Department. The most significant Human Services program that is supported with local tax resources is providing services to the elderly through the Council on Aging. Overall, there was little change in program expenses from 2014 to 2015.

Business-type activities expenses decreased slightly. In 2014, there was additional maintenance being performed on the wastewater treatment plants and lines.

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

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

Table 3
Governmental Activities
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2015	2014	2015	2014
General Government				
Legislative and Executive	\$4,466	\$4,234	\$2,214	\$2,139
Judicial	2,512	2,398	1,167	1,075
Internal Service Fund-External				
Portion	6	0	1	0
Public Safety	6,294	6,430	4,848	4,963
Public Works	10,379	11,227	(1,000)	748
Health	6,223	6,377	3,293	2,869
Human Services	7,233	7,059	1,229	1,536
Economic Development	25	83	25	15
Interest and Fiscal Charges	495	483	495	483
Total Expenses	\$37,633	\$38,291	\$12,272	\$13,828

For 2015, nearly 33 percent of the costs for services provided by the County were paid for with general revenues, which remain relatively consistent with general revenue support in prior years. A review of the above table demonstrates that program revenues contributed significantly to several programs. Approximately half of the costs for the legislative and executive program is offset by program revenues consisting mainly of fees for general government administration. Various court filing and administrative fees provided 54 percent of support in the judicial program. During 2015, the public works program received a significant amount of program revenues in the form of charges for services and capital grants and contributions to offset its costs. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for at risk individuals.

Governmental Activities Financial Analysis

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

There was a 7 percent increase in fund balance in the General Fund despite an 18 percent decrease in revenues. The most significant change was a decrease in charges for services revenue from decreased waste tonnage at the landfill. However, there was a 4 percent decrease in expenditures and a 17 percent decrease in resources transferred to support activities in other funds.

Fund balance increased 8 percent in the Auto License and Gas Tax Fund due to additional grant resources received for road and bridge resurfacing and repairs as well as a 12 percent reduction in expenditures based on project needs.

There was an increase in fund balance in the Child Welfare Fund from an increase in State funding; however, expenditures increased for residential placement. The General Fund provided a transfer to support program operations.

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

The fund balance in the Criminal Justice Services Levy Fund decreased primarily from less resources transferred from the General Fund to subsidize operations.

There was a decrease in fund balance in the Job and Family Services Fund. Both revenues and expenditures were similar to the prior year; however expenditures exceeded revenues.

The change in fund balance in the Jail Operation Levy Fund was not significant.

The Developmental Disabilities Fund experienced nearly a 14 percent increase in fund balance; the result of an increase in grant resources received from the State of Ohio.

Business-Type Activity Financial Analysis

The County's only enterprise fund is the Sewer Fund. The County provides water and sewer services to approximately one hundred seventy nine customers. Water is being provided to these customers through a water line constructed from the City of Bucyrus to the Village of North Robinson. Net position decreased slightly from the prior year primarily due to upgrading and replacing of metering equipment.

Budgetary Highlights

As mandated by State statute, the County Commissioners adopt the annual operating budget for the County on the first day of January. The County's most significant budgeted fund is the General Fund. For revenues, the most significant change from the original budget to the final budget was related to improved sales tax expectations. Actual revenues did not vary significantly from the final budget. There was little change from the original budget to the final budget for expenditures. Actual expenditures were 5 percent less than the final budget primarily related to personnel changes.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2015, was \$43,684 thousand (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment, roads, and bridges.

Note 10 provides information on capital asset activity for 2015. During 2015, various roads were resurfaced and bridges and culverts constructed or replaced bringing the infrastructure investment of the County to \$42,299 thousand. Additions to capital assets also included various building improvements, technology upgrades, and the purchase of vehicles for the Sheriff's Department, Engineer and Highway Department.

Long-Term Debt - At December 31, 2015, the County's overall long-term obligations included \$9,942 thousand in general obligation bonds, \$269 thousand in special assessment bonds, and \$159 thousand in OPWC loans. Of this amount, \$308 thousand is expected to be repaid from the business-type activity.

Citing sound financial operations, healthy reserves, a moderately-sized agricultural base, and an affordable debt burden with limited future borrowing, Moody's Investors Service has assigned an underlying rating of A3.

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

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

Economic Factors

Crawford County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. Despite the State of Ohio requiring the phasing out of tangible personal property in recent years, the County's tax base held at \$1.8 billion in 2015.

The unemployment rate for the County was 5.7 percent as of year end, an improvement of .8 percent from 2014 and improved from a rate of 14.4 percent in 2009 during the economic downturn. The County's unemployment rate for 2015 exceeded the State's average unemployment rate of 4.9 percent and the national average of 5.3 percent.

The General Fund balance at December 31, 2015, was \$6,168,007, which is a 7 percent increase from the 2014 balance of \$5,738,058. In 2015, general operating revenues exceeded department expenditures by approximately 23 percent.

The County's debt burden, which is less than 1 percent of the estimated actual value of real property in the County, remains modest.

Requests for Information

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

Crawford County, Ohio
Statement of Net Position
December 31, 2015

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$23,481,195	\$195,274	\$23,676,469	\$0
Cash and Cash Equivalents				
in Segregated Accounts	60,164	0	60,164	53,958
Cash and Cash Equivalents with Fiscal Agent	317,606	0	317,606	0
Investments in Segregated Accounts	0	0	0	117,402
Accounts Receivable	185,189	21,303	206,492	78,101
Accrued Interest Receivable	27,867	0	27,867	0
Sales Taxes Receivable	1,512,154	0	1,512,154	0
Due from Other Governments	4,290,939	367	4,291,306	0
Due from Primary Government	0	0	0	23,670
Special Assessments Receivable	317,622	0	317,622	0
Prepaid Items	354,623	1,421	356,044	2,067
Materials and Supplies Inventory	333,127	0	333,127	0
Internal Balances	987	(987)	0	0
Property Taxes Receivable	6,409,263	0	6,409,263	0
Other Assets	0	0	0	927
Loans Receivable	24,244	0	24,244	0
Nondepreciable Capital Assets	7,582,289	0	7,582,289	39,440
Depreciable Capital Assets, Net	40,027,870	5,506,171	45,534,041	433,244
<i>Total Assets</i>	84,925,139	5,723,549	90,648,688	748,809
Deferred Outflows of Resources				
Deferred Charge on Refunding Pension	300,298	0	300,298	0
	2,091,755	0	2,091,755	0
<i>Total Deferred Outflows of Resources</i>	2,392,053	0	2,392,053	0
Liabilities				
Wages Payable	192,123	55	192,178	22,438
Accounts Payable	1,020,065	1,358	1,021,423	3,871
Contracts Payable	427,992	1,963	429,955	0
Due to Other Governments	336,628	345	336,973	7,425
Due to Component Unit	23,670	0	23,670	0
Matured Compensated Absences Payable	5,947	0	5,947	0
Accrued Interest Payable	28,259	958	29,217	0
Long-Term Liabilities				
Due Within One Year	1,070,486	67,479	1,137,965	25,332
Due in More Than One Year	10,059,314	240,528	10,299,842	189,022
Due in More Than One Year - Net Pension Liability	12,666,143	0	12,666,143	0
<i>Total Liabilities</i>	25,830,627	312,686	26,143,313	248,088
Deferred Inflows of Resources				
Property Taxes	6,099,846	0	6,099,846	0
Deferred Gain on Refunding Pension	0	2,762	2,762	0
	289,515	0	289,515	0
<i>Total Deferred Inflows of Resources</i>	6,389,361	2,762	6,392,123	0

(continued)

Crawford County, Ohio
Statement of Net Position (continued)
 December 31, 2015

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	
Net Position				
Net Investment in Capital Assets	\$38,489,024	\$5,195,402	\$43,684,426	\$258,330
Restricted for				
Capital Projects	12,013	0	12,013	0
Debt Service	357,832	0	357,832	0
General Government:				
Legislative and Executive	1,428,842	0	1,428,842	0
Judicial	1,265,569	0	1,265,569	0
Public Safety	1,750,671	0	1,750,671	0
Public Works	6,402,124	0	6,402,124	0
Health	8,561,579	0	8,561,579	0
Human Services	876,332	0	876,332	0
Other Purposes	77,414	0	77,414	0
Unrestricted (Deficit)	(4,124,196)	212,699	(3,911,497)	242,391
<i>Total Net Position</i>	\$55,097,204	\$5,408,101	\$60,505,305	\$500,721

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Activities
For the Year Ended December 31, 2015

	Expenses	Program Revenues		
		Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
Governmental Activities				
General Government				
Legislative and Executive	\$4,465,816	\$2,228,320	\$23,075	\$0
Judicial	2,512,270	1,180,323	164,866	0
Internal Service Fund-External Portion	6,395	5,792	0	0
Public Safety				
Criminal Justice Services	2,080,966	0	272,435	0
Jail Operation	2,476,862	118,884	0	0
Other Public Safety	1,736,161	531,780	522,639	0
Public Works	10,379,311	5,244,223	4,982,713	1,152,779
Health				
Developmental Disabilities	5,486,464	67,136	2,406,379	0
Other Health	736,609	456,422	0	0
Human Services				
Child Welfare	2,174,443	150,613	1,877,953	0
Job and Family Services	3,506,450	507,621	2,661,832	0
Other Human Services	1,551,877	279,130	525,899	0
Economic Development	24,592	0	0	0
Interest and Fiscal Charges	495,050	0	0	0
<i>Total Governmental Activities</i>	<u>37,633,266</u>	<u>10,770,244</u>	<u>13,437,791</u>	<u>1,152,779</u>
Business-Type Activity				
Sewer	339,942	256,354	0	0
<i>Total Primary Government</i>	<u>\$37,973,208</u>	<u>\$11,026,598</u>	<u>\$13,437,791</u>	<u>\$1,152,779</u>
Component Unit				
Waycraft Workshop, Inc.	<u>\$1,046,343</u>	<u>\$1,024,065</u>	<u>\$0</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:
General Operating
Public Safety-Criminal Justice Services
Health-Developmental Disabilities
Human Services-Child Welfare
Human Services-Council on Aging
Sales Taxes Levied for:
General Operating
Public Safety-Jail Operation
Public Safety-Jail Debt
Grants and Entitlements not Restricted to Specific Purposes
Interest
Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year - Restated (Note 3)

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Position			
Primary Government			
Governmental Activities	Business-Type Activity	Total	Component Unit
(\$2,214,421)	\$0	(\$2,214,421)	\$0
(1,167,081)	0	(1,167,081)	0
(603)	0	(603)	0
(1,808,531)	0	(1,808,531)	0
(2,357,978)	0	(2,357,978)	0
(681,742)	0	(681,742)	0
1,000,404	0	1,000,404	0
(3,012,949)	0	(3,012,949)	0
(280,187)	0	(280,187)	0
(145,877)	0	(145,877)	0
(336,997)	0	(336,997)	0
(746,848)	0	(746,848)	0
(24,592)	0	(24,592)	0
(495,050)	0	(495,050)	0
(12,272,452)	0	(12,272,452)	0
0	(83,588)	(83,588)	0
(12,272,452)	(83,588)	(12,356,040)	0
0	0	0	(22,278)
1,170,608	0	1,170,608	0
1,438,602	0	1,438,602	0
2,603,899	0	2,603,899	0
188,979	0	188,979	0
430,710	0	430,710	0
4,002,345	0	4,002,345	0
1,618,044	0	1,618,044	0
383,130	0	383,130	0
1,345,056	0	1,345,056	0
237,446	0	237,446	171
1,078,812	105	1,078,917	11,750
14,497,631	105	14,497,736	11,921
(17,184)	17,184	0	0
14,480,447	17,289	14,497,736	11,921
2,207,995	(66,299)	2,141,696	(10,357)
52,889,209	5,474,400	58,363,609	511,078
<u>\$55,097,204</u>	<u>\$5,408,101</u>	<u>\$60,505,305</u>	<u>\$500,721</u>

Crawford County, Ohio
Balance Sheet
Governmental Funds
December 31, 2015

	General	Auto License and Gas Tax	Child Welfare
Assets			
Equity in Pooled Cash and Cash Equivalents	\$5,349,531	\$4,252,571	\$497,591
Cash and Cash Equivalents in Segregated Accounts	0	0	50,012
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	29,732	818	0
Accrued Interest Receivable	27,867	0	0
Sales Taxes Receivable	1,008,101	0	0
Due from Other Governments	577,252	1,799,466	244,766
Special Assessments Receivable	0	0	0
Prepaid Items	142,788	79	0
Materials and Supplies Inventory	28,365	252,333	0
Interfund Receivable	455,948	0	0
Property Taxes Receivable	1,374,244	0	200,019
Loans Receivable	0	0	0
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	77,414	0	0
<i>Total Assets</i>	<u>\$9,071,242</u>	<u>\$6,305,267</u>	<u>\$992,388</u>
Liabilities			
Wages Payable	\$43,434	\$24,844	\$0
Accounts Payable	93,795	9,465	384,290
Contracts Payable	5,781	69,316	440
Due to Other Governments	110,975	22,991	0
Due to Component Unit	0	0	0
Interfund Payable	0	0	52,560
Matured Compensated Absences Payable	5,947	0	0
<i>Total Liabilities</i>	<u>259,932</u>	<u>126,616</u>	<u>437,290</u>
Deferred Inflows of Resources			
Property Taxes	1,308,295	0	190,142
Unavailable Revenue	1,335,008	1,521,372	203,537
<i>Total Deferred Inflows of Resources</i>	<u>2,643,303</u>	<u>1,521,372</u>	<u>393,679</u>
Fund Balances			
Nonspendable	248,567	252,412	0
Restricted	0	4,404,867	161,419
Committed	0	0	0
Assigned	770,393	0	0
Unassigned (Deficit)	5,149,047	0	0
<i>Total Fund Balances</i>	<u>6,168,007</u>	<u>4,657,279</u>	<u>161,419</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$9,071,242</u>	<u>\$6,305,267</u>	<u>\$992,388</u>

See accompanying notes to the basic financial statements

Criminal Justice Services Levy	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental	Total Governmental Funds
\$209,684	\$240,062	\$281,245	\$7,437,134	\$5,080,114	\$23,347,932
0	0	400	0	9,752	60,164
0	0	0	317,606	0	317,606
0	5,700	3,203	0	145,736	185,189
0	0	0	0	0	27,867
0	0	389,518	0	114,535	1,512,154
126,176	0	12,420	881,943	648,916	4,290,939
0	0	0	0	317,622	317,622
10,774	37,062	23,268	67,043	54,293	335,307
18,484	11,518	9,256	5,056	8,115	333,127
0	69,131	672	0	0	525,751
1,524,163	0	0	2,756,596	554,241	6,409,263
0	0	0	0	24,244	24,244
0	0	0	0	0	77,414
<u>\$1,889,281</u>	<u>\$363,473</u>	<u>\$719,982</u>	<u>\$11,465,378</u>	<u>\$6,957,568</u>	<u>\$37,764,579</u>
\$21,432	\$26,183	\$21,374	\$31,739	\$22,259	191,265
22,780	51,434	16,217	188,888	244,256	1,011,125
0	11,867	23,517	7,232	297,786	415,939
35,237	38,656	38,433	54,985	34,123	335,400
0	0	0	23,670	0	23,670
0	2,209	0	56	469,939	524,764
0	0	0	0	0	5,947
<u>79,449</u>	<u>130,349</u>	<u>99,541</u>	<u>306,570</u>	<u>1,068,363</u>	<u>2,508,110</u>
1,450,540	0	0	2,623,400	527,469	6,099,846
199,799	57,700	283,670	816,585	975,023	5,392,694
<u>1,650,339</u>	<u>57,700</u>	<u>283,670</u>	<u>3,439,985</u>	<u>1,502,492</u>	<u>11,492,540</u>
29,258	48,580	32,524	72,099	62,408	745,848
130,235	126,844	304,247	7,646,724	4,433,697	17,208,033
0	0	0	0	77,406	77,406
0	0	0	0	99,922	870,315
0	0	0	0	(286,720)	4,862,327
<u>159,493</u>	<u>175,424</u>	<u>336,771</u>	<u>7,718,823</u>	<u>4,386,713</u>	<u>23,763,929</u>
<u>\$1,889,281</u>	<u>\$363,473</u>	<u>\$719,982</u>	<u>\$11,465,378</u>	<u>\$6,957,568</u>	<u>37,764,579</u>

This page is intentionally left blank.

Crawford County, Ohio
*Reconciliation of Total Governmental Fund Balances
to Net Position of Governmental Activities
December 31, 2015*

Total Governmental Fund Balances \$23,763,929

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

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

Governmental Activities	47,610,159	
Internal Service Funds	(42,082)	
		47,568,077

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

Accounts Receivable	104,159	
Accrued Interest Receivable	27,867	
Sales Taxes Receivable	1,031,192	
Due from Other Governments	3,541,584	
Special Assessments Receivable	317,622	
Interfund Receivable	60,853	
Delinquent Property Taxes Receivable	309,417	
		5,392,694

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

300,298

The internal service funds are used to charge the costs of the electronic document mangement system, some health insurance costs, and information technology services to individual funds.

The assets and liabilities of the internal service funds are included as governmental activities on the statement of net position.

94,168

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

Accrued Interest Payable	(28,259)	
General Obligation Bonds Payable	(9,661,710)	
Special Assessment Bonds Payable	(269,100)	
OPWC Loan Payable	(131,873)	
Compensated Absences Payable	(1,067,117)	
		(11,158,059)

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

Deferred Outflows - Pension	2,091,755	
Deferred Inflows - Pension	(289,515)	
Net Pension Liability	(12,666,143)	
		(10,863,903)

Net Position of Governmental Activities \$55,097,204

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2015

	General	Auto License and Gas Tax	Child Welfare
Revenues			
Property Taxes	\$1,167,867	\$0	\$189,614
Sales Taxes	3,947,284	0	0
Special Assessments	0	0	0
Charges for Services	6,906,936	82,824	150,613
Licenses and Permits	2,731	0	0
Fines and Forfeitures	127,119	23,678	0
Intergovernmental	1,460,091	4,165,470	1,879,187
Interest	244,387	2,692	5
Rent	0	0	0
Other	92,854	20,297	5,871
<i>Total Revenues</i>	<u>13,949,269</u>	<u>4,294,961</u>	<u>2,225,290</u>
Expenditures			
Current:			
General Government			
Legislative and Executive	3,477,062	0	0
Judicial	2,029,129	0	0
Public Safety	590,345	0	0
Public Works	4,587,572	3,939,407	0
Health	358,638	0	0
Human Services	279,979	0	2,174,443
Economic Development	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>11,322,725</u>	<u>3,939,407</u>	<u>2,174,443</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,626,544</u>	<u>355,554</u>	<u>50,847</u>
Other Financing Sources (Uses)			
General Obligation Refunding Bonds Issued	0	0	0
OPWC Loan Issued	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Transfers In	0	0	92,000
Transfers Out	(2,196,595)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,196,595)</u>	<u>0</u>	<u>92,000</u>
<i>Net Changes in Fund Balances</i>	429,949	355,554	142,847
<i>Fund Balances Beginning of Year</i>	<u>5,738,058</u>	<u>4,301,725</u>	<u>18,572</u>
<i>Fund Balances End of Year</i>	<u><u>6,168,007</u></u>	<u><u>\$4,657,279</u></u>	<u><u>\$161,419</u></u>

See accompanying notes to the basic financial statements

Criminal Justice Services Levy	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental	Total Governmental Funds
\$1,443,989	\$0	\$0	\$2,613,627	\$426,923	\$5,842,020
0	0	1,591,265	0	381,406	5,919,955
0	0	0	0	97,425	97,425
0	463,271	114,469	67,136	2,429,198	10,214,447
0	0	0	0	27,622	30,353
0	0	0	0	166,262	317,059
280,807	2,661,832	0	3,322,474	2,841,829	16,611,690
0	0	0	87	1,640	248,811
0	0	0	0	110,801	110,801
29,517	158,645	122,787	414,063	232,807	1,076,841
<u>1,754,313</u>	<u>3,283,748</u>	<u>1,828,521</u>	<u>6,417,387</u>	<u>6,715,913</u>	<u>40,469,402</u>
0	0	0	0	602,947	4,080,009
0	0	0	0	525,036	2,554,165
2,084,563	0	2,471,310	0	1,046,377	6,192,595
0	0	0	0	1,934,014	10,460,993
0	0	0	5,493,292	884,510	6,736,440
0	3,481,791	0	0	1,228,017	7,164,230
0	0	0	0	24,592	24,592
0	0	0	0	554,903	554,903
0	0	0	0	1,006,878	1,006,878
0	0	0	0	534,469	534,469
<u>2,084,563</u>	<u>3,481,791</u>	<u>2,471,310</u>	<u>5,493,292</u>	<u>8,341,743</u>	<u>39,309,274</u>
<u>(330,250)</u>	<u>(198,043)</u>	<u>(642,789)</u>	<u>924,095</u>	<u>(1,625,830)</u>	<u>1,160,128</u>
0	0	0	0	2,690,000	2,690,000
0	0	0	0	131,873	131,873
0	0	0	0	(2,570,000)	(2,570,000)
247,870	131,548	633,081	0	943,332	2,047,831
0	0	0	0	(19,244)	(2,215,839)
<u>247,870</u>	<u>131,548</u>	<u>633,081</u>	<u>0</u>	<u>1,175,961</u>	<u>83,865</u>
(82,380)	(66,495)	(9,708)	924,095	(449,869)	1,243,993
<u>241,873</u>	<u>241,919</u>	<u>346,479</u>	<u>6,794,728</u>	<u>4,836,582</u>	<u>22,519,936</u>
<u>\$159,493</u>	<u>\$175,424</u>	<u>\$336,771</u>	<u>\$7,718,823</u>	<u>\$4,386,713</u>	<u>\$23,763,929</u>

Crawford County, Ohio
*Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to Statement of Activities
For the Year Ended December 31, 2015*

Net Changes in Fund Balances - Total Governmental Funds \$1,243,993

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

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

Capital Outlay - Nondepreciable Capital Assets	20,944	
Capital Outlay - Depreciable Capital Assets	3,925,360	
Depreciation	(3,323,078)	
Depreciation - Internal Service Funds	<u>20,196</u>	643,422

The book value of capital assets is removed from the capital asset account on the statement of net position when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (3,937)

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

Delinquent Property Taxes	(9,222)	
Sales Taxes	83,564	
Special Assessments	(22,959)	
Charges for Services	18,051	
Fines and Forfeitures	(725)	
Intergovernmental	(680,486)	
Interest	(6,943)	
Other	<u>1,971</u>	(616,749)

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

General Obligation Bonds Payable	995,000	
Special Assessment Bonds Payable	11,878	
Payment to Refunded Bond Escrow Agent	<u>2,570,000</u>	3,576,878

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

General Obligation Refunding Bonds Issued	(2,690,000)	
OPWC Loan Issued	<u>(131,873)</u>	(2,821,873)

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

Accrued Interest Payable	7,887	
Amortization of Premium	54,846	
Amortization of Deferred Charge on Refunding	<u>(23,314)</u>	39,419

(continued)

Crawford County, Ohio
*Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to Statement of Activities (continued)
For the Year Ended December 31, 2015*

Compensated absences reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. \$32,926

The internal service funds used by management to charge the cost of an electronic document management system, some health insurance costs, and information technology services to individual funds is not reported on the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year.

Transfers In	150,824	
Allocated to Activities	<u>(188,794)</u>	(37,970)

The internal service fund used by management to charge the cost of insurance to an external agency is reported on the statement of activities. The change for the external portion is reported for the year. (603)

Except for amounts reported as deferred outflows/inflows, changes in the net pension liability are reported as pension expense on the statement of activities. (1,302,085)

Contractually required contributions are reported as expenditures in governmental funds, however, the statement of net position reports these amounts as deferred outflows or a reduction in the net pension liability. 1,454,574

Change in Net Position of Governmental Activities \$2,207,995

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,147,315	\$1,167,843	\$1,167,855	\$12
Sales Taxes	3,550,000	3,877,000	3,916,890	39,890
Charges for Services	2,522,913	2,433,391	2,453,937	20,546
Licenses and Permits	2,375	2,375	2,731	356
Fines and Forfeitures	159,000	159,000	125,134	(33,866)
Intergovernmental	1,361,701	1,372,974	1,468,765	95,791
Interest	120,000	252,000	252,925	925
Other	31,500	37,200	91,526	54,326
<i>Total Revenues</i>	<u>8,894,804</u>	<u>9,301,783</u>	<u>9,479,763</u>	<u>177,980</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	4,008,984	3,985,450	3,796,530	188,920
Judicial	2,148,659	2,193,805	2,106,137	87,668
Public Safety	556,842	649,263	588,256	61,007
Public Works	152,719	147,867	140,113	7,754
Health	360,819	360,030	359,782	248
Human Services	342,202	333,623	295,121	38,502
<i>Total Expenditures</i>	<u>7,570,225</u>	<u>7,670,038</u>	<u>7,285,939</u>	<u>384,099</u>
<i>Excess of Revenues Over Expenditures</i>	<u>1,324,579</u>	<u>1,631,745</u>	<u>2,193,824</u>	<u>562,079</u>
Other Financing Sources (Uses)				
Advances In	0	0	120,781	120,781
Advances Out	0	0	(386,400)	(386,400)
Transfers Out	(2,684,171)	(2,683,775)	(2,190,897)	492,878
<i>Total Other Financing Sources (Uses)</i>	<u>(2,684,171)</u>	<u>(2,683,775)</u>	<u>(2,456,516)</u>	<u>227,259</u>
<i>Net Changes in Fund Balance</i>	(1,359,592)	(1,052,030)	(262,692)	789,338
<i>Fund Balance Beginning of Year</i>	4,967,204	4,967,204	4,967,204	0
Prior Year Outstanding Advances	176,352	176,352	0	(176,352)
Prior Year Encumbrances Appropriated	<u>340,551</u>	<u>340,551</u>	<u>340,551</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,124,515</u></u>	<u><u>\$4,432,077</u></u>	<u><u>\$5,045,063</u></u>	<u><u>\$612,986</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto License and Gas Tax Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$70,000	\$86,700	\$86,736	\$36
Fines and Forfeitures	25,000	25,000	23,479	(1,521)
Intergovernmental	3,593,000	4,079,495	4,195,903	116,408
Interest	10,000	2,700	2,692	(8)
<i>Total Revenues</i>	3,698,000	4,193,895	4,308,810	114,915
Expenditures				
Current:				
Public Works	4,071,889	4,443,087	4,084,536	358,551
<i>Net Changes in Fund Balance</i>	(373,889)	(249,192)	224,274	473,466
<i>Fund Balance Beginning of Year</i>	3,828,048	3,828,048	3,828,048	0
Prior Year Encumbrances Appropriated	115,195	115,195	115,195	0
<i>Fund Balance End of Year</i>	<u>\$3,569,354</u>	<u>\$3,694,051</u>	<u>\$4,167,517</u>	<u>\$473,466</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Child Welfare Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$187,950	\$187,950	\$191,570	\$3,620
Charges for Services	72,000	122,000	144,448	22,448
Intergovernmental	1,534,167	1,782,687	1,878,499	95,812
Other	96,777	96,777	5,871	(90,906)
<i>Total Revenues</i>	1,890,894	2,189,414	2,220,388	30,974
Expenditures				
Current:				
Human Services	2,043,664	2,347,962	2,085,508	262,454
<i>Excess of Revenues Over (Under) Expenditures</i>	(152,770)	(158,548)	134,880	293,428
Other Financing Sources				
Transfers In	0	0	92,000	92,000
<i>Net Changes in Fund Balance</i>	(152,770)	(158,548)	226,880	385,428
<i>Fund Balance Beginning of Year</i>	167,415	167,415	167,415	0
Prior Year Encumbrances Appropriated	7,606	7,606	7,606	0
<i>Fund Balance End of Year</i>	\$22,251	\$16,473	\$401,901	\$385,428

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Criminal Justice Services Levy Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,438,000	\$1,438,000	\$1,458,854	\$20,854
Intergovernmental	277,300	277,300	280,807	3,507
Other	0	0	8,825	8,825
<i>Total Revenues</i>	1,715,300	1,715,300	1,748,486	33,186
Expenditures				
Current:				
Public Safety	2,236,225	2,187,230	2,144,249	42,981
<i>Excess of Revenues Under Expenditures</i>	(520,925)	(471,930)	(395,763)	76,167
Other Financing Sources				
Transfers In	330,495	292,481	247,870	(44,611)
<i>Net Changes in Fund Balance</i>	(190,430)	(179,449)	(147,893)	31,556
<i>Fund Balance Beginning of Year</i>	185,961	185,961	185,961	0
Prior Year Encumbrances Appropriated	22,488	22,488	22,488	0
<i>Fund Balance End of Year</i>	\$18,019	\$29,000	\$60,556	\$31,556

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$749,322	\$389,322	\$415,773	\$26,451
Intergovernmental	3,602,374	3,108,654	2,661,832	(446,822)
Other	121,200	121,200	131,872	10,672
<i>Total Revenues</i>	4,472,896	3,619,176	3,209,477	(409,699)
Expenditures				
Current:				
Human Services	4,598,312	3,706,236	3,610,484	95,752
<i>Excess of Revenues Under Expenditures</i>	(125,416)	(87,060)	(401,007)	(313,947)
Other Financing Sources				
Transfers In	132,749	131,838	131,548	(290)
<i>Net Changes in Fund Balance</i>	7,333	44,778	(269,459)	(314,237)
<i>Fund Balance Beginning of Year</i>	266,676	266,676	266,676	0
Prior Year Encumbrances Appropriated	98,567	98,567	98,567	0
<i>Fund Balance End of Year</i>	\$372,576	\$410,021	\$95,784	(\$314,237)

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Jail Operation Levy Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$1,350,000	\$1,350,000	\$1,576,930	\$226,930
Charges for Services	70,000	70,000	110,823	40,823
Other	90,000	90,000	103,668	13,668
<i>Total Revenues</i>	1,510,000	1,510,000	1,791,421	281,421
Expenditures				
Current:				
Public Safety	2,671,813	2,713,980	2,626,250	87,730
<i>Excess of Revenues Under Expenditures</i>	(1,161,813)	(1,203,980)	(834,829)	369,151
Other Financing Sources				
Transfers In	844,108	844,108	633,081	(211,027)
<i>Net Changes in Fund Balance</i>	(317,705)	(359,872)	(201,748)	158,124
<i>Fund Balance Beginning of Year</i>	228,915	228,915	228,915	0
Prior Year Encumbrances Appropriated	132,199	132,199	132,199	0
<i>Fund Balance End of Year</i>	\$43,409	\$1,242	\$159,366	\$158,124

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$3,250,000	\$3,250,000	\$2,640,513	(\$609,487)
Charges for Services	0	0	67,136	67,136
Intergovernmental	2,194,071	2,041,660	3,246,341	1,204,681
Interest	0	0	87	87
Other	505,200	505,200	378,153	(127,047)
<i>Total Revenues</i>	5,949,271	5,796,860	6,332,230	535,370
Expenditures				
Current:				
Health	6,069,259	6,270,941	5,662,156	608,785
<i>Excess of Revenues Over (Under) Expenditures</i>	(119,988)	(474,081)	670,074	1,144,155
Other Financing Sources (Uses)				
Transfers In	400,000	0	0	0
Transfers Out	(200,000)	(200,000)	0	200,000
<i>Total Other Financing Sources (Uses)</i>	200,000	(200,000)	0	200,000
<i>Net Changes in Fund Balance</i>	80,012	(674,081)	670,074	1,344,155
<i>Fund Balance Beginning of Year</i>	6,022,948	6,022,948	6,022,948	0
Prior Year Encumbrances Appropriated	325,254	325,254	325,254	0
<i>Fund Balance End of Year</i>	<u>\$6,428,214</u>	<u>\$5,674,121</u>	<u>\$7,018,276</u>	<u>\$1,344,155</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2015

	Business-Type Activity- Sewer	Governmental Activities- Internal Service
Assets		
Current Assets		
Equity in Pooled Cash and Cash Equivalents	\$195,274	\$55,849
Accounts Receivable	21,303	0
Due from Other Governments	367	0
Prepaid Items	1,421	19,316
Interfund Receivable	25	0
<i>Total Current Assets</i>	218,390	75,165
Noncurrent Assets		
Capital Assets		
Depreciable Capital Assets, Net	5,506,171	42,082
<i>Total Assets</i>	5,724,561	117,247
Liabilities		
Current Liabilities		
Wages Payable	55	858
Accounts Payable	1,358	8,940
Contracts Payable	1,963	12,053
Due to Other Governments	345	1,228
Interfund Payable	1,012	0
Accrued Interest Payable	958	0
General Obligation Bonds Payable	65,000	0
OPWC Loan Payable	2,479	0
<i>Total Current Liabilities</i>	73,170	23,079
Long-Term Liabilities		
General Obligation Bonds Payable	215,738	0
OPWC Loan Payable	24,790	0
<i>Total Long-Term Liabilities</i>	240,528	0
<i>Total Liabilities</i>	313,698	23,079
Deferred Inflows of Resources		
Deferred Gain on Refunding	2,762	0
Net Position		
Net Investment in Capital Assets	5,195,402	42,082
Unrestricted	212,699	52,086
<i>Total Net Position</i>	\$5,408,101	\$94,168

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2015

	Business-Type Activity- Sewer	Governmental Activities - Internal Service
Operating Revenues		
Charges for Services	\$256,354	\$135,972
Other	105	875
<i>Total Operating Revenues</i>	<u>256,459</u>	<u>136,847</u>
Operating Expenses		
Personal Services	9,706	82,392
Materials and Supplies	6,525	34,243
Contractual Services	136,550	61,523
Claims	0	127,890
Depreciation	173,102	20,196
Other	1,780	0
<i>Total Operating Expenses</i>	<u>327,663</u>	<u>326,244</u>
<i>Operating Loss</i>	(71,204)	(189,397)
Non-Operating Expense		
Interest Expense	(12,279)	0
<i>Loss Before Transfers</i>	(83,483)	(189,397)
Transfers In	17,184	150,824
<i>Changes in Net Position</i>	(66,299)	(38,573)
<i>Net Position Beginning of Year</i>	<u>5,474,400</u>	<u>132,741</u>
<i>Net Position End of Year</i>	<u><u>\$5,408,101</u></u>	<u><u>\$94,168</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2015

	Business-Type Activity- Sewer	Governmental Activity- Internal Service
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash Received from Customers	\$255,919	\$0
Cash Received from Transactions with Other Funds	0	136,113
Cash Payments for Personal Services	(9,963)	(83,836)
Cash Payments for Materials and Supplies	(6,380)	(330)
Cash Payments for Contractual Services	(173,671)	(94,392)
Cash Payments for Claims	0	(115,837)
Cash Payments for Other	(1,037)	0
	<u>64,868</u>	<u>(158,282)</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>		
Cash Flows from Noncapital Financing Activities		
Advances Out	(297)	0
Transfers In	17,184	150,824
	<u>17,184</u>	<u>150,824</u>
Cash Flows from Capital and Related Financing Activities		
Acquisition of Capital Assets	(26,379)	0
Principal Paid on General Obligation Bonds	(60,000)	0
Interest Paid on General Obligation Bonds	(14,650)	0
Principal Paid on OPWC Loan	(2,479)	0
	<u>(2,479)</u>	<u>0</u>
<i>Net Cash Used for Capital and Related Financing Activities</i>		
	<u>(103,508)</u>	<u>0</u>
<i>Net Decrease in Cash and Cash Equivalents</i>		
	(21,753)	(7,458)
<i>Cash and Cash Equivalents Beginning of Year</i>		
	<u>217,027</u>	<u>63,307</u>
<i>Cash and Cash Equivalents End of Year</i>		
	<u>\$195,274</u>	<u>\$55,849</u>
Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities		
Operating Loss	(\$71,204)	(\$189,397)
Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used for) Operating Activities		
Depreciation	173,102	20,196
(Increase) Decrease in Assets		
Accounts Receivable	(552)	0
Due from Other Governments	103	0
Prepaid Items	(469)	(3,896)
Interfund Receivable	(3)	0
Increase (Decrease) in Liabilities		
Wages Payable	(290)	(1,835)
Accounts Payable	(36,859)	4,940
Contracts Payable	(87)	12,053
Due to Other Governments	115	(343)
Interfund Payable	1,012	0
	<u>1,012</u>	<u>0</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>		
	<u>\$64,868</u>	<u>(\$158,282)</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2015

	Private Purpose Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,222,494
Cash and Cash Equivalents in Segregated Accounts	55,925	189,832
Due from Other Governments	0	2,175,661
Special Assessments Receivable	0	289,188
Property Taxes Receivable	0	26,947,218
<i>Total Assets</i>	55,925	\$32,824,393
Liabilities		
Payroll Taxes Withholding	0	\$175,463
Due to Other Governments	0	31,524,341
Undistributed Assets	0	1,124,589
<i>Total Liabilities</i>	0	\$32,824,393
Net Position		
Held in Trust for Undistributed Probate	55,925	
<i>Total Net Position</i>	\$55,925	

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Change in Fiduciary Net Position
Private Purpose Trust Fund
For the Year Ended December 31, 2015

Additions	
Interest	\$119
Deductions	<u>0</u>
<i>Change in Net Position</i>	119
<i>Net Position Beginning of Year</i>	<u>55,806</u>
<i>Net Position End of Year</i>	<u><u>\$55,925</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 1 - Reporting Entity

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

Primary Government

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

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

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

Waycraft Workshop, Inc. - Waycraft Workshop, Inc. (Workshop) is a legally separate not-for-profit corporation served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Crawford County Board of Developmental Disabilities (DD), provides sheltered employment for mentally disabled or handicapped adults in Crawford County. The Crawford County Board of DD 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 disabled and handicapped adults of Crawford County, the Workshop is reflected as a component unit of Crawford County. It is management's belief its exclusion from the County's financial statements would cause the financial statements to be misleading. The Workshop operates on a fiscal year ending December 31. Separately issued financial statements can be obtained from Waycraft Workshop, Inc., Bucyrus, Ohio.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

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

The Crawford County Park District is statutorily created as a separate and distinct political subdivision of the State. The probate judge appoints three commissioners who are authorized to contract and sue on behalf of the District. The Commissioners adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits. The Crawford County Park District is a related organization to the County. (See Note 23)

Northland Homes and Properties, Inc. is a joint venture among the Crawford County Board of DD and two other county DD boards, and the Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is a joint venture between the Crawford County Board of Mental Health and the Marion County Board of Mental Health. (See Note 24)

The County also participates in the County Commissioners of Ohio Association Workers' Compensation Group Retrospective Rating Program, a risk sharing pool. (See Note 25)

Note 2 - Summary of Significant Accounting Policies

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

A. Basis of Presentation

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

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

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

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

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

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

Proprietary Funds

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

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

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

Internal Service Funds - The internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds account for the purchase and ongoing maintenance of an electronic document management system, for certain health insurance claims, and for information technology services and support.

Fiduciary Funds

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

The private purpose trust fund is accounted for using a flow of economic resources measurement focus.

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

Deferred Outflows/ Inflows of Resources

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

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, a deferred gain on refunding, unavailable revenue, and pension. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2015, but which were levied to finance 2016 operations. A deferred gain on refunding results from the difference in the carrying value of refunded debt and the reacquisition price. These amounts have been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental and proprietary fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes accrued interest, sales taxes, intergovernmental revenues including grants, special assessments, interfund, delinquent property taxes, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. For further details on unavailable revenue, refer to the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities on page 21. Deferred inflows of resources related to pension are reported on the government-wide statement of net position and explained in Note 14 to the basic financial statements.

Expenses/Expenditures

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

E. Budgetary Process

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

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

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

F. Cash and Investments

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

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

The County's investments included nonnegotiable certificates of deposit, federal agency securities, commercial paper, other local government debt, and STAR Ohio. The County's investments are reported at fair value, except for nonnegotiable certificates of deposit, which are reported at cost. Fair value is based on quoted market price. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share, which is the price the investment could be sold for on December 31, 2015.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest revenue credited to the General Fund during 2015 was \$244,387, which includes \$239,824 assigned from other County funds.

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

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2015, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. Restricted Assets

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

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

J. Capital Assets

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

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

K. Deferred Charge or Gain on Refunding

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

L. Interfund Receivables/Payables

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

M. Compensated Absences

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

N. Accrued Liabilities and Long-Term Obligations

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

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

O. Unamortized Premium

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

P. Net Position

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

Q. Fund Balance

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

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

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts represent intended uses established by the County Commissioners. The fund balance policy established by the County Commissioners authorizes department managers to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners have also assigned fund balance to cover a gap between estimated resources and appropriations in the 2016 budget, auto title registrations, and other miscellaneous purposes.

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

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

R. Operating Revenues and Expenses

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

S. Internal Activity

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

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

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

T. Pension

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

U. Estimates

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

Note 3 - Change in Accounting Principle and Restatement of Net Position

A. Change in Accounting Principle

For 2015, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions" and GASB Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date-an amendment of GASB Statement No. 68". GASB Statement No. 68 established standards for measuring and recognizing pension liabilities, deferred outflows and deferred inflows of resources, and pension expenses/expenditures.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

B. Restatement of Net Position

The implementation of this statement had the following effect on net position as previously reported on December 31, 2014.

Net Position December 31, 2014	\$63,905,601
Net Pension Liability	(12,257,649)
Deferred Outflows	10,421
Deferred Outflows - Payments Subsequent to Measurement Date	1,431,091
Deferred Inflows	<u>(200,255)</u>
Restated Net Position December 31, 2014	<u>\$52,889,209</u>

The County restated for employer contributions subsequent to the measurement date. The County also restated for its proportionate share of the collective deferred outflows/inflows provided by STRS as the collective balances had been determined by STRS for the prior year. The County made no restatement for deferred outflows/inflows of resources related to OPERS as the information needed to generate these restatements was not available.

Note 4 - Accountability

The following funds had deficit fund balances as of December 31, 2015.

	<u>Deficit Fund Balances</u>
Special Revenue Fund	
Victims of Crime	\$692
Capital Projects Fund	
County Infrastructure Projects	286,028
Internal Service Fund	
Health Insurance Shared Corridor	12,053

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 5 - Budgetary Basis of Accounting

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

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

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

	Net Changes in Fund Balance			
	General	Auto License and Gas Tax	Child Welfare	Criminal Justice Services Levy
GAAP Basis	\$429,949	\$355,554	\$142,847	(\$82,380)
Non-Budgeted Cash Activity	(22,890)	(2,872)	(4,214)	11,523
Net Adjustment for Revenue Accruals	(1,607)	30,599	(688)	0
Net Adjustment for Expenditure Accruals	(249,826)	(7,792)	162,706	(44,786)
Prepaid Items	(21,295)	0	0	1,532
Materials and Supplies Inventory	4,336	(70,696)	0	494
Advances In	120,781	0	0	0
Advances Out	(386,400)	0	0	0
Transfers Out	5,698	0	0	0
Encumbrances	(141,438)	(80,519)	(73,771)	(34,276)
Budget Basis	<u>(\$262,692)</u>	<u>\$224,274</u>	<u>\$226,880</u>	<u>(\$147,893)</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

	Job and Family Services	Jail Operation Levy	Developmental Disabilities
GAAP Basis	(\$66,495)	(\$9,708)	\$924,095
Non-Budgeted Cash Activity	(44,325)	(2,683)	63,251
Net Adjustment for Revenue Accruals	(7,498)	(11,244)	38,453
Net Adjustment for Expenditure Accruals	(55,914)	(62,467)	(127,345)
Prepaid Items	6,359	4,822	(45,971)
Materials and Supplies Inventory	(2,249)	(2,404)	(866)
Encumbrances	(99,337)	(118,064)	(181,543)
Budget Basis	<u>(\$269,459)</u>	<u>(\$201,748)</u>	<u>\$670,074</u>

Note 6 - Deposits and Investments

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

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

1. United States treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2);
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
 - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
12. Up to 1 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

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

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.

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$2,225,033 of the County's bank balance of \$11,348,179 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public moneys deposited in the financial institution whose market value at all times be at least 105 percent of the deposits being secured.

Investments

As of December 31, 2015, the County had the following investments:

	Total	Maturities			
		Less Than 6 Months	6 Months to 1 Year	One Year To Two Years	More Than Two Years
Federal Home Loan Mortgage Corporation Notes	\$10,485,165	\$0	\$0	\$2,991,345	\$7,493,820
Federal National Mortgage Association Notes	3,503,935	0	0	0	3,503,935
Federal Home Loan Bank Bonds	1,000,020	0	0	0	1,000,020
Federal Farm Credit Bank Bonds	500,210	0	0	0	500,210
Commercial Paper	496,800	0	496,800	0	0
Local Government Bonds	200,690	0	200,690	0	0
STAR Ohio	40,682	40,682	0	0	0
Total Investments	<u>\$16,227,502</u>	<u>\$40,682</u>	<u>\$697,490</u>	<u>\$2,991,345</u>	<u>\$12,497,985</u>

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

All of the federal agency securities and the local government bonds are rated Aaa by Moody's. The commercial paper is rated P-1 by Moody's. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that commercial paper be rated in the second highest or higher rating by at least two nationally recognized standard rating services at the time of purchase and mature within two years. STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

	Fair Value	Percentage of Portfolio
Federal Home Loan Mortgage Corporation	\$10,485,165	64.61%
Federal National Mortgage Association	3,503,935	21.59
Federal Home Loan Bank	1,000,020	6.16
Federal Farm Credit Bank	500,210	3.08
Commercial Paper	496,800	3.06
Local Government Bonds	200,690	1.24

Note 7 - Receivables

Receivables at December 31, 2015, consisted of accounts (billings for user charged services, including unbilled utility services), accrued interest, sales taxes, grants, entitlements, shared revenues, special assessments, interfund, property taxes, and loans. All receivables are expected to be collected within one year, except special assessments, property taxes, and loans. Special assessments, in the amount of \$256,887 will not be received within one year. At December 31, 2015, the amount of delinquent special assessments was \$1,703. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Federal Community Development Block Grant program. The loans have an annual interest rate of 3.75 to 5.25 percent and are to be repaid over a period of ten years. During 2015, principal, in the amount of \$5,580, was repaid. Loans outstanding at December 31, 2015, were \$24,244. Loans receivable, in the amount of \$16,992, will not be received within one year.

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

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

Fund	Description	Amount
Governmental Activities		
Major Funds		
General Fund	Local Government	\$292,458
	Casino Distribution	125,674
	Grants and Subsidies	159,120
		577,252
Auto License and Gas Tax	Motor Vehicle License Tax and Gas Tax	1,795,675
	Reimbursements	3,791
		1,799,466

(continued)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Fund	Description	Amount
Governmental Activities (continued)		
Major Funds (continued)		
Child Welfare	Tangible Personal Property Reimbursement, Homestead, and Rollback	\$26,908
	Child Welfare Grants	217,858
		<u>244,766</u>
Criminal Justice Services Levy	Tangible Personal Property Reimbursement, Homestead, and Rollback	115,447
	Grants and Subsidies	10,729
		<u>126,176</u>
Jail Operation Levy	Housing of Prisoners	12,420
Developmental Disabilities	Tangible Personal Property Reimbursement, Homestead, and Rollback	246,123
	Developmental Disability Grants	635,820
		<u>881,943</u>
Total Major Funds		<u>3,642,023</u>
Nonmajor Funds		
Community Development Block Grant	Community Development Grant	119,102
Council on Aging Levy	Tangible Personal Property Reimbursement, Homestead, and Rollback	46,851
County Infrastructure Projects	Federal Highway Grant	298,041
Emergency Management Agency	Emergency Management Grants	84,812
Felony Delinquent Care	Felony Delinquent Care Grant	87,102
Indigent Driver Alcohol Treatment	Bureau of Motor Vehicles	65
Indigent Driver Interlock and Alcohol Monitoring	Bureau of Motor Vehicles	602
Law Enforcement Overtime Project	Law Enforcement Overtime Grant	6,004
Victims of Crime	Victims of Crime Grant	6,337
Total Nonmajor Funds		<u>648,916</u>
Total Governmental Activities		<u>\$4,290,939</u>
Business-Type Activity		
Sewer	Capital Maintenance Fees	<u>\$367</u>
Agency Funds		
Tangible Tax	Tangible Personal Property Reimbursement	\$72,327
Undivided Tax	Motor Vehicle License Tax and Gas Tax	890,603
Local Government	Local Government	406,838
Library Local Government	Library Local Government	753,158
Mental Health	Tangible Personal Property Reimbursement, Homestead, and Rollback	52,735
Total Agency Funds		<u>\$2,175,661</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 8 - Permissive Sales and Use Tax

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

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

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

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2015. On the accrual basis, the full amount of the receivable is recognized as revenue. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred inflow of resources-unavailable revenue.

Note 9 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2015 represent the collection of 2014 taxes. Real property taxes received in 2015 were levied after October 1, 2014, on the assessed values as of January 1, 2014, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2015 represent the collection of 2014 taxes. Public utility real and tangible personal property taxes received in 2015 became a lien on December 31, 2013, were levied after October 1, 2014, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Accrued property taxes receivable represents real, public utility, and outstanding delinquent property taxes which were measurable as of December 31, 2015, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2015 operations is offset to deferred inflows of resources-property taxes. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue; on the modified accrual basis, the revenue has been reported as deferred inflows of resources-unavailable revenue.

The full tax rate for all County operations for the year ended December 31, 2015, was \$12.45 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2015 property tax receipts were based are as follows:

	Amount
Agricultural/Residential and Other Real Estate	\$604,136,810
Public Utility	28,242,690
Total Assessed Value	\$632,379,500

Note 10 - Capital Assets

Capital asset activity for the year ended December 31, 2015, was as follows:

	Balance at December 31, 2014	Additions	Reductions	Balance at December 31, 2015
Primary Government				
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$863,415	\$0	\$0	\$863,415
Land Improvements	5,562,881	0	0	5,562,881
Landfill Improvements	1,097,764	0	0	1,097,764
Construction in Progress	37,285	20,944	0	58,229
Total Nondepreciable Capital Assets	7,561,345	20,944	0	7,582,289
Depreciable Capital Assets				
Buildings and Building Improvements	30,177,589	623,738	(14,765)	30,786,562
Equipment	2,062,125	238,187	(80,590)	2,219,722
Vehicles	5,831,175	217,179	(286,334)	5,762,020
Furniture/Fixtures	260,355	0	0	260,355
Infrastructure	39,452,536	2,846,256	0	42,298,792
Landfill Cells	13,862,399	0	0	13,862,399
Total Depreciable Capital Assets	91,646,179	3,925,360	(381,689)	95,189,850

(continued)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

	Balance at December 31, 2014	Additions	Reductions	Balance at December 31, 2015
Less Accumulated Depreciation for				
Buildings and Building Improvements	(\$11,721,057)	(\$699,750)	\$10,828	(\$12,409,979)
Equipment	(1,537,870)	(146,604)	80,590	(1,603,884)
Vehicles	(4,178,017)	(343,540)	286,334	(4,235,223)
Furniture/Fixtures	(173,198)	(12,281)	0	(185,479)
Infrastructure	(23,301,739)	(1,912,734)	0	(25,214,473)
Landfill Cells	(11,304,773)	(208,169)	0	(11,512,942)
Total Accumulated Depreciation	<u>(52,216,654)</u>	<u>(3,323,078)</u>	<u>377,752</u>	<u>(55,161,980)</u>
Total Depreciable Capital Assets, Net	<u>39,429,525</u>	<u>602,282</u>	<u>(3,937)</u>	<u>40,027,870</u>
Governmental Activities Capital Assets, Net	<u>\$46,990,870</u>	<u>\$623,226</u>	<u>(\$3,937)</u>	<u>\$47,610,159</u>
Business-Type Activities				
Depreciable Capital Assets				
Buildings and Building Improvements	\$225,984	\$0	\$0	\$225,984
Equipment	0	26,379	0	26,379
Vehicles	34,898	0	0	34,898
Infrastructure	6,458,904	0	0	6,458,904
Total Depreciable Capital Assets	<u>6,719,786</u>	<u>26,379</u>	<u>0</u>	<u>6,746,165</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(124,444)	(5,695)	0	(130,139)
Equipment	0	(2,418)	0	(2,418)
Vehicles	(9,597)	(3,490)	0	(13,087)
Infrastructure	(932,851)	(161,499)	0	(1,094,350)
Total Accumulated Depreciation	<u>(1,066,892)</u>	<u>(173,102)</u>	<u>0</u>	<u>(1,239,994)</u>
Business-Type Activities Capital Assets, Net	<u>\$5,652,894</u>	<u>(\$146,723)</u>	<u>\$0</u>	<u>\$5,506,171</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$330,457
Judicial	33,932
Public Safety	
Jail Operation	360,045
Other Public Safety	29,453
Public Works	2,344,617
Health	
Developmental Disabilities	53,152
Other Health	101,463
Human Services	
Job and Family Services	69,959
Total Depreciation Expense-Governmental Activities	\$3,323,078

Note 11 - Interfund Receivables/Payables

Interfund balances at December 31, 2015, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Job and Family Services Fund	\$2,153
Other Governmental Funds	452,783
Sewer Fund	1,012
Total General Fund	\$455,948
Due to Job and Family Services Fund from:	
Child Welfare Fund	\$52,000
Other Governmental Funds	17,131
Total Job and Family Services Fund	69,131
Due to Jail Operation Levy Fund from:	
Child Welfare Fund	\$560
Job and Family Services Fund	56
Developmental Disabilities Fund	56
Total Jail Operation Levy Fund	\$672
Due to Sewer Fund from:	
Other Governmental Funds	\$25

The balance due to the General Fund included loans made to provide working capital for operations or projects.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 12 - Risk Management

A. Property and Liability

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2015, the County contracted with the County Risk Sharing Authority (CORSA) for the following coverage.

Property	\$84,545,257
General Liability	1,000,000
Law Enforcement Liability	1,000,000
Automobile Liability	1,000,000
Equipment Breakdown	100,000,000
Crime	1,000,000
Cyber Liability	1,000,000
Errors and Omissions	1,000,000
Excess Liability	2,000,000

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

B. Health Care Benefits

During 2015, the County provided medical/surgical benefits through Medical Mutual, a managed care plan. The employees shared the cost of the monthly premium with the County. The premium varied with employee depending on marital and family status and on the union contract, where applicable.

C. Workers' Compensation

In 2015, the County participated in the County Commissioners Association Workers' Compensation Group Retrospective Rating Program, a workers' compensation shared risk pool. The participating counties pay their own individual premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending on that performance, the participating counties may receive a premium refund or an additional premium assessment.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 13 - Other Significant Commitments

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2015 are as follows:

General Fund	\$141,438
Auto License and Gas Tax	80,519
Child Welfare	73,771
Criminal Justice Services Levy	34,276
Job and Family Services	99,337
Jail Operation Levy	118,064
Developmental Disabilities	181,543
Other Governmental Funds	507,278
Total	<u><u>\$1,236,226</u></u>

Note 14 - Defined Benefit Pension Plans

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

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

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

GASB Statement No. 68 assumes the liability is solely the obligation of the employer because (1) they benefit from employee services, and (2) State statute requires all funding to come from the employers. All contributions to date have come solely from the employer (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within thirty years. If the amortization period exceeds thirty years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

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

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

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

(continued)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013, or five years After January 7, 2013	20 years of service credit prior to January 7, 2013, or eligible to retire Ten years after January 7, 2013	Members not in other groups And members hired on or after January 7, 2013
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements:	Age and Service Requirements:	Age and Service Requirements:
Age 52 with 15 years of service credit	Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Formula:	Formula:	Formula:
2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years	2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years	2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for twelve months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index capped at 3 percent.

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

	State and Local	Public Safety	Law Enforcement
2015 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee	10.0 %	*	**
2015 Actual Contribution Rates			
Employer			
Pension	12.0 %	16.1 %	16.1 %
Postemployment Health Care Benefits	2.0	2.0	2.0
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Total Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$1,389,735 for 2015. Of this amount, \$140,351 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

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

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

The DBP offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by 2 percent of the original base benefit. For members retiring August 1, 2013, or later, the first 2 percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age sixty with five years of qualifying service credit, at age fifty-five with twenty-five years of service credit, or thirty years of service credit regardless of age. Age and service requirements for retirement increased effective August 1, 2015, and will continue to increase periodically until they reach age sixty with thirty-five years of service or age sixty-five with five years of service on August 1, 2026.

The DCP allows members to place all their member contributions and 9.5 percent of the 14 percent employer contribution into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age fifty and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The CP offers features of both the DBP and the DCP. In the CP, 11 percent of the 12 percent member rate goes to the DCP and 1 percent goes to the DBP. Member contributions to the DCP are allocated among investment choices by the member and contributions to the DBP from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DBP. The defined benefit portion of the CP payment is payable to a member on or after age sixty with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2015, the employer rate was 14 percent and the member rate was 12 percent of covered payroll. The statutory employer rate for fiscal year 2016 and subsequent years is 14 percent. The statutory member contribution rate increased to 13 percent on July 1, 2015, and will increase to 14 percent on July 1, 2016. The 2015 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$64,839 for 2015; 100 percent has been contributed for 2015.

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

The net pension liability for OPERS was measured as of December 31, 2014, and the net pension liability for STRS was measured as of June 30, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plans relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense.

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability Prior Measurement Date	.09479600%	.00445017%	.09924617%
Proportion of the Net Pension Liability Current Measurement Date	<u>.09479600</u>	<u>.00446025</u>	<u>.09925625</u>
Change in Proportionate Share	<u>.00000000%</u>	<u>.00001008%</u>	<u>.00001008%</u>
Proportionate Share of the Net Pension Liability	\$11,433,457	\$1,232,686	\$12,666,143
Pension Expense	\$1,245,453	\$56,632	\$1,302,085

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources.

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Difference between expected and actual experience	\$610,055	\$56,194	\$666,249
Change in proportionate share County contributions subsequent to the measurement date	0	2,306	2,306
Total Deferred Outflows of Resources	<u>\$1,999,790</u>	<u>\$91,965</u>	<u>\$2,091,755</u>
Deferred Inflows of Resources			
Net difference between projected and actual earnings on pension plan investments	<u>\$200,863</u>	<u>\$88,652</u>	<u>\$289,515</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

\$1,423,200 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows.

	OPERS	STRS	Total
For Year Ending December 31,			
2016	\$59,835	(\$19,431)	\$40,404
2017	59,835	(19,431)	40,404
2018	137,008	(19,431)	117,577
2019	152,514	28,141	180,655
Total	\$409,192	(\$30,152)	\$379,040

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement.

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent, including wage inflation
COLA or Ad Hoc COLA	3 percent simple
Investment Rate of Return	8 percent
Actuarial Cost Method	individual entry age

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

The most recent experience study was completed for the five year period ended December 31, 2010.

The long-term rate of return on defined benefit investment assets was determined using a building block method in which best estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage adjusted for inflation.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio, and the Defined Contribution portfolio. The Defined Benefits portfolio includes the investment assets of the traditional pension plan, the defined benefit component of the combined plan, the annuitized accounts of the member-directed plan, and the VEBA Trust. Within the Defined Benefits portfolio, contributions into the plans are all recorded at the same time and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money-weighted rate of return, net of investment expenses, for the Defined Benefits portfolio was 6.95 percent for 2014.

The allocation of investment assets with the Defined Benefits portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plan. The table below displays the board approved asset allocation policy for 2014 and the long-term expected real rates of return.

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	19.90	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	19.10	7.40
Other Investments	18.00	4.59
Total	100.00 %	5.28 %

Discount Rate - The discount rate used to measure the total pension liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 8 percent as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (7 percent) or one percentage point higher (9 percent) than the current rate.

	1% Decrease (7%)	Current Discount Rate (8%)	1% Increase (9%)
County's Proportionate Share of the Net Pension Liability	\$21,034,284	\$11,433,457	\$3,347,247

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Projected Salary Increases	2.75 percent at age 70 to 12.25 percent at age 20
Investment Rate of Return	7.75 percent, net of investment expenses
Cost of Living Adjustments (COLA)	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA paid on fifth anniversary of retirement date

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

Actuarial assumptions used in the June 30, 2015, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Ten Year Expected Nominal Rate of Return*</u>
Domestic Equity	31.00%	8.00%
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	1.00	3.00
	<u>100.00%</u>	

* 10 year annualized geometric nominal returns include the real rate of return and inflation of 2.5 percent.

Discount Rate - The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2015. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2015. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2015.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the County’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.75 percent as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.75 percent) or one percentage point higher (8.75 percent) than the current rate.

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County’s Proportionate Share of the Net Pension Liability	\$1,712,289	\$1,232,686	\$827,104

Note 15 - Postemployment Benefits

A. Ohio Public Employees Retirement System

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

OPERS maintains two cost-sharing multiple-employer defined benefit postemployment health care trusts which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a health reimbursement arrangement, and Medicare Part B premium reimbursements to qualifying benefit recipients of both the traditional pension and combined plans. Members of the member-directed plan do not qualify for ancillary benefits including OPERS sponsored health care coverage.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an other postemployment benefit (OPEB) as described in Government Accounting Standards Board (GASB) Statement No. 45. See OPERS’ CAFR referenced below for additional information.

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

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

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside for the funding of postemployment health care.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2015, state and local employers contributed 14 percent of earnable salary. This is the maximum employer contribution rate permitted by the Ohio Revised Code. Active member contributions do not fund health care.

OPERS maintains three health care trusts. The two cost-sharing multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees and the traditional pension and combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a retiree medical account for member-directed plan members.

Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund the health care plans. The portion of the employer contribution allocated to health care for members in both the traditional pension and combined plans was 2 percent for 2015. As recommended by the OPERS actuary, the portion of the employer contribution allocated to health care beginning January 1, 2016, remained at 2 percent for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the VEBA for participants in the member-directed plan was 4.5 percent for 2015.

Substantially all of the County's contribution allocated to fund postemployment health care benefits relates to the cost-sharing multiple-employer trusts. The corresponding contribution for the years ended December 31, 2015, 2014, and 2013 was \$226,357, \$227,458, and \$114,802, respectively. For 2015, 91 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2014 and 2013.

B. State Teachers Retirement System

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

Funding Policy - Ohio Revised Code Chapter 3307 authorizes STRS to offer the health care plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the health care plan. Nearly all health care plan participants, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions. For 2015, STRS did not allocate any employer contributions to postemployment health care. For the fiscal years ended June 30, 2014, and 2013, 1 percent of covered payroll was allocated to postemployment health care. The County's contribution for health care for the years ended December 31, 2015, 2014, and 2013 were \$0, \$4,269 and \$4,029, respectively. The full amount has been contributed for all three years.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 16 - Other Employee Benefits

A. Health Insurance

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

B. Compensated Absences

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

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

Note 17 - Long-Term Liabilities

Changes in the County's long-term obligations during 2015 were as follows:

	Balance at December 31, 2014	Additions	Reductions	Balance at December 31, 2015	Due Within One Year
Governmental Activities					
General Obligation Bonds					
2010 Various Purpose Refunding 1.00-4.00%					
Serial Bonds	\$2,430,000	\$0	\$445,000	\$1,985,000	\$465,000
2005 Various Purpose Bonds 3.25-5.00%					
Serial Bonds	100,000	0	100,000	0	0
Term Bonds	1,265,000	0	1,265,000	0	0
Premium	24,490	0	24,490	0	0
Total 2005 Various Purpose Bonds	1,389,490	0	1,389,490	0	0
2005 Administrative Building 5.25-6.00%					
Term Bonds	1,405,000	0	1,405,000	0	0
Premium	25,399	0	25,399	0	0
Total 2005 Administrative Building Bonds	1,430,399	0	1,430,399	0	0

(continued)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

	Balance at December 31, 2014	Additions	Reductions	Balance at December 31, 2015	Due Within One Year
Governmental Activities (continued)					
General Obligation Bonds (continued)					
2015 Various Purpose Refunding Bonds 2.00-3.00%					
Serial Bonds	\$0	\$490,000	\$10,000	\$480,000	\$115,000
Term Bonds	0	820,000	0	820,000	0
Total 2015 Various Purpose Refunding Bonds	0	1,310,000	10,000	1,300,000	115,000
2015 Administrative Building Refunding Bonds .70-3.45%					
Serial Bonds	0	790,000	15,000	775,000	125,000
Term Bonds	0	590,000	0	590,000	0
Total 2015 Administrative Building Refunding Bonds	0	1,380,000	15,000	1,365,000	125,000
2007 Various Purpose Refunding Bonds 4.00-4.20%					
Serial Bonds	3,980,000	0	325,000	3,655,000	340,000
Term Bonds	1,315,000	0	0	1,315,000	0
Premium	46,667	0	4,957	41,710	0
Total 2007 Various Purpose Refunding Bonds	5,341,667	0	329,957	5,011,710	340,000
Total General Obligation Bonds	10,591,556	2,690,000	3,619,846	9,661,710	1,045,000
Special Assessment Bonds					
Special Assessment Bonds 3.50%	264,600	0	10,800	253,800	11,100
Special Assessment Bonds 3.25%	16,378	0	1,078	15,300	1,113
Total Special Assessment Bonds	280,978	0	11,878	269,100	12,213
OPWC Loan	0	131,873	0	131,873	7,326
Compensated Absences	1,100,043	3,856	36,782	1,067,117	5,947
Net Pension Liability					
OPERS	11,175,213	258,244	0	11,433,457	0
STRS	1,082,436	150,250	0	1,232,686	0
Total Net Pension Liability	12,257,649	408,494	0	12,666,143	0
Total Governmental Activities	\$24,230,226	\$3,234,223	\$3,668,506	\$23,795,943	\$1,070,486

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

	Balance at December 31, 2014	Additions	Reductions	Balance at December 31, 2015	Amount Due In One Year
Business-Type Activities					
General Obligation Bonds					
2007 Various Purpose Refunding Bonds 4.00-4.20%					
Serial Bonds	\$335,000	\$0	\$60,000	\$275,000	\$65,000
Premium	7,174	0	1,436	5,738	0
Total General Obligation Bonds	342,174	0	61,436	280,738	65,000
OPWC Loan	29,748	0	2,479	27,269	2,479
Total Business-Type Activities	\$371,922	\$0	\$63,915	\$308,007	\$67,479

General Obligation Bonds

2010 Various Purpose General Obligation Refunding Bonds - On September 22, 2010, the County issued \$2,895,000 in unvoted general obligation bonds to currently refund bonds issued in 1999 for constructing a new jail and issued in 1994 for various improvements at the County landfill. Of the new bond issue, \$1,440,000 is related to the jail construction and will be paid from a voted sales tax levy for jail improvements approved in May 1994 and \$1,455,000 is related to the landfill improvements and will be paid from charges received at the Sanitary Landfill.

A portion of the landfill improvement general obligation refunding bonds was used to close the original cell. The remaining balance of the bonds relating to the closure is \$372,150 and is not included in the calculation of net investment in capital assets.

2005 Various Purpose General Obligation Bonds - On May 25, 2005, general obligation bonds were issued for the retirement of bond anticipation notes that were used for paying the cost of improvements to the County landfill and renovating and remodeling the County courthouse, in the amount of \$1,100,000 and \$900,000 respectively. During 2015, \$1,265,000 of the bonds was refunded. The remaining balance of the bonds, in the amount of \$100,000, was fully retired through the Debt Service Fund.

2005 Administrative Building General Obligation Bonds - On May 25, 2005, general obligation bonds were issued for the retirement of bond anticipation notes that were used for paying part of the cost of constructing an administration building, in the amount of \$2,000,000. During 2015, \$1,305,000 was refunded. The remaining balance of the bonds, in the amount of \$100,000, was fully retired through the Debt Service Fund.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

The term bonds maturing on December 1, 2021, 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, 2020 (with the balance of \$130,000 to be paid at stated maturity on December 1, 2021), at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2020	\$135,000

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

Year	Amount
2022	\$135,000

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

Year	Amount
2024	\$140,000

The refunded bonds were fully retired on December 1, 2015.

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

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

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

The refunded bonds were fully retired on December 1, 2015.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

2007 Various Purpose General Obligation Refunding Bonds - On May 17, 2007, the County issued general obligation bonds to refund bonds previously issued for constructing, equipping, and furnishing a new jail, offices for the courthouse, an administration building, the Job and Family Services building, constructing waterlines, and constructing improvements for the sanitary landfill, in the original amount of \$1,125,000, \$2,590,000, 1,390,000, \$1,430,000, \$405,000, and \$720,000, respectively. The portion of the bonds relating to the Sanitary Landfill were fully retired in 2010.

The term bonds maturing on December 31, 2031, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory sinking fund redemption is to occur on December 1, 2027, and on each December 1 thereafter, at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2027	\$240,000
2028	250,000
2029	265,000
2030	275,000
2031	285,000

The term bonds maturing on December 1, 2017, are subject to optional redemption by and at the sole option of the County, in whole or in part (as selected by the County), on any date commencing after June 1, 2017, and in integral multiples of \$5,000, at the following redemption prices (expressed as percentages of the principal amount redeemed), plus accrued interest to the redemption date:

Redemption dates	Redemption Prices
June 1, 2017 and thereafter	100%

Special Assessment Bonds

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

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

Ohio Public Works Commission Loans

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

The County Commissioners obtained an interest-free loan from the Ohio Public Works Commission for improvements to the Morton Sewer Treatment facility, in the amount of \$49,578. The loan is payable from the Sewer enterprise fund. Annual principal payments are expected to require less than 100 percent of the net revenues. Total principal remaining on the loan is \$27,269, payable through July 2024. For the current year, principal paid and total net revenues were \$2,479 and \$101,898, respectively.

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

The County's legal debt margin as of December 31, 2015, was \$9,074,488.

Principal and interest requirements to retire the general obligation debt outstanding at December 31, 2015, were as follows:

Governmental Activities				
General Obligation Bonds				
Year Ending	Serial		Term	
	Principal	Interest	Principal	Interest
2016	\$1,045,000	\$279,275	\$0	\$55,230
2017	1,105,000	246,913	0	55,230
2018	1,125,000	208,113	0	55,230
2019	1,160,000	173,178	0	55,230
2020	405,000	115,450	135,000	76,468
2021-2025	1,705,000	288,268	1,275,000	385,875
2026-2030	350,000	14,000	1,030,000	213,780
2031	0	0	285,000	11,970
Totals	\$6,895,000	\$1,325,197	\$2,725,000	\$909,013

Governmental Activities			
Year Ending	Special Assessment Bonds		OPWC Loan
	Principal	Interest	Principal
2016	\$12,213	\$9,307	\$7,326
2017	12,752	8,852	14,653
2018	13,090	8,405	14,653
2019	13,630	7,943	14,653
2020	14,069	7,488	14,653
2021-2025	78,207	29,572	65,935
2026-2030	86,938	15,123	0
2031-2032	38,201	1,686	0
Totals	\$269,100	\$88,376	\$131,873

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Business-Type Activity - Sewer Enterprise Fund		
General Obligation Bonds		
Serial		
Year Ending	Principal	Interest
2016	\$65,000	\$11,650
2017	65,000	8,400
2018	70,000	5,800
2019	75,000	3,000
Totals	\$275,000	\$28,850

OPWC Loan	
Year Ending	Principal
2016	\$2,479
2017	2,479
2018	2,479
2019	2,479
2020	2,479
2021-2025	12,395
2026	2,479
Totals	\$27,269

Note 18 - Conduit Debt

On August 28, 2001, the County issued \$1,400,000 in Health Care Facilities Revenue Bonds on behalf of Community Counseling Services, Inc. The proceeds were used to acquire, construct, install, and equip property. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2015, \$628,226 in Health Care Facilities Revenue Bonds was still outstanding.

On June 17, 2004, the County issued \$360,000 in Health Care Facilities Revenue Bonds on behalf of Waycraft, Inc. The proceeds were used to acquire, construct, equip, renovate, and install a development facility. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2015, \$188,852 in Health Care Facilities Revenue Bonds was still outstanding.

On April 20, 2006, the County issued \$1,200,000 in Health Care Facilities Revenue Bonds on behalf of HomeCare Matters Home Health and Hospice Project. The proceeds were used to acquire, construct, install, and equip an administrative building. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2015, \$793,762 in Health Care Facilities Revenue Bonds was still outstanding.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

On November 19, 2015, the County issued \$86,275,000 in Hospital Facilities Revenue Refunding and Improvement Notes on behalf of Avita Health System. The proceeds were used to acquire, construct, renovate, and equip hospital facilities, and to refund and retire \$24,860,000 in Hospital Facilities Revenue Refunding and Improvement Bonds. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the notes. As of December 31, 2015, \$86,275,000 in Hospital Facilities Revenue Refunding and Improvement Notes was still outstanding.

Note 19 - Closure and Postclosure Care Costs and Landfill Lease Agreement

The County entered into a lease agreement with Santek Waste Services, Inc. on September 1, 2005, to operate the Sanitary Landfill facility. As part of this agreement, Santek Waste Services, Inc. has agreed to assume certain responsibilities as outlined below while the County will retain ownership.

A. Closure and Postclosure Care Costs

State and federal laws and regulations require the County to place a final cover on the landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the Santek lease agreement stipulates that Santek Waste Services, Inc. will assume the financial responsibility for final closure of the landfill. The agreement further stipulates that upon the termination and final closure of the landfill, Santek Waste Services, Inc. will remit to the County an amount equal to the present value of the remaining postclosure care costs. However, in the event of default by Santek Waste Services, Inc., the County would be contingently liable for closure and postclosure care costs due to the County's responsibility for financial assurance. The liability for closure and postclosure care costs for 2015 was \$6,637,298.

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 2015, the County met the Local Government Financial Test requirements. The lease agreement with Santek Waste Services, Inc. stipulates that the County will continue to meet the annual financial assurance obligations with Ohio EPA.

For financial assurance purposes, Ohio EPA requires closure and postclosure costs to be reported based on the worst-case scenario of when closure will occur. For 2015, these costs were \$7,831,818. The County expects to close the landfill in 2039. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

B. Landfill Lease Agreement

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 20 - Interfund Transfers

During 2015, the General Fund transferred \$92,000 to the Child Welfare Fund, \$247,870 to the Criminal Justice Services Levy Fund, \$131,548 to the Job and Family Services Fund, \$633,081 to the Jail Operation Levy Fund, and \$924,088 to other governmental funds. The General Fund also transferred \$17,184 to the Sewer Fund and \$150,824 to the Information Technology Services internal service fund. Transfers from the General Fund were used to subsidize activities in those funds and to make debt payments when due. Other governmental funds made transfers to other governmental funds, in the amount of \$19,244, as authorized by the Common Pleas Court to pay for technology related expenditures.

Note 21 - Fund Balance

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

Fund Balance	General	Auto License and Gas Tax	Child Welfare	Criminal Justice Services Levy
Nonspendable for:				
Prepaid Items	\$142,788	\$79	\$0	\$10,774
Materials and Supplies Inventory	28,365	252,333	0	18,484
Unclaimed Moneys	77,414	0	0	0
Total Nonspendable	<u>248,567</u>	<u>252,412</u>	<u>0</u>	<u>29,258</u>
Restricted for:				
Child Welfare Operations	0	0	161,419	0
Road and Bridge Repair/ Improvement	0	4,404,867	0	0
Sheriff Operations	0	0	0	130,235
Total Restricted	<u>0</u>	<u>4,404,867</u>	<u>161,419</u>	<u>130,235</u>
Assigned for:				
Document Recording	11,964	0	0	0
Vehicle Titling	333,196	0	0	0
Projected Budget Shortage	283,795	0	0	0
Unpaid Obligations	141,438	0	0	0
Total Assigned	<u>770,393</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned	<u>5,149,047</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u><u>\$6,168,007</u></u>	<u><u>\$4,657,279</u></u>	<u><u>\$161,419</u></u>	<u><u>\$159,493</u></u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Fund Balance	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental
Nonspendable for:				
Prepaid Items	\$37,062	\$23,268	\$67,043	\$54,293
Materials and Supplies Inventory	11,518	9,256	5,056	8,115
Total Nonspendable	48,580	32,524	72,099	62,408
Restricted for:				
Child Support Enforcement	0	0	0	382,494
Court Operations	0	0	0	1,458,990
Debt Retirement	0	0	0	71,234
Delinquent Tax Collections	0	0	0	124,361
Developmental Disabilities Operations	0	0	7,646,724	0
Ditch Maintenance	0	0	0	100,320
Dog and Kennel Operations	0	0	0	140,966
Economic Development	0	0	0	125,558
Emergency Management	0	0	0	83,794
Jail Operations	0	304,247	0	96,262
Job and Family Services Operations	126,844	0	0	0
Real Estate Assessments	0	0	0	1,285,550
Road and Bridge Repair/ Improvement	0	0	0	68,829
Senior Citizens	0	0	0	40,419
Sheriff Operations	0	0	0	430,604
Solid Waste Management	0	0	0	24,316
Total Restricted	126,844	304,247	7,646,724	4,433,697
Committed for:				
Debt Retirement	0	0	0	70,872
Sheriff Operations	0	0	0	6,534
Total Committed	0	0	0	77,406
Assigned for:				
Building Improvement	0	0	0	99,922
Unassigned for:				
Crime Victims Assistance	0	0	0	(692)
Road and Bridge Repair/ Improvement	0	0	0	(286,028)
Total Unassigned (Deficit)	0	0	0	(286,720)
Total Fund Balance	\$175,424	\$336,771	\$7,718,823	\$4,386,713

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 22 - Waycraft Workshop, Inc.

The financial statements of Waycraft Workshop, Inc. (Workshop) are prepared on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded at the time they are earned and expenses are recorded at the time the liabilities are incurred. The measurement focus is on the flow of economic resources basis. With this measurement focus, all assets and all liabilities associated with the operation of the Workshop are included on the statement of net position.

Cash and Cash Equivalents - At year end, the carrying amount (book balance) of the Workshop's deposits and cash on hand was \$53,958 and the unadjusted bank balance (before outstanding checks were deducted) was \$70,439, which was covered by federal depository insurance.

Depository	Description	2015	2014
United Bank	Operating and Payroll	\$52,116	\$74,484
Famers Citizens Bank	Savings	1,031	1,027
First Federal Community Bank	Donation Checking	811	269
		<u>\$53,958</u>	<u>\$75,780</u>

Investments - Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at fair value. Unrealized gains and losses are included on the statement of activities. The Workshop's investments as of December 31, 2015, consisted of government securities and certificates of deposit, in the amount of \$117,401, reported at fair value. The net unrealized loss for 2015 was \$2,434.

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

Capital Assets - Additions and improvements to property and equipment are recorded at cost when purchased and at fair market value when donated. A summary of the Workshop's capital assets at December 31, 2015, follows:

	Balance at December 31, 2014	Additions	Reductions	Balance at December 31, 2015
Nondepreciable Capital Assets				
Land	\$39,440	\$0	\$0	\$39,440
Depreciable Capital Assets				
Buildings	533,426	6,850	0	540,276
Improvements Other Than Buildings	49,210	0	0	49,210
Trucks	43,469	0	0	43,469
Tools and Equipment	159,207	5,484	0	164,691
Leasehold Improvements	49,737	0	0	49,737
Office Equipment	37,877	0	0	37,877
Total Depreciable Capital Assets	872,926	12,334	0	885,260
Total Capital Assets	912,366	12,334	0	924,700
Accumulated Depreciation	(418,629)	(33,387)	0	(452,016)
Net Capital Assets	\$493,737	(\$21,053)	0	\$472,684

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

Long-Term Debt - An on-demand note, in the amount of \$32,928, was issued through the First Federal Community Bank during 2014. The monthly payment of \$621 commenced in October 2014 and will conclude in September 2019. The interest rate is 5 percent. Proceeds from the note were used to purchase a lawn mower. The note is secured with the equipment.

In 2010, a new lighting system was installed and a loan was issued from the Crawford County Board of Developmental Disabilities for Waycraft, Inc.'s share of \$14,493. The loan will be paid back over a four year period. This loan was fully retired during 2015.

A mortgage was issued through United Bank, N.A. during 2004. The monthly payments of \$2,220 commenced in July 2004 and will conclude in June 2024. Proceeds from the mortgage note were used to purchase the Workshop's facility located at 118 River Street.

	Balance at December 31, 2014	Additions	Reductions	Balance at December 31, 2015	Amount Due in One Year
Note Payable	\$31,468	\$0	\$5,966	\$25,502	\$6,328
Loan from CCBDD	3,975	0	3,975	0	0
Mortgage Payable	207,949	0	19,097	188,852	19,004
	<u>\$243,392</u>	<u>\$0</u>	<u>\$29,038</u>	<u>\$214,354</u>	<u>\$25,332</u>

The annual requirements to retire the debt as of December 31, 2015, are as follows:

Year Ending	Principal	Interest
2016	\$25,332	\$8,920
2017	26,505	7,749
2018	27,710	6,544
2019	27,147	5,241
2020	22,548	4,249
2021-2024	85,112	7,779
Totals	<u>\$214,354</u>	<u>\$40,482</u>

Note 23 - Related Organization

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 24 - Joint Ventures

A. Northland Homes and Properties, Inc.

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

The housing purchases are financed by State grants that are distributed to each DD Board and then to the Corporation. The DD Boards also fund the operational costs of the Corporation. The Corporation is not accumulating significant financial resources or experiencing fiscal stress which would cause an additional benefit to or burden on the County. During 2015, \$32,665 in contributions was made by the Crawford County Board of Developmental Disabilities to Northland Homes and Properties, Inc. for operational costs.

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

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

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

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

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

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

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

Further financial information can be found in the Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board's financial report as of December 31, 2015. The Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is located at 907 North Sandusky Avenue, Bucyrus, Ohio 44820.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 25 - Risk Sharing Pool

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

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

Note 26 - Related Party Transaction

The County provides the management and staff personnel, at no charge, to Waycraft Workshop, Inc. In addition, management services and salaries, land and facilities, utilities, and certain other general and administrative costs are provided by the County to the Workshop. The Workshop's management has estimated the value of this support to be approximately \$345,998 for the year ended December 31, 2015. In addition, certain assets used exclusively by the Workshop are titled for insurance purposes in the name of the County. These assets are included in the capital assets of the County. Additional habitative services provided directly to Workshop clients by the County were \$984,307.

Note 27 - Contingent Liabilities

A. Grants

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

B. Housing Loans

Crawford County is liable for the housing loans entered into by Northland Homes and Properties, Inc. upon the default on payment or dissolution of the non-profit corporation (See Note 24).

Note 28 - Subsequent Event

On May 10, 2016, the County issued \$800,000 in general obligation bonds to finance improvements to the County courthouse. The bonds have an interest rate of 2.75 percent and mature in 2026.

This page is intentionally left blank.

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

	2014	2013
County's Proportion of the Net Pension Liability	0.09479600%	0.09479600%
County's Proportionate Share of the Net Pension Liability	\$11,433,457	\$11,175,213
County's Covered Employee Payroll	\$11,317,844	\$11,372,887
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Employee Payroll	101.02%	98.26%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.45%	86.36%

(1) Information prior to 2013 is not available.

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

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

	2015	2014	2013
County's Proportion of the Net Pension Liability	0.00445017%	0.00446025%	0.00446025%
County's Proportionate Share of the Net Pension Liability	\$1,232,686	\$1,082,436	\$1,289,390
County's Covered-Employee Payroll	\$465,350	\$489,662	\$401,423
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	264.89%	221.06%	321.20%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.10%	74.70%	69.30%

(1) Information prior to 2013 is not available.

Amounts presented for each fiscal year were determined as of June 30th

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$1,389,735	\$1,396,401	\$1,520,981
Contributions in Relation to the Contractually Required Contribution	<u>(1,389,735)</u>	<u>(1,396,401)</u>	<u>(1,520,981)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Employee Payroll	\$11,317,844	\$11,372,887	\$11,480,161
Contributions as a Percentage of Covered Employee Payroll	12.28%	12.28%	13.25%

(1) Information prior to 2013 is not available.

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

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Contractually Required Contribution	\$64,839	\$55,498	\$52,372	\$51,998
Contributions in Relation to the Contractually Required Contribution	<u>(64,839)</u>	<u>(55,498)</u>	<u>(52,372)</u>	<u>(51,998)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$463,136	\$407,847	\$402,862	\$399,985
Contributions as a Percentage of Covered-Employee Payroll	14.00%	13.61%	13.00%	13.00%

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$63,516	\$57,226	\$60,327	\$57,367	\$52,621	\$48,247
<u>(63,516)</u>	<u>(57,226)</u>	<u>(60,327)</u>	<u>(57,367)</u>	<u>(52,621)</u>	<u>(48,247)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$488,585	\$440,200	\$464,054	\$441,285	\$404,777	\$371,131
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

This page is intentionally left blank.

Crawford County, Ohio

Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

CEAO Projects Fund - To account for grants from the Ohio Department of Transportation restricted for the purchase and upgrading of road signs and accessories, construction of guardrails in various locations throughout the County, consulting services for load rating for bridges, and rural sign inventory safety studies and associated software. For 2015, there was no activity budgeted for this fund; therefore, no budgetary schedule is presented.

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

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

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

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

Dispatch Center Upgrade Fund - To account for a grant received from the Ohio Office of Criminal Justice Services restricted for upgrading the County's dispatch center.

Economic Development Fund - To account for fees, grants, donations, and transfers restricted for economic development activities.

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

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

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

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

Home Sewage Treatment Program Fund - To account for grants from the Ohio Water Development Authority restricted for replacing individual sewer systems for eligible homeowners.

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

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

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

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

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

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

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

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

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

Moving Ohio Forward Grant Fund - To account for grants from the Ohio Attorney General's Office restricted for residential demolition within the County.

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

Special Projects Fund - To account for basic court costs restricted for various services and projects for the Municipal Court.

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

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

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

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

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

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

Nonmajor Debt Service Fund

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

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

(continued)

Crawford County, Ohio

Nonmajor Capital Projects Funds

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

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

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

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

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

Westmoor Sewer Construction Fund - To account for grants and loans restricted to the construction of sanitary sewer lines from the Westmoor subdivision to the City of Galion.

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,537,499	\$59,194	\$483,421	\$5,080,114
Cash and Cash Equivalents in Segregated Accounts	9,752	0	0	9,752
Accounts Receivable	52,687	93,049	0	145,736
Sales Taxes Receivable	0	114,535	0	114,535
Due from Other Governments	350,875	0	298,041	648,916
Special Assessments Receivable	63,822	253,800	0	317,622
Prepaid Items	54,293	0	0	54,293
Materials and Supplies Inventory	8,115	0	0	8,115
Property Taxes Receivable	554,241	0	0	554,241
Loans Receivable	24,244	0	0	24,244
<i>Total Assets</i>	<u>\$5,655,528</u>	<u>\$520,578</u>	<u>\$781,462</u>	<u>\$6,957,568</u>
Liabilities				
Wages Payable	\$22,259	\$0	\$0	\$22,259
Accounts Payable	203,929	0	40,327	244,256
Contracts Payable	7,520	0	290,266	297,786
Due to Other Governments	34,123	0	0	34,123
Interfund Payable	131,005	0	338,934	469,939
<i>Total Liabilities</i>	<u>398,836</u>	<u>0</u>	<u>669,527</u>	<u>1,068,363</u>
Deferred Inflows of Resources				
Property Taxes	527,469	0	0	527,469
Unavailable Revenue	298,510	378,472	298,041	975,023
<i>Total Deferred Inflows of Resources</i>	<u>825,979</u>	<u>378,472</u>	<u>298,041</u>	<u>1,502,492</u>
Fund Balances				
Nonspendable	62,408	0	0	62,408
Restricted	4,362,463	71,234	0	4,433,697
Committed	6,534	70,872	0	77,406
Assigned	0	0	99,922	99,922
Unassigned (Deficit)	(692)	0	(286,028)	(286,720)
<i>Total Fund Balances (Deficit)</i>	<u>4,430,713</u>	<u>142,106</u>	<u>(186,106)</u>	<u>4,386,713</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$5,655,528</u>	<u>\$520,578</u>	<u>\$781,462</u>	<u>\$6,957,568</u>

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

	Court Computer	Community Development Block Grant	Concealed Handgun Expense	Council on Aging Levy
Assets				
Equity in Pooled Cash and Cash Equivalents	\$128,659	\$32,388	\$92,274	\$40,419
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	119,102	0	46,851
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	554,241
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$128,659</u>	<u>\$151,490</u>	<u>\$92,274</u>	<u>\$641,511</u>
Liabilities				
Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	24,917	120,083	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	36	1,461	0
Interfund Payable	0	1,650	0	0
<i>Total Liabilities</i>	<u>24,917</u>	<u>121,769</u>	<u>1,461</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	527,469
Unavailable Revenue	0	0	0	73,623
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>601,092</u>
Fund Balances				
Nonspendable	0	0	0	0
Restricted	103,742	29,721	90,813	40,419
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>103,742</u>	<u>29,721</u>	<u>90,813</u>	<u>40,419</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$128,659</u>	<u>\$151,490</u>	<u>\$92,274</u>	<u>\$641,511</u>

<u>Commissary</u>	<u>Child Support Enforcement Agency</u>	<u>Dog and Kennel</u>	<u>Drug Law Enforcement</u>	<u>Ditch Maintenance</u>	<u>Delinquent Real Estate Tax Collection</u>	<u>Economic Development</u>
\$99,356	\$419,007	\$153,174	\$65,481	\$100,320	\$113,851	\$4,655
5,907	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	63,822	0	0
0	71	0	0	0	0	0
0	0	376	0	0	1,534	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$105,263</u>	<u>\$419,078</u>	<u>\$153,550</u>	<u>\$65,481</u>	<u>\$164,142</u>	<u>\$115,385</u>	<u>\$4,655</u>
\$0	\$6,211	\$1,827	\$0	\$0	\$743	\$0
9,001	0	1,503	0	0	1,728	2,699
0	0	3,000	0	0	0	0
0	8,717	1,271	0	0	771	0
0	21,585	4,607	0	0	0	0
<u>9,001</u>	<u>36,513</u>	<u>12,208</u>	<u>0</u>	<u>0</u>	<u>3,242</u>	<u>2,699</u>
0	0	0	0	0	0	0
0	0	0	0	63,822	0	0
0	0	0	0	63,822	0	0
0	71	376	0	0	1,534	0
96,262	382,494	140,966	65,481	100,320	110,609	1,956
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>96,262</u>	<u>382,565</u>	<u>141,342</u>	<u>65,481</u>	<u>100,320</u>	<u>112,143</u>	<u>1,956</u>
<u>\$105,263</u>	<u>\$419,078</u>	<u>\$153,550</u>	<u>\$65,481</u>	<u>\$164,142</u>	<u>\$115,385</u>	<u>\$4,655</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2015

	Enforcement and Education	Emergency Management Agency	Felony Delinquent Care	Indigent Driver Alcohol Treatment
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,732	\$75,733	\$173,170	\$136,358
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	84,812	87,102	65
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	9,840	0	0
Materials and Supplies Inventory	0	109	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$6,732</u>	<u>\$170,494</u>	<u>\$260,272</u>	<u>\$136,423</u>
Liabilities				
Wages Payable	\$0	\$1,530	\$1,133	\$0
Accounts Payable	0	543	14,139	1,025
Contracts Payable	0	0	0	0
Due to Other Governments	0	2,203	1,598	0
Interfund Payable	0	101	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>4,377</u>	<u>16,870</u>	<u>1,025</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	72,374	50,850	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>72,374</u>	<u>50,850</u>	<u>0</u>
Fund Balances				
Nonspendable	0	9,949	0	0
Restricted	6,732	83,794	192,552	135,398
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>6,732</u>	<u>93,743</u>	<u>192,552</u>	<u>135,398</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$6,732</u>	<u>\$170,494</u>	<u>\$260,272</u>	<u>\$136,423</u>

Indigent Driver Interlock and Alcohol Monitoring	Indigent Guardianship	Law Enforcement Assistance	Law Enforcement Overtime Project	Law Enforcement Records Management	Law Enforcement Trust	Law Library Resource
\$47,644	\$17,874	\$13,200	\$30,820	\$6,534	\$72,084	\$235,949
0	0	0	0	0	3,845	0
0	0	0	0	0	0	0
602	0	0	6,004	0	0	0
0	0	0	0	0	0	0
0	0	0	0	27,770	0	0
0	0	0	0	0	0	90
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$48,246</u>	<u>\$17,874</u>	<u>\$13,200</u>	<u>\$36,824</u>	<u>\$34,304</u>	<u>\$75,929</u>	<u>\$236,039</u>
\$0	\$0	\$0	\$516	\$0	\$0	\$53
0	0	0	0	0	0	9,172
0	0	0	0	0	0	0
0	0	0	495	0	0	74
0	0	0	26,432	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>27,443</u>	<u>0</u>	<u>0</u>	<u>9,299</u>
0	0	0	0	0	0	0
602	0	0	6,004	0	0	0
<u>602</u>	<u>0</u>	<u>0</u>	<u>6,004</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	27,770	0	90
47,644	17,874	13,200	3,377	0	75,929	226,650
0	0	0	0	6,534	0	0
0	0	0	0	0	0	0
<u>47,644</u>	<u>17,874</u>	<u>13,200</u>	<u>3,377</u>	<u>34,304</u>	<u>75,929</u>	<u>226,740</u>
<u>\$48,246</u>	<u>\$17,874</u>	<u>\$13,200</u>	<u>\$36,824</u>	<u>\$34,304</u>	<u>\$75,929</u>	<u>\$236,039</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2015

	Library and Legal Research	Municipal Court Probation Officer	Probate Court	Prepayment Interest
Assets				
Equity in Pooled Cash and Cash Equivalents	\$21,639	\$97,699	\$7,369	\$3,735
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$21,639</u>	<u>\$97,699</u>	<u>\$7,369</u>	<u>\$3,735</u>
Liabilities				
Wages Payable	\$0	\$942	\$0	\$0
Accounts Payable	0	0	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	2,152	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>3,094</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	0	0	0	0
Restricted	21,639	94,605	7,369	3,735
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>21,639</u>	<u>94,605</u>	<u>7,369</u>	<u>3,735</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$21,639</u>	<u>\$97,699</u>	<u>\$7,369</u>	<u>\$3,735</u>

Real Estate Assessment	Revolving Loan	Railroad Grade Crossing Improvement	Sanction Costs	Special Projects	Special Projects-Common Pleas	Solid Waste Management District
\$1,300,205	\$46,746	\$68,829	\$71,690	\$407,769	\$138,856	\$16,603
0	0	0	0	0	0	0
0	0	0	0	0	0	52,687
0	0	0	0	0	0	0
0	0	0	0	0	0	0
6,078	0	0	0	0	0	563
2,445	0	0	0	2,315	0	1,246
0	0	0	0	0	0	0
0	24,244	0	0	0	0	0
<u>\$1,308,728</u>	<u>\$70,990</u>	<u>\$68,829</u>	<u>\$71,690</u>	<u>\$410,084</u>	<u>\$138,856</u>	<u>\$71,099</u>
\$2,699	\$0	\$0	\$0	\$2,186	\$0	\$3,656
10,905	0	0	0	1,740	0	6,474
0	0	0	0	0	0	4,520
4,786	0	0	179	2,693	0	5,401
0	0	0	0	0	0	25
<u>18,390</u>	<u>0</u>	<u>0</u>	<u>179</u>	<u>6,619</u>	<u>0</u>	<u>20,076</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	24,898
0	0	0	0	0	0	24,898
8,523	0	0	0	2,315	0	1,809
1,281,815	70,990	68,829	71,511	401,150	138,856	24,316
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>1,290,338</u>	<u>70,990</u>	<u>68,829</u>	<u>71,511</u>	<u>403,465</u>	<u>138,856</u>	<u>26,125</u>
<u>\$1,308,728</u>	<u>\$70,990</u>	<u>\$68,829</u>	<u>\$71,690</u>	<u>\$410,084</u>	<u>\$138,856</u>	<u>\$71,099</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2015

	Tax Certificate Administration	Tax Incentive Review	Victims of Crime	Wireless E-911
Assets				
Equity in Pooled Cash and Cash Equivalents	\$13,752	\$24,141	\$77,712	\$175,072
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	6,337	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	9,971
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$13,752</u>	<u>\$24,141</u>	<u>\$84,049</u>	<u>\$185,043</u>
Liabilities				
Wages Payable	\$0	\$0	\$763	\$0
Accounts Payable	0	0	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	1,250	1,036	0
Interfund Payable	0	0	76,605	0
<i>Total Liabilities</i>	<u>0</u>	<u>1,250</u>	<u>78,404</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	6,337	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>6,337</u>	<u>0</u>
Fund Balances				
Nonspendable	0	0	0	9,971
Restricted	13,752	22,891	0	175,072
Committed	0	0	0	0
Unassigned (Deficit)	0	0	(692)	0
<i>Total Fund Balances (Deficit)</i>	<u>13,752</u>	<u>22,891</u>	<u>(692)</u>	<u>185,043</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$13,752</u>	<u>\$24,141</u>	<u>\$84,049</u>	<u>\$185,043</u>

<u>Total</u>
\$4,537,499
9,752
52,687
350,875
63,822
54,293
8,115
554,241
<u>24,244</u>
<u>\$5,655,528</u>
\$22,259
203,929
7,520
34,123
<u>131,005</u>
<u>398,836</u>
527,469
<u>298,510</u>
<u>825,979</u>
62,408
4,362,463
6,534
<u>(692)</u>
<u>4,430,713</u>
<u>\$5,655,528</u>

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2015

	Capital Projects	County Infrastructure Projects	Courthouse Roof and Projects	Total
Assets				
Equity in Pooled Cash and Cash Equivalents	\$67,167	\$338,934	\$77,320	\$483,421
Due from Other Governments	0	298,041	0	298,041
<i>Total Assets</i>	<u>\$67,167</u>	<u>\$636,975</u>	<u>\$77,320</u>	<u>\$781,462</u>
Liabilities				
Accounts Payable	\$40,327	\$0	\$0	\$40,327
Contracts Payable	0	286,028	4,238	290,266
Interfund Payable	0	338,934	0	338,934
<i>Total Liabilities</i>	<u>40,327</u>	<u>624,962</u>	<u>4,238</u>	<u>669,527</u>
Deferred Inflows of Resources				
Unavailable Revenue	0	298,041	0	298,041
Fund Balances				
Assigned	26,840	0	73,082	99,922
Unassigned (Deficit)	0	(286,028)	0	(286,028)
<i>Total Fund Balances (Deficit)</i>	<u>26,840</u>	<u>(286,028)</u>	<u>73,082</u>	<u>(186,106)</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$67,167</u>	<u>\$636,975</u>	<u>\$77,320</u>	<u>\$781,462</u>

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$426,923	\$0	\$0	\$426,923
Sales Taxes	0	381,406	0	381,406
Special Assessments	77,249	20,176	0	97,425
Charges for Services	2,092,256	336,942	0	2,429,198
Licenses and Permits	27,622	0	0	27,622
Fines and Forfeitures	166,262	0	0	166,262
Intergovernmental	1,967,796	0	874,033	2,841,829
Interest	1,640	0	0	1,640
Rent	0	110,801	0	110,801
Other	177,241	27,804	27,762	232,807
<i>Total Revenues</i>	<u>4,936,989</u>	<u>877,129</u>	<u>901,795</u>	<u>6,715,913</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	602,947	0	0	602,947
Judicial	525,036	0	0	525,036
Public Safety	1,046,377	0	0	1,046,377
Public Works	898,127	0	1,035,887	1,934,014
Health	884,510	0	0	884,510
Human Services	1,228,017	0	0	1,228,017
Economic Development	24,592	0	0	24,592
Capital Outlay	0	0	554,903	554,903
Debt Service:				
Principal Retirement	0	1,006,878	0	1,006,878
Interest and Fiscal Charges	0	534,469	0	534,469
<i>Total Expenditures</i>	<u>5,209,606</u>	<u>1,541,347</u>	<u>1,590,790</u>	<u>8,341,743</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>(272,617)</u>	<u>(664,218)</u>	<u>(688,995)</u>	<u>(1,625,830)</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	2,690,000	0	2,690,000
OPWC Loan Issued	0	0	131,873	131,873
Payment to Refunded Bond Escrow Agent	0	(2,570,000)	0	(2,570,000)
Transfers In	138,828	546,951	257,553	943,332
Transfers Out	(19,244)	0	0	(19,244)
<i>Total Other Financing Sources (Uses)</i>	<u>119,584</u>	<u>666,951</u>	<u>389,426</u>	<u>1,175,961</u>
<i>Net Changes in Fund Balances</i>	(153,033)	2,733	(299,569)	(449,869)
<i>Fund Balances Beginning of Year</i>	<u>4,583,746</u>	<u>139,373</u>	<u>113,463</u>	<u>4,836,582</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>4,430,713</u></u>	<u><u>\$142,106</u></u>	<u><u>(\$186,106)</u></u>	<u><u>\$4,386,713</u></u>

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Court Computer	Community Development Block Grant	Concealed Handgun Expense	Council on Aging Levy
Revenues				
Property Taxes	\$0	\$0	\$0	\$426,923
Special Assessments	0	0	0	0
Charges for Services	28,197	28,309	0	0
Licenses and Permits	0	0	27,622	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	767,511	0	98,776
Interest	0	15	0	0
Other	0	22,915	0	0
<i>Total Revenues</i>	<u>28,197</u>	<u>818,750</u>	<u>27,622</u>	<u>525,699</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	63,960	0	0	0
Public Safety	0	0	10,885	0
Public Works	0	818,108	0	0
Health	0	0	0	0
Human Services	0	0	0	521,940
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>63,960</u>	<u>818,108</u>	<u>10,885</u>	<u>521,940</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(35,763)</u>	<u>642</u>	<u>16,737</u>	<u>3,759</u>
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	(35,763)	642	16,737	3,759
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>139,505</u>	<u>29,079</u>	<u>74,076</u>	<u>36,660</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$103,742</u></u>	<u><u>\$29,721</u></u>	<u><u>\$90,813</u></u>	<u><u>\$40,419</u></u>

<u>Commissary</u>	<u>Child Support Enforcement Agency</u>	<u>CEAO Projects</u>	<u>Dog and Kennel</u>	<u>Drug Law Enforcement</u>	<u>Ditch Maintenance</u>	<u>Delinquent Real Estate Tax Collection</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	77,249	0
235,433	168,329	0	144,369	0	0	92,084
0	0	0	0	0	0	0
0	0	0	972	9,544	0	0
0	432,341	0	0	0	0	0
0	0	0	0	0	0	0
0	42,680	0	1,471	0	500	564
<u>235,433</u>	<u>643,350</u>	<u>0</u>	<u>146,812</u>	<u>9,544</u>	<u>77,749</u>	<u>92,648</u>
0	0	0	0	0	0	77,526
0	0	0	0	0	0	0
234,655	0	0	0	5,332	0	0
0	0	0	0	0	69,717	0
0	0	0	146,005	0	0	0
0	706,077	0	0	0	0	0
0	0	0	0	0	0	0
<u>234,655</u>	<u>706,077</u>	<u>0</u>	<u>146,005</u>	<u>5,332</u>	<u>69,717</u>	<u>77,526</u>
<u>778</u>	<u>(62,727)</u>	<u>0</u>	<u>807</u>	<u>4,212</u>	<u>8,032</u>	<u>15,122</u>
0	0	5,698	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>5,698</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
778	(62,727)	5,698	807	4,212	8,032	15,122
95,484	445,292	(5,698)	140,535	61,269	92,288	97,021
<u>\$96,262</u>	<u>\$382,565</u>	<u>\$0</u>	<u>\$141,342</u>	<u>\$65,481</u>	<u>\$100,320</u>	<u>\$112,143</u>

(continued)

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2015

	Dispatch Center Upgrade	Economic Development	Enforcement and Education	Emergency Management Agency
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	0	18,757
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	843	0
Intergovernmental	29,842	27,821	0	161,470
Interest	0	0	0	0
Other	0	425	0	19,374
<i>Total Revenues</i>	<u>29,842</u>	<u>28,246</u>	<u>843</u>	<u>199,601</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	39,789	0	0	223,371
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	24,592	0	0
<i>Total Expenditures</i>	<u>39,789</u>	<u>24,592</u>	<u>0</u>	<u>223,371</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(9,947)</u>	<u>3,654</u>	<u>843</u>	<u>(23,770)</u>
Other Financing Sources (Uses)				
Transfers In	9,947	29,893	0	60,000
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>9,947</u>	<u>29,893</u>	<u>0</u>	<u>60,000</u>
<i>Net Changes in Fund Balances</i>	0	33,547	843	36,230
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>0</u>	<u>(31,591)</u>	<u>5,889</u>	<u>57,513</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$0</u>	<u>\$1,956</u>	<u>\$6,732</u>	<u>\$93,743</u>

Felony Delinquent Care	Home Sewage Treatment Program	Indigent Driver Alcohol Treatment	Indigent Driver Interlock and Alcohol Monitoring	Indigent Guardianship	Law Enforcement Assistance	Law Enforcement Overtime Project
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	8,111	0	0
0	0	0	0	0	0	0
0	0	16,934	0	0	0	0
252,781	0	65	7,638	0	3,200	27,443
0	0	0	0	0	0	0
1,436	12,729	0	0	0	0	267
<u>254,217</u>	<u>12,729</u>	<u>16,999</u>	<u>7,638</u>	<u>8,111</u>	<u>3,200</u>	<u>27,710</u>
0	0	0	0	0	0	0
0	0	1,025	0	4,552	0	0
244,736	0	0	0	0	0	26,157
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>244,736</u>	<u>0</u>	<u>1,025</u>	<u>0</u>	<u>4,552</u>	<u>0</u>	<u>26,157</u>
<u>9,481</u>	<u>12,729</u>	<u>15,974</u>	<u>7,638</u>	<u>3,559</u>	<u>3,200</u>	<u>1,553</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
9,481	12,729	15,974	7,638	3,559	3,200	1,553
<u>183,071</u>	<u>(12,729)</u>	<u>119,424</u>	<u>40,006</u>	<u>14,315</u>	<u>10,000</u>	<u>1,824</u>
<u>\$192,552</u>	<u>\$0</u>	<u>\$135,398</u>	<u>\$47,644</u>	<u>\$17,874</u>	<u>\$13,200</u>	<u>\$3,377</u>

(continued)

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2015

	Law Enforcement Records Management	Law Enforcement Trust	Law Library Resource	Library and Legal Research
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	84,205	0	0	1,584
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	25,496	89,007	0
Intergovernmental	0	0	0	0
Interest	0	2	0	0
Other	0	0	177	0
<i>Total Revenues</i>	<u>84,205</u>	<u>25,498</u>	<u>89,184</u>	<u>1,584</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	0	75,960	0
Public Safety	71,781	47,847	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>71,781</u>	<u>47,847</u>	<u>75,960</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>12,424</u>	<u>(22,349)</u>	<u>13,224</u>	<u>1,584</u>
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	0	0	0	(19,244)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(19,244)</u>
<i>Net Changes in Fund Balances</i>	12,424	(22,349)	13,224	(17,660)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>21,880</u>	<u>98,278</u>	<u>213,516</u>	<u>39,299</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$34,304</u>	<u>\$75,929</u>	<u>\$226,740</u>	<u>\$21,639</u>

Moving Ohio Forward Grant	Municipal Court Probation Officer	Probate Court	Prepayment Interest	Real Estate Assessment	Revolving Loan	Railroad Grade Crossing Improvement
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	125,151	280	0	537,266	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	17,000
10,498	0	0	0	7,862	0	0
0	0	0	425	0	1,198	0
4,678	1,078	0	0	7,097	0	0
<u>15,176</u>	<u>126,229</u>	<u>280</u>	<u>425</u>	<u>552,225</u>	<u>1,198</u>	<u>17,000</u>
0	0	0	77	515,788	0	0
0	143,535	0	0	0	0	0
0	0	0	0	0	0	0
10,302	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>10,302</u>	<u>143,535</u>	<u>0</u>	<u>77</u>	<u>515,788</u>	<u>0</u>	<u>0</u>
<u>4,874</u>	<u>(17,306)</u>	<u>280</u>	<u>348</u>	<u>36,437</u>	<u>1,198</u>	<u>17,000</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
4,874	(17,306)	280	348	36,437	1,198	17,000
<u>(4,874)</u>	<u>111,911</u>	<u>7,089</u>	<u>3,387</u>	<u>1,253,901</u>	<u>69,792</u>	<u>51,829</u>
<u>\$0</u>	<u>\$94,605</u>	<u>\$7,369</u>	<u>\$3,735</u>	<u>\$1,290,338</u>	<u>\$70,990</u>	<u>\$68,829</u>

(continued)

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2015

	Sanction Costs	Special Projects	Special Projects- Common Pleas	Solid Waste Management District
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	14,057	231,838	20,638	325,423
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	6,466	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Other	152	1,411	0	59,732
<i>Total Revenues</i>	<u>14,209</u>	<u>239,715</u>	<u>20,638</u>	<u>385,155</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	15,326	198,396	22,282	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	738,505
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>15,326</u>	<u>198,396</u>	<u>22,282</u>	<u>738,505</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,117)</u>	<u>41,319</u>	<u>(1,644)</u>	<u>(353,350)</u>
Other Financing Sources (Uses)				
Transfers In	0	0	19,244	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>19,244</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	(1,117)	41,319	17,600	(353,350)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>72,628</u>	<u>362,146</u>	<u>121,256</u>	<u>379,475</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$71,511</u>	<u>\$403,465</u>	<u>\$138,856</u>	<u>\$26,125</u>

<u>Tax Certificate Administration</u>	<u>Tax Incentive Review</u>	<u>Victims of Crime</u>	<u>Wireless E-911</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$426,923
0	0	0	0	77,249
8,360	15,500	0	4,365	2,092,256
0	0	0	0	27,622
0	0	0	0	166,262
0	0	52,385	88,163	1,967,796
0	0	0	0	1,640
0	0	555	0	177,241
<u>8,360</u>	<u>15,500</u>	<u>52,940</u>	<u>92,528</u>	<u>4,936,989</u>
3,056	6,500	0	0	602,947
0	0	0	0	525,036
0	0	65,178	76,646	1,046,377
0	0	0	0	898,127
0	0	0	0	884,510
0	0	0	0	1,228,017
0	0	0	0	24,592
<u>3,056</u>	<u>6,500</u>	<u>65,178</u>	<u>76,646</u>	<u>5,209,606</u>
<u>5,304</u>	<u>9,000</u>	<u>(12,238)</u>	<u>15,882</u>	<u>(272,617)</u>
0	0	14,046	0	138,828
0	0	0	0	(19,244)
<u>0</u>	<u>0</u>	<u>14,046</u>	<u>0</u>	<u>119,584</u>
5,304	9,000	1,808	15,882	(153,033)
8,448	13,891	(2,500)	169,161	4,583,746
<u>\$13,752</u>	<u>\$22,891</u>	<u>(\$692)</u>	<u>\$185,043</u>	<u>\$4,430,713</u>

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2015

	Capital Projects	County Infrastructure Projects	Courthouse Roof and Projects	Ohio Public Works Commission Projects
Revenues				
Intergovernmental	\$0	\$769,154	\$0	\$104,879
Other	27,762	0	0	0
<i>Total Revenues</i>	<u>27,762</u>	<u>769,154</u>	<u>0</u>	<u>104,879</u>
Expenditures				
Public Works	0	1,035,887	0	0
Capital Outlay	258,475	0	12,188	236,752
<i>Total Expenditures</i>	<u>258,475</u>	<u>1,035,887</u>	<u>12,188</u>	<u>236,752</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(230,713)</u>	<u>(266,733)</u>	<u>(12,188)</u>	<u>(131,873)</u>
Other Financing Sources				
OPWC Loan Issued	0	0	0	131,873
Transfers In	257,553	0	0	0
Total Other Financing Sources	<u>257,553</u>	<u>0</u>	<u>0</u>	<u>131,873</u>
<i>Net Changes in Fund Balances</i>	26,840	(266,733)	(12,188)	0
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>0</u>	<u>(19,295)</u>	<u>85,270</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$26,840</u></u>	<u><u>(\$286,028)</u></u>	<u><u>\$73,082</u></u>	<u><u>\$0</u></u>

Westmoor Sewer Construction	Total
\$0	\$874,033
<u>0</u>	<u>27,762</u>
<u>0</u>	<u>901,795</u>
0	1,035,887
<u>47,488</u>	<u>554,903</u>
<u>47,488</u>	<u>1,590,790</u>
<u>(47,488)</u>	<u>(688,995)</u>
0	131,873
<u>0</u>	<u>257,553</u>
<u>0</u>	<u>389,426</u>
(47,488)	(299,569)
<u>47,488</u>	<u>113,463</u>
<u>\$0</u>	<u>(\$186,106)</u>

Crawford County, Ohio

Combining Statements - Internal Service Funds

Internal service funds are used to account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. Following is a description of the County's internal service funds:

Electronic Document Management System Fund - To account for the purchase and for ongoing maintenance of an electronic document management system. Charges are allocated to departments based on use.

Health Insurance Shared Corridor Fund - To account for fees paid charged to departments based on health insurance claims that exceed an individual's plan deductible but are less than two thousand dollars.

Information Technology Services Fund - To account for information technology services and support. Charges are allocated to departments based on use.

Crawford County, Ohio
Statement of Fund Net Position
Internal Service Funds
December 31, 2015

	Electronic Document Management System	Health Insurance Shared Corridor	Information Technology Services	Total
Assets				
Current Assets				
Equity in Pooled Cash and Cash Equivalents	\$40,950	\$0	\$14,899	\$55,849
Prepaid Items	18,198	0	1,118	19,316
<i>Total Current Assets</i>	59,148	0	16,017	75,165
Noncurrent Assets				
Capital Assets				
Depreciable Capital Assets, Net	42,082	0	0	42,082
<i>Total Assets</i>	101,230	0	16,017	117,247
Liabilities				
Current Liabilities				
Wages Payable	0	0	858	858
Accounts Payable	0	0	8,940	8,940
Contracts Payable	0	12,053	0	12,053
Due to Other Governments	0	0	1,228	1,228
<i>Total Liabilities</i>	0	12,053	11,026	23,079
Net Position				
Net Investment in Capital Assets	42,082	0	0	42,082
Unrestricted (Deficit)	59,148	(12,053)	4,991	52,086
<i>Total Net Position (Deficit)</i>	\$101,230	(\$12,053)	\$4,991	\$94,168

Crawford County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2015

	Electronic Document Management System	Health Insurance Shared Corridor	Information Technology Services	Total
Operating Revenues				
Charges for Services	\$20,135	\$115,837	\$0	\$135,972
Other	0	0	875	875
<i>Total Operating Revenues</i>	<u>20,135</u>	<u>115,837</u>	<u>875</u>	<u>136,847</u>
Operating Expenses				
Personal Services	0	0	82,392	82,392
Materials and Supplies	17,657	0	16,586	34,243
Contractual Services	18,057	0	43,466	61,523
Claims	0	127,890	0	127,890
Depreciation	20,196	0	0	20,196
<i>Total Operating Expenses</i>	<u>55,910</u>	<u>127,890</u>	<u>142,444</u>	<u>326,244</u>
<i>Loss Before Transfers</i>	(35,775)	(12,053)	(141,569)	(189,397)
Transfers In	0	0	150,824	150,824
<i>Changes in Net Position</i>	(35,775)	(12,053)	9,255	(38,573)
<i>Net Position (Deficit) Beginning of Year</i>	<u>137,005</u>	<u>0</u>	<u>(4,264)</u>	<u>132,741</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$101,230</u>	<u>(\$12,053)</u>	<u>\$4,991</u>	<u>\$94,168</u>

Crawford County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2015

	Electronic Document Management System	Health Insurance Shared Corridor	Information Technology Services	Total
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Transactions with Other Funds	\$20,135	\$115,837	\$141	\$136,113
Cash Payments for Personal Services	0	0	(83,836)	(83,836)
Cash Payments for Materials and Supplies	0	0	(330)	(330)
Cash Payments for Contractual Services	(42,492)	0	(51,900)	(94,392)
Cash Payments for Claims	0	(115,837)	0	(115,837)
<i>Net Cash Used for Operating Activities</i>	(22,357)	0	(135,925)	(158,282)
Cash Flows from Noncapital Financing Activities				
Transfers In	0	0	150,824	150,824
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(22,357)	0	14,899	(7,458)
<i>Cash and Cash Equivalents Beginning of Year</i>	63,307	0	0	63,307
<i>Cash and Cash Equivalents End of Year</i>	<u>\$40,950</u>	<u>\$0</u>	<u>\$14,899</u>	<u>\$55,849</u>
Reconciliation of Operating Loss to Net Cash Used for Operating Activities				
Operating Loss	(\$35,775)	(\$12,053)	(\$141,569)	(\$189,397)
Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities				
Depreciation	20,196	0	0	20,196
Increase in Assets				
Prepaid Items	(2,778)	0	(1,118)	(3,896)
Increase (Decrease) in Liabilities				
Wages Payable	0	0	(1,835)	(1,835)
Accounts Payable	(4,000)	0	8,940	4,940
Contracts Payable	0	12,053	0	12,053
Due to Other Governments	0	0	(343)	(343)
<i>Net Cash Used for Operating Activities</i>	<u>(\$22,357)</u>	<u>\$0</u>	<u>(\$135,925)</u>	<u>(\$158,282)</u>

Crawford County, Ohio

Combining Statements - Fiduciary Funds

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

Agency Funds

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

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

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

Housing Trust Fund - To account for the collection and distribution of housing trust fees from Recorder service fees.

Indigent Application Fee Fund - To account for the collection and distribution of indigent application fees from the county courts.

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

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

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

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 resources held by the County:

Coder-Wechter Ditch

County Health

Domestic Shelter

Special Emergency Planning

Sheriff Civil

Soil and Water

Park District

Ohio Elections Commission

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2015

	Balance at December 31, 2014	Additions	Reductions	Balance at December 31, 2015
County Court Fund				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$393,204	\$3,470,042	\$3,698,107	\$165,139
Liabilities				
Undistributed Assets	\$393,204	\$3,470,042	\$3,698,107	\$165,139
Estate Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$19,205	\$6,176	\$13,029
Liabilities				
Due to Other Governments	(\$5,989)	\$19,205	\$187	\$13,029
Due to External Parties	5,989	0	5,989	0
Total Liabilities	\$0	\$19,205	\$6,176	\$13,029
Tangible Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$317,479	\$317,479	\$0
Due from Other Governments	119,799	72,327	119,799	72,327
Total Assets	\$119,799	\$389,806	\$437,278	\$72,327
Liabilities				
Due to Other Governments	\$119,799	\$389,806	\$437,278	\$72,327
Undivided Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$88,972	\$1,873,080	\$1,958,491	\$3,561
Due from Other Governments	881,382	890,603	881,382	890,603
Total Assets	\$970,354	\$2,763,683	\$2,839,873	\$894,164
Liabilities				
Due to Other Governments	\$970,354	\$2,763,683	\$2,839,873	\$894,164
Undivided General Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,053,576	\$25,663,622	\$25,731,931	\$1,985,267
Special Assessments Receivable	271,036	289,188	271,036	289,188
Property Taxes Receivable	24,311,092	26,392,977	24,311,092	26,392,977
Total Assets	\$26,635,704	\$52,345,787	\$50,314,059	\$28,667,432
Liabilities				
Due to Other Governments	\$26,635,704	\$52,345,787	\$50,314,059	\$28,667,432

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2015

	Balance at December 31, 2014	Additions	Reductions	Balance at December 31, 2015
<i>Housing Trust Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$38,107	\$157,400	\$154,087	\$41,420
Liabilities				
Due to Other Governments	\$38,107	\$157,400	\$154,087	\$41,420
<i>Indigent Application Fee Fund</i>				
Assets				
Equity in Pooled Cash and and Cash Equivalents	\$152	\$1,022	\$1,098	\$76
Liabilities				
Due to Other Governments	\$152	\$1,022	\$1,098	\$76
<i>Local Government Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$915,858	\$915,858	\$0
Due from Other Governments	289,659	406,838	289,659	406,838
Total Assets	\$289,659	\$1,322,696	\$1,205,517	\$406,838
Liabilities				
Due to Other Governments	\$289,659	\$1,322,696	\$1,205,517	\$406,838
<i>Library Local Government Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,506,315	\$1,506,315	\$0
Due from Other Governments	684,569	753,158	684,569	753,158
Total Assets	\$684,569	\$2,259,473	\$2,190,884	\$753,158
Liabilities				
Due to Other Governments	\$684,569	\$2,259,473	\$2,190,884	\$753,158
<i>Mental Health Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$45,825	\$691,983	\$697,389	\$40,419
Due from Other Governments	64,743	52,735	64,743	52,735
Property Taxes Receivable	550,584	554,241	550,584	554,241
Total Assets	\$661,152	\$1,298,959	\$1,312,716	\$647,395
Liabilities				
Due to Other Governments	\$661,152	\$1,298,959	\$1,312,716	\$647,395

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2015

	Balance at December 31, 2014	Additions	Reductions	Balance at December 31, 2015
<i>Payroll Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$87,739	\$18,294,194	\$18,206,470	\$175,463
Liabilities				
Payroll Taxes Withholding	\$87,739	\$18,294,194	\$18,206,470	\$175,463
<i>Coder-Wechter Ditch Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,508	\$0	\$0	\$4,508
Liabilities				
Due to Other Governments	\$4,508	\$0	\$0	\$4,508
<i>County Health Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$669,560	\$2,223,249	\$2,135,427	\$757,382
Liabilities				
Undistributed Assets	\$669,560	\$2,223,249	\$2,135,427	\$757,382
<i>Domestic Shelter Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,111	\$11,065	\$12,121	\$6,055
Liabilities				
Undistributed Assets	\$7,111	\$11,065	\$12,121	\$6,055
<i>Special Emergency Planning Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$26,607	\$14,022	\$17,200	\$23,429
Liabilities				
Due to Other Governments	\$26,607	\$14,022	\$17,200	\$23,429
<i>Sheriff Civil Fund</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$34,800	\$1,205,641	\$1,215,748	\$24,693
Liabilities				
Undistributed Assets	\$34,800	\$1,205,641	\$1,215,748	\$24,693

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2015

	Balance at December 31, 2014	Additions	Reductions	Balance at December 31, 2015
<i>Soil and Water Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$85,136	\$254,441	\$258,673	\$80,904
Liabilities				
Undistributed Assets	\$85,136	\$254,441	\$258,673	\$80,904
<i>Park District Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$82,300	\$364,523	\$356,407	\$90,416
Liabilities				
Undistributed Assets	\$82,300	\$364,523	\$356,407	\$90,416
<i>Ohio Elections Commission Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$31	\$2,847	\$2,313	\$565
Liabilities				
Due to Other Governments	\$31	\$2,847	\$2,313	\$565
<i>All Agency Funds</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,189,624	\$52,310,305	\$52,277,435	\$3,222,494
Cash and Cash Equivalents in Segregated Accounts	428,004	4,675,683	4,913,855	189,832
Due from Other Governments	2,040,152	2,175,661	2,040,152	2,175,661
Special Assessments Receivable	271,036	289,188	271,036	289,188
Property Taxes Receivable	24,861,676	26,947,218	24,861,676	26,947,218
Total Assets	\$30,790,492	\$86,398,055	\$84,364,154	\$32,824,393
Liabilities				
Payroll Taxes Withholding	\$87,739	\$18,294,194	\$18,206,470	\$175,463
Due to Other Governments	29,424,653	60,574,900	58,475,212	31,524,341
Due to External Parties	5,989	0	5,989	0
Undistributed Assets	1,272,111	7,528,961	7,676,483	1,124,589
Total Liabilities	\$30,790,492	\$86,398,055	\$84,364,154	\$32,824,393

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

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,147,315	\$1,167,843	\$1,167,855	\$12
Sales Taxes	3,550,000	3,877,000	3,916,890	39,890
Charges for Services	2,522,913	2,433,391	2,453,937	20,546
Licenses and Permits	2,375	2,375	2,731	356
Fines and Forfeitures	159,000	159,000	125,134	(33,866)
Intergovernmental	1,361,701	1,372,974	1,468,765	95,791
Interest	120,000	252,000	252,925	925
Other	31,500	37,200	91,526	54,326
<i>Total Revenues</i>	<u>8,894,804</u>	<u>9,301,783</u>	<u>9,479,763</u>	<u>177,980</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Commissioners				
Personal Services	340,505	340,505	334,792	5,713
Materials and Supplies	3,857	3,711	2,783	928
Contractual Services	288,363	285,366	284,847	519
Capital Outlay	3,000	2,200	129	2,071
Other	12,074	13,170	11,547	1,623
Auditor				
Personal Services	411,628	411,628	401,413	10,215
Materials and Supplies	2,092	2,075	2,075	0
Contractual Services	1,155	1,449	1,198	251
Capital Outlay	600	900	878	22
Other	2,830	3,904	3,801	103
Treasurer				
Personal Services	166,753	170,753	168,644	2,109
Materials and Supplies	4,000	4,000	2,926	1,074
Contractual Services	800	1,800	1,152	648
Capital Outlay	1,500	500	45	455
Other	2,800	2,800	2,384	416
Prosecutor				
Personal Services	562,281	562,281	546,398	15,883
Materials and Supplies	4,100	4,100	3,931	169
Contractual Services	3,192	3,192	2,888	304
Capital Outlay	3,500	3,500	3,255	245
Other	30,117	30,117	20,120	9,997
Bureau of Examination				
Contractual Services	83,222	83,222	81,590	1,632
Auto Data Processing Board				
Capital Outlay	18,006	18,006	18,006	0
Board of Elections				
Personal Services	350,055	352,955	332,300	20,655
Materials and Supplies	24,000	23,600	9,709	13,891
Contractual Services	90,040	87,040	55,851	31,189
Capital Outlay	50,000	50,000	49,216	784
Other	20,700	21,200	12,692	8,508

(continued)

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Courthouse and Jail				
Personal Services	\$262,545	\$264,053	\$260,768	\$3,285
Materials and Supplies	12,139	15,139	13,781	1,358
Contractual Services	437,800	417,709	378,799	38,910
Capital Outlay	8,704	10,979	10,979	0
Other	222,959	215,785	215,630	155
Recorder				
Personal Services	171,462	171,462	163,678	7,784
Materials and Supplies	2,050	2,050	1,362	688
Contractual Services	32,331	32,325	32,269	56
Other	2,520	2,520	2,364	156
Insurances				
Contractual Services	191,946	186,104	186,054	50
Clerk of Courts Title				
Personal Services	150,125	150,125	146,840	3,285
Materials and Supplies	3,800	3,566	3,161	405
Contractual Services	23,933	24,159	23,659	500
Capital Outlay	3,000	3,000	588	2,412
Other	2,500	2,500	2,028	472
Total General Government - Legislative and Executive	4,008,984	3,985,450	3,796,530	188,920
General Government - Judicial				
Commissioners				
Other	12,937	13,249	13,249	0
Court of Appeals				
Other	16,862	16,862	16,060	802
Common Pleas Court				
Personal Services	478,873	525,014	513,030	11,984
Materials and Supplies	5,194	4,000	3,205	795
Contractual Services	7,876	14,149	13,386	763
Capital Outlay	0	7,225	7,225	0
Other	197,913	215,664	214,770	894
Jury Commission				
Personal Services	1,401	1,402	1,344	58
Materials and Supplies	194	194	194	0
Juvenile Court				
Personal Services	251,062	254,217	251,002	3,215
Materials and Supplies	9,764	9,764	9,764	0
Contractual Services	36,886	15,270	11,728	3,542
Capital Outlay	15,000	15,000	14,980	20
Other	155,460	142,635	122,301	20,334
Probate Court				
Personal Services	139,196	139,196	130,565	8,631
Materials and Supplies	2,000	2,000	982	1,018
Contractual Services	5,050	5,096	478	4,618
Capital Outlay	10,500	10,500	9,652	848
Other	2,225	2,225	1,143	1,082

(continued)

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Clerk of Courts				
Personal Services	\$228,788	\$228,788	\$221,071	\$7,717
Materials and Supplies	6,120	6,120	5,466	654
Contractual Services	4,391	4,240	3,509	731
Capital Outlay	2,500	2,500	478	2,022
Other	900	1,050	531	519
Municipal Court				
Personal Services	386,438	408,938	396,629	12,309
Materials and Supplies	3,310	3,200	3,105	95
Contractual Services	9,458	9,450	6,751	2,699
Other	158,361	135,857	133,539	2,318
Total General Government - Judicial	2,148,659	2,193,805	2,106,137	87,668
Public Safety				
Adult Probation				
Personal Services	77,973	96,277	92,577	3,700
Contractual Services	727	209	209	0
Probation Department				
Personal Services	258,127	277,069	270,030	7,039
Contractual Services	90,000	102,128	81,185	20,943
Other	4,000	4,094	2,306	1,788
Coroner				
Personal Services	56,945	57,752	57,412	340
Contractual Services	66,620	109,284	82,522	26,762
Capital Outlay	400	400	0	400
Other	2,050	2,050	2,015	35
Total Public Safety	556,842	649,263	588,256	61,007
Public Works				
Engineer				
Personal Services	116,867	116,067	114,816	1,251
Materials and Supplies	3,020	3,000	2,125	875
Contractual Services	8,155	8,900	8,472	428
Capital Outlay	4,500	4,500	4,500	0
Other	200	200	0	200
Sanitary Engineer				
Contractual Services	19,977	15,200	10,200	5,000
Total Public Works	152,719	147,867	140,113	7,754

(continued)

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Health				
Agriculture				
Personal Services	\$157	\$157	\$140	\$17
Other	294,539	294,570	294,570	0
T.B. Hospital				
Materials and Supplies	1,786	986	986	0
Other	108	108	0	108
Vital Statistics				
Other	985	985	872	113
Other Health				
Other	63,244	63,224	63,214	10
Total Health	360,819	360,030	359,782	248
Human Services				
Veterans Service Commission				
Personal Services	35,150	37,645	37,409	236
Materials and Supplies	3,894	3,894	3,165	729
Contractual Services	18,500	22,950	22,835	115
Capital Outlay	9,786	6,045	4,641	1,404
Other	72,840	59,003	40,647	18,356
Veterans Services				
Personal Services	174,032	176,086	161,617	14,469
Other	28,000	28,000	24,807	3,193
Total Human Services	342,202	333,623	295,121	38,502
Total Expenditures	7,570,225	7,670,038	7,285,939	384,099
<i>Excess of Revenues Over Expenditures</i>	<u>1,324,579</u>	<u>1,631,745</u>	<u>2,193,824</u>	<u>562,079</u>
Other Financing Sources (Uses)				
Advances In	0	0	120,781	120,781
Advances Out	0	0	(386,400)	(386,400)
Transfers Out	(2,684,171)	(2,683,775)	(2,190,897)	492,878
Total Other Financing Sources (Uses)	(2,684,171)	(2,683,775)	(2,456,516)	227,259
Net Changes in Fund Balance	(1,359,592)	(1,052,030)	(262,692)	789,338
Fund Balance Beginning of Year	4,967,204	4,967,204	4,967,204	0
Prior Year Outstanding Advances	176,352	176,352	0	(176,352)
Prior Year Encumbrances Appropriated	340,551	340,551	340,551	0
Fund Balance End of Year	\$4,124,515	\$4,432,077	\$5,045,063	\$612,986

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto License and Gas Tax Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$70,000	\$86,700	\$86,736	\$36
Fines and Forfeitures	25,000	25,000	23,479	(1,521)
Intergovernmental	3,593,000	4,079,495	4,195,903	116,408
Interest	10,000	2,700	2,692	(8)
<i>Total Revenues</i>	<u>3,698,000</u>	<u>4,193,895</u>	<u>4,308,810</u>	<u>114,915</u>
Expenditures				
Current:				
Public Works				
Personal Services	1,256,193	1,286,903	1,251,626	35,277
Materials and Supplies	778,600	778,000	629,517	148,483
Contractual Services	1,499,566	1,896,694	1,742,433	154,261
Capital Outlay	278,930	194,114	181,942	12,172
Other	258,600	287,376	279,018	8,358
<i>Total Expenditures</i>	<u>4,071,889</u>	<u>4,443,087</u>	<u>4,084,536</u>	<u>358,551</u>
<i>Net Changes in Fund Balance</i>	(373,889)	(249,192)	224,274	473,466
<i>Fund Balance Beginning of Year</i>	3,828,048	3,828,048	3,828,048	0
Prior Year Encumbrances Appropriated	115,195	115,195	115,195	0
<i>Fund Balance End of Year</i>	<u><u>\$3,569,354</u></u>	<u><u>\$3,694,051</u></u>	<u><u>\$4,167,517</u></u>	<u><u>\$473,466</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Child Welfare Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$187,950	\$187,950	\$191,570	\$3,620
Charges for Services	72,000	122,000	144,448	22,448
Intergovernmental	1,534,167	1,782,687	1,878,499	95,812
Other	96,777	96,777	5,871	(90,906)
<i>Total Revenues</i>	<u>1,890,894</u>	<u>2,189,414</u>	<u>2,220,388</u>	<u>30,974</u>
Expenditures				
Current:				
Human Services				
Children Services				
Contractual Services	1,024,126	1,953,290	1,839,916	113,374
Capital Outlay	0	10,000	0	10,000
Other	993,584	358,718	245,592	113,126
Independent Living				
Other	25,954	25,954	0	25,954
<i>Total Expenditures</i>	<u>2,043,664</u>	<u>2,347,962</u>	<u>2,085,508</u>	<u>262,454</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(152,770)	(158,548)	134,880	293,428
Other Financing Sources				
Transfers In	<u>0</u>	<u>0</u>	<u>92,000</u>	<u>92,000</u>
<i>Net Changes in Fund Balance</i>	(152,770)	(158,548)	226,880	385,428
<i>Fund Balance Beginning of Year</i>	167,415	167,415	167,415	0
Prior Year Encumbrances Appropriated	<u>7,606</u>	<u>7,606</u>	<u>7,606</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$22,251</u>	<u>\$16,473</u>	<u>\$401,901</u>	<u>\$385,428</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Criminal Justice Services Levy Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,438,000	\$1,438,000	\$1,458,854	\$20,854
Intergovernmental	277,300	277,300	280,807	3,507
Other	0	0	8,825	8,825
<i>Total Revenues</i>	<u>1,715,300</u>	<u>1,715,300</u>	<u>1,748,486</u>	<u>33,186</u>
Expenditures				
Current:				
Public Safety				
Personal Services	1,943,576	1,926,986	1,884,042	42,944
Materials and Supplies	108,820	97,635	97,598	37
Contractual Services	126,647	107,721	107,721	0
Capital Outlay	19,721	21,901	21,901	0
Other	37,461	32,987	32,987	0
<i>Total Expenditures</i>	<u>2,236,225</u>	<u>2,187,230</u>	<u>2,144,249</u>	<u>42,981</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(520,925)	(471,930)	(395,763)	76,167
Other Financing Sources				
Transfers In	<u>330,495</u>	<u>292,481</u>	<u>247,870</u>	<u>(44,611)</u>
<i>Net Changes in Fund Balance</i>	(190,430)	(179,449)	(147,893)	31,556
<i>Fund Balance Beginning of Year</i>	185,961	185,961	185,961	0
Prior Year Encumbrances Appropriated	<u>22,488</u>	<u>22,488</u>	<u>22,488</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$18,019</u>	<u>\$29,000</u>	<u>\$60,556</u>	<u>\$31,556</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$749,322	\$389,322	\$415,773	\$26,451
Intergovernmental	3,602,374	3,108,654	2,661,832	(446,822)
Other	121,200	121,200	131,872	10,672
<i>Total Revenues</i>	<u>4,472,896</u>	<u>3,619,176</u>	<u>3,209,477</u>	<u>(409,699)</u>
Expenditures				
Current:				
Human Services				
Public Assistance/Administration				
Personal Services	1,549,299	1,352,243	1,345,885	6,358
Materials and Supplies	42,893	26,619	26,619	0
Contractual Services	371,901	212,100	212,100	0
Capital Outlay	58,210	11,835	11,835	0
Other	537,007	327,330	325,980	1,350
Public Assistance/Social Services				
Personal Services	770,333	721,204	706,933	14,271
Contractual Services	468,063	270,289	270,289	0
Other	88,486	61,676	59,092	2,584
Public Assistance/Transfers				
Personal Services	317,537	257,333	252,762	4,571
Workforce Investment Act				
Contractual Services	282,959	209,226	209,226	0
Capital Outlay	1,000	11,771	0	11,771
Other	110,624	244,610	189,763	54,847
<i>Total Expenditures</i>	<u>4,598,312</u>	<u>3,706,236</u>	<u>3,610,484</u>	<u>95,752</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(125,416)	(87,060)	(401,007)	(313,947)
Other Financing Sources				
Transfers In	132,749	131,838	131,548	(290)
<i>Net Changes in Fund Balance</i>	7,333	44,778	(269,459)	(314,237)
<i>Fund Balance Beginning of Year</i>	266,676	266,676	266,676	0
Prior Year Encumbrances Appropriated	98,567	98,567	98,567	0
<i>Fund Balance End of Year</i>	<u>\$372,576</u>	<u>\$410,021</u>	<u>\$95,784</u>	<u>(\$314,237)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Jail Operation Levy Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$1,350,000	\$1,350,000	\$1,576,930	\$226,930
Charges for Services	70,000	70,000	110,823	40,823
Other	90,000	90,000	103,668	13,668
<i>Total Revenues</i>	<u>1,510,000</u>	<u>1,510,000</u>	<u>1,791,421</u>	<u>281,421</u>
Expenditures				
Current:				
Public Safety				
Personal Services	1,803,365	1,804,640	1,718,947	85,693
Materials and Supplies	52,073	51,271	51,271	0
Contractual Services	790,125	830,719	830,719	0
Capital Outlay	23,750	24,850	24,752	98
Other	2,500	2,500	561	1,939
<i>Total Expenditures</i>	<u>2,671,813</u>	<u>2,713,980</u>	<u>2,626,250</u>	<u>87,730</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(1,161,813)	(1,203,980)	(834,829)	369,151
Other Financing Sources				
Transfers In	844,108	844,108	633,081	(211,027)
<i>Net Changes in Fund Balance</i>	(317,705)	(359,872)	(201,748)	158,124
<i>Fund Balance Beginning of Year</i>	228,915	228,915	228,915	0
Prior Year Encumbrances Appropriated	132,199	132,199	132,199	0
<i>Fund Balance End of Year</i>	<u>\$43,409</u>	<u>\$1,242</u>	<u>\$159,366</u>	<u>\$158,124</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$3,250,000	\$3,250,000	\$2,640,513	(\$609,487)
Charges for Services	0	0	67,136	67,136
Intergovernmental	2,194,071	2,041,660	3,246,341	1,204,681
Interest	0	0	87	87
Other	505,200	505,200	378,153	(127,047)
<i>Total Revenues</i>	<u>5,949,271</u>	<u>5,796,860</u>	<u>6,332,230</u>	<u>535,370</u>
Expenditures				
Current:				
Health				
Personal Services	3,358,106	3,285,755	3,061,030	224,725
Materials and Supplies	89,951	137,661	84,277	53,384
Contractual Services	2,315,239	2,556,496	2,333,841	222,655
Capital Outlay	159,886	159,325	94,945	64,380
Other	146,077	131,704	88,063	43,641
<i>Total Expenditures</i>	<u>6,069,259</u>	<u>6,270,941</u>	<u>5,662,156</u>	<u>608,785</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(119,988)</u>	<u>(474,081)</u>	<u>670,074</u>	<u>1,144,155</u>
Other Financing Sources (Uses)				
Transfers In	400,000	0	0	0
Transfers Out	(200,000)	(200,000)	0	200,000
<i>Total Other Financing Sources (Uses)</i>	<u>200,000</u>	<u>(200,000)</u>	<u>0</u>	<u>200,000</u>
<i>Net Changes in Fund Balance</i>	80,012	(674,081)	670,074	1,344,155
<i>Fund Balance Beginning of Year</i>	6,022,948	6,022,948	6,022,948	0
Prior Year Encumbrances Appropriated	325,254	325,254	325,254	0
<i>Fund Balance End of Year</i>	<u>\$6,428,214</u>	<u>\$5,674,121</u>	<u>\$7,018,276</u>	<u>\$1,344,155</u>

Crawford County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$250,688	\$267,872	\$255,902	(\$11,970)
Expenses				
Personal Services	9,883	10,187	9,963	224
Materials and Supplies	4,903	8,838	7,811	1,027
Contractual Services	144,434	181,550	173,540	8,010
Capital Outlay	53,479	54,417	50,821	3,596
Other	4,845	3,061	1,365	1,696
Debt Service:				
Principal Retirement	62,479	62,479	62,479	0
Interest Expense	14,650	14,650	14,650	0
<i>Total Expenses</i>	<u>294,673</u>	<u>335,182</u>	<u>320,629</u>	<u>14,553</u>
<i>Excess of Revenues</i> <i>Under Expenses before Advances and</i> <i>Transfers</i>	(43,985)	(67,310)	(64,727)	2,583
Advances Out	(3,636)	0	(297)	(297)
Transfers In	<u>0</u>	<u>0</u>	<u>17,184</u>	<u>17,184</u>
<i>Net Changes in Fund Balance</i>	(47,621)	(67,310)	(47,840)	19,470
<i>Fund Balance Beginning of Year</i>	148,853	148,853	148,853	0
Prior Year Outstanding Advances	(297)	(297)	0	(297)
Prior Year Encumbrances Appropriated	<u>67,872</u>	<u>67,872</u>	<u>67,872</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$168,807</u>	<u>\$149,118</u>	<u>\$168,885</u>	<u>\$19,173</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Court Computer Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$27,000	\$27,000	\$28,344	\$1,344
Expenditures				
Current:				
General Government - Judicial				
Common Pleas Court				
Contractual Services	10,800	13,939	13,939	0
Capital Outlay	3,600	8,200	8,165	35
Juvenile Court				
Capital Outlay	3,000	13,582	13,582	0
Probate Court				
Capital Outlay	1,000	25,553	25,553	0
Municipal Court				
Contractual Services	206	5,170	5,170	0
<i>Total Expenditures</i>	<u>18,606</u>	<u>66,444</u>	<u>66,409</u>	<u>35</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	8,394	(39,444)	(38,065)	1,379
Other Financing Uses				
Transfers Out	(7,413)	(2,413)	0	2,413
<i>Net Changes in Fund Balance</i>	981	(41,857)	(38,065)	3,792
<i>Fund Balance Beginning of Year</i>	136,034	136,034	136,034	0
Prior Year Encumbrances Appropriated	206	206	206	0
<i>Fund Balance End of Year</i>	<u>\$137,221</u>	<u>\$94,383</u>	<u>\$98,175</u>	<u>\$3,792</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$0	\$28,309	\$28,309	\$0
Intergovernmental	1,025,608	695,720	656,807	(38,913)
Interest	0	0	15	15
Other	0	0	22,915	22,915
<i>Total Revenues</i>	<u>1,025,608</u>	<u>724,029</u>	<u>708,046</u>	<u>(15,983)</u>
Expenditures				
Current:				
Public Works				
Contractual Services	928,880	686,668	680,578	6,090
Other	32,701	54,806	54,149	657
<i>Total Expenditures</i>	<u>961,581</u>	<u>741,474</u>	<u>734,727</u>	<u>6,747</u>
<i>Net Changes in Fund Balance</i>	64,027	(17,445)	(26,681)	(9,236)
<i>Fund Balance Beginning of Year</i>	46,768	46,768	46,768	0
Prior Year Encumbrances Appropriated	12,301	12,301	12,301	0
<i>Fund Balance End of Year</i>	<u>\$123,096</u>	<u>\$41,624</u>	<u>\$32,388</u>	<u>(\$9,236)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Concealed Handgun Expense Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Licenses and Permits	\$18,000	\$18,000	\$27,622	\$9,622
Expenditures				
Current:				
Public Safety				
Materials and Supplies	3,000	2,700	1,673	1,027
Contractual Services	13,519	12,306	10,306	2,000
Capital Outlay	6,995	7,295	7,295	0
<i>Total Expenditures</i>	<u>23,514</u>	<u>22,301</u>	<u>19,274</u>	<u>3,027</u>
<i>Net Changes in Fund Balance</i>	(5,514)	(4,301)	8,348	12,649
<i>Fund Balance Beginning of Year</i>	73,746	73,746	73,746	0
Prior Year Encumbrances Appropriated	<u>8,514</u>	<u>8,514</u>	<u>8,514</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$76,746</u></u>	<u><u>\$77,959</u></u>	<u><u>\$90,608</u></u>	<u><u>\$12,649</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Council on Aging Levy Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$415,000	\$415,000	\$423,164	\$8,164
Intergovernmental	104,813	106,940	98,776	(8,164)
<i>Total Revenues</i>	519,813	521,940	521,940	0
Expenditures				
Current:				
Human Services				
Contractual Services	427,700	521,940	521,940	0
<i>Net Changes in Fund Balance</i>	92,113	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$92,113	\$0	\$0	\$0

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Commissary Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$93,000	\$93,000	\$101,522	\$8,522
Expenditures				
Current:				
Public Safety				
Materials and Supplies	80,477	100,477	90,932	9,545
Capital Outlay	5,000	13,975	13,566	409
<i>Total Expenditures</i>	<u>85,477</u>	<u>114,452</u>	<u>104,498</u>	<u>9,954</u>
<i>Net Changes in Fund Balance</i>	7,523	(21,452)	(2,976)	18,476
<i>Fund Balance Beginning of Year</i>	90,314	90,314	90,314	0
Prior Year Encumbrances Appropriated	477	477	477	0
<i>Fund Balance End of Year</i>	<u><u>\$98,314</u></u>	<u><u>\$69,339</u></u>	<u><u>\$87,815</u></u>	<u><u>\$18,476</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$177,400	\$177,400	\$168,329	(\$9,071)
Intergovernmental	541,347	541,347	432,341	(109,006)
Other	42,416	42,416	37,750	(4,666)
<i>Total Revenues</i>	<u>761,163</u>	<u>761,163</u>	<u>638,420</u>	<u>(122,743)</u>
Expenditures				
Current:				
Human Services				
Personal Services	645,302	626,052	534,445	91,607
Contractual Services	171,163	149,973	48,563	101,410
Other	151,910	170,347	164,656	5,691
<i>Total Expenditures</i>	<u>968,375</u>	<u>946,372</u>	<u>747,664</u>	<u>198,708</u>
<i>Net Changes in Fund Balance</i>	(207,212)	(185,209)	(109,244)	75,965
<i>Fund Balance Beginning of Year</i>	447,528	447,528	447,528	0
Prior Year Encumbrances Appropriated	45,531	45,531	45,531	0
<i>Fund Balance End of Year</i>	<u>\$285,847</u>	<u>\$307,850</u>	<u>\$383,815</u>	<u>\$75,965</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$151,005	\$151,005	\$144,080	(\$6,925)
Fines and Forfeitures	500	500	1,047	547
Other	0	0	694	694
<i>Total Revenues</i>	<u>151,505</u>	<u>151,505</u>	<u>145,821</u>	<u>(5,684)</u>
Expenditures				
Current:				
Health				
Personal Services	90,459	90,459	88,732	1,727
Materials and Supplies	7,594	11,087	10,312	775
Contractual Services	41,137	42,382	41,360	1,022
Capital Outlay	1,000	1,900	1,465	435
Other	6,545	11,845	9,537	2,308
<i>Total Expenditures</i>	<u>146,735</u>	<u>157,673</u>	<u>151,406</u>	<u>6,267</u>
<i>Net Changes in Fund Balance</i>	4,770	(6,168)	(5,585)	583
<i>Fund Balance Beginning of Year</i>	150,899	150,899	150,899	0
Prior Year Encumbrances Appropriated	<u>1,083</u>	<u>1,083</u>	<u>1,083</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$156,752</u></u>	<u><u>\$145,814</u></u>	<u><u>\$146,397</u></u>	<u><u>\$583</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$5,000	\$5,000	\$9,544	\$4,544
Expenditures				
Current:				
Public Safety				
Contractual Services	0	2,500	2,500	0
Capital Outlay	2,500	3,500	2,832	668
<i>Total Expenditures</i>	2,500	6,000	5,332	668
<i>Net Changes in Fund Balance</i>	2,500	(1,000)	4,212	5,212
<i>Fund Balance Beginning of Year</i>	61,269	61,269	61,269	0
<i>Fund Balance End of Year</i>	\$63,769	\$60,269	\$65,481	\$5,212

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Special Assessments	\$75,000	\$77,269	\$77,249	(\$20)
Other	0	0	500	500
<i>Total Revenues</i>	75,000	77,269	77,749	480
Expenditures				
Current:				
Public Works				
Other	79,394	157,143	69,717	87,426
<i>Net Changes in Fund Balance</i>	(4,394)	(79,874)	8,032	87,906
<i>Fund Balance Beginning of Year</i>	92,288	92,288	92,288	0
<i>Fund Balance End of Year</i>	\$87,894	\$12,414	\$100,320	\$87,906

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Collection Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$83,500	\$83,500	\$92,084	\$8,584
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Treasurer				
Personal Services	33,357	33,357	30,971	2,386
Materials and Supplies	2,000	1,800	746	1,054
Contractual Services	600	600	213	387
Capital Outlay	3,000	3,000	892	2,108
Other	1,400	1,600	956	644
Prosecutor				
Personal Services	26,070	30,410	30,404	6
Contractual Services	5,600	7,399	2,930	4,469
Other	14,110	13,449	10,133	3,316
<i>Total Expenditures</i>	<u>86,137</u>	<u>91,615</u>	<u>77,245</u>	<u>14,370</u>
<i>Net Changes in Fund Balance</i>	(2,637)	(8,115)	14,839	22,954
<i>Fund Balance Beginning of Year</i>	97,510	97,510	97,510	0
Prior Year Encumbrances Appropriated	<u>610</u>	<u>610</u>	<u>610</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$95,483</u></u>	<u><u>\$90,005</u></u>	<u><u>\$112,959</u></u>	<u><u>\$22,954</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Dispatch Center Upgrade Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$39,789	\$39,789	\$29,842	(\$9,947)
Expenditures				
Current:				
Public Safety				
Capital Outlay	39,789	39,789	39,789	0
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	0	0	(9,947)	(9,947)
Other Financing Sources				
Transfers In	0	0	9,947	9,947
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Economic Development Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$170,663	\$141,476	\$31,886	(\$109,590)
Expenditures				
Current:				
Economic Development				
Contractual Services	140,827	29,244	27,288	1,956
Other	3,045	3,045	3,045	0
<i>Total Expenditures</i>	143,872	32,289	30,333	1,956
<i>Excess of Revenues Over Expenditures</i>	26,791	109,187	1,553	(107,634)
Other Financing Sources (Uses)				
Advances Out	0	0	(29,893)	(29,893)
Transfers In	0	0	29,893	29,893
<i>Total Other Financing Sources (Uses)</i>	0	0	0	0
<i>Net Changes in Fund Balance</i>	26,791	109,187	1,553	(107,634)
<i>Fund Balance Beginning of Year</i>	3,102	3,102	3,102	0
Prior Year Outstanding Advances	(29,893)	(29,893)	0	29,893
<i>Fund Balance End of Year</i>	\$0	\$82,396	\$4,655	(\$77,741)

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Enforcement and Education Fund
 For the Year Ended December 31, 2015*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$1,000	\$1,000	\$860	(\$140)
Expenditures				
	0	0	0	0
<i>Net Changes in Fund Balance</i>	1,000	1,000	860	(140)
<i>Fund Balance Beginning of Year</i>	5,864	5,864	5,864	0
<i>Fund Balance End of Year</i>	<u>\$6,864</u>	<u>\$6,864</u>	<u>\$6,724</u>	<u>(\$140)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$18,757	\$18,757	\$18,757	\$0
Intergovernmental	131,072	131,072	149,032	17,960
Other	46,000	46,000	18,000	(28,000)
<i>Total Revenues</i>	<u>195,829</u>	<u>195,829</u>	<u>185,789</u>	<u>(10,040)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	123,809	135,736	135,113	623
Materials and Supplies	2,181	1,430	1,174	256
Contractual Services	26,800	25,484	24,387	1,097
Capital Outlay	125,252	131,557	131,503	54
Other	7,103	16,717	13,602	3,115
<i>Total Expenditures</i>	<u>285,145</u>	<u>310,924</u>	<u>305,779</u>	<u>5,145</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>(89,316)</u>	<u>(115,095)</u>	<u>(119,990)</u>	<u>(4,895)</u>
Other Financing Sources (Uses)				
Advances Out	0	0	(81,072)	(81,072)
Transfers In	60,000	60,000	60,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>60,000</u>	<u>60,000</u>	<u>(21,072)</u>	<u>(81,072)</u>
<i>Net Changes in Fund Balance</i>	(29,316)	(55,095)	(141,062)	(85,967)
<i>Fund Balance Beginning of Year</i>	131,859	131,859	131,859	0
Prior Year Outstanding Advances	(81,072)	(81,072)	0	81,072
Prior Year Encumbrances Appropriated	83,536	83,536	83,536	0
<i>Fund Balance End of Year</i>	<u>\$105,007</u>	<u>\$79,228</u>	<u>\$74,333</u>	<u>(\$4,895)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Felony Delinquent Care Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$155,749	\$280,030	\$257,171	(\$22,859)
Other	0	0	507	507
<i>Total Revenues</i>	<u>155,749</u>	<u>280,030</u>	<u>257,678</u>	<u>(22,352)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	31,814	103,441	97,188	6,253
Materials and Supplies	2,125	4,125	1,539	2,586
Contractual Services	108,030	182,363	91,724	90,639
Capital Outlay	1,000	39,962	38,446	1,516
Other	2,115	15,493	13,933	1,560
<i>Total Expenditures</i>	<u>145,084</u>	<u>345,384</u>	<u>242,830</u>	<u>102,554</u>
<i>Net Changes in Fund Balance</i>	10,665	(65,354)	14,848	80,202
<i>Fund Balance Beginning of Year</i>	113,076	113,076	113,076	0
Prior Year Encumbrances Appropriated	<u>35,469</u>	<u>35,469</u>	<u>35,469</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$159,210</u>	<u>\$83,191</u>	<u>\$163,393</u>	<u>\$80,202</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Help America Vote Act Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government- Legislative and Executive Contractual Services	1,067	1,067	1,067	0
<i>Total Expenditures</i>	1,067	1,067	1,067	0
<i>Net Changes in Fund Balance</i>	(1,067)	(1,067)	(1,067)	0
<i>Fund Balance Beginning of Year</i>	1,067	1,067	1,067	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Home Sewage Treatment Program Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$12,729	\$12,729	\$0	(\$12,729)
Other	0	0	12,729	12,729
<i>Total Revenues</i>	12,729	12,729	12,729	0
Expenditures				
Current:				
Public Works				
Contractual Services	15,975	15,975	15,975	0
<i>Net Changes in Fund Balance</i>	(3,246)	(3,246)	(3,246)	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	3,246	3,246	3,246	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Indigent Driver Alcohol Treatment Fund
 For the Year Ended December 31, 2015*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$15,000	\$15,000	\$16,993	\$1,993
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	15,000	15,000	16,993	1,993
<i>Fund Balance Beginning of Year</i>	118,527	118,527	118,527	0
<i>Fund Balance End of Year</i>	<u>\$133,527</u>	<u>\$133,527</u>	<u>\$135,520</u>	<u>\$1,993</u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Indigent Driver Interlock and Alcohol Monitoring Fund
 For the Year Ended December 31, 2015*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$5,050	\$5,050	\$7,638	\$2,588
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	5,050	5,050	7,638	2,588
<i>Fund Balance Beginning of Year</i>	40,006	40,006	40,006	0
<i>Fund Balance End of Year</i>	<u>\$45,056</u>	<u>\$45,056</u>	<u>\$47,644</u>	<u>\$2,588</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$8,000	\$8,000	\$7,970	(\$30)
Expenditures				
Current:				
General Government - Judicial				
Other	7,100	7,100	4,552	2,548
<i>Net Changes in Fund Balance</i>	900	900	3,418	2,518
<i>Fund Balance Beginning of Year</i>	13,936	13,936	13,936	0
<i>Fund Balance End of Year</i>	<u>\$14,836</u>	<u>\$14,836</u>	<u>\$17,354</u>	<u>\$2,518</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Enforcement Assistance Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$0	\$0	\$3,200	\$3,200
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	0	3,200	3,200
<i>Fund Balance Beginning of Year</i>	10,000	10,000	10,000	0
<i>Fund Balance End of Year</i>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$13,200</u>	<u>\$3,200</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Enforcement Overtime Project Fund
For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Intergovernmental	\$26,432	\$26,432	\$27,443	\$1,011
Expenditures				
Current:				
Public Safety				
Personal Services	<u>26,432</u>	<u>28,432</u>	<u>27,020</u>	<u>1,412</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(2,000)	423	2,423
Other Financing Sources				
Advances In	<u>0</u>	<u>0</u>	<u>3,962</u>	<u>3,962</u>
<i>Net Change in Fund Balance</i>	0	(2,000)	4,385	6,385
<i>Fund Balance Beginning of Year</i>	26,435	26,435	26,435	0
Prior Year Outstanding Advances	<u>(22,470)</u>	<u>(22,470)</u>	<u>0</u>	<u>22,470</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,965</u></u>	<u><u>\$1,965</u></u>	<u><u>\$30,820</u></u>	<u><u>\$28,855</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Enforcement Records Management Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$74,452	\$83,568	\$84,205	\$637
Expenditures				
Current:				
Public Safety				
Contractual Services	20,882	42,191	42,191	0
Capital Outlay	41,775	47,842	47,842	0
<i>Total Expenditures</i>	62,657	90,033	90,033	0
<i>Net Changes in Fund Balance</i>	11,795	(6,465)	(5,828)	637
<i>Fund Balance Beginning of Year</i>	12,362	12,362	12,362	0
<i>Fund Balance End of Year</i>	\$24,157	\$5,897	\$6,534	\$637

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Library Resource Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$91,000	\$91,000	\$87,755	(\$3,245)
Other	0	0	132	132
<i>Total Revenues</i>	<u>91,000</u>	<u>91,000</u>	<u>87,887</u>	<u>(3,113)</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	5,252	5,252	4,223	1,029
Materials and Supplies	400	400	148	252
Contractual Services	65,759	73,106	73,106	0
Other	2,500	2,500	1,062	1,438
<i>Total Expenditures</i>	<u>73,911</u>	<u>81,258</u>	<u>78,539</u>	<u>2,719</u>
<i>Net Changes in Fund Balances</i>	17,089	9,742	9,348	(394)
<i>Fund Balance Beginning of Year</i>	218,484	218,484	218,484	0
Prior Year Encumbrances Appropriated	759	759	759	0
<i>Fund Balance End of Year</i>	<u><u>\$236,332</u></u>	<u><u>\$228,985</u></u>	<u><u>\$228,591</u></u>	<u><u>(\$394)</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Library and Legal Research Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$3,410	\$3,410	\$1,896	(\$1,514)
Expenditures				
Current:				
General Government - Judicial				
Common Pleas Court				
Contractual Services	7,710	7,710	0	7,710
Capital Outlay	4,408	4,408	1,408	3,000
Other	1,500	1,500	0	1,500
Municipal Court				
Contractual Services	2,000	2,000	0	2,000
<i>Total Expenditures</i>	<u>15,618</u>	<u>15,618</u>	<u>1,408</u>	<u>14,210</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(12,208)	(12,208)	488	12,696
Other Financing Uses				
Transfers Out	0	(19,244)	(19,244)	0
<i>Net Changes in Fund Balances</i>	(12,208)	(31,452)	(18,756)	12,696
<i>Fund Balance Beginning of Year</i>	38,967	38,967	38,967	0
Prior Year Encumbrances Appropriated	1408	1,408	1,408	0
<i>Fund Balance End of Year</i>	<u><u>\$28,167</u></u>	<u><u>\$8,923</u></u>	<u><u>\$21,619</u></u>	<u><u>\$12,696</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Moving Ohio Forward Grant Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$27,715	\$19,426	\$10,498	(\$8,928)
Other	0	0	4,678	4,678
<i>Total Revenues</i>	<u>27,715</u>	<u>19,426</u>	<u>15,176</u>	<u>(4,250)</u>
Expenditures				
Current:				
Public Works				
Contractual Services	22,841	10,302	10,302	0
<i>Excess of Revenues Over Expenditures</i>	4,874	9,124	4,874	(4,250)
Other Financing Uses				
Advances Out	0	0	(9,519)	(9,519)
<i>Net Changes in Fund Balance</i>	4,874	9,124	(4,645)	(13,769)
<i>Fund Balance Beginning of Year</i>	3,773	3,773	3,773	0
Prior Year Outstanding Advances	(9,519)	(9,519)	0	9,519
Prior Year Encumbrances Appropriated	872	872	872	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$4,250</u>	<u>\$0</u>	<u>(\$4,250)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Municipal Court Probation Officer Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$130,000	\$130,000	\$125,033	(\$4,967)
Expenditures				
Current:				
General Government - Judicial				
Personal Services	118,224	145,224	142,947	2,277
Other	4,500	4,500	3,288	1,212
<i>Total Expenditures</i>	<u>122,724</u>	<u>149,724</u>	<u>146,235</u>	<u>3,489</u>
<i>Net Changes in Fund Balance</i>	7,276	(19,724)	(21,202)	(1,478)
<i>Fund Balance Beginning of Year</i>	<u>109,258</u>	<u>109,258</u>	<u>109,258</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$116,534</u></u>	<u><u>\$89,534</u></u>	<u><u>\$88,056</u></u>	<u><u>(\$1,478)</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Probate Court Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$250	\$250	\$275	\$25
Expenditures				
Current:				
General Government - Judicial				
Materials and Supplies	100	0	0	0
Other	150	0	0	0
<i>Total Expenditures</i>	250	0	0	0
<i>Net Changes in Fund Balance</i>	0	250	275	25
<i>Fund Balance Beginning of Year</i>	7,072	7,072	7,072	0
<i>Fund Balance End of Year</i>	\$7,072	\$7,322	\$7,347	\$25

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Prepayment Interest Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$400	\$400	\$425	\$25
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	400	400	425	25
<i>Fund Balance Beginning of Year</i>	3,310	3,310	3,310	0
<i>Fund Balance End of Year</i>	<u>\$3,710</u>	<u>\$3,710</u>	<u>\$3,735</u>	<u>\$25</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$565,000	\$557,138	\$537,266	(\$19,872)
Intergovernmental	0	7,862	7,862	0
Other	4,000	4,000	4,215	215
<i>Total Revenues</i>	<u>569,000</u>	<u>569,000</u>	<u>549,343</u>	<u>(19,657)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	387,568	402,568	338,204	64,364
Materials and Supplies	12,285	10,911	10,911	0
Contractual Services	259,491	210,073	148,526	61,547
Capital Outlay	31,100	31,746	31,553	193
Other	9,000	8,700	7,671	1,029
<i>Total Expenditures</i>	<u>699,444</u>	<u>663,998</u>	<u>536,865</u>	<u>127,133</u>
<i>Net Changes in Fund Balance</i>	(130,444)	(94,998)	12,478	107,476
<i>Fund Balance Beginning of Year</i>	1,205,809	1,205,809	1,205,809	0
Prior Year Encumbrances Appropriated	59,091	59,091	59,091	0
<i>Fund Balance End of Year</i>	<u><u>\$1,134,456</u></u>	<u><u>\$1,169,902</u></u>	<u><u>\$1,277,378</u></u>	<u><u>\$107,476</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Revolving Loan Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$1,303	\$1,303	\$1,198	(\$105)
Other	6,251	6,251	5,580	(671)
<i>Total Revenues</i>	7,554	7,554	6,778	(776)
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	7,554	7,554	6,778	(776)
<i>Fund Balance Beginning of Year</i>	39,968	39,968	39,968	0
<i>Fund Balance End of Year</i>	<u>\$47,522</u>	<u>\$47,522</u>	<u>\$46,746</u>	<u>(\$776)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Railroad Grade Crossing Improvement Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$7,000	\$7,000	\$17,000	\$10,000
Expenditures				
	0	0	0	0
<i>Net Changes in Fund Balance</i>	7,000	7,000	17,000	10,000
<i>Fund Balance Beginning of Year</i>	51,829	51,829	51,829	0
<i>Fund Balance End of Year</i>	<u>\$58,829</u>	<u>\$58,829</u>	<u>\$68,829</u>	<u>\$10,000</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sanction Costs Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$10,000	\$10,000	\$14,126	\$4,126
Expenditures				
Current:				
General Government - Judicial				
Personal Services	16,779	16,779	15,947	832
<i>Net Changes in Fund Balance</i>	(6,779)	(6,779)	(1,821)	4,958
<i>Fund Balance Beginning of Year</i>	73,310	73,310	73,310	0
<i>Fund Balance End of Year</i>	\$66,531	\$66,531	\$71,489	\$4,958

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Special Projects Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$180,000	\$180,000	\$218,328	\$38,328
Fines and Forfeitures	6,000	6,000	6,571	571
<i>Total Revenues</i>	<u>186,000</u>	<u>186,000</u>	<u>224,899</u>	<u>38,899</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	180,251	180,951	178,612	2,339
Contractual Services	3,500	4,000	3,743	257
Capital Outlay	24,000	23,300	11,458	11,842
Other	10,000	9,500	9,400	100
<i>Total Expenditures</i>	<u>217,751</u>	<u>217,751</u>	<u>203,213</u>	<u>14,538</u>
<i>Net Changes in Fund Balance</i>	(31,751)	(31,751)	21,686	53,437
<i>Fund Balance Beginning of Year</i>	<u>358,572</u>	<u>358,572</u>	<u>358,572</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$326,821</u></u>	<u><u>\$326,821</u></u>	<u><u>\$380,258</u></u>	<u><u>\$53,437</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Special Projects-Common Pleas Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$12,000	\$12,000	\$20,389	\$8,389
Expenditures				
Current:				
General Government - Judicial				
Contractual Services	0	2,242	2,242	0
Capital Outlay	10,000	20,000	15,301	4,699
Other	10,000	10,000	4,739	5,261
<i>Total Expenditures</i>	<u>20,000</u>	<u>32,242</u>	<u>22,282</u>	<u>9,960</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	(8,000)	(20,242)	(1,893)	18,349
Other Financing Sources				
Transfers In	0	0	19,244	19,244
<i>Net Changes in Fund Balance</i>	(8,000)	(20,242)	17,351	37,593
<i>Fund Balance Beginning of Year</i>	<u>119,531</u>	<u>119,531</u>	<u>119,531</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$111,531</u></u>	<u><u>\$99,289</u></u>	<u><u>\$136,882</u></u>	<u><u>\$37,593</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Solid Waste Management District Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$391,856	\$378,888	\$326,895	(\$51,993)
Other	54,157	54,157	56,587	2,430
<i>Total Revenues</i>	<u>446,013</u>	<u>433,045</u>	<u>383,482</u>	<u>(49,563)</u>
Expenditures				
Current:				
Health				
Personal Services	374,484	380,087	378,531	1,556
Materials and Supplies	45,772	31,123	30,368	755
Contractual Services	184,552	355,405	343,635	11,770
Capital Outlay	25,000	9,196	9,156	40
Other	21,748	8,788	5,485	3,303
<i>Total Expenditures</i>	<u>651,556</u>	<u>784,599</u>	<u>767,175</u>	<u>17,424</u>
<i>Net Changes in Fund Balance</i>	(205,543)	(351,554)	(383,693)	(32,139)
<i>Fund Balance Beginning of Year</i>	329,531	329,531	329,531	0
Prior Year Encumbrances Appropriated	56,588	56,588	56,588	0
<i>Fund Balance End of Year</i>	<u>\$180,576</u>	<u>\$34,565</u>	<u>\$2,426</u>	<u>(\$32,139)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Tax Certificate Administration Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$10,000	\$10,000	\$8,360	(\$1,640)
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Materials and Supplies	5,000	5,000	2,112	2,888
Contractual Services	5,000	5,000	944	4,056
<i>Total Expenditures</i>	10,000	10,000	3,056	6,944
<i>Net Changes in Fund Balance</i>	0	0	5,304	5,304
<i>Fund Balance Beginning of Year</i>	8,448	8,448	8,448	0
<i>Fund Balance End of Year</i>	\$8,448	\$8,448	\$13,752	\$5,304

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Tax Incentive Review Fund
For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Charges for Services	\$10,000	\$10,000	\$15,500	\$5,500
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Other	13,180	8,430	6,500	1,930
<i>Net Changes in Fund Balance</i>	(3,180)	1,570	9,000	7,430
<i>Fund Balance Beginning of Year</i>	9,891	9,891	9,891	0
Prior Year Encumbrances Appropriated	5,250	5,250	5,250	0
<i>Fund Balance End of Year</i>	<u>\$11,961</u>	<u>\$16,711</u>	<u>\$24,141</u>	<u>\$7,430</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Victims of Crime Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$46,145	\$53,420	\$52,385	(\$1,035)
Expenditures				
Current:				
Public Safety				
Personal Services	57,813	65,620	64,185	1,435
Materials and Supplies	1,000	749	685	64
Contractual Services	150	0	0	0
Capital Outlay	100	1,105	1,105	0
Other	1,500	396	396	0
<i>Total Expenditures</i>	<u>60,563</u>	<u>67,870</u>	<u>66,371</u>	<u>1,499</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(14,418)</u>	<u>(14,450)</u>	<u>(13,986)</u>	<u>464</u>
Other Financing Sources				
Advances In	0	0	72,505	72,505
Transfers In	13,442	13,442	14,046	604
<i>Total Other Financing Sources</i>	<u>13,442</u>	<u>13,442</u>	<u>86,551</u>	<u>73,109</u>
<i>Net Changes in Fund Balance</i>	(976)	(1,008)	72,565	73,573
<i>Fund Balance Beginning of Year</i>	5,147	5,147	5,147	0
Prior Year Outstanding Advances	(4,100)	(4,100)	0	4,100
<i>Fund Balance End of Year</i>	<u>\$71</u>	<u>\$39</u>	<u>\$77,712</u>	<u>\$77,673</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Wireless E-911 Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$100,000	\$100,000	\$92,528	(\$7,472)
Expenditures				
Current:				
Public Safety				
Contractual Services	75,248	86,379	65,005	21,374
Capital Outlay	15,000	15,000	12,394	2,606
<i>Total Expenditures</i>	90,248	101,379	77,399	23,980
<i>Net Changes in Fund Balance</i>	9,752	(1,379)	15,129	16,508
<i>Fund Balance Beginning of Year</i>	150,078	150,078	150,078	0
Prior Year Encumbrances Appropriated	5,248	5,248	5,248	0
<i>Fund Balance End of Year</i>	<u>\$165,078</u>	<u>\$153,947</u>	<u>\$170,455</u>	<u>\$16,508</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$370,325	\$370,325	\$380,544	\$10,219
Special Assessments	21,577	21,577	20,176	(1,401)
Charges for Services	336,467	336,467	336,467	0
Rent	110,801	110,801	110,801	0
Other	0	27,804	27,804	0
<i>Total Revenues</i>	<u>839,170</u>	<u>866,974</u>	<u>875,792</u>	<u>8,818</u>
Expenditures				
Debt Service:				
Principal Retirement	981,878	1,006,878	1,006,878	0
Interest and Fiscal Charges	439,268	541,479	534,469	7,010
<i>Total Expenditures</i>	<u>1,421,146</u>	<u>1,548,357</u>	<u>1,541,347</u>	<u>7,010</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(581,976)</u>	<u>(681,383)</u>	<u>(665,555)</u>	<u>15,828</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	2,689,155	2,690,000	845
Payment to Refunded Bond Escrow Agent	0	(2,570,000)	(2,570,000)	0
Transfers In	565,878	546,130	546,951	821
<i>Total Other Financing Sources</i>	<u>565,878</u>	<u>665,285</u>	<u>666,951</u>	<u>1,666</u>
<i>Net Changes in Fund Balance</i>	(16,098)	(16,098)	1,396	17,494
<i>Fund Balance Beginning of Year</i>	<u>57,798</u>	<u>57,798</u>	<u>57,798</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$41,700</u>	<u>\$41,700</u>	<u>\$59,194</u>	<u>\$17,494</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Capital Projects Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$0	\$0	\$27,762	\$27,762
Expenditures				
Capital Outlay				
Material and Supplies	0	1,240	1,240	0
Contractual Services	235,000	254	254	0
Capital Outlay	100,000	283,821	283,821	0
<i>Total Expenditures</i>	<u>335,000</u>	<u>285,315</u>	<u>285,315</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(335,000)	(285,315)	(257,553)	27,762
Other Financing Sources				
Transfers In	335,000	285,315	257,553	(27,762)
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Infrastructure Projects Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$1,107,674	\$1,717,420	\$769,154	(\$948,266)
Expenditures				
Public Works				
Contractual Services	1,107,674	1,108,088	1,108,088	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	609,332	(338,934)	(948,266)
Other Financing Sources				
Advances In	0	0	309,933	309,933
<i>Net Changes in Fund Balance</i>	0	609,332	(29,001)	(638,333)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Outstanding Advances	(29,001)	(29,001)	0	29,001
Prior Year Encumbrances Appropriated	29,001	29,001	29,001	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$609,332</u>	<u>\$0</u>	<u>(\$638,333)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Courthouse Roof and Projects Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay				
Contractual Services	498,264	98,264	75,977	22,287
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(498,264)	(98,264)	(75,977)	22,287
Other Financing Sources				
Transfers In	400,000	0	0	0
<i>Net Changes in Fund Balance</i>	(98,264)	(98,264)	(75,977)	22,287
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	98,264	98,264	98,264	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$22,287</u>	<u>\$22,287</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ohio Public Works Commission Projects Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$230,716	\$104,879	\$104,879	\$0
Expenditures				
Capital Outlay				
Contractual Services	230,716	236,752	236,752	0
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	0	(131,873)	(131,873)	0
Other Financing Sources				
OPWC Loan Issued	0	167,287	131,873	(35,414)
<i>Net Changes in Fund Balance</i>	0	35,414	0	(35,414)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$35,414</u>	<u>\$0</u>	<u>(\$35,414)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Westmoor Sewer Construction Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay				
Contractual Services	47,488	47,488	47,488	0
<i>Net Changes in Fund Balance</i>	(47,488)	(47,488)	(47,488)	0
<i>Fund Balance Beginning of Year</i>	47,488	47,488	47,488	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Crawford County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Electronic Document Management System Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$191,905	\$20,135	\$20,135	\$0
Expenses				
Materials and Supplies	0	0	0	0
Contractual Services	85,777	20,835	20,835	0
Capital Outlay	154,223	62,607	55,596	7,011
<i>Total Expenses</i>	240,000	83,442	76,431	7,011
<i>Net Changes in Fund Balance</i>	(48,095)	(63,307)	(56,296)	7,011
<i>Fund Balance Beginning of Year</i>	15,211	15,211	15,211	0
Prior Year Encumbrances Appropriated	48,096	48,096	48,096	0
<i>Fund Balance End of Year</i>	<u>\$15,212</u>	<u>\$0</u>	<u>\$7,011</u>	<u>\$7,011</u>

Crawford County, Ohio
*Schedule of Revenues, Expenses, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Health Insurance Shared Corridor Fund
 For the Year Ended December 31, 2015*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$135,020	\$115,837	\$115,837	\$0
Expenses				
Claims	135,020	115,837	115,837	0
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Crawford County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Information Technology Services Fund
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$193,098	\$150,824	\$0	(\$150,824)
Expenses				
Personal Services	99,930	89,655	83,837	5,818
Materials and Supplies	500	330	330	0
Contractual Services	56,726	44,584	44,584	0
Capital Outlay	35,942	16,255	16,255	0
<i>Total Expenses</i>	193,098	150,824	145,006	5,818
<i>Net Changes in Fund Balance</i>	0	0	(145,006)	(145,006)
Transfers In	0	0	150,824	150,824
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$5,818	\$5,818

This page is intentionally left blank.

Crawford County, Ohio
Statistical Section Description

This part of Crawford County’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County’s overall financial health.

CONTENTS

Financial Trends S2

These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.

Revenue Capacity..... S12

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

Debt Capacity S24

These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

Demographic and Economic Information S29

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.

Operating Information S31

These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

Source: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Crawford County, Ohio
Net Position by Component
Last Ten Years
(accrual basis of accounting)

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Governmental Activities				
Net Investment in Capital Assets	\$36,519,505	\$34,876,678	\$37,319,817	\$36,891,541
Restricted	12,758,602	15,268,104	16,049,799	15,509,679
Unrestricted (Deficit)	<u>6,260,916</u>	<u>6,632,328</u>	<u>5,076,544</u>	<u>3,153,956</u>
Total Governmental Activities Net Position	<u>55,539,023</u>	<u>56,777,110</u>	<u>58,446,160</u>	<u>55,555,176</u>
Business-Type Activities				
Net Investment in Capital Assets	(785,180)	350,386	1,273,683	1,270,584
Unrestricted (Deficit)	<u>(653,156)</u>	<u>(672,021)</u>	<u>89,246</u>	<u>5,125</u>
Total Business-Type Activities Net Position	<u>(1,438,336)</u>	<u>(321,635)</u>	<u>1,362,929</u>	<u>1,275,709</u>
Primary Government				
Net Investment in Capital Assets	35,734,325	35,227,064	38,593,500	38,162,125
Restricted	12,758,602	15,268,104	16,049,799	15,509,679
Unrestricted (Deficit)	<u>5,607,760</u>	<u>5,960,307</u>	<u>5,165,790</u>	<u>3,159,081</u>
Total Primary Government Net Position	<u>\$54,100,687</u>	<u>\$56,455,475</u>	<u>\$59,809,089</u>	<u>\$56,830,885</u>

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014.

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$41,980,979	\$42,030,439	\$41,156,048	\$37,481,382	\$37,228,378	\$38,489,024
19,282,135	18,254,085	20,356,982	20,379,552	20,606,359	20,732,376
<u>2,045,068</u>	<u>3,831,465</u>	<u>4,979,713</u>	<u>6,071,811</u>	<u>(4,945,528)</u>	<u>(4,124,196)</u>
<u>63,308,182</u>	<u>64,115,989</u>	<u>66,492,743</u>	<u>63,932,745</u>	<u>52,889,209</u>	<u>55,097,204</u>
1,224,380	1,174,473	1,121,463	5,383,600	5,277,521	5,195,402
<u>50,058</u>	<u>119,397</u>	<u>179,511</u>	<u>215,124</u>	<u>196,879</u>	<u>212,699</u>
<u>1,274,438</u>	<u>1,293,870</u>	<u>1,300,974</u>	<u>5,598,724</u>	<u>5,474,400</u>	<u>5,408,101</u>
43,205,359	43,204,912	42,277,511	42,864,982	42,505,899	43,684,426
19,282,135	18,254,085	20,356,982	20,379,552	20,606,359	20,732,376
<u>2,095,126</u>	<u>3,950,862</u>	<u>5,159,224</u>	<u>6,286,935</u>	<u>(4,748,649)</u>	<u>(3,911,497)</u>
<u>\$64,582,620</u>	<u>\$65,409,859</u>	<u>\$67,793,717</u>	<u>\$69,531,469</u>	<u>\$58,363,609</u>	<u>\$60,505,305</u>

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

	2006	2007	2008	2009
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	\$4,257,386	\$3,897,224	\$4,206,245	\$4,318,611
Judicial	2,049,387	2,105,455	2,266,083	2,320,533
Internal Service Fund-External Portion	0	0	0	0
Public Safety				
Criminal Justice Services	0	0	0	0
Jail Operation	2,201,810	2,294,391	2,335,753	2,417,540
Other Public Safety	3,476,304	3,465,600	3,821,026	3,940,232
Public Works	2,735,317	4,344,607	4,303,304	11,116,383
Health				
Developmental Disabilities	3,687,084	3,716,048	3,935,917	3,998,040
Other Health	1,084,483	1,064,754	1,506,528	1,961,382
Intergovernmental	0	489,447	476,448	774,990
Human Services				
Child Welfare	1,657,180	2,381,271	2,161,178	1,986,386
County Home	1,868,174	1,901,425	1,861,175	1,907,290
Job and Family Services	5,662,972	6,642,540	7,265,263	6,549,016
Other Human Services	1,765,187	1,728,602	2,098,065	2,003,395
Economic Development	258,489	67,908	92,507	337,134
Intergovernmental	480,331	0	0	0
Interest and Fiscal Charges	641,449	475,371	597,194	563,420
Total Governmental Activities Expenses	<u>31,825,553</u>	<u>34,574,643</u>	<u>36,926,686</u>	<u>44,194,352</u>
Business-Type Activities				
Sewer	106,176	166,961	200,240	333,296
Sanitary Landfill	3,757,982	4,999,267	6,968,574	0
Total Business-Type Activities Expenses	<u>3,864,158</u>	<u>5,166,228</u>	<u>7,168,814</u>	<u>333,296</u>
Total Primary Government Expenses	<u>35,689,711</u>	<u>39,740,871</u>	<u>44,095,500</u>	<u>44,527,648</u>
Program Revenues				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	2,171,171	2,070,169	2,059,046	2,920,829
Judicial	1,089,033	1,069,504	1,162,389	1,181,869
Internal Service Fund-External Portion	0	0	0	0
Public Safety				
Criminal Justice Services	0	0	0	0
Jail Operation	233,820	146,857	217,391	196,483
Other Public Safety	386,601	360,438	422,729	389,167
Public Works	266,934	263,405	217,194	6,552,361
Health				
Developmental Disabilities	0	0	0	0
Other Health	626,026	1,013,247	1,094,670	1,050,795
Human Services				
Child Welfare	53,053	106,263	111,038	122,068
County Home	1,267,639	1,072,385	1,058,385	1,018,894
Job and Family Services	985,418	1,738,220	1,394,091	1,367,870
Other Human Services	268,934	342,980	372,315	168,759
Economic Development	11,084	11,361	10,667	67,000
Operating Grants, Contributions, and Interest	13,881,175	14,840,329	14,756,482	14,483,649
Capital Grants and Contributions	6,701,845	0	281,708	47,556
Total Governmental Activities Program Revenues	<u>27,942,733</u>	<u>23,035,158</u>	<u>23,158,105</u>	<u>29,567,300</u>

2010	2011	2012	2013	2014	2015
\$4,264,896	\$4,184,705	\$4,247,964	\$4,109,188	\$4,233,970	\$4,465,816
2,316,244	2,168,933	2,288,337	2,292,230	2,398,258	2,512,270
0	0	0	0	0	6,395
99,629	1,960,973	1,908,111	1,942,384	2,188,681	2,080,966
2,071,455	2,100,250	2,282,282	2,488,758	2,581,772	2,476,862
3,720,723	1,693,219	1,877,806	1,778,645	1,659,392	1,736,161
11,596,896	12,675,447	11,949,745	11,257,175	11,226,605	10,379,311
4,313,585	4,774,233	4,767,686	4,715,932	5,183,784	5,486,464
1,503,309	1,298,936	1,235,941	1,258,607	1,193,406	736,609
70,280	0	0	0	0	0
1,895,790	1,798,983	1,940,609	2,102,160	1,989,641	2,174,443
1,374,944	553,065	0	0	0	0
5,940,657	4,475,883	3,463,289	3,404,357	3,523,229	3,506,450
2,204,258	1,735,252	1,592,655	2,065,527	1,546,153	1,551,877
657,676	138,378	90,192	108,501	82,771	24,592
0	0	0	0	0	0
845,717	649,060	730,294	555,989	483,415	495,050
<u>42,876,059</u>	<u>40,207,317</u>	<u>38,374,911</u>	<u>38,079,453</u>	<u>38,291,077</u>	<u>37,633,266</u>
203,204	201,194	216,709	251,716	368,446	339,942
0	0	0	0	0	0
<u>203,204</u>	<u>201,194</u>	<u>216,709</u>	<u>251,716</u>	<u>368,446</u>	<u>339,942</u>
<u>43,079,263</u>	<u>40,408,511</u>	<u>38,591,620</u>	<u>38,331,169</u>	<u>38,659,523</u>	<u>37,973,208</u>
3,177,608	3,248,573	3,070,951	2,633,059	2,071,950	2,228,320
1,063,879	1,245,745	1,207,404	1,198,313	1,147,836	1,180,323
0	0	0	0	0	5,792
0	1,910	33	34	0	0
56,005	59,657	144,590	134,379	97,231	118,884
532,899	582,554	517,878	482,073	496,577	531,780
6,353,560	6,615,393	6,779,405	6,034,977	5,884,800	5,244,223
0	0	0	0	0	67,136
1,039,398	725,001	675,792	590,725	534,508	456,422
32,799	71,227	38,254	101,935	73,138	150,613
611,904	75,035	0	0	0	0
1,510,181	1,126,165	1,131,873	839,455	451,077	507,621
170,905	165,978	172,435	283,869	291,885	279,130
37,000	1,000	0	0	0	0
15,620,291	12,722,777	12,717,807	11,921,292	13,209,560	13,437,791
<u>7,763,950</u>	<u>29,081</u>	<u>486,753</u>	<u>1,681,557</u>	<u>204,192</u>	<u>1,152,779</u>
<u>37,970,379</u>	<u>26,670,096</u>	<u>26,943,175</u>	<u>25,901,668</u>	<u>24,462,754</u>	<u>25,360,814</u>

(continued)

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

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Business-Type Activities				
Charges for Services				
Sewer	\$157,097	\$181,811	\$184,384	\$194,843
Sanitary Landfill	4,409,383	5,530,383	7,415,609	0
Capital Grants and Contributions	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>50,737</u>
Total Business-Type Activities				
Program Revenues	<u>4,586,480</u>	<u>5,712,194</u>	<u>7,599,993</u>	<u>245,580</u>
Total Primary Government				
Program Revenues	<u>32,529,213</u>	<u>28,747,352</u>	<u>30,758,098</u>	<u>29,812,880</u>
Net (Expense)/Revenue				
Governmental Activities	(3,882,820)	(11,539,485)	(13,768,581)	(14,627,052)
Business-Type Activities	<u>722,322</u>	<u>545,966</u>	<u>431,179</u>	<u>(87,716)</u>
Total Primary Government Net Expense	<u>(3,160,498)</u>	<u>(10,993,519)</u>	<u>(13,337,402)</u>	<u>(14,714,768)</u>
General Revenues and Other				
Changes in Net Position				
Governmental Activities				
Property Taxes Levied for:				
General Operating	1,389,967	1,380,564	1,290,082	1,240,244
Public Safety-Criminal Justice Services	0	0	0	0
Health-Mental Health	435,237	384,096	368,980	563,697
Health-Developmental Disabilities	2,190,253	2,023,633	1,886,334	1,930,352
Human Services-Child Welfare	237,773	212,584	195,971	185,793
Human Services-County Home	492,467	576,121	538,953	517,801
Human Services-Council on Aging	375,454	346,906	323,370	310,682
Sales Taxes Levied for:				
General Operating	3,303,579	3,366,587	3,386,325	2,917,010
Public Safety-Jail Operation	1,380,554	1,325,687	1,321,525	1,343,072
Public Safety-Jail Debt	270,854	357,366	371,121	116,068
Grants and Entitlements not Restricted to				
Specific Purposes	1,517,968	1,526,363	1,586,344	1,381,547
Interest	853,929	993,766	883,494	484,621
Other	860,297	854,250	1,212,359	901,690
Transfers	<u>68,386</u>	<u>(570,351)</u>	<u>(1,205)</u>	<u>0</u>
Total Governmental Activities	<u>13,376,718</u>	<u>12,777,572</u>	<u>13,363,653</u>	<u>11,892,577</u>
Business-Type Activities				
Other	0	384	550	496
Transfers	<u>(68,386)</u>	<u>570,351</u>	<u>1,205</u>	<u>0</u>
Total Business-Type Activities	<u>(68,386)</u>	<u>570,735</u>	<u>1,755</u>	<u>496</u>
Total Primary Government	<u>13,308,332</u>	<u>13,348,307</u>	<u>13,365,408</u>	<u>11,893,073</u>
Change in Net Position				
Governmental Activities	9,493,898	1,238,087	(404,928)	(2,734,475)
Business-Type Activities	<u>653,936</u>	<u>1,116,701</u>	<u>432,934</u>	<u>(87,220)</u>
Total Primary Government	<u>\$10,147,834</u>	<u>\$2,354,788</u>	<u>\$28,006</u>	<u>(\$2,821,695)</u>

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015

2010	2011	2012	2013	2014	2015
\$201,395	\$219,887	\$223,354	\$222,037	\$236,943	\$256,354
0	0	0	0	0	0
0	0	0	0	0	0
<u>201,395</u>	<u>219,887</u>	<u>223,354</u>	<u>222,037</u>	<u>236,943</u>	<u>256,354</u>
<u>38,171,774</u>	<u>26,889,983</u>	<u>27,166,529</u>	<u>26,123,705</u>	<u>24,699,697</u>	<u>25,617,168</u>
(4,905,680)	(13,537,221)	(11,431,736)	(12,177,785)	(13,828,323)	(12,272,452)
(1,809)	18,693	6,645	(29,679)	(131,503)	(83,588)
<u>(4,907,489)</u>	<u>(13,518,528)</u>	<u>(11,425,091)</u>	<u>(12,207,464)</u>	<u>(13,959,826)</u>	<u>(12,356,040)</u>
1,209,754	1,379,673	1,231,181	1,166,292	1,129,589	1,170,608
190,382	1,349,190	1,541,850	1,459,508	1,413,076	1,438,602
0	0	0	0	0	0
2,590,606	2,658,218	2,692,398	2,628,601	2,550,175	2,603,899
181,706	185,855	190,009	188,240	184,848	188,979
509,940	451,457	0	0	0	0
322,743	444,357	448,059	424,226	410,828	430,710
3,073,580	3,307,658	3,577,282	3,531,698	3,676,997	4,002,345
1,382,318	1,308,684	1,443,220	1,413,538	1,468,679	1,618,044
154,355	343,736	345,371	352,264	368,670	383,130
1,465,074	1,464,173	1,034,480	1,182,025	1,273,157	1,345,056
330,574	197,143	171,207	120,319	148,677	237,446
1,247,654	1,254,884	1,133,433	1,478,149	1,183,483	1,078,812
0	0	0	(4,327,073)	(7,000)	(17,184)
<u>12,658,686</u>	<u>14,345,028</u>	<u>13,808,490</u>	<u>9,617,787</u>	<u>13,801,179</u>	<u>14,480,447</u>
538	739	459	356	179	105
0	0	0	4,327,073	7,000	17,184
<u>538</u>	<u>739</u>	<u>459</u>	<u>4,327,429</u>	<u>7,179</u>	<u>17,289</u>
<u>12,659,224</u>	<u>14,345,767</u>	<u>13,808,949</u>	<u>13,945,216</u>	<u>13,808,358</u>	<u>14,497,736</u>
7,753,006	807,807	2,376,754	(2,559,998)	(27,144)	2,207,995
(1,271)	19,432	7,104	4,297,750	(124,324)	(66,299)
<u>\$7,751,735</u>	<u>\$827,239</u>	<u>\$2,383,858</u>	<u>\$1,737,752</u>	<u>(\$151,468)</u>	<u>\$2,141,696</u>

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

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
General Fund				
Reserved	\$443,599	\$339,603	\$350,266	\$0
Unreserved	4,585,069	3,982,442	4,142,873	0
Nonspendable	0	0	0	268,335
Restricted	0	0	0	184,844
Assigned	0	0	0	160,057
Unassigned	0	0	0	2,612,183
Total General Fund	<u>5,028,668</u>	<u>4,322,045</u>	<u>4,493,139</u>	<u>3,225,419</u>
All Other Governmental Funds				
Reserved	689,624	667,179	538,301	0
Unreserved, reported in				
Special Revenue Funds	8,542,645	10,737,672	12,022,329	0
Debt Service Fund	145,727	168,277	151,741	0
Capital Projects Funds (Deficit)	(51,599)	12,579	87,675	0
Nonspendable	0	0	0	277,157
Restricted	0	0	0	12,289,524
Committed	0	0	0	279,916
Assigned	0	0	0	5,235
Unassigned (Deficit)	0	0	0	(746,047)
Total All Other Governmental Funds	<u>9,326,397</u>	<u>11,585,707</u>	<u>12,800,046</u>	<u>12,105,785</u>
Total Governmental Funds	<u>\$14,355,065</u>	<u>\$15,907,752</u>	<u>\$17,293,185</u>	<u>\$15,331,204</u>

Note: GASB Statement No. 54 was implemented in 2010.

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
205,954	258,787	329,346	251,454	208,899	248,567
54,284	0	0	0	0	0
223,539	261,850	290,771	2,520,300	1,416,901	770,393
<u>2,119,238</u>	<u>3,399,135</u>	<u>4,502,788</u>	<u>3,205,186</u>	<u>4,112,258</u>	<u>5,149,047</u>
<u>2,603,015</u>	<u>3,919,772</u>	<u>5,122,905</u>	<u>5,976,940</u>	<u>5,738,058</u>	<u>6,168,007</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
291,364	280,566	297,109	374,397	371,049	497,281
14,549,811	14,593,520	15,676,112	16,087,667	16,315,594	17,208,033
81,700	69,572	4,394	21,826	86,652	77,406
0	0	0	0	85,270	99,922
(712,925)	(574,714)	(129,032)	(63,156)	(76,687)	(286,720)
<u>14,209,950</u>	<u>14,368,944</u>	<u>15,848,583</u>	<u>16,420,734</u>	<u>16,781,878</u>	<u>17,595,922</u>
<u>\$16,812,965</u>	<u>\$18,288,716</u>	<u>\$20,971,488</u>	<u>\$22,397,674</u>	<u>\$22,519,936</u>	<u>\$23,763,929</u>

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

	2006	2007	2008	2009
Revenues				
Property Taxes	\$4,966,835	\$5,010,847	\$4,593,182	\$4,664,714
Sales Taxes	4,886,663	4,964,071	5,059,585	4,473,474
Special Assessments	141,997	123,828	94,619	74,479
Charges for Services	6,912,255	7,508,809	7,567,705	14,304,222
Licenses and Permits	5,250	7,470	19,019	14,773
Fines and Forfeitures	292,531	290,491	316,022	285,470
Intergovernmental	15,130,094	15,598,627	16,855,323	16,038,062
Interest	925,092	1,097,280	1,214,187	483,152
Rent	197,846	198,423	204,044	157,521
Other	860,299	854,250	1,212,359	901,620
Total Revenues	34,318,862	35,654,096	37,136,045	41,397,487
Expenditures				
Current:				
General Government				
Legislative and Executive	3,953,311	3,672,009	3,866,689	4,025,650
Judicial	2,041,553	2,117,820	2,223,636	2,267,622
Public Safety	5,396,276	5,541,432	5,715,853	6,194,252
Public Works	3,756,949	3,508,568	4,122,926	9,552,598
Health	4,794,319	4,736,142	5,329,485	5,919,854
Intergovernmental	0	489,447	465,294	756,229
Human Services	11,052,399	12,729,864	13,127,323	12,266,920
Economic Development	258,489	61,384	90,565	333,757
Capital Outlay	180,888	225,796	315,233	196,496
Intergovernmental	492,990	0	0	0
Debt Service:				
Principal Retirement	410,000	565,000	565,000	1,145,000
Interest and Fiscal Charges	604,946	576,586	536,511	652,410
Total Expenditures	32,942,120	34,224,048	36,358,515	43,310,788
Excess of Revenues Over (Under) Expenditures	1,376,742	1,430,048	777,530	(1,913,301)
Other Financing Sources (Uses)				
General Obligation Refunding Bonds Issued	0	6,535,000	0	0
Special Assessment Bonds Issued	0	0	0	0
OPWC Loans Issued	0	0	0	0
OWDA Loans Issued	0	0	0	0
Premium on General Obligation Bonds Issued	0	86,323	0	0
Payment to Refunded Bond Escrow Agent	0	(6,479,187)	0	0
Transfers In	1,965,062	1,987,707	1,947,939	1,923,183
Transfers Out	(1,896,676)	(2,007,204)	(1,949,144)	(1,923,183)
Total Other Financing Sources (Uses)	68,386	122,639	(1,205)	0
Net Changes in Fund Balances	\$1,445,128	\$1,552,687	\$776,325	(\$1,913,301)
Debt Service as a Percentage of Noncapital Expenditures	3.1%	3.4%	3.2%	3.1%

2010	2011	2012	2013	2014	2015
\$4,995,942	\$6,412,708	\$6,121,697	\$5,844,140	\$5,706,737	\$5,842,020
4,461,226	4,788,146	5,352,445	5,315,660	5,477,795	5,919,955
63,268	64,658	307,096	87,082	98,632	97,425
13,813,196	13,182,703	13,006,264	11,451,089	10,795,781	10,214,447
16,685	16,268	24,746	52,325	28,431	30,353
409,574	541,269	367,586	344,327	333,815	317,059
21,510,562	15,250,509	14,008,903	13,891,457	14,391,820	16,611,690
434,021	230,280	188,485	134,035	130,124	248,811
198,445	160,529	41,985	115,301	113,301	110,801
1,234,159	1,241,638	1,145,686	1,492,350	1,182,111	1,076,841
<u>47,137,078</u>	<u>41,888,708</u>	<u>40,564,893</u>	<u>38,727,766</u>	<u>38,258,547</u>	<u>40,469,402</u>
3,996,782	3,909,667	4,062,611	3,805,103	4,050,722	4,080,009
2,142,540	2,210,445	2,284,177	2,287,880	2,394,388	2,554,165
5,352,996	5,324,787	5,621,272	5,883,385	6,137,317	6,192,595
10,792,634	11,846,803	11,151,044	10,069,437	10,426,548	10,460,993
5,388,566	6,251,419	6,077,845	5,853,040	6,348,028	6,736,440
0	0	0	0	0	0
10,990,597	8,535,518	6,942,884	7,052,507	6,999,959	7,164,230
654,966	135,824	91,374	107,520	98,936	24,592
4,863,722	1,330,716	532,137	396,464	239,788	554,903
0	0	0	0	0	0
3,373,106	538,334	579,445	1,029,735	931,949	1,006,878
994,408	842,063	836,716	816,959	472,779	534,469
<u>48,550,317</u>	<u>40,925,576</u>	<u>38,179,505</u>	<u>37,302,030</u>	<u>38,100,414</u>	<u>39,309,274</u>
(1,413,239)	963,132	2,385,388	1,425,736	158,133	1,160,128
2,895,000	0	0	0	0	2,690,000
0	0	3,454	0	0	0
0	0	0	0	0	131,873
0	512,619	1,661,998	450	0	0
0	0	0	0	0	0
0	0	0	0	0	(2,570,000)
1,595,852	1,781,789	293,930	1,797,837	2,601,324	2,047,831
(1,595,852)	(1,781,789)	(1,661,998)	(1,797,837)	(2,637,195)	(2,215,839)
<u>2,895,000</u>	<u>512,619</u>	<u>297,384</u>	<u>450</u>	<u>(35,871)</u>	<u>83,865</u>
<u>\$1,481,761</u>	<u>\$1,475,751</u>	<u>\$2,682,772</u>	<u>\$1,426,186</u>	<u>\$122,262</u>	<u>\$1,243,993</u>
10.2%	3.7%	4.0%	5.2%	3.9%	4.4%

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

Collection Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial			
2006	\$483,303,010	\$90,988,440	\$1,640,832,714	\$27,357,020	\$31,087,523
2007	530,916,770	107,004,300	1,822,631,628	26,869,670	30,533,716
2008	534,429,660	106,876,430	1,832,303,114	21,898,020	24,884,114
2009	538,149,490	106,782,910	1,842,664,000	21,691,330	24,649,239
2010	535,927,610	107,297,280	1,837,785,400	21,958,570	24,952,920
2011	536,319,940	111,305,330	1,850,357,914	23,102,330	26,252,648
2012	536,834,910	108,394,790	1,843,513,428	24,544,880	27,891,909
2013	511,979,820	94,421,280	1,732,574,571	26,162,440	29,730,045
2014	512,028,560	92,978,990	1,728,593,000	27,133,560	30,833,591
2015	512,185,440	91,951,370	1,726,105,171	28,242,690	32,093,966

Source: Crawford County Auditor

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

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

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax was phased out. The assessment percentage was 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes have been levied or collected since 2009 from general business taxpayers, except telephone companies whose last year to pay tangible personal property tax was 2010.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property was eliminated.

Tangible Personal Property		Total		Weighted Average Tax Rate (1)
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
\$74,145,404	\$395,442,155	\$675,793,874	\$2,067,362,392	\$7.89
49,513,891	396,111,128	714,304,631	2,249,276,472	7.85
23,845,402	381,526,432	687,049,512	2,238,713,660	8.22
1,650,210	1,650,210	668,273,940	1,868,963,449	9.76
743,070	743,070	665,926,530	1,863,481,390	12.77
0	0	670,727,600	1,876,610,562	11.86
0	0	669,774,580	1,871,405,337	12.05
0	0	632,563,540	1,762,304,616	12.06
0	0	632,141,110	1,759,426,591	12.08
0	0	632,379,500	1,758,199,137	11.14

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

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
County					
General	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
Fairway					
Effective Millage Rates					
Residential/Agriculture	3.21	3.21	3.21	4.74	4.75
Commercial/Industrial	3.09	3.11	3.12	4.70	4.74
Tangible/Personal	3.50	3.50	3.50	5.00	5.00
Fairview					
Effective Millage Rates					
Residential/Agriculture	0.92	0.92	0.92	0.93	0.93
Commercial/Industrial	0.88	0.89	0.89	0.92	0.92
Tangible/Personal	1.00	1.00	1.00	1.00	1.00
Mental Health					
Effective Millage Rates					
Residential/Agriculture	0.51	0.51	1.00	1.00	1.00
Commercial/Industrial	0.80	0.80	1.00	1.00	1.00
Tangible/Personal	1.00	1.00	1.00	1.00	1.00
Childrens Services					
Effective Millage Rates					
Residential/Agriculture	0.30	0.30	0.30	0.30	0.30
Commercial/Industrial	0.41	0.41	0.41	0.43	0.43
Tangible/Personal	0.50	0.50	0.50	0.50	0.50
Council on Aging					
Effective Millage Rates					
Residential/Agriculture	0.55	0.55	0.55	0.56	0.80
Commercial/Industrial	0.53	0.53	0.54	0.55	0.80
Tangible/Personal	0.60	0.60	0.60	0.60	0.80
Criminal Justice Services					
Effective Millage Rates					
Residential/Agriculture	0.00	0.00	0.00	0.00	2.75
Commercial/Industrial	0.00	0.00	0.00	0.00	2.75
Tangible/Personal	0.00	0.00	0.00	0.00	2.75
Total County (Total Direct Rate)	<u>8.80</u>	<u>8.80</u>	<u>8.80</u>	<u>10.30</u>	<u>13.25</u>
Effective Millage Rates					
Residential/Agriculture	7.69	7.69	8.18	9.73	12.73
Commercial/Industrial	7.91	7.94	8.16	9.80	12.84
Tangible/Personal	8.80	8.80	8.80	10.30	13.25
Total Weighted Average Tax Rate	7.89	7.85	8.22	9.76	12.77
School Districts					
Buckeye Central	20.00-45.00	26.32-51.30	28.08-30.22	28.08-30.26	28.08-30.34
Bucyrus	36.21-55.91	35.69-55.35	36.23-38.73	37.74-39.07	37.94-39.46
Colonel Crawford	31.03-55.80	27.75-52.50	27.72-36.68	26.96-42.77	26.99-42.72
Crestline	31.04-64.42	29.81-63.17	30.43-44.21	39.99-53.13	40.25-55.34
Galion	28.90-56.53	29.64-57.23	29.63-39.80	33.72-41.95	33.80-42.34
Wynford	30.22-54.02	30.24-54.54	32.58-34.73	30.54-34.12	30.24-34.31
Joint Vocational School Districts					
Pioneer	2.02-4.70	2.02-4.70	2.00-3.10	2.00-2.26	2.00-2.31
Tri-Rivers	2.39-4.40	2.25-4.40	2.22-3.25	2.23-3.32	2.20-3.37
Vanguard	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60

<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
4.77	4.94	4.95	4.97	4.27
4.79	5.00	5.00	5.00	5.00
5.00	5.00	5.00	5.00	5.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
1.00	1.00	1.00	1.00	0.86
1.00	1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00	1.00
0.30	0.32	0.32	0.32	0.28
0.44	0.48	0.50	0.50	0.50
0.50	0.50	0.50	0.50	0.50
0.80	0.80	0.80	0.80	0.86
0.80	0.80	0.80	0.80	1.00
0.80	0.80	0.80	0.80	1.00
2.75	2.75	2.75	2.75	2.36
2.75	2.75	2.75	2.75	2.75
2.75	2.75	2.75	2.75	2.75
<u>12.25</u>	<u>12.25</u>	<u>12.25</u>	<u>12.25</u>	<u>12.45</u>
11.82	12.01	12.02	12.04	10.83
11.98	12.23	12.25	12.25	12.45
12.25	12.25	12.25	12.25	12.45
11.86	12.05	12.06	12.08	11.14
28.08-30.18	26.44-29.79	25.94-29.29	25.89-29.13	25.32-28.68
38.07-40.56	41.97-43.11	43.85-46.95	43.91-47.10	44.52-47.76
27.00-43.07	27.44-41.84	27.47-42.30	27.49-42.46	27.00-42.50
40.49-55.47	45.05-60.72	43.45-59.52	42.83-60.54	41.36-59.90
33.79-42.49	37.11-47.80	37.20-48.62	37.03-49.07	36.53-49.21
30.20-34.22	28.85-37.00	27.99-36.73	27.97-36.67	25.30-35.84
2.03-2.40	2.08-2.55	2.08-2.59	2.83-3.39	2.70-3.41
2.21-3.49	2.21-3.56	2.04-3.55	2.00-3.62	2.00-3.65
1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60

(continued)

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

	2006	2007	2008	2009	2010
Out-of-County School Districts					
Mohawk	\$25.89-\$42.81	\$25.13-\$42.13	\$25.15-\$27.92	\$25.15-\$27.93	\$25.14-\$28.44
Plymouth	27.29-33.10	27.19-33.00	27.18-28.68	26.98-28.52	26.99-28.51
Ridgedale	27.25-47.60	26.98-47.68	25.82-25.96	25.82-29.35	22.72-25.82
Upper Sandusky	20.00-33.70	20.00-33.70	20.03-21.16	20.05-21.16	20.00-21.24
Willard	27.91-48.95	27.94-48.95	27.94-32.74	27.48-33.76	27.17-33.22
Corporations					
Bucyrus/City	4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30
Bucyrus/Colonel Crawford	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
Bucyrus/Wynford	2.20-2.20	2.74-2.74	2.20-2.20	2.20-2.20	2.20-2.20
Chatfield	1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30
Crestline/City	5.25-5.25	5.25-5.25	4.00-4.00	4.00-4.00	4.00-4.00
Crestline/Colonel Crawford	3.35-3.35	3.47-3.70	2.10-2.10	2.10-2.10	2.80-2.80
Galion/City	1.95-1.95	1.95-1.95	1.95-1.95	2.08-2.08	3.00-3.00
Galion/Crestline	.70-.70	.70-.70	.70-.70	.83-.83	.70-.70
New Washington	4.86-6.00	4.87-6.00	4.87-5.36	4.38-4.48	4.38-4.49
North Robinson	4.39-4.60	4.39-4.60	4.60-4.60	4.60-4.60	4.60-4.60
Tiro	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
Townships					
Auburn	3.90-7.20	4.10-4.10	4.10-4.10	3.77-4.10	3.77-4.10
Bucyrus	5.10-5.20	5.12-5.20	5.12-5.12	4.79-5.15	4.80-5.15
Chatfield	3.46-5.05	4.30-4.30	4.30-4.30	3.94-4.30	3.95-4.30
Cranberry	1.98-3.90	1.98-2.30	2.09-2.17	2.30-2.30	2.30-2.30
Dallas	4.07-4.30	4.07-4.30	4.07-4.30	3.62-4.30	3.63-4.30
Holmes	3.22-3.70	3.22-3.70	3.22-3.32	3.19-3.22	3.20-3.22
Jackson	2.90-4.15	2.90-3.45	2.90-3.27	2.90-3.22	2.90-3.22
Jefferson	3.29-5.20	3.47-3.70	3.47-3.50	3.70-3.70	3.70-3.70
Liberty	4.22-4.80	4.22-4.80	5.54-5.77	5.21-5.77	5.22-5.77
Lykens	2.20-2.20	2.20-2.20	2.20-2.20	3.06-3.20	3.07-3.20
Polk	5.39-9.00	5.40-6.30	6.45-6.73	6.77-6.81	5.72-5.77
Sandusky	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40
Texas	1.70-1.70	1.70-1.70	1.70-1.70	1.70-1.70	2.70-2.70
Tod	2.20-4.70	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
Vernon	3.89-4.30	3.89-4.30	3.89-3.89	3.89-3.94	3.89-3.94
Whetstone	1.00-2.90	1.00-1.10	1.00-1.02	.94-1.10	.94-1.10
Other Districts					
Crawford Park District	0.00	0.00	0.00	0.00	0.00
Extension Library District	0.00	0.00	0.00	0.00	0.00
Mohawk Community Library	0.00	0.00	0.00	.42-.47	.78-.80
Upper Sandusky Library	0.00	0.00	0.00	1.40-1.40	1.31-1.40
Wyandot East Fire District	2.22-2.43	2.19-2.26	2.19-2.26	2.11-2.26	1.89-2.27

Source: Crawford County Auditor

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Overlapping rates are those of local governments that apply to property owners within Crawford County. Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.

2011	2012	2013	2014	2015
\$25.13-\$28.34	\$25.14-\$28.41	\$25.09-\$28.88	\$23.71-\$27.50	\$23.61-27.43
26.95-28.46	27.26-29.65	27.31-30.06	26.89-29.33	26.19-28.91
25.00-25.02	25.00-25.01	24.00-24.00	24.02-25.37	24.00-25.37
20.00-21.26	20.00-21.40	20.00-21.99	20.05-22.34	22.04-24.44
30.17-36.27	29.70-37.27	29.73-37.52	30.56-38.13	30.15-38.10
4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30
2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30	6.30-6.30
4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00
2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
3.00-3.00	3.00-3.00	3.90-3.90	3.90-3.90	3.90-3.90
.70-.70	.70-.70	.70-.70	2.00-2.00	2.00-2.00
4.38-4.49	4.65-4.68	4.65-4.67	4.65-4.68	4.44-4.65
4.60-4.60	4.60-4.60	4.60-4.60	4.60-4.60	4.60-4.60
1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
3.77-4.10	3.64-4.10	3.64-4.10	3.64-4.10	2.97-4.10
4.80-5.15	4.58-5.20	5.59-6.20	5.59-6.20	4.76-6.20
4.40-4.75	4.26-4.80	4.70-5.05	4.71-5.05	3.59-5.05
2.30-2.30	2.24-2.30	2.25-2.30	2.82-2.30	1.81-2.30
3.63-4.30	3.48-4.30	3.49-4.30	3.50-4.30	2.96-4.30
3.20-3.22	3.21-3.30	3.21-3.30	3.23-3.30	5.19-6.10
2.90-3.22	3.16-3.26	3.16-3.26	3.16-3.26	3.17-3.57
3.70-3.70	3.66-3.70	3.66-3.70	3.66-3.70	3.36-3.66
5.22-5.77	5.34-5.91	4.22-4.69	4.21-4.68	3.81-4.80
3.07-3.20	3.01-3.20	3.01-3.20	3.01-3.20	2.76-3.20
5.72-5.78	5.09-6.03	5.17-6.04	5.25-6.05	5.25-5.59
2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40
2.70-2.70	2.70-2.70	2.70-2.70	2.70-2.70	2.44-2.70
2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
4.30-4.30	4.19-4.30	4.19-4.30	4.19-4.30	3.85-4.30
.94-1.10	.96-1.10	.97-1.10	.96-1.10	.85-1.10
0.00	.40-.40	.40-.40	.40-.40	.40-.40
.98-.98	.98-.98	.98-.98	.98-.98	.88-.97
.75-.80	.75-.80	.67-.80	.59-.80	.58-.80
1.31-1.40	1.31-1.40	1.06-1.40	1.06-1.40	1.06-1.40
1.89-2.27	1.89-2.27	1.52-2.27	1.53-2.32	1.43-2.32

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

Year	Current Taxes Levied (1)(2)	Current Taxes Collected	Percent of Current Taxes Collected	Delinquent Taxes Collected (3)
2006	\$4,307,821	\$4,126,176	95.78%	\$186,761
2007	4,630,389	4,432,467	95.73	196,218
2008	4,456,962	4,271,932	95.85	207,059
2009	4,716,345	4,455,654	94.47	206,753
2010	6,418,873	5,320,709	82.89	262,761
2011	8,497,858	6,926,716	81.51	322,384
2012	7,987,607	6,433,991	80.55	319,240
2013	7,754,267	6,207,557	80.05	335,921
2014	7,688,327	6,201,735	80.66	291,556
2015	7,764,514	6,235,635	80.31	352,359

Source: Crawford County Auditor

- (1) Real estate taxes are billed one year after the property is assessed and is collected semi-annually approximately in February and August. Beginning in 2011, tangible personal property was no longer assessed.
- (2) State reimbursements of rollback, homestead, and tangible personal property exemptions are included.
- (3) The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

Total Taxes Collected	Percent of Total Taxes Collected to Current Taxes Levied	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Current Taxes Levied
\$4,312,937	100.12%	\$277,272	6.44%
4,628,685	99.96	297,107	6.42
4,478,991	100.49	319,956	7.18
4,662,407	98.86	408,416	8.66
5,583,470	86.99	553,294	8.62
7,249,100	85.31	570,414	6.71
6,753,231	84.55	603,808	7.56
6,543,478	84.39	565,163	7.29
6,493,291	84.46	606,214	7.88
6,587,994	84.85	530,774	6.84

This page is intentionally left blank.

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

	2015			2006		
	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation
Hord Family Farms	\$2,711,820	1	0.43%			
Leonhardt Farms	2,220,660	2	0.35			
General Electric	2,064,540	3	0.33	\$2,022,550	4	0.30%
Burkhart Farms	2,062,050	4	0.33			
Timken Company	1,879,610	5	0.30	4,181,750	1	0.62
Walnut Grain Farms	1,684,670	6	0.27			
Worcester, Ronald	1,649,930	7	0.26	2,119,730	2	0.31
Hydraulic Technologies, Inc.	1,534,010	8	0.24	1,602,670	6	0.24
Bucyrus Precision Tech	1,451,530	9	0.23			
Imasen Bucyrus Tech	1,449,790	10	0.23			
TPI Acquisition				1,945,540	5	0.29
PECO II				2,076,380	3	0.31
Walmart				1,597,340	7	0.24
Baja Boats				1,539,290	8	0.23
Orchard Park Place				1,110,250	9	0.16
East Pointe LLC				1,096,200	10	0.16
All Other	613,670,890		97.03	656,502,174		97.14
Total	<u>\$632,379,500</u>		<u>100.00%</u>	<u>\$675,793,874</u>		<u>100.00%</u>

Source: Crawford County Auditor

Crawford County, Ohio
Taxable Sales by Type
Last Ten Years

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Sales Tax Payments	\$1,797,780	\$1,898,806	\$1,763,349	\$1,580,414
Direct Pay Tax Return Payments	279,750	228,510	347,715	259,177
Seller's Use Tax Return Payments	404,895	425,115	462,931	410,951
Consumer's Use Tax Return Payments	159,225	146,599	238,360	116,177
Motor Vehicle Tax Payments	949,568	990,343	888,896	796,037
Non-Resident Motor Vehicle Tax Payments	0	1,108	3,711	2,172
Watercraft and Outboard Motors	9,157	9,809	5,513	7,510
Department of Liquor Control	16,308	17,245	17,987	19,100
Sales Tax on Motor Vehicle Fuel Refunds	1,042	683	899	696
Sales/Use Tax Voluntary Payments	4,345	4,359	4,842	5,683
Statewide Master Numbers	1,327,570	1,313,404	1,306,248	1,283,142
Sales/Use Tax Assessment Payments	8,914	17,298	44,023	30,407
Streamlined Sales Tax	0	1,459	2,405	2,766
Use Tax Amnesty	0	0	0	0
Managed Audits	0	0	0	0
Adjustments	<u>(3,567)</u>	<u>(5,098)</u>	<u>(7,908)</u>	<u>(138,082)</u>
Total Sales Tax	<u>\$4,954,987</u>	<u>\$5,049,640</u>	<u>\$5,078,971</u>	<u>\$4,376,150</u>
 Total Taxable Sales Rate (1)	 1.50%	 1.50%	 1.50%	 1.50%

Source: Crawford County Auditor

- (1) The County Commissioners established by resolution a one-half percent sales tax in 1978.
 In 1993, the County Commissioners imposed an additional one-half percent sales tax.
 In 1994, the voters approved a twenty-five year one-half percent sales tax for the construction and operation of a county jail.

Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately two months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$1,661,644	\$1,672,215	\$1,652,074	\$1,671,550	\$1,678,178	\$1,700,181
533,712	554,943	532,430	538,999	663,424	750,316
474,675	503,075	529,362	587,613	642,177	670,427
86,756	116,170	145,954	118,704	124,171	119,526
896,213	1,007,597	1,026,855	1,093,238	1,155,868	1,219,119
1,465	2,273	2,319	2,920	3,194	6,641
7,727	6,254	9,543	4,609	6,804	10,397
19,706	20,779	21,760	23,240	23,982	25,549
814	775	1,421	1,089	1,641	1,502
4,781	4,775	10,071	9,548	92,874	4,739
1,220,883	1,310,093	1,428,230	1,426,108	1,447,056	1,441,323
30,211	30,989	28,360	35,906	19,459	45,038
5,588	4,929	5,176	6,192	9,241	7,668
0	833	7,123	7,826	47	44
0	62	0	0	6,064	8,308
<u>(333,922)</u>	<u>(275,684)</u>	<u>(34,805)</u>	<u>(230,042)</u>	<u>(359,834)</u>	<u>(7,259)</u>
<u>\$4,610,253</u>	<u>\$4,960,078</u>	<u>\$5,365,873</u>	<u>\$5,297,500</u>	<u>\$5,514,346</u>	<u>\$6,003,519</u>
1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

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

Governmental Activities							
General Obligation Bonds							
Year	Job and Family				Special Assessment Bonds	OPWC Loan	OWDA Loans
	Jail	Services Building	Landfill Improvements	Other			
2006	\$3,406,381	\$360,000	\$4,350,258	\$8,852,231	\$0	\$0	\$0
2007	3,293,123	310,000	4,071,673	8,558,926	0	0	0
2008	3,076,707	255,000	3,603,663	8,303,224	0	0	0
2009	2,846,638	200,000	3,116,078	8,042,522	0	0	0
2010	2,812,165	135,000	2,837,196	7,771,820	0	0	0
2011	2,599,624	70,000	2,672,673	7,856,609	0	0	512,619
2012	2,341,533	0	2,482,138	7,526,097	293,428	0	503,454
2013	2,071,445	0	2,269,816	7,180,240	292,927	0	0
2014	1,768,704	0	1,998,469	6,824,383	280,978	0	0
2015	1,450,963	0	1,725,000	6,485,747	269,100	131,873	0

Source: Crawford County Auditor

(1) Population and the personal income of the County can be found on S29.

Business-Type Activities

<u>General Obligation Bonds Waterline</u>	<u>OPWC Loan</u>	<u>Total Primary Government</u>	<u>Per Capita (1)</u>	<u>Percentage of Personal Income (1)</u>
\$705,116	\$49,578	\$17,723,564	\$399	1.49%
657,470	47,099	16,938,291	384	1.38
615,876	44,620	15,899,090	364	1.28
577,592	43,381	14,826,211	342	1.18
537,368	39,663	14,133,212	323	1.11
494,889	38,424	14,244,838	329	1.03
452,706	34,706	13,634,062	318	0.96
403,610	32,227	12,250,265	286	0.86
342,174	29,748	11,244,456	265	0.77
280,738	27,269	10,370,690	245	0.71

Crawford County, Ohio
Legal Debt Margin Information
Last Ten Years

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Debt Limit	\$15,394,847	\$16,357,616	\$15,676,238	\$15,206,849
Total Net Debt Applicable to Limit	<u>7,184,999</u>	<u>7,290,000</u>	<u>7,065,000</u>	<u>6,829,765</u>
Legal Debt Margin	<u>\$8,209,848</u>	<u>\$9,067,616</u>	<u>\$8,611,238</u>	<u>\$8,377,084</u>
Total Net Debt Applicable to the Debt Limit as a Percentage of the Debt Limit	46.67%	44.57%	45.07%	44.91%

Legal Debt Margin Calculation for Year 2015

Assessed Value	\$632,379,500
Debt Limit	14,309,488
Debt Applicable to Limit	
General Obligation Bonds	9,895,000
Special Assessment Bonds	269,100
OPWC Loan	159,142
Less Exemptions	<u>(5,088,242)</u>
Total Net Debt Applicable to Limit	<u>5,235,000</u>
 Legal Debt Margin	 <u><u>\$9,074,488</u></u>

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$15,148,163	\$15,268,190	\$15,244,365	\$14,314,089	\$14,303,528	\$14,309,488
<u>6,595,000</u>	<u>6,345,000</u>	<u>6,070,000</u>	<u>5,780,000</u>	<u>5,480,000</u>	<u>5,235,000</u>
<u><u>\$8,553,163</u></u>	<u><u>\$8,923,190</u></u>	<u><u>\$9,174,365</u></u>	<u><u>\$8,534,089</u></u>	<u><u>\$8,823,528</u></u>	<u><u>\$9,074,488</u></u>
43.54%	41.56%	39.82%	40.38%	38.31%	36.58%

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

<u>Year</u>	<u>General Bonded Debt Outstanding (1)</u>	<u>Percentage of Estimated Actual Value of Taxable Property (2)</u>	<u>Per Capita (3)</u>
2006	\$17,723,564	0.86%	\$398.64
2007	16,891,192	0.75	382.61
2008	15,854,470	0.71	362.49
2009	14,782,830	0.79	340.59
2010	14,093,549	0.76	321.89
2011	13,693,795	0.73	315.86
2012	12,802,474	0.68	298.61
2013	11,925,111	0.68	278.57
2014	10,933,730	0.62	257.39
2015	9,942,448	0.57	235.01

Source: Crawford County Auditor

- (1) Refer to S24 for the breakdown of general bonded debt outstanding.
- (2) The actual value of taxable property can be found on S13.
- (3) The population of the County can be found on S29.

Resources have not been externally restricted for the repayment of debt. Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

Crawford County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population	Personal Income (in thousands)	Per Capita Personal Income	Unemployment Rate
2006	44,460	\$1,190,312	\$26,773	6.40%
2007	44,147	1,228,072	27,818	6.90
2008	43,738	1,242,908	28,417	8.60
2009	43,403	1,256,285	28,945	14.40
2010	43,784	1,275,078	29,122	12.40
2011	43,354	1,376,657	31,754	11.20
2012	42,874	1,418,675	33,089	8.70
2013	42,808	1,418,657	33,140	8.80
2014	42,480	1,452,731	34,198	6.50
2015	42,306	1,452,745	34,339	5.70

Source: Labor Market Information

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

Employer	2015			2006		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Avita Healthcare	1,200	1	6.59%			
Imasen Bucyrus Tech	880	2	4.84	449	3	2.12%
General Electric	400	3	2.20	280	7	1.32
Timken Company	330	4	1.81	1,000	1	4.72
Ohio Mutual Insurance Group	250	5	1.37			
Bucyrus Precision Tech	240	6	1.32			
Covert Manufacturing	200	7	1.10	234	8	1.10
ESCO Bucyrus	175	8	0.96			
Hord Family Farms	175	9	0.96			
Tramec Sloan	170	10	0.94			
Galion Community Hospital				500	2	2.36
PECO II				350	4	1.65
Dayco Swan				300	5	1.42
Baja Boats				300	6	1.42
Hydraulic Technologies, Inc.				220	9	1.03
Bucyrus Community Hospital				200	10	0.94
Total	<u>4,020</u>		<u>22.09%</u>	<u>3,833</u>		<u>18.08%</u>
Total Employed within County	<u>18,200</u>			<u>21,200</u>		

Sources: Crawford County Economic Development and Labor Market Information

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

Program	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government										
Legislative and Executive	50	49	50	50	47	49	47	49	48	50
Judicial	36	40	37	38	38	38	35	32	34	33
Public Safety										
Jail Operation	29	29	30	29	27	28	28	30	29	30
Other Public Safety	43	44	42	42	40	38	44	43	41	42
Public Works	28	28	28	28	28	27	26	26	21	22
Health										
Developmental Disabilities	55	51	53	53	52	53	53	57	54	50
Other Health	6	7	7	7	9	8	9	9	12	9
Human Services										
County Home	36	33	36	30	18	0	0	0	0	0
Job and Family Services	64	63	62	61	59	52	48	43	44	44
Other Human Services	19	17	18	19	17	13	13	13	12	14
Economic Development	0	1	1	2	1	1	1	1	0	0
Total	<u>366</u>	<u>362</u>	<u>364</u>	<u>359</u>	<u>336</u>	<u>307</u>	<u>304</u>	<u>303</u>	<u>295</u>	<u>294</u>

Source: Crawford County Auditor

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

Program/Department	2006	2007	2008	2009	2010
Legislative/Executive					
Auditor					
Number of Non-Exempt Conveyances	1,112	1,036	874	834	845
Number of Exempt Conveyances	980	857	829	753	757
Number of Transfers	2,092	1,893	1,703	1,587	1,602
Board of Elections					
Number of Registered Voters	28,923	28,562	29,754	28,951	29,170
Number of Voters Last General Election	17,339	11,897	21,448	12,654	14,325
Percent of Registered Voters Voting	60%	42%	72%	44%	49%
Recorder					
Number of Deeds Filed	2,001	1,797	1,519	1,514	1,487
Number of Mortgages Filed	2,584	2,132	1,571	1,464	1,161
Judicial					
Common Pleas Court					
Number of Civil Cases Filed	554	587	622	644	598
Number of Criminal Cases Filed	179	217	190	204	187
Number of Domestic Cases Filed	322	334	337	320	330
Juvenile Court					
Number of Civil Cases Filed	160	163	166	194	202
Number of Criminal Cases Filed	13	14	7	8	7
Number of Adjudged Delinquent Cases Filed	307	425	313	305	404
Probate Court					
Number of Civil Cases Filed	7	12	11	13	12
Municipal Court					
Number of Civil Cases Filed	1,415	1,559	1,881	1,916	1,720
Number of Criminal Cases Filed	8,394	7,978	7,649	7,970	7,160
Public Safety					
Jail Operation					
Prison Arrivals	2,090	1,930	2,195	2,014	1,460
Releases	2,079	1,909	2,206	1,994	1,495
Average Daily Count	110	112	110	119	77
Public Works					
Engineer					
Roads Resurfaced	7	6	6	3	5
Bridges Repaired	2	4	4	4	7
Bridges Replaced	5	1	0	1	1
Culverts Built	1	1	0	1	8
Health					
Dog and Kennel					
Number of Dog Licenses Sold	8,055	8,108	8,274	8,373	8,703
Number of Kennel Licenses Sold	121	122	119	101	99
Developmental Disabilities					
Number of Students Enrolled at Fairway	8	7	12	7	15
Number of Students Enrolled at Waycraft	133	139	119	138	141
Business-Type Activity					
Sewer					
Water Consumption (thousands of gallons)	9,010	9,334	9,175	8,900	8,783

Source: Various county departments

2011	2012	2013	2014	2015
726	920	936	814	861
758	803	846	880	861
1,484	1,723	1,782	1,694	1,722
28,832	29,410	28,151	28,333	27,259
14,024	19,847	9,398	12,205	12,920
49%	67%	33%	43%	47%
1,389	1,632	1,646	1,559	1,591
1,087	1,287	1,339	1,141	1,202
467	463	365	381	367
241	253	248	271	404
298	322	280	295	282
150	132	126	110	103
14	14	17	18	29
345	249	302	292	267
6	7	8	12	8
1,832	1,830	1,606	1,335	1,492
8,783	8,133	8,585	9,199	8,794
1,569	1,606	1,652	1,538	1,610
1,531	1,584	1,641	1,534	1,622
81	103	114	116	109
6	4	7	4	5
0	3	6	5	2
1	1	1	3	3
2	5	0	1	2
8,559	8,261	8,320	8,069	8,199
93	79	70	67	49
12	11	16	8	0
113	116	113	123	4
9,740	8,586	9,209	7,412	8,599

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

Program/Department	2006	2007	2008	2009
Legislative and Executive				
Auditor				
Vehicles	1	1	1	1
Commissioners				
Vehicles	1	1	1	1
Judicial				
Juvenile Court				
Vehicles	3	3	0	2
Public Safety				
Emergency Management				
Vehicles	2	2	2	2
Sheriff				
Vehicles	33	39	33	33
Public Works				
Engineer				
Vehicles	66	68	70	69
Roads (miles)	233.9	233.9	233.9	233.9
Bridges	182	182	182	183
Culverts	2,242	2,243	2,243	2,244
Sewer Plants	3	3	3	3
Sewer Lines (miles)	2.50	3.50	3.50	3.50
Water Lines (miles)	7.50	7.50	7.50	7.50
Health				
Developmental Disabilities				
Vehicles	0	0	0	0
Dog and Kennel				
Vehicles	2	2	1	1
Solid Waste				
Vehicles	21	23	22	27
Human Services				
Child Support				
Vehicles	1	1	1	0
Child Welfare				
Vehicles	2	2	2	2
County Home				
Vehicles	5	5	6	6
Job and Family Services				
Vehicles	9	7	8	8
Veterans Services				
Vehicles	2	2	2	2

Source: Various county departments

2010	2011	2012	2013	2014	2015
1	1	1	1	1	1
1	1	1	1	1	1
2	2	2	2	2	3
2	2	2	2	2	2
28	26	26	28	32	34
71	73	68	68	69	74
233.9	233.9	233.9	233.9	233.9	233.9
186	193	196	197	197	200
2,244	2,246	2,251	2,251	2,251	2,253
3	3	3	4	4	0
3.50	3.50	3.50	9.50	9.50	9.50
7.50	7.50	7.50	7.50	7.50	7.50
0	2	3	3	3	3
1	1	2	2	2	2
24	23	25	26	26	28
0	0	0	0	0	0
2	1	1	1	1	1
5	1	1	1	1	0
8	8	8	8	8	8
2	2	2	2	2	2

This page is intentionally left blank.



Dave Yost • Auditor of State

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
AUGUST 9, 2016