



Dave Yost • Auditor of State



CRAWFORD COUNTY

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CRAWFORD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2016

| <b>FEDERAL GRANTOR</b><br><b>Pass Through Grantor</b><br>Program / Cluster Title                | Federal<br>CFDA<br>Number | Pass Through<br>Entity Identifying<br>Number | Total<br>Federal<br>Expenditures |
|---|---------------------------|--|----------------------------------|
| <b>U.S. DEPARTMENT OF EDUCATION</b>   |                           |  |                                  |
| <i>Passed Through the Ohio Department of Education</i>  |                           |  |                                  |
| <u>Special Education Cluster (IDEA)</u>   |                           |  |                                  |
| Special Education-Grants to States  | 84.027                    | 34-6400345                                   | \$ 26,774                        |
| Special Education-Preschool Grants  | 84.173                    | 34-6400345                                   | 14,372                           |
| Total Special Education Cluster   |                           |  | <u>41,146</u>                    |
| <b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>   |                           |  | <b><u>41,146</u></b>             |
| <b>U.S. DEPARTMENT OF AGRICULTURE</b>   |                           |  |                                  |
| <i>Passed Through the Ohio Department of Job and Family Services</i>                            |                           |  |                                  |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program Cluster  | 10.561                    | G-1617-11-5500                               | 344,302                          |
| <b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>   |                           |  | <b><u>344,302</u></b>            |
| <b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>   |                           |  |                                  |
| <i>Passed Through the Ohio Development Services Agency</i>                                      |                           |  |                                  |
| Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii       | 14.228                    | B-F-14-1AQ-1                                 | 1,775                            |
| Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii       | 14.228                    | B-F-15-1AQ-1                                 | 41,188                           |
| Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii       | 14.228                    | B-C-14-1AQ-1                                 | 98,789                           |
| Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii |                           |  | <u>141,752</u>                   |
| Home Investment Partnerships Program  | 14.239                    | B-C-14-1AQ-2                                 | 257,348                          |
| <b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>                                   |                           |  | <b><u>399,100</u></b>            |
| <b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>   |                           |  |                                  |
| <i>Passed Through the Ohio Department of Public Safety</i>                                      |                           |  |                                  |
| Emergency Management Performance Grants   | 97.042                    | EMC-2016-EP-00003-S01                        | 52,847                           |
| <b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>   |                           |  | <b><u>52,847</u></b>             |
| <b>U.S. DEPARTMENT OF TRANSPORTATION</b>  |                           |  |                                  |
| <i>Passed Through the Ohio Department of Transportation</i>                                     |                           |  |                                  |
| Highway Planning and Construction Cluster   | 20.205                    | 93988  | 35,896                           |
| <i>Passed Through the Ohio Department of Public Safety</i>                                      |                           |  |                                  |
| <u>Highway Safety Cluster:</u>  |                           |  |                                  |
| State and Community Highway Safety  | 20.600                    | STEP-2016-17-00-00-00465-00                  | 8,733                            |
| State and Community Highway Safety  | 20.600                    | STEP-2017-17-00-00-00484-00                  | 1,242                            |
| Total State and Community Highway Safety  |                           |  | <u>9,975</u>                     |
| National Priority Safety Programs   | 20.616                    | IDEP-2016-17-00-00-00334-00                  | 11,028                           |
| National Priority Safety Programs   | 20.616                    | IDEP-2017-17-00-00-00347-00                  | 3,201                            |
| Total National Priority Safety Programs   |                           |  | <u>14,229</u>                    |
| Total Highway Safety Cluster  |                           |  | <u>24,204</u>                    |
| <b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>  |                           |  | <b><u>60,100</u></b>             |
| <b>U.S. DEPARTMENT OF JUSTICE</b>   |                           |  |                                  |
| <i>Passed Through the Ohio Attorney General's Office</i>  |                           |  |                                  |
| Crime Victim Assistance   | 16.575                    | 2015-VOCA-19811224                           | 56,436                           |
| Crime Victim Assistance   | 16.575                    | 2016-VOCA-27373351                           | 587                              |
| Crime Victim Assistance   | 16.575                    | 2016-VOCA-33994254                           | 1,800                            |
| Crime Victim Assistance   | 16.575                    | 2017-VOCA-43557981                           | 19,204                           |
| Total Crime Victim Assistance   |                           |  | <u>78,027</u>                    |
| <i>Passed Through the Ohio Department of Public Safety</i>                                      |                           |  |                                  |
| Edward Byrne Memorial Justice Assistance Grant Program  | 16.738                    | 2015-JG-LLE-5266                             | 9,666                            |
| Edward Byrne Memorial Justice Assistance Grant Program  | 16.738                    | 2015-JG-A02-6957                             | 14,678                           |
| Total Edward Byrne Memorial Justice Assistance Grant Program                                    |                           |  | <u>24,344</u>                    |
| <b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>   |                           |  | <b><u>102,371</u></b>            |
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>   |                           |  |                                  |
| <i>Passed Through the Ohio Department of Developmental Disabilities</i>                         |                           |  |                                  |
| Social Services Block Grant   | 93.667                    | 34-6400345                                   | 32,153                           |
| <u>Medicaid Cluster:</u>  |                           |  |                                  |
| <i>Passed Through the Ohio Department of Developmental Disabilities</i>                         |                           |  |                                  |
| Medical Assistance Program  | 93.778                    | 34-6400345                                   | 76,472                           |
| <i>Passed through the Ohio Department of Job and Family Services</i>                            |                           |  |                                  |
| Medical Assistance Program  | 93.778                    | G-1617-11-5500                               | 298,323                          |
| Total Medicaid Cluster  |                           |  | <u>374,795</u>                   |
| <i>Passed through the Ohio Department of Job and Family Services</i>                            |                           |  |                                  |
| Promoting Safe and Stable Families  | 93.556                    | G-1617-11-5500                               | 17,676                           |
| Temporary Assistance for Needy Families Cluster   | 93.558                    | G-1617-11-5500                               | 602,690                          |
| Child Support Enforcement   | 93.563                    | G-1617-11-5500                               | 412,326                          |
| Child Care and Development Block Grant - CCDF Cluster   | 93.575                    | G-1617-11-5500                               | 71,604                           |
| Community-Based Child Abuse Prevention Grants   | 93.590                    | G-1617-11-5500                               | 1,469                            |

CRAWFORD COUNTY  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**  
(Continued)

| <b>FEDERAL GRANTOR</b><br><i>Pass Through Grantor</i><br>Program / Cluster Title  | Federal<br>CFDA<br>Number | Pass Through<br>Entity Identifying<br>Number | Total<br>Federal<br>Expenditures |
|---|---------------------------|--|----------------------------------|
| <b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u></b>            |                           |  |                                  |
| <i>Passed through the Ohio Department of Job and Family Services (Continued)</i>  |                           |  |                                  |
| Stephanie Tubbs Jones Child Welfare Services Program                              | 93.645                    | G-1617-11-5500                               | 53,187                           |
| Foster Care-Title IV-E  | 93.658                    | G-1617-11-5500                               | 1,799,710                        |
| Adoption Assistance   | 93.659                    | G-1617-11-5500                               | 124,617                          |
| Social Services Block Grant   | 93.667                    | G-1617-11-5500                               | 403,023                          |
| Chafee Foster Care Independence Program   | 93.674                    | G-1617-11-5500                               | <u>2,915</u>                     |
| <b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>                         |                           |  | <b><u>3,896,165</u></b>          |
| <b><u>U.S. DEPARTMENT OF LABOR</u></b>  |                           |  |                                  |
| <i>Passed through the WIA Area 10 Board</i>                                       |                           |  |                                  |
| Employment Service/Wagner - Peyser Funded Activities - Employment Service Cluster | 17.207                    | PY15/FY16-17-10-01                           | <u>11,771</u>                    |
| <u>Workforce Investment Act (WIA) Cluster</u>                                     |                           |  |                                  |
| WIA Adult Program   | 17.258                    | PY15/FY16-17-10-01                           | 61,105                           |
| WIA Youth Activities  | 17.259                    | PY15/FY16-17-10-01                           | 363                              |
| WIA Dislocated Worker Formula Grants  | 17.278                    | PY15/FY16-17-10-01                           | 113,744                          |
| Total Workforce Investment Act Cluster  |                           |  | <u>175,212</u>                   |
| <b>TOTAL U.S. DEPARTMENT OF LABOR</b>   |                           |  | <b><u>186,983</u></b>            |
| <b><u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u></b>                                |                           |  |                                  |
| <i>Direct Program</i>   |                           |  |                                  |
| Brownfields Assessment and Cleanup Cooperative Agreements                         | 66.818                    | N/A  | <u>82,477</u>                    |
| <b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>                                 |                           |  | <b><u>82,477</u></b>             |
| <b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>                                       |                           |  | <b><u>\$ 5,165,491</u></b>       |

The accompanying notes are an integral part of this schedule.

**CRAWFORD COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2016**

**NOTE A - BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Crawford County, Ohio, (the County) under programs of the federal government for the year ended December 31, 2016. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, 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) and HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS with REVOLVING LOAN CASH BALANCE**

The current cash balance on the County's local program income account as of December 31, 2016 is \$49,300.

**NOTE E - HIGHWAY PLANNING AND CONSTRUCTION**

For the year ended December 31, 2015, \$1,067,195 for Highway Planning and Construction was reported on the County's Schedule of Expenditures of Federal Awards. Of this amount reported, \$298,041 represented expenditures incurred in 2015 but paid in 2016.

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# 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, 2016, 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 19, 2017. 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 "D" and "Y".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 19, 2017



# 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, 2016. The *Summary of Auditor's 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.

***Opinion on Each Major Federal Program***

In our opinion, Crawford County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2016.

***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 compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with 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 would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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

We have 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, 2016, 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 19, 2017, 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. We have not performed any procedures to the audited financial statements subsequent to June 19, 2017. 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.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

August 3, 2017

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**CRAWFORD COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2016**

**1. SUMMARY OF AUDITOR'S RESULTS**

|                     |   |   |
|---------------------|---|---|
| <b>(d)(1)(i)</b>    | <b>Type of Financial Statement Opinion</b>  | Unmodified  |
| <b>(d)(1)(ii)</b>   | <b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>      | No  |
| <b>(d)(1)(ii)</b>   | <b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b> | No  |
| <b>(d)(1)(iii)</b>  | <b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>                        | No  |
| <b>(d)(1)(iv)</b>   | <b>Were there any material weaknesses in internal control reported for major federal programs?</b>                    | No  |
| <b>(d)(1)(iv)</b>   | <b>Were there any significant deficiencies in internal control reported for major federal programs?</b>               | No  |
| <b>(d)(1)(v)</b>    | <b>Type of Major Programs' Compliance Opinion</b>   | Unmodified  |
| <b>(d)(1)(vi)</b>   | <b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>  | No  |
| <b>(d)(1)(vii)</b>  | <b>Major Programs (list):</b>   | CFDA #93.658 – Foster Care Title IV-E<br>CFDA #93.558 – Temporary Assistance for Needy Families Cluster |
| <b>(d)(1)(viii)</b> | <b>Dollar Threshold: Type A/B Programs</b>  | Type A: > \$ 750,000<br>Type B: all others  |
| <b>(d)(1)(ix)</b>   | <b>Low Risk Auditee under 2 CFR §200.520?</b>   | No  |

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

None

**3. FINDINGS FOR FEDERAL AWARDS**

None

**CRAWFORD COUNTY**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
2 CFR 200.511(b)  
DECEMBER 31, 2016**

| Finding Number       | Finding Summary  | Status              | Additional Information   |
|----------------------|--|---------------------|--|
| 2015-001<br>2014-002 | Material Noncompliance/Material Weakness – CDBG Cash Management<br><br>This finding first occurred during fiscal year 2013 (Finding 2013-003). | Partially Corrected | During 2016, 8% of federal cash draws were not spent down to less than \$5,000 within 15 days of receipt. Comment is being repeated in the current audit Management Letter.<br><br>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. |



Crawford County, Ohio

COMPREHENSIVE ANNUAL

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2016

**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, 2016*  
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**Crawford County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2016*  
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# Crawford County Auditor



**Joan M. Wolfe**

June 19, 2017

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, 2016. 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, 2016. 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 42,083.

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, like many small communities in the United States, has been faced with economic and demographic changes and challenges in the last couple of decades such as an aging and declining population, low post-secondary educational attainment, private-sector business decline, and annual private sector payroll decline. Yet, what sets Crawford County apart, is its citizens, and their "universal willingness to make good things happen".

The County is easily accessible and its location, near U.S. Route 30, is within an eight hour drive of over 65 percent of U.S. businesses. Visitors come from all over the country but especially travelers from Indiana, Michigan, Illinois, and Pennsylvania for the County's agricultural, sports and entertainment, and historical tourism amenities.

The Crawford County Partnership for Education and Economic Development (The Partnership) aligned all stakeholders, countywide, to identify challenges and developed a strategic plan with goals that address those challenges through leadership and volunteer Action Teams. Called *Crawford: 20/20 Vision*, it 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.

The Partnership'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. For example, when one of the two hospitals that provided medical care for the County 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 and city government officials have also been encouraged to, work together more, and continue to do so on a variety of projects.

In the last two years alone, the Partnership's countywide economic and community development efforts have led to over \$16 million in capital investment and one hundred new jobs. Ongoing retention and expansion surveys ensure that area business' needs are being addressed. Utility-served sites are available at incentive-induced pricing to attract new industry and encourage growth from within. In particular, a twenty-two acre site, certified for food and beverage processing, is currently on the market. Located in the Ohio Crossroads Industrial Center, the lot is also part of a forty plus acre parcel that is state-certified as shovel-ready for development.

Crawford County's workforce still has significant challenges but proactive efforts by Partnership volunteers and investors, as well as additional support from local businesses and leaders, continue to evolve via the 20/20 plan. These initiatives set the state to not only help close the skills gap but help prepare the next generation of workers by increasing awareness of local job opportunities and of what is needed to obtain and retain them. For example, Workforce Awareness for Graduates and Educators (WAGE), is a program created with the help from American Electric Power of Ohio's Local Economic Assistance Program (LEAP) that connects students and educators to local businesses and job opportunities. Another such example is Crawford Works, a holistic program that assists unemployed and underemployed adults in advancing to economic self-sufficiency through training and job placement opportunities with local employer partners. Yet another example is The Leader in Me program which is a national program that uses the values of Stephen Covey's 7 Habits of Highly Effective People as a foundation. Provided by a state Community Connectors' grant and local match funds, The Leader in Me program is actively preparing children in the community to become leaders and embody values that will serve them well as they enter the workforce.

Simultaneously, efforts created to improve current workforce conditions include Supervisor Boot Camp, which strengthens the skills of front-line supervisors, Crawford Unlimited Leadership (CULEAD), which further develops leaders in the workplace and community, and the addition of countywide transportation through the newly established Seneca Crawford Area Transportation (SCAT).

In addition to strengthening education and businesses within Crawford County, the Partnership 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 recreation, event, and wellness center. 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 since the fall semester 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, the Partnership, and the North Central State College Foundation, this satellite of North Central State College (located in downtown Bucyrus) has already served over three hundred students in its first year, many of whom are first-generation college students.

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 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 that continued in 2016. 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 include rehabilitation of the courthouse dome and clock tower, a new roof, and replacement of copper balustrades. The first phase was completed in 2016 and consisted of repair of the courthouse dome, the area surrounding the clock and the base of the tower that connects to the roof of the courthouse at a cost of \$1.4 million. The second phase will include removal of the copper fittings around the roof of the courthouse, patching existing leaks, and construction of a new pitched roof. 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, 2015.

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.

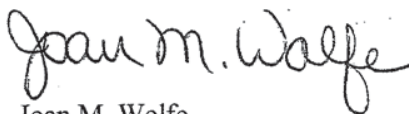
## ACKNOWLEDGEMENTS

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 Jenny King 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, 2015**

Executive Director/CEO

**Crawford County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2016*  
*Elected Officials*

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

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

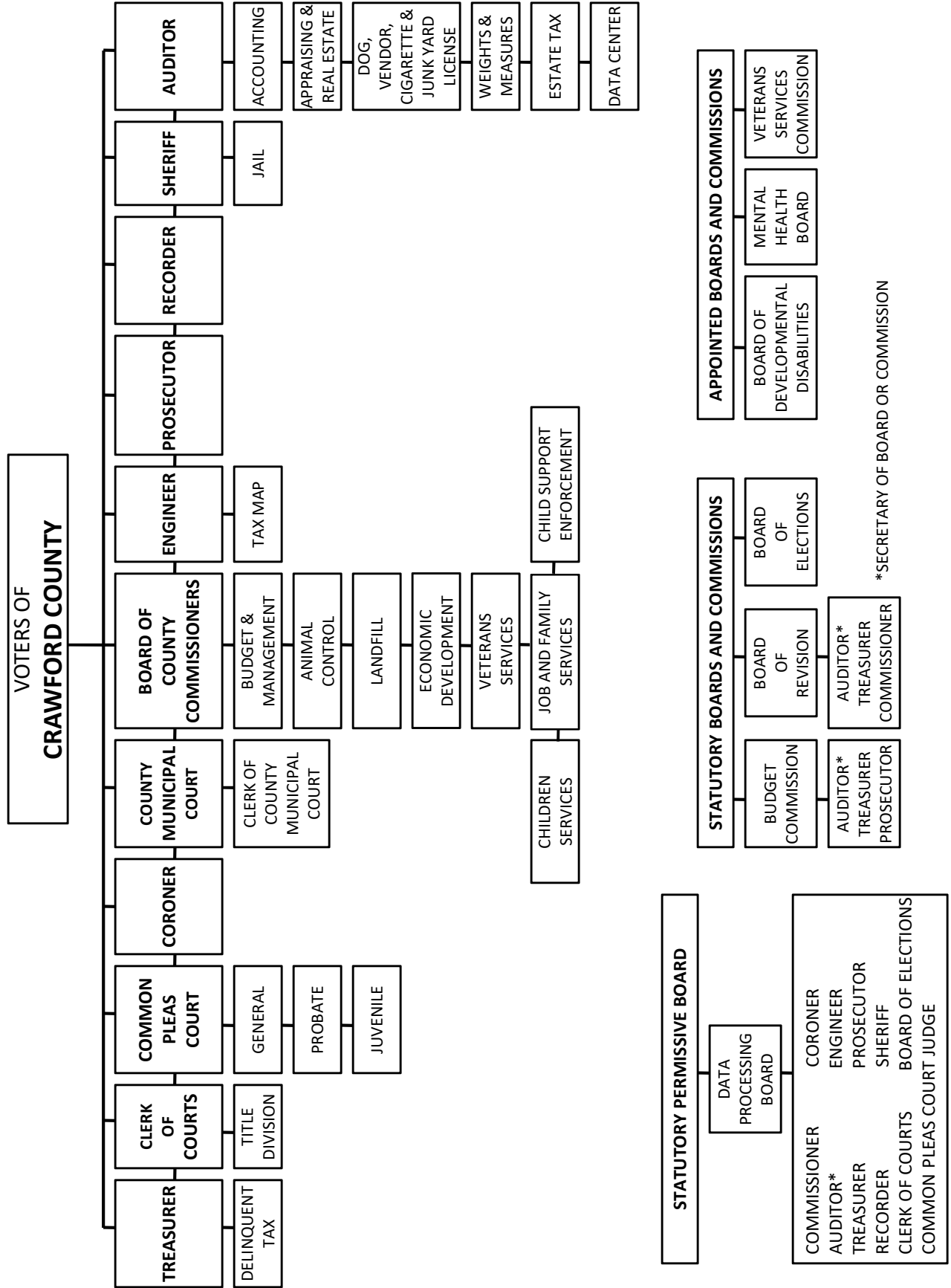
Sheriff  
Scott M. Kent

Common Pleas Court Judge  
Sean Leuthold

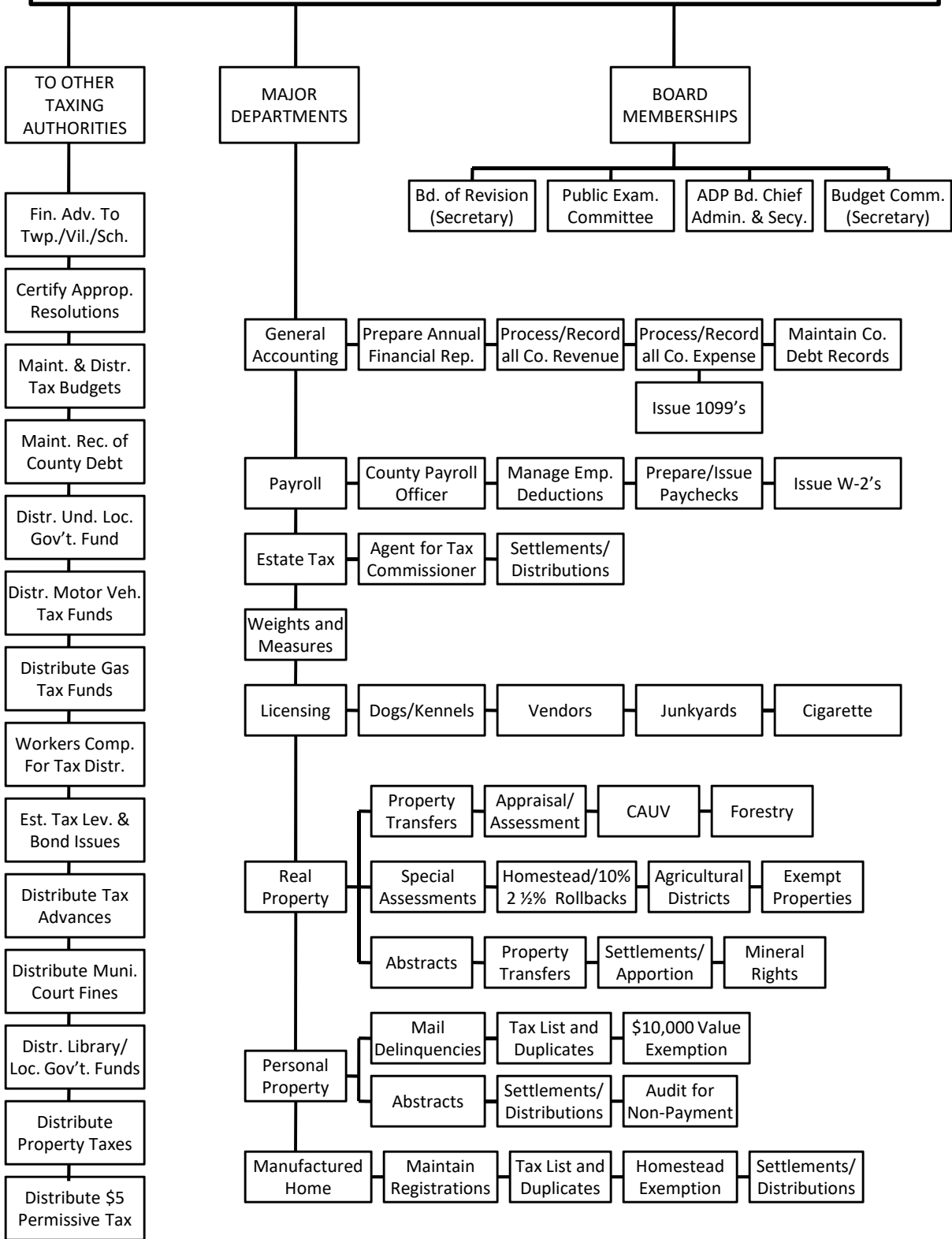
Probate/Juvenile Court Judge  
Steven D. Eckstein

Municipal Court Judge  
Shane Leuthold

# ORGANIZATION CHART



# DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



JOAN M. WOLFE, CRAWFORD COUNTY AUDITOR

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# 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, 2016, 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 represent 1.59 percent, 7.45 percent, and 10.83 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.

### **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, 2016, 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.

### **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 this information to the auditing procedures applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information 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, this information is 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 to 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 19, 2017, 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 initial "D".

**Dave Yost**  
Auditor of State

Columbus, Ohio

June 19, 2017

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**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2016  
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, 2016. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

### **Highlights**

Highlights for 2016 are as follows:

Work was completed on the initial phase of renovations to the courthouse for \$1.4 million; the courthouse dome and clock tower were repaired along with the replacement of the roof and copper balustrades.

Total debt obligations of the County became less than \$10 million, resulting in the least amount of total debt obligations owed by the County within the last ten years.

### **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 2016. 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, 2016  
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, 2016  
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 2016 and 2015:

Table 1  
Net Position  
(In Thousands)

|                                  | Governmental Activities |                 | Business-Type Activity |                | Total           |                 |
|----------------------------------|-------------------------|-----------------|------------------------|----------------|-----------------|-----------------|
|                                  | 2016                    | 2015            | 2016                   | 2015           | 2016            | 2015            |
| Assets                           |                         |                 |                        |                |                 |                 |
| Current and Other Assets         | \$38,271                | \$37,315        | \$260                  | \$218          | \$38,531        | \$37,533        |
| Capital Assets, Net              | 47,014                  | 47,610          | 5,333                  | 5,506          | 52,347          | 53,116          |
| Total Assets                     | <u>85,285</u>           | <u>84,925</u>   | <u>5,593</u>           | <u>5,724</u>   | <u>90,878</u>   | <u>90,649</u>   |
| Deferred Outflows of Resources   | <u>6,551</u>            | <u>2,392</u>    | <u>0</u>               | <u>0</u>       | <u>6,551</u>    | <u>2,392</u>    |
| Liabilities                      |                         |                 |                        |                |                 |                 |
| Current and Other Liabilities    | 1,740                   | 2,035           | 8                      | 5              | 1,748           | 2,040           |
| Long-Term Liabilities            | 27,419                  | 23,796          | 239                    | 308            | 27,658          | 24,104          |
| Total Liabilities                | <u>29,159</u>           | <u>25,831</u>   | <u>247</u>             | <u>313</u>     | <u>29,406</u>   | <u>26,144</u>   |
| Deferred Inflows of Resources    | <u>6,950</u>            | <u>6,389</u>    | <u>2</u>               | <u>3</u>       | <u>6,952</u>    | <u>6,392</u>    |
| Net Position                     |                         |                 |                        |                |                 |                 |
| Net Investment in Capital Assets | 38,849                  | 38,489          | 5,092                  | 5,195          | 43,941          | 43,684          |
| Restricted                       | 22,654                  | 20,732          | 0                      | 0              | 22,654          | 20,732          |
| Unrestricted (Deficit)           | <u>(5,776)</u>          | <u>(4,124)</u>  | <u>252</u>             | <u>213</u>     | <u>(5,524)</u>  | <u>(3,911)</u>  |
| Total Net Position               | <u>\$55,727</u>         | <u>\$55,097</u> | <u>\$5,344</u>         | <u>\$5,408</u> | <u>\$61,071</u> | <u>\$60,505</u> |

**Crawford County, Ohio**  
Management's Discussion and Analysis  
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The net position liability is the largest liability reported by the County at December 31, 2016 and is reported pursuant to Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions". For reasons discussed below, end users of these financial statements will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and 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.

GASB Statement No. 68 requires the net position liability to equal 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**  
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The most significant changes noted in the above table are those related to pension. The significant increase in deferred outflows is due to an increase in the difference between projected and actual earnings on investments related to the net pension liability. The increase in the net pension liability (long-term liabilities) represents the County's proportionate share of the unfunded benefits. As indicated previously, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability.

There were no other changes of significance from the prior year for either governmental activities or the business-type activity.

Table 2 shows the change in net position for 2016 and 2015.

Table 2  
Change in Net Position  
(In Thousands)

|  | Governmental<br>Activities |                 | Business-Type<br>Activity |                | Total           |                 |
|--|----------------------------|-----------------|---------------------------|----------------|-----------------|-----------------|
|  | 2016                       | 2015            | 2016                      | 2015           | 2016            | 2015            |
| Revenues   |                            |                 |                           |                |                 |                 |
| Program Revenues                                 |                            |                 |                           |                |                 |                 |
| Charges for Services                             | \$11,014                   | \$10,770        | \$256                     | \$256          | \$11,270        | \$11,026        |
| Operating Grants,<br>Contributions, and Interest | 12,459                     | 13,438          | 0                         | 0              | 12,459          | 13,438          |
| Capital Grants and<br>Contributions              | 139                        | 1,153           | 0                         | 0              | 139             | 1,153           |
| Total Program Revenues                           | <u>23,612</u>              | <u>25,361</u>   | <u>256</u>                | <u>256</u>     | <u>23,868</u>   | <u>25,617</u>   |
| General Revenues                                 |                            |                 |                           |                |                 |                 |
| Property Taxes                                   | 6,137                      | 5,833           | 0                         | 0              | 6,137           | 5,833           |
| Sales Taxes                                      | 6,056                      | 6,003           | 0                         | 0              | 6,056           | 6,003           |
| Grants and Entitlements                          | 1,241                      | 1,345           | 0                         | 0              | 1,241           | 1,345           |
| Interest   | 149                        | 237             | 0                         | 0              | 149             | 237             |
| Other  | 466                        | 1,079           | 0                         | 0              | 466             | 1,079           |
| Total General Revenues                           | <u>14,049</u>              | <u>14,497</u>   | <u>0</u>                  | <u>0</u>       | <u>14,049</u>   | <u>14,497</u>   |
| Total Revenues                                   | <u>37,661</u>              | <u>39,858</u>   | <u>256</u>                | <u>256</u>     | <u>37,917</u>   | <u>40,114</u>   |
| Transfers  | 0                          | (17)            | 0                         | 17             | 0               | 0               |
| Total Revenues and Transfers                     | <u>37,661</u>              | <u>39,841</u>   | <u>256</u>                | <u>273</u>     | <u>37,917</u>   | <u>40,114</u>   |
| Program Expenses                                 |                            |                 |                           |                |                 |                 |
| General Government                               |                            |                 |                           |                |                 |                 |
| Legislative and Executive                        | 4,904                      | 4,466           | 0                         | 0              | 4,904           | 4,466           |
| Judicial   | 2,765                      | 2,512           | 0                         | 0              | 2,765           | 2,512           |
| Internal Service Fund-External<br>Portion        | 6                          | 6               | 0                         | 0              | 6               | 6               |
| Public Safety                                    | 6,596                      | 6,294           | 0                         | 0              | 6,596           | 6,294           |
| Public Works                                     | 9,447                      | 10,379          | 0                         | 0              | 9,447           | 10,379          |
| Health   | 5,720                      | 6,223           | 0                         | 0              | 5,720           | 6,223           |
| Human Services                                   | 7,141                      | 7,233           | 0                         | 0              | 7,141           | 7,233           |
| Economic Development                             | 93                         | 25              | 0                         | 0              | 93              | 25              |
| Interest and Fiscal Charges                      | 359                        | 495             | 0                         | 0              | 359             | 495             |
| Sewer  | 0                          | 0               | 320                       | 340            | 320             | 340             |
| Total Expenses                                   | <u>37,031</u>              | <u>37,633</u>   | <u>320</u>                | <u>340</u>     | <u>37,351</u>   | <u>37,973</u>   |
| Increase (Decrease) in<br>Net Position           | 630                        | 2,208           | (64)                      | (67)           | 566             | 2,141           |
| Net Position Beginning of Year                   | <u>55,097</u>              | <u>52,889</u>   | <u>5,408</u>              | <u>5,475</u>   | <u>60,505</u>   | <u>58,364</u>   |
| Net Position End of Year                         | <u>\$55,727</u>            | <u>\$55,097</u> | <u>\$5,344</u>            | <u>\$5,408</u> | <u>\$61,071</u> | <u>\$60,505</u> |

**Crawford County, Ohio**  
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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 decreased by nearly 7 percent primarily due to a decrease in capital grants and contributions; the result of the County performing fewer projects related to the resurfacing of County roads and rehabilitation of County bridges and, therefore, receiving less grant funding. Overall, general revenues did not change significantly.

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 2015 to 2016.

There was almost no change in revenues or expenses for the business-type activity.

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 |                 |
|--------------------------------|------------------------|-----------------|----------------------|-----------------|
|                                | 2016                   | 2015            | 2016                 | 2015            |
| General Government             |                        |                 |                      |                 |
| Legislative and Executive      | \$4,904                | \$4,466         | \$2,459              | \$2,214         |
| Judicial                       | 2,765                  | 2,512           | 1,122                | 1,167           |
| Internal Service Fund-External |                        |                 |                      |                 |
| Portion                        | 6                      | 6               | 0                    | 1               |
| Public Safety                  | 6,596                  | 6,294           | 5,178                | 4,848           |
| Public Works                   | 9,447                  | 10,379          | 205                  | (1,000)         |
| Health                         | 5,720                  | 6,223           | 2,428                | 3,293           |
| Human Services                 | 7,141                  | 7,233           | 1,575                | 1,229           |
| Economic Development           | 93                     | 25              | 93                   | 25              |
| Interest and Fiscal Charges    | 359                    | 495             | 359                  | 495             |
| Total Expenses                 | <u>\$37,031</u>        | <u>\$37,633</u> | <u>\$13,419</u>      | <u>\$12,272</u> |



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For 2016, 36 percent of the costs for services provided by the County were paid for with general revenues, which remains 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 59 percent of the support in the judicial program. During 2016, 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 an 18 percent decrease in fund balance in the General Fund despite operating revenues exceeding operating expenditures. Operating revenues and expenditures did not change significantly from that of the prior year; however, the most significant change was a transfer of \$1.4 million for repairs and renovations to the courthouse dome, clock tower, and roof. An additional \$2.3 million in resources was transferred to support activities in other funds.

Fund balance increased 6 percent in the Auto License and Gas Tax Fund. Although the fund experienced a decrease in State resources received for road and bridge resurfacing and repairs, there was a 14 percent reduction in expenditures based on project needs.

There was an increase in fund balance in the Child Welfare Fund despite a decrease in State funding. The General Fund provided a transfer to support program operations.

The fund balance in the Criminal Justice Services Levy Fund decreased slightly from a reduction in personnel costs. Transfers were made from the General Fund to subsidize operations.

There was a significant decrease in fund balance in the Job and Family Services Fund despite a decrease in expenditures of 6 percent from that of the prior year. Reduced personnel costs and contractual services for the Workforce Investment Act program contributed to the decrease in expenditures. Additionally, revenues decreased by 9 percent, primarily from a reduction in State funding.

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; primarily the result of a decrease in expenditures related to reduced personnel costs combined with a reduction in contractual services for a community employment program.

### **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 metering services and related upgrading and replacing of metering equipment.

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**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 exceeded the final budget by almost \$681,000 due to conservative estimates. There was little change from the original budget to the final budget for expenditures. Actual expenditures were 5 percent less than the final budget due to budgeting conservatively.

**Capital Assets and Debt Administration**

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2016, was \$43,941 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 2016. During 2016, various roads were resurfaced and bridges rehabilitated bringing the infrastructure investment of the County to \$43,408 thousand. Additions to capital assets also included various building improvements, technology upgrades, and the purchase of vehicles for Developmental Disabilities and the Engineer and Highway Department.

Long-Term Debt - At December 31, 2016, the County's overall long-term obligations included \$8,826 thousand in general obligation bonds, \$250 thousand in special assessment bonds, and \$142 thousand in OPWC loans. Of this amount, \$239 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 A1.

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

**Economic Factors**

Crawford County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. The County's tax base increased by 13 percent to nearly \$2 billion in 2016. Sales tax revenue surpassed \$6 million in 2016, an increase of 38 percent from 2009 during the economic downturn.

The unemployment rate for the County was 6 percent as of year end, improved from a rate of 14.4 percent in 2009. The County's unemployment rate for 2016 exceeded the State's average unemployment rate of 4.9 percent and the national average of 4.9 percent.

The General Fund balance at December 31, 2016, was \$5,045,653. Although the fund balance decreased from 2015, general operating revenues exceeded department expenditures in 2016 by approximately 19 percent.

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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, 2016*

|   | Primary Government         |                           |              | Component<br>Unit |
|---|----------------------------|---------------------------|--------------|-------------------|
|   | Governmental<br>Activities | Business-Type<br>Activity | Total        |                   |
| <b>Assets</b>                                     |                            |                           |              |                   |
| Equity in Pooled Cash and Cash Equivalents        | \$24,575,021               | \$237,694                 | \$24,812,715 | \$0               |
| Cash and Cash Equivalents                         |                            |                           |              |                   |
| in Segregated Accounts                            | 96,101                     | 0                         | 96,101       | 39,632            |
| Cash and Cash Equivalents with Fiscal Agent       | 237,821                    | 0                         | 237,821      | 0                 |
| Investments in Segregated Accounts                | 0                          | 0                         | 0            | 90,187            |
| Accounts Receivable                               | 197,118                    | 20,868                    | 217,986      | 71,910            |
| Accrued Interest Receivable                       | 69,648                     | 0                         | 69,648       | 0                 |
| Sales Taxes Receivable                            | 1,597,815                  | 0                         | 1,597,815    | 0                 |
| Due from Other Governments                        | 3,668,911                  | 738                       | 3,669,649    | 0                 |
| Due from Primary Government                       | 0                          | 0                         | 0            | 20,632            |
| Special Assessments Receivable                    | 313,088                    | 0                         | 313,088      | 0                 |
| Prepaid Items                                     | 423,303                    | 1,567                     | 424,870      | 2,360             |
| Materials and Supplies Inventory                  | 387,624                    | 0                         | 387,624      | 0                 |
| Internal Balances                                 | 935                        | (935)                     | 0            | 0                 |
| Property Taxes Receivable                         | 6,685,983                  | 0                         | 6,685,983    | 0                 |
| Loans Receivable                                  | 17,712                     | 0                         | 17,712       | 0                 |
| Nondepreciable Capital Assets                     | 8,476,884                  | 0                         | 8,476,884    | 39,440            |
| Depreciable Capital Assets, Net                   | 38,537,141                 | 5,333,408                 | 43,870,549   | 406,852           |
| <i>Total Assets</i>                               | 85,285,105                 | 5,593,340                 | 90,878,445   | 671,013           |
| <b>Deferred Outflows of Resources</b>             |                            |                           |              |                   |
| Deferred Charge on Refunding Pension              | 276,984                    | 0                         | 276,984      | 0                 |
|   | 6,274,210                  | 0                         | 6,274,210    | 0                 |
| <i>Total Deferred Outflows of Resources</i>       | 6,551,194                  | 0                         | 6,551,194    | 0                 |
| <b>Liabilities</b>                                |                            |                           |              |                   |
| Wages Payable                                     | 257,469                    | 180                       | 257,649      | 38,173            |
| Accounts Payable                                  | 746,213                    | 4,979                     | 751,192      | 5,152             |
| Contracts Payable                                 | 392,172                    | 1,975                     | 394,147      | 0                 |
| Due to Other Governments                          | 227,151                    | 189                       | 227,340      | 7,798             |
| Due to Component Unit                             | 20,632                     | 0                         | 20,632       | 0                 |
| Matured Compensated Absences Payable              | 71,103                     | 0                         | 71,103       | 0                 |
| Accrued Interest Payable                          | 25,543                     | 690                       | 26,233       | 0                 |
| Long-Term Liabilities                             |                            |                           |              |                   |
| Due Within One Year                               | 1,202,949                  | 67,479                    | 1,270,428    | 26,505            |
| Due in More Than One Year                         | 8,860,799                  | 171,613                   | 9,032,412    | 161,887           |
| Due in More Than One Year - Net Pension Liability | 17,354,785                 | 0                         | 17,354,785   | 0                 |
| <i>Total Liabilities</i>                          | 29,158,816                 | 247,105                   | 29,405,921   | 239,515           |
| <b>Deferred Inflows of Resources</b>              |                            |                           |              |                   |
| Property Taxes                                    | 6,367,815                  | 0                         | 6,367,815    | 0                 |
| Deferred Gain on Refunding Pension                | 0                          | 2,073                     | 2,073        | 0                 |
|   | 582,013                    | 0                         | 582,013      | 0                 |
| <i>Total Deferred Inflows of Resources</i>        | 6,949,828                  | 2,073                     | 6,951,901    | 0                 |

(continued)

**Crawford County, Ohio**  
*Statement of Net Position (continued)*  
 December 31, 2016

|                                  | Primary Government         |                           |              | Component<br>Unit |
|----------------------------------|----------------------------|---------------------------|--------------|-------------------|
|                                  | Governmental<br>Activities | Business-Type<br>Activity | Total        |                   |
| <b>Net Position</b>              |                            |                           |              |                   |
| Net Investment in Capital Assets | \$38,848,634               | \$5,092,243               | \$43,940,877 | \$257,900         |
| Restricted for                   |                            |                           |              |                   |
| Debt Service                     | 327,191                    | 0                         | 327,191      | 0                 |
| General Government:              |                            |                           |              |                   |
| Legislative and Executive        | 1,451,258                  | 0                         | 1,451,258    | 0                 |
| Judicial                         | 1,461,556                  | 0                         | 1,461,556    | 0                 |
| Public Safety                    | 1,723,848                  | 0                         | 1,723,848    | 0                 |
| Public Works                     | 6,817,073                  | 0                         | 6,817,073    | 0                 |
| Health                           | 9,684,935                  | 0                         | 9,684,935    | 0                 |
| Human Services                   | 1,120,111                  | 0                         | 1,120,111    | 0                 |
| Other Purposes                   | 69,518                     | 0                         | 69,518       | 0                 |
| Unrestricted (Deficit)           | (5,776,469)                | 251,919                   | (5,524,550)  | 173,598           |
| <i>Total Net Position</i>        | \$55,727,655               | \$5,344,162               | \$61,071,817 | \$431,498         |

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2016

|   | Expenses            | Program Revenues     |   |                                  |
|---|---------------------|----------------------|---|----------------------------------|
|   |                     | Charges for Services | Operating Grants, Contributions, and Interest | Capital Grants and Contributions |
| <b>Governmental Activities</b>                              |                     |                      |   |                                  |
| General Government  |                     |                      |   |                                  |
| Legislative and Executive                                   | \$4,903,590         | \$2,336,681          | \$107,890                                     | \$0                              |
| Judicial  | 2,765,487           | 1,449,204            | 194,595                                       | 0                                |
| Internal Service Fund-External Portion                      | 6,296               | 6,669                | 0   | 0                                |
| Public Safety   |                     |                      |   |                                  |
| Criminal Justice Services                                   | 2,072,271           | 0                    | 256,165                                       | 0                                |
| Jail Operation  | 2,551,435           | 153,192              | 0   | 0                                |
| Other Public Safety   | 1,972,018           | 621,213              | 387,100                                       | 0                                |
| Public Works  | 9,447,354           | 4,956,948            | 4,146,516                                     | 139,038                          |
| Health  |                     |                      |   |                                  |
| Developmental Disabilities                                  | 4,443,148           | 228,614              | 2,468,130                                     | 0                                |
| Other Health  | 1,277,227           | 595,735              | 0   | 0                                |
| Human Services  |                     |                      |   |                                  |
| Child Welfare   | 2,056,701           | 36,001               | 1,728,003                                     | 0                                |
| Job and Family Services                                     | 3,257,074           | 348,148              | 2,503,288                                     | 0                                |
| Other Human Services  | 1,826,425           | 282,015              | 667,546                                       | 0                                |
| Economic Development  | 92,963              | 0                    | 0   | 0                                |
| Interest and Fiscal Charges                                 | 359,249             | 0                    | 0   | 0                                |
| <i>Total Governmental Activities</i>                        | 37,031,238          | 11,014,420           | 12,459,233                                    | 139,038                          |
| <b>Business-Type Activity</b>                               |                     |                      |   |                                  |
| Sewer   | 320,400             | 256,461              | 0   | 0                                |
| <i>Total Primary Government</i>                             | <u>\$37,351,638</u> | <u>\$11,270,881</u>  | <u>\$12,459,233</u>                           | <u>\$139,038</u>                 |
| <b>Component Unit</b>                                       |                     |                      |   |                                  |
| Waycraft Workshop, Inc.                                     | <u>\$1,125,377</u>  | <u>\$1,040,046</u>   | <u>\$0</u>                                    | <u>\$0</u>                       |
| <b>General Revenues</b>                                     |                     |                      |   |                                  |
| 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   |                     |                      |   |                                  |
| <i>Total General Revenues</i>                               |                     |                      |   |                                  |
| <i>Change in Net Position</i>                               |                     |                      |   |                                  |
| <i>Net Position Beginning of Year</i>                       |                     |                      |   |                                  |
| <i>Net Position End of Year</i>                             |                     |                      |   |                                  |

See accompanying notes to the basic financial statements

| Net (Expense) Revenue<br>and Change in Net Position |                           |                     |                   |
|---|---------------------------|---------------------|-------------------|
| Primary Government                                  |                           |                     |                   |
| Governmental<br>Activities                          | Business-Type<br>Activity | Total               | Component<br>Unit |
| (\$2,459,019)                                       | \$0                       | (\$2,459,019)       | \$0               |
| (1,121,688)   | 0                         | (1,121,688)         | 0                 |
| 373   | 0                         | 373                 | 0                 |
| (1,816,106)   | 0                         | (1,816,106)         | 0                 |
| (2,398,243)   | 0                         | (2,398,243)         | 0                 |
| (963,705)   | 0                         | (963,705)           | 0                 |
| (204,852)   | 0                         | (204,852)           | 0                 |
| (1,746,404)   | 0                         | (1,746,404)         | 0                 |
| (681,492)   | 0                         | (681,492)           | 0                 |
| (292,697)   | 0                         | (292,697)           | 0                 |
| (405,638)   | 0                         | (405,638)           | 0                 |
| (876,864)   | 0                         | (876,864)           | 0                 |
| (92,963)  | 0                         | (92,963)            | 0                 |
| (359,249)   | 0                         | (359,249)           | 0                 |
| (13,418,547)  | 0                         | (13,418,547)        | 0                 |
| 0   | (63,939)                  | (63,939)            | 0                 |
| (13,418,547)  | (63,939)                  | (13,482,486)        | 0                 |
| 0   | 0                         | 0                   | (85,331)          |
| 1,319,544   | 0                         | 1,319,544           | 0                 |
| 1,462,215   | 0                         | 1,462,215           | 0                 |
| 2,644,429   | 0                         | 2,644,429           | 0                 |
| 167,451   | 0                         | 167,451             | 0                 |
| 543,039   | 0                         | 543,039             | 0                 |
| 4,037,295   | 0                         | 4,037,295           | 0                 |
| 1,630,847   | 0                         | 1,630,847           | 0                 |
| 387,847   | 0                         | 387,847             | 0                 |
| 1,241,195   | 0                         | 1,241,195           | 0                 |
| 148,824   | 0                         | 148,824             | 170               |
| 466,312   | 0                         | 466,312             | 15,938            |
| 14,048,998  | 0                         | 14,048,998          | 16,108            |
| 630,451   | (63,939)                  | 566,512             | (69,223)          |
| 55,097,204  | 5,408,101                 | 60,505,305          | 500,721           |
| <u>\$55,727,655</u>                                 | <u>\$5,344,162</u>        | <u>\$61,071,817</u> | <u>\$431,498</u>  |

**Crawford County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2016*

|  | General            | Auto License<br>and<br>Gas Tax | Child<br>Welfare |
|--|--------------------|--------------------------------|------------------|
| <b>Assets</b>  |                    |                                |                  |
| Equity in Pooled Cash and Cash Equivalents                                     | \$4,630,675        | \$4,748,964                    | \$398,765        |
| Cash and Cash Equivalents<br>in Segregated Accounts                            | 0                  | 0                              | 50,017           |
| Cash and Cash Equivalents with Fiscal Agent                                    | 0                  | 0                              | 0                |
| Accounts Receivable  | 6,494              | 3,756                          | 0                |
| Accrued Interest Receivable  | 69,648             | 0                              | 0                |
| Sales Taxes Receivable   | 1,065,182          | 0                              | 0                |
| Due from Other Governments   | 521,845            | 1,809,974                      | 317,737          |
| Special Assessments Receivable   | 0                  | 0                              | 0                |
| Prepaid Items  | 140,250            | 8,483                          | 0                |
| Materials and Supplies Inventory   | 28,007             | 311,855                        | 0                |
| Interfund Receivable   | 120,037            | 0                              | 0                |
| Property Taxes Receivable  | 1,429,932          | 0                              | 210,099          |
| Loans Receivable   | 0                  | 0                              | 0                |
| Restricted Assets  |                    |                                |                  |
| Equity in Pooled Cash and Cash Equivalents                                     | 69,518             | 0                              | 0                |
| <i>Total Assets</i>  | <u>\$8,081,588</u> | <u>\$6,883,032</u>             | <u>\$976,618</u> |
| <b>Liabilities</b>   |                    |                                |                  |
| Wages Payable  | \$57,051           | \$39,756                       | \$0              |
| Accounts Payable   | 96,544             | 169,327                        | 231,209          |
| Contracts Payable  | 29,767             | 2,413                          | 0                |
| Due to Other Governments   | 66,598             | 20,340                         | 0                |
| Due to Component Unit  | 0                  | 0                              | 0                |
| Interfund Payable  | 0                  | 263                            | 896              |
| Matured Compensated Absences Payable   | 65,492             | 0                              | 0                |
| <i>Total Liabilities</i>   | <u>315,452</u>     | <u>232,099</u>                 | <u>232,105</u>   |
| <b>Deferred Inflows of Resources</b>   |                    |                                |                  |
| Property Taxes   | 1,362,048          | 0                              | 200,009          |
| Unavailable Revenue  | 1,358,435          | 1,707,021                      | 280,033          |
| <i>Total Deferred Inflows of Resources</i>                                     | <u>2,720,483</u>   | <u>1,707,021</u>               | <u>480,042</u>   |
| <b>Fund Balances</b>   |                    |                                |                  |
| Nonspendable   | 237,775            | 320,338                        | 0                |
| Restricted   | 0                  | 4,623,574                      | 264,471          |
| Committed  | 0                  | 0                              | 0                |
| Assigned   | 1,051,104          | 0                              | 0                |
| Unassigned (Deficit)   | 3,756,774          | 0                              | 0                |
| <i>Total Fund Balances</i>   | <u>5,045,653</u>   | <u>4,943,912</u>               | <u>264,471</u>   |
| <i>Total Liabilities, Deferred Inflows of Resources,<br/>and Fund Balances</i> | <u>\$8,081,588</u> | <u>\$6,883,032</u>             | <u>\$976,618</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 |
|--------------------------------|-------------------------|---------------------|----------------------------|--------------------|--------------------------|
| \$169,990                      | \$88,235                | \$252,287           | \$8,628,239                | \$5,522,690        | \$24,439,845             |
| 0                              | 0                       | 0                   | 0                          | 46,084             | 96,101                   |
| 0                              | 0                       | 0                   | 237,821                    | 0                  | 237,821                  |
| 0                              | 5,600                   | 821                 | 0                          | 180,447            | 197,118                  |
| 0                              | 0                       | 0                   | 0                          | 0                  | 69,648                   |
| 0                              | 0                       | 420,226             | 0                          | 112,407            | 1,597,815                |
| 125,360                        | 0                       | 33,771              | 659,355                    | 200,869            | 3,668,911                |
| 0                              | 0                       | 0                   | 0                          | 313,088            | 313,088                  |
| 25,628                         | 42,651                  | 16,852              | 91,769                     | 76,271             | 401,904                  |
| 18,406                         | 5,668                   | 8,315               | 3,645                      | 11,728             | 387,624                  |
| 0                              | 12,221                  | 1,136               | 0                          | 0                  | 133,394                  |
| 1,590,581                      | 0                       | 0                   | 2,876,978                  | 578,393            | 6,685,983                |
| 0                              | 0                       | 0                   | 0                          | 17,712             | 17,712                   |
| 0                              | 0                       | 0                   | 0                          | 0                  | 69,518                   |
| <u>\$1,929,965</u>             | <u>\$154,375</u>        | <u>\$733,408</u>    | <u>\$12,497,807</u>        | <u>\$7,059,689</u> | <u>\$38,316,482</u>      |
| \$28,648                       | \$33,020                | \$30,629            | \$38,729                   | \$28,563           | 256,396                  |
| 13,478                         | 9,066                   | 4,116               | 83,760                     | 135,313            | 742,813                  |
| 418                            | 10,929                  | 15,920              | 17,273                     | 310,849            | 387,569                  |
| 23,220                         | 29,088                  | 27,788              | 38,080                     | 21,270             | 226,384                  |
| 0                              | 0                       | 0                   | 20,632                     | 0                  | 20,632                   |
| 0                              | 2,092                   | 0                   | 184                        | 129,024            | 132,459                  |
| 0                              | 5,611                   | 0                   | 0                          | 0                  | 71,103                   |
| <u>65,764</u>                  | <u>89,806</u>           | <u>78,453</u>       | <u>198,658</u>             | <u>625,019</u>     | <u>1,837,356</u>         |
| 1,514,872                      | 0                       | 0                   | 2,740,023                  | 550,863            | 6,367,815                |
| 201,069                        | 5,600                   | 331,560             | 796,310                    | 672,666            | 5,352,694                |
| <u>1,715,941</u>               | <u>5,600</u>            | <u>331,560</u>      | <u>3,536,333</u>           | <u>1,223,529</u>   | <u>11,720,509</u>        |
| 44,034                         | 48,319                  | 25,167              | 95,414                     | 87,999             | 859,046                  |
| 104,226                        | 10,650                  | 298,228             | 8,667,402                  | 4,747,753          | 18,716,304               |
| 0                              | 0                       | 0                   | 0                          | 107,641            | 107,641                  |
| 0                              | 0                       | 0                   | 0                          | 283,511            | 1,334,615                |
| 0                              | 0                       | 0                   | 0                          | (15,763)           | 3,741,011                |
| <u>148,260</u>                 | <u>58,969</u>           | <u>323,395</u>      | <u>8,762,816</u>           | <u>5,211,141</u>   | <u>24,758,617</u>        |
| <u>\$1,929,965</u>             | <u>\$154,375</u>        | <u>\$733,408</u>    | <u>\$12,497,807</u>        | <u>\$7,059,689</u> | <u>\$38,316,482</u>      |

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**Crawford County, Ohio**  
*Reconciliation of Total Governmental Fund Balances  
to Net Position of Governmental Activities  
December 31, 2016*

|  |                     |                                |
|--|---------------------|--------------------------------|
| <i>Total Governmental Fund Balances</i>  |                     | \$24,758,617                   |
| <br><i>Amounts reported for governmental activities on the statement of net position are different because of the following:</i>   |                     |                                |
| <br>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.  |                     |                                |
| Governmental Activities  | 47,014,025          |                                |
| Internal Service Funds   | <u>(21,887)</u>     | 46,992,138                     |
| <br>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  | 114,564             |                                |
| Accrued Interest Receivable  | 69,648              |                                |
| Sales Taxes Receivable   | 1,114,482           |                                |
| Due from Other Governments   | 3,421,608           |                                |
| Special Assessments Receivable   | 313,088             |                                |
| Interfund Receivable   | 1,136               |                                |
| Delinquent Property Taxes Receivable   | <u>318,168</u>      | 5,352,694                      |
| <br>Deferred outflows of resources include deferred charges on refundings which do not provide current financial resources and, therefore, are not reported in the funds.  |                     |                                |
|  |                     | 276,984                        |
| <br>The internal service funds are used to charge the costs of the electronic document management 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. |                     |                                |
|  |                     | 96,789                         |
| <br>Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.  |                     |                                |
| Accrued Interest Payable   | (25,543)            |                                |
| General Obligation Bonds Payable   | (8,611,753)         |                                |
| Special Assessment Bonds Payable   | (250,011)           |                                |
| OPWC Loan Payable  | (117,220)           |                                |
| Compensated Absences Payable   | (1,084,764)         |                                |
| Compensated Absences Payable - Internal Service Funds  | <u>2,312</u>        | (10,086,979)                   |
| <br>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  | 6,274,210           |                                |
| Deferred Inflows - Pension   | (582,013)           |                                |
| Net Pension Liability  | <u>(17,354,785)</u> | (11,662,588)                   |
| <br><i>Net Position of Governmental Activities</i>   |                     | <br><u><u>\$55,727,655</u></u> |

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2016*

|   | General                   | Auto License<br>and<br>Gas Tax | Child<br>Welfare        |
|---|---------------------------|--------------------------------|-------------------------|
| <b>Revenues</b>   |                           |                                |                         |
| Property Taxes  | \$1,317,609               | \$0                            | \$167,238               |
| Sales Taxes   | 3,981,767                 | 0                              | 0                       |
| Special Assessments                                     | 0                         | 0                              | 0                       |
| Charges for Services                                    | 6,729,093                 | 33,249                         | 36,001                  |
| Licenses and Permits                                    | 2,423                     | 0                              | 0                       |
| Fines and Forfeitures                                   | 151,028                   | 23,339                         | 0                       |
| Intergovernmental                                       | 1,509,052                 | 3,612,045                      | 1,651,715               |
| Interest  | 107,043                   | 2,911                          | 5                       |
| Rent  | 0                         | 0                              | 0                       |
| Other   | 63,706                    | 1,458                          | 6,120                   |
| <i>Total Revenues</i>                                   | <u>13,861,721</u>         | <u>3,673,002</u>               | <u>1,861,079</u>        |
| <b>Expenditures</b>                                     |                           |                                |                         |
| Current:  |                           |                                |                         |
| General Government                                      |                           |                                |                         |
| Legislative and Executive                               | 3,627,952                 | 0                              | 0                       |
| Judicial  | 2,167,054                 | 0                              | 0                       |
| Public Safety   | 421,336                   | 0                              | 0                       |
| Public Works  | 4,339,067                 | 3,386,369                      | 0                       |
| Health  | 387,965                   | 0                              | 0                       |
| Human Services  | 290,603                   | 0                              | 2,056,701               |
| 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>11,233,977</u>         | <u>3,386,369</u>               | <u>2,056,701</u>        |
| <i>Excess of Revenues Over<br/>(Under) Expenditures</i> | <u>2,627,744</u>          | <u>286,633</u>                 | <u>(195,622)</u>        |
| <b>Other Financing Sources (Uses)</b>                   |                           |                                |                         |
| Transfers In  | 0                         | 0                              | 298,674                 |
| Transfers Out   | (3,750,098)               | 0                              | 0                       |
| <i>Total Other Financing Sources (Uses)</i>             | <u>(3,750,098)</u>        | <u>0</u>                       | <u>298,674</u>          |
| <i>Net Changes in Fund Balances</i>                     | (1,122,354)               | 286,633                        | 103,052                 |
| <i>Fund Balances Beginning of Year</i>                  | <u>6,168,007</u>          | <u>4,657,279</u>               | <u>161,419</u>          |
| <i>Fund Balances End of Year</i>                        | <u><u>\$5,045,653</u></u> | <u><u>\$4,943,912</u></u>      | <u><u>\$264,471</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 |
|--------------------------------|-------------------------|---------------------|----------------------------|--------------------|--------------------------|
| \$1,460,129                    | \$0                     | \$0                 | \$2,640,670                | \$542,281          | \$6,127,927              |
| 0                              | 0                       | 1,601,666           | 0                          | 389,266            | 5,972,699                |
| 0                              | 0                       | 0                   | 0                          | 84,936             | 84,936                   |
| 0                              | 400,248                 | 132,241             | 228,614                    | 2,863,670          | 10,423,116               |
| 0                              | 0                       | 0                   | 0                          | 40,903             | 43,326                   |
| 0                              | 0                       | 0                   | 0                          | 197,107            | 371,474                  |
| 256,981                        | 2,503,288               | 0                   | 2,492,053                  | 1,958,496          | 13,983,630               |
| 0                              | 0                       | 0                   | 111                        | 1,462              | 111,532                  |
| 0                              | 0                       | 0                   | 0                          | 108,051            | 108,051                  |
| 4,754                          | 84,267                  | 96,943              | 121,256                    | 89,825             | 468,329                  |
| <u>1,721,864</u>               | <u>2,987,803</u>        | <u>1,830,850</u>    | <u>5,482,704</u>           | <u>6,275,997</u>   | <u>37,695,020</u>        |
| 0                              | 0                       | 0                   | 0                          | 729,659            | 4,357,611                |
| 0                              | 0                       | 0                   | 0                          | 511,571            | 2,678,625                |
| 2,064,301                      | 0                       | 2,541,124           | 0                          | 994,942            | 6,021,703                |
| 0                              | 0                       | 0                   | 0                          | 555,116            | 8,280,552                |
| 0                              | 0                       | 0                   | 4,438,711                  | 602,572            | 5,429,248                |
| 0                              | 3,267,683               | 0                   | 0                          | 1,343,187          | 6,958,174                |
| 0                              | 0                       | 0                   | 0                          | 92,963             | 92,963                   |
| 0                              | 0                       | 0                   | 0                          | 1,325,913          | 1,325,913                |
| 0                              | 0                       | 0                   | 0                          | 1,078,742          | 1,078,742                |
| 0                              | 0                       | 0                   | 0                          | 343,608            | 343,608                  |
| <u>2,064,301</u>               | <u>3,267,683</u>        | <u>2,541,124</u>    | <u>4,438,711</u>           | <u>7,578,273</u>   | <u>36,567,139</u>        |
| <u>(342,437)</u>               | <u>(279,880)</u>        | <u>(710,274)</u>    | <u>1,043,993</u>           | <u>(1,302,276)</u> | <u>1,127,881</u>         |
| 331,204                        | 163,425                 | 696,898             | 0                          | 2,129,476          | 3,619,677                |
| 0                              | 0                       | 0                   | 0                          | (2,772)            | (3,752,870)              |
| <u>331,204</u>                 | <u>163,425</u>          | <u>696,898</u>      | <u>0</u>                   | <u>2,126,704</u>   | <u>(133,193)</u>         |
| (11,233)                       | (116,455)               | (13,376)            | 1,043,993                  | 824,428            | 994,688                  |
| 159,493                        | 175,424                 | 336,771             | 7,718,823                  | 4,386,713          | 23,763,929               |
| <u>\$148,260</u>               | <u>\$58,969</u>         | <u>\$323,395</u>    | <u>\$8,762,816</u>         | <u>\$5,211,141</u> | <u>\$24,758,617</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, 2016*

*Net Changes in Fund Balances - Total Governmental Funds* \$994,688

***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 | 894,595       |           |
| Capital Outlay - Depreciable Capital Assets    | 1,601,408     |           |
| Depreciation                                   | (3,092,137)   |           |
| Depreciation - Internal Service Funds          | <u>20,195</u> |           |
|  |               | (575,939) |

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

|                           |                |          |
|---------------------------|----------------|----------|
| Delinquent Property Taxes | 8,751          |          |
| Sales Taxes               | 83,290         |          |
| Special Assessments       | (4,534)        |          |
| Charges for Services      | (25,924)       |          |
| Fines and Forfeitures     | 7,306          |          |
| Intergovernmental         | (148,653)      |          |
| Interest                  | 41,781         |          |
| Other                     | <u>(2,017)</u> |          |
|                           |                | (40,000) |

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 | 1,045,000     |           |
| Special Assessment Bonds Payable | 19,089        |           |
| OPWC Loans Payable               | <u>14,653</u> |           |
|                                  |               | 1,078,742 |

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                     | 2,716           |          |
| Amortization of Premium                      | 4,957           |          |
| Amortization of Deferred Charge on Refunding | <u>(23,314)</u> |          |
|  |                 | (15,641) |

(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, 2016

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.

|                         |              |          |
|-------------------------|--------------|----------|
| Governmental Activities | (\$17,647)   |          |
| Internal Service Funds  | <u>2,312</u> | (15,335) |

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            | 133,193          |       |
| Allocated to Activities | <u>(130,199)</u> | 2,994 |

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.

(373)

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

(2,211,457)

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.

1,412,772

*Change in Net Position of Governmental Activities*

\$630,451

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, 2016*

|   | Original<br>Budget        | Revised<br>Budget         | Actual                    | Variance With<br>Final Budget<br>Over (Under) |
|---|---------------------------|---------------------------|---------------------------|---|
| <b>Revenues</b>                             |                           |                           |                           |   |
| Property Taxes                              | \$1,393,208               | \$1,393,208               | \$1,320,320               | (\$72,888)                                    |
| Sales Taxes                                 | 3,550,000                 | 3,589,802                 | 3,980,214                 | 390,412                                       |
| Charges for Services                        | 2,366,746                 | 2,370,346                 | 2,532,559                 | 162,213                                       |
| Licenses and Permits                        | 2,375                     | 2,375                     | 2,423                     | 48  |
| Fines and Forfeitures                       | 145,000                   | 145,000                   | 154,833                   | 9,833   |
| Intergovernmental                           | 1,420,119                 | 1,420,119                 | 1,500,361                 | 80,242  |
| Interest                                    | 180,000                   | 180,000                   | 260,626                   | 80,626  |
| Other                                       | 33,500                    | 33,500                    | 63,706                    | 30,206  |
| <i>Total Revenues</i>                       | <u>9,090,948</u>          | <u>9,134,350</u>          | <u>9,815,042</u>          | <u>680,692</u>                                |
| <b>Expenditures</b>                         |                           |                           |                           |   |
| Current:                                    |                           |                           |                           |   |
| General Government                          |                           |                           |                           |   |
| Legislative and Executive                   | 3,720,502                 | 3,781,872                 | 3,629,088                 | 152,784                                       |
| Judicial                                    | 2,154,453                 | 2,288,018                 | 2,187,162                 | 100,856                                       |
| Public Safety                               | 428,323                   | 466,427                   | 454,218                   | 12,209  |
| Public Works                                | 149,005                   | 147,775                   | 143,891                   | 3,884   |
| Health                                      | 358,611                   | 388,610                   | 387,111                   | 1,499   |
| Human Services                              | 371,343                   | 371,320                   | 282,436                   | 88,884  |
| <i>Total Expenditures</i>                   | <u>7,182,237</u>          | <u>7,444,022</u>          | <u>7,083,906</u>          | <u>360,116</u>                                |
| <i>Excess of Revenues Over Expenditures</i> | <u>1,908,711</u>          | <u>1,690,328</u>          | <u>2,731,136</u>          | <u>1,040,808</u>                              |
| <b>Other Financing Sources (Uses)</b>       |                           |                           |                           |   |
| Advances In                                 | 0                         | 0                         | 732,688                   | 732,688                                       |
| Advances Out                                | 0                         | 0                         | (394,985)                 | (394,985)                                     |
| Transfers Out                               | (2,317,311)               | (3,764,911)               | (3,750,098)               | 14,813  |
| <i>Total Other Financing Sources (Uses)</i> | <u>(2,317,311)</u>        | <u>(3,764,911)</u>        | <u>(3,412,395)</u>        | <u>352,516</u>                                |
| <i>Net Changes in Fund Balance</i>          | (408,600)                 | (2,074,583)               | (681,259)                 | 1,393,324                                     |
| <i>Fund Balance Beginning of Year</i>       | 5,045,063                 | 5,045,063                 | 5,045,063                 | 0   |
| Prior Year Outstanding Advances             | 441,970                   | 441,970                   | 0                         | (441,970)                                     |
| Prior Year Encumbrances Appropriated        | <u>141,438</u>            | <u>141,438</u>            | <u>141,438</u>            | <u>0</u>                                      |
| <i>Fund Balance End of Year</i>             | <u><u>\$5,219,871</u></u> | <u><u>\$3,553,888</u></u> | <u><u>\$4,505,242</u></u> | <u><u>\$951,354</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, 2016*

|                                       | Original<br>Budget | Revised<br>Budget  | Actual             | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|--------------------|--------------------|--------------------|---|
| <b>Revenues</b>                       |                    |                    |                    |   |
| Charges for Services                  | \$70,000           | \$70,000           | \$20,056           | (\$49,944)                                    |
| Fines and Forfeitures                 | 25,000             | 25,000             | 23,111             | (1,889)                                       |
| Intergovernmental                     | 3,590,000          | 3,590,000          | 3,798,899          | 208,899                                       |
| Interest                              | 3,000              | 3,000              | 2,911              | (89)  |
| <i>Total Revenues</i>                 | 3,688,000          | 3,688,000          | 3,844,977          | 156,977                                       |
| <b>Expenditures</b>                   |                    |                    |                    |   |
| Current:                              |                    |                    |                    |   |
| Public Works                          | 3,820,590          | 3,816,379          | 3,574,710          | 241,669                                       |
| <i>Net Changes in Fund Balance</i>    | (132,590)          | (128,379)          | 270,267            | 398,646                                       |
| <i>Fund Balance Beginning of Year</i> | 4,167,517          | 4,167,517          | 4,167,517          | 0   |
| Prior Year Encumbrances Appropriated  | 80,519             | 80,519             | 80,519             | 0   |
| <i>Fund Balance End of Year</i>       | <u>\$4,115,446</u> | <u>\$4,119,657</u> | <u>\$4,518,303</u> | <u>\$398,646</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, 2016*

|  | Original<br>Budget | Revised<br>Budget | Actual    | Variance With<br>Final Budget<br>Over (Under) |
|--|--------------------|-------------------|-----------|---|
| <b>Revenues</b>                                  |                    |                   |           |   |
| Property Taxes                                   | \$191,504          | \$168,010         | \$168,010 | \$0   |
| Charges for Services                             | 158,664            | 42,075            | 42,897    | 822   |
| Intergovernmental                                | 1,501,702          | 1,580,381         | 1,655,027 | 74,646  |
| Other  | 93,073             | 5,920             | 6,120     | 200   |
| <i>Total Revenues</i>                            | 1,944,943          | 1,796,386         | 1,872,054 | 75,668  |
| <b>Expenditures</b>                              |                    |                   |           |   |
| Current:   |                    |                   |           |   |
| Human Services                                   | 2,635,152          | 2,523,013         | 2,474,322 | 48,691  |
| <i>Excess of Revenues<br/>Under Expenditures</i> | (690,209)          | (726,627)         | (602,268) | 124,359                                       |
| <b>Other Financing Sources</b>                   |                    |                   |           |   |
| Transfers In                                     | 229,162            | 298,674           | 298,674   | 0   |
| <i>Net Changes in Fund Balance</i>               | (461,047)          | (427,953)         | (303,594) | 124,359                                       |
| <i>Fund Balance Beginning of Year</i>            | 401,901            | 401,901           | 401,901   | 0   |
| Prior Year Encumbrances Appropriated             | 73,771             | 73,771            | 73,771    | 0   |
| <i>Fund Balance End of Year</i>                  | \$14,625           | \$47,719          | \$172,078 | \$124,359                                     |

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, 2016*

|  | Original<br>Budget | Revised<br>Budget | Actual      | Variance With<br>Final Budget<br>Over (Under) |
|--|--------------------|-------------------|-------------|---|
| <b>Revenues</b>                                  |                    |                   |             |   |
| Property Taxes                                   | \$1,544,835        | \$1,464,137       | \$1,463,690 | (\$447)                                       |
| Intergovernmental                                | 261,794            | 259,113           | 256,981     | (2,132)                                       |
| Other  | 0                  | 0                 | 4,754       | 4,754   |
| <i>Total Revenues</i>                            | 1,806,629          | 1,723,250         | 1,725,425   | 2,175   |
| <b>Expenditures</b>                              |                    |                   |             |   |
| Current:   |                    |                   |             |   |
| Public Safety                                    | 2,215,084          | 2,136,309         | 2,103,810   | 32,499  |
| <i>Excess of Revenues<br/>Under Expenditures</i> | (408,455)          | (413,059)         | (378,385)   | 34,674  |
| <b>Other Financing Sources</b>                   |                    |                   |             |   |
| Transfers In                                     | 331,204            | 331,204           | 331,204     | 0   |
| <i>Net Changes in Fund Balance</i>               | (77,251)           | (81,855)          | (47,181)    | 34,674  |
| <i>Fund Balance Beginning of Year</i>            | 60,556             | 60,556            | 60,556      | 0   |
| Prior Year Encumbrances Appropriated             | 34,276             | 34,276            | 34,276      | 0   |
| <i>Fund Balance End of Year</i>                  | \$17,581           | \$12,977          | \$47,651    | \$34,674                                      |

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, 2016*

|  | Original<br>Budget | Revised<br>Budget | Actual    | Variance With<br>Final Budget<br>Over (Under) |
|--|--------------------|-------------------|-----------|---|
| <b>Revenues</b>                                  |                    |                   |           |   |
| Charges for Services                             | \$757,659          | \$494,541         | \$445,158 | (\$49,383)                                    |
| Intergovernmental                                | 3,436,956          | 2,506,201         | 2,503,288 | (2,913)                                       |
| Other  | 109,882            | 85,448            | 84,267    | (1,181)                                       |
| <i>Total Revenues</i>                            | 4,304,497          | 3,086,190         | 3,032,713 | (53,477)                                      |
| <b>Expenditures</b>                              |                    |                   |           |   |
| Current:   |                    |                   |           |   |
| Human Services                                   | 4,401,312          | 3,372,616         | 3,305,152 | 67,464  |
| <i>Excess of Revenues<br/>Under Expenditures</i> | (96,815)           | (286,426)         | (272,439) | 13,987  |
| <b>Other Financing Sources</b>                   |                    |                   |           |   |
| Transfers In                                     | 130,347            | 130,347           | 163,425   | 33,078  |
| <i>Net Changes in Fund Balance</i>               | 33,532             | (156,079)         | (109,014) | 47,065  |
| <i>Fund Balance Beginning of Year</i>            | 95,784             | 95,784            | 95,784    | 0   |
| Prior Year Encumbrances Appropriated             | 99,337             | 99,337            | 99,337    | 0   |
| <i>Fund Balance End of Year</i>                  | \$228,653          | \$39,042          | \$86,107  | \$47,065                                      |

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, 2016*

|  | Original<br>Budget | Revised<br>Budget | Actual      | Variance With<br>Final Budget<br>Over (Under) |
|--|--------------------|-------------------|-------------|---|
| <b>Revenues</b>                                  |                    |                   |             |   |
| Sales Taxes                                      | \$1,350,000        | \$1,415,079       | \$1,600,139 | \$185,060                                     |
| Charges for Services                             | 110,000            | 110,000           | 118,751     | 8,751   |
| Other  | 90,000             | 90,000            | 94,618      | 4,618   |
| <i>Total Revenues</i>                            | 1,550,000          | 1,615,079         | 1,813,508   | 198,429                                       |
| <b>Expenditures</b>                              |                    |                   |             |   |
| Current:   |                    |                   |             |   |
| Public Safety                                    | 2,512,394          | 2,589,407         | 2,584,280   | 5,127   |
| <i>Excess of Revenues<br/>Under Expenditures</i> | (962,394)          | (974,328)         | (770,772)   | 203,556                                       |
| <b>Other Financing Sources</b>                   |                    |                   |             |   |
| Transfers In                                     | 696,898            | 696,898           | 696,898     | 0   |
| <i>Net Changes in Fund Balance</i>               | (265,496)          | (277,430)         | (73,874)    | 203,556                                       |
| <i>Fund Balance Beginning of Year</i>            | 159,366            | 159,366           | 159,366     | 0   |
| Prior Year Encumbrances Appropriated             | 118,064            | 118,064           | 118,064     | 0   |
| <i>Fund Balance End of Year</i>                  | \$11,934           | \$0               | \$203,556   | \$203,556                                     |

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*  
*Developmental Disabilities Fund*  
*For the Year Ended December 31, 2016*

|   | Original<br>Budget | Revised<br>Budget  | Actual             | Variance With<br>Final Budget<br>Over (Under) |
|---|--------------------|--------------------|--------------------|---|
| <b>Revenues</b>   |                    |                    |                    |   |
| Property Taxes  | \$2,788,000        | \$2,788,000        | \$2,647,169        | (\$140,831)                                   |
| Charges for Services                                    | 0                  | 0                  | 222,150            | 222,150                                       |
| Intergovernmental                                       | 2,599,674          | 2,581,674          | 2,446,971          | (134,703)                                     |
| Interest  | 0                  | 0                  | 111                | 111   |
| Other   | 270,200            | 270,200            | 118,526            | (151,674)                                     |
| <i>Total Revenues</i>                                   | 5,657,874          | 5,639,874          | 5,434,927          | (204,947)                                     |
| <b>Expenditures</b>                                     |                    |                    |                    |   |
| Current:  |                    |                    |                    |   |
| Health  | 6,033,960          | 5,582,830          | 4,543,802          | 1,039,028                                     |
| <i>Excess of Revenues Over<br/>(Under) Expenditures</i> | (376,086)          | 57,044             | 891,125            | 834,081                                       |
| <b>Other Financing Uses</b>                             |                    |                    |                    |   |
| Transfers Out   | (754,000)          | (754,000)          | 0                  | 754,000                                       |
| <i>Net Changes in Fund Balance</i>                      | (1,130,086)        | (696,956)          | 891,125            | 1,588,081                                     |
| <i>Fund Balance Beginning of Year</i>                   | 7,018,276          | 7,018,276          | 7,018,276          | 0   |
| Prior Year Encumbrances Appropriated                    | 181,543            | 181,543            | 181,543            | 0   |
| <i>Fund Balance End of Year</i>                         | <u>\$6,069,733</u> | <u>\$6,502,863</u> | <u>\$8,090,944</u> | <u>\$1,588,081</u>                            |

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2016*

|  | Business-Type<br>Activity-<br>Sewer | Governmental<br>Activities-<br>Internal Service |
|--|-------------------------------------|---|
| <b>Assets</b>                              |                                     |   |
| Current Assets                             |                                     |   |
| Equity in Pooled Cash and Cash Equivalents | \$237,694                           | \$65,658  |
| Accounts Receivable                        | 20,868                              | 0   |
| Due from Other Governments                 | 738                                 | 0   |
| Prepaid Items                              | 1,567                               | 21,399  |
| Interfund Receivable                       | 27                                  | 0   |
| <i>Total Current Assets</i>                | 260,894                             | 87,057  |
| Noncurrent Assets                          |                                     |   |
| Capital Assets                             |                                     |   |
| Depreciable Capital Assets, Net            | 5,333,408                           | 21,887  |
| <i>Total Assets</i>                        | 5,594,302                           | 108,944   |
| <b>Liabilities</b>                         |                                     |   |
| Current Liabilities                        |                                     |   |
| Wages Payable                              | 180                                 | 1,073   |
| Accounts Payable                           | 4,979                               | 3,400   |
| Contracts Payable                          | 1,975                               | 4,603   |
| Due to Other Governments                   | 189                                 | 767   |
| Interfund Payable                          | 962                                 | 0   |
| Accrued Interest Payable                   | 690                                 | 0   |
| General Obligation Bonds Payable           | 65,000                              | 0   |
| OPWC Loan Payable                          | 2,479                               | 0   |
| <i>Total Current Liabilities</i>           | 76,454                              | 9,843   |
| Long-Term Liabilities                      |                                     |   |
| Compensated Absences Payable               | 0                                   | 2,312   |
| General Obligation Bonds Payable           | 149,302                             | 0   |
| OPWC Loan Payable                          | 22,311                              | 0   |
| <i>Total Long-Term Liabilities</i>         | 171,613                             | 2,312   |
| <i>Total Liabilities</i>                   | 248,067                             | 12,155  |
| <b>Deferred Inflows of Resources</b>       |                                     |   |
| Deferred Gain on Refunding                 | 2,073                               | 0   |
| <b>Net Position</b>                        |                                     |   |
| Net Investment in Capital Assets           | 5,092,243                           | 21,887  |
| Unrestricted                               | 251,919                             | 74,902  |
| <i>Total Net Position</i>                  | \$5,344,162                         | \$96,789  |

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, 2016*

|                                       | Business-Type<br>Activity-<br>Sewer | Governmental<br>Activities -<br>Internal Service |
|---------------------------------------|-------------------------------------|--|
| <b>Operating Revenues</b>             |                                     |  |
| Charges for Services                  | \$256,461                           | \$153,547  |
| <b>Operating Expenses</b>             |                                     |  |
| Personal Services                     | 8,948                               | 65,952   |
| Materials and Supplies                | 1,965                               | 593  |
| Contractual Services                  | 123,274                             | 71,458   |
| Claims                                | 0                                   | 125,921  |
| Depreciation                          | 172,763                             | 20,195   |
| Other                                 | 4,193                               | 0  |
| <i>Total Operating Expenses</i>       | 311,143                             | 284,119  |
| <i>Operating Loss</i>                 | (54,682)                            | (130,572)  |
| <b>Non-Operating Expense</b>          |                                     |  |
| Interest Expense                      | (9,257)                             | 0  |
| <i>Loss Before Transfers</i>          | (63,939)                            | (130,572)  |
| Transfers In                          | 0                                   | 133,193  |
| <i>Changes in Net Position</i>        | (63,939)                            | 2,621  |
| <i>Net Position Beginning of Year</i> | 5,408,101                           | 94,168   |
| <i>Net Position End of Year</i>       | \$5,344,162                         | \$96,789   |

See accompanying notes to the basic financial statements



**Crawford County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2016

|   | Business-Type<br>Activity-<br>Sewer | Governmental<br>Activity-<br>Internal Service |
|---|-------------------------------------|---|
| <b>Increase (Decrease) in Cash and Cash Equivalents</b>   |                                     |   |
| <b>Cash Flows from Operating Activities</b>   |                                     |   |
| Cash Received from Customers  | \$256,204                           | \$0   |
| Cash Received from Transactions with Other Funds  | 0                                   | 153,406                                       |
| Cash Payments for Personal Services   | (8,583)                             | (64,452)                                      |
| Cash Payments for Materials and Supplies  | (2,222)                             | (593)   |
| Cash Payments for Contractual Services  | (120,477)                           | (78,374)                                      |
| Cash Payments for Claims  | 0                                   | (133,371)                                     |
| Cash Payments for Other   | (3,373)                             | 0   |
|   | <u>121,549</u>                      | <u>(123,384)</u>                              |
| <b>Cash Flows from Noncapital Financing Activities</b>  |                                     |   |
| Transfers In  | 0                                   | 133,193                                       |
|   | <u>0</u>                            | <u>133,193</u>                                |
| <b>Cash Flows from Capital and Related Financing Activities</b>                                 |                                     |   |
| Principal Paid on General Obligation Bonds  | (65,000)                            | 0   |
| Interest Paid on General Obligation Bonds   | (11,650)                            | 0   |
| Principal Paid on OPWC Loan   | (2,479)                             | 0   |
|   | <u>(79,129)</u>                     | <u>0</u>                                      |
| <i>Net Cash Provided by (Used for) Operating Activities</i>                                     | <u>121,549</u>                      | <u>(123,384)</u>                              |
| <i>Net Increase in Cash and Cash Equivalents</i>  | 42,420                              | 9,809   |
| <i>Cash and Cash Equivalents Beginning of Year</i>  | <u>195,274</u>                      | <u>55,849</u>                                 |
| <i>Cash and Cash Equivalents End of Year</i>  | <u>\$237,694</u>                    | <u>\$65,658</u>                               |
| <b>Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities</b> |                                     |   |
| Operating Loss  | (\$54,682)                          | (\$130,572)                                   |
| Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used for) Operating Activities |                                     |   |
| Depreciation  | 172,763                             | 20,195  |
| (Increase) Decrease in Assets   |                                     |   |
| Accounts Receivable   | 435                                 | 0   |
| Due from Other Governments  | (371)                               | 0   |
| Prepaid Items   | (146)                               | (2,083)                                       |
| Interfund Receivable  | (2)                                 | 0   |
| Increase (Decrease) in Liabilities  |                                     |   |
| Wages Payable   | 125                                 | 215   |
| Accounts Payable  | 3,621                               | (5,540)                                       |
| Contracts Payable   | 12                                  | (7,450)                                       |
| Due to Other Governments  | (156)                               | (461)   |
| Interfund Payable   | (50)                                | 0   |
| Compensated Absences Payable  | 0                                   | 2,312   |
|   | <u>\$121,549</u>                    | <u>(\$123,384)</u>                            |
| <i>Net Cash Provided by (Used for) Operating Activities</i>                                     | <u>\$121,549</u>                    | <u>(\$123,384)</u>                            |

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Fiduciary Net Position*  
*Fiduciary Funds*  
*December 31, 2016*

|   | Private<br>Purpose Trust | Agency       |
|---|--------------------------|--------------|
| <b>Assets</b>                                       |                          |              |
| Equity in Pooled Cash and Cash Equivalents          | \$0                      | \$3,197,296  |
| Cash and Cash Equivalents<br>in Segregated Accounts | 56,045                   | 242,624      |
| Due from Other Governments                          | 0                        | 2,076,286    |
| Special Assessments Receivable                      | 0                        | 369,745      |
| Property Taxes Receivable                           | 0                        | 28,454,438   |
| <i>Total Assets</i>                                 | 56,045                   | \$34,340,389 |
| <b>Liabilities</b>                                  |                          |              |
| Due to Other Governments                            | 0                        | \$32,924,959 |
| Payroll Withholdings                                | 0                        | 185,869      |
| Undistributed Assets                                | 0                        | 1,229,561    |
| <i>Total Liabilities</i>                            | 0                        | \$34,340,389 |
| <b>Net Position</b>                                 |                          |              |
| Held in Trust for Undistributed Probate             | 56,045                   |              |
| <i>Total Net Position</i>                           | \$56,045                 |              |

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, 2016*

|                                       |                        |
|---------------------------------------|------------------------|
| <b>Additions</b>                      |                        |
| Interest                              | \$120                  |
| <b>Deductions</b>                     | <u>0</u>               |
| <i>Change in Net Position</i>         | 120                    |
| <i>Net Position Beginning of Year</i> | <u>55,925</u>          |
| <i>Net Position End of Year</i>       | <u><u>\$56,045</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, 2016*

**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, 2016*

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, 2016*

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, 2016*

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**  
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*For the Year Ended December 31, 2016*

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 of resources, and in the presentation of expenses versus expenditures.

Revenues - Exchange and Nonexchange Transactions

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



**Crawford County, Ohio**  
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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, 2016, but which were levied to finance 2017 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**  
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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".

During 2016, the County invested in nonnegotiable and negotiable certificates of deposit, federal agency securities, U.S. corporation notes, commercial paper, and STAR Ohio. Investments are reported at fair value or amortized cost, except for nonnegotiable certificates of deposit which are reported at cost. The County's commercial paper is measured at amortized cost as it is a highly liquid debt instrument with a remaining maturity at the time of purchase of less than one year.

**Crawford County, Ohio**  
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Star Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. Star Ohio is not registered with the SEC as an investment company but has adopted Governmental Accounting Standards Board Statement No. 79, "Certain External Investment Pools and Pool Participants". The County measures the investment in Star Ohio at the net asset value (NAV) per share provided by Star Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV that approximates fair value.

For 2016, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given twenty-four hours in advance of all deposits and withdrawals exceeding \$25 million. Star Ohio reserves the right to limit the transaction to \$50 million requiring the excess amount to be transacted the following business day(s) but only to the \$50 million limit. All accounts of the participant will be combined for this purpose.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest revenue credited to the General Fund during 2016 was \$107,043, which includes \$80,285 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.

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or negative receipts (contra revenue), respectively.

#### G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2016, 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.

**Crawford County, Ohio**  
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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 acquisition value on the date donated. The County maintains a capitalization threshold of ten thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

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

| Description                         | Governmental<br>Activities<br>Estimated Lives | Business-Type<br>Activities<br>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.

**Crawford County, Ohio**  
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L. Interfund Receivables/Payables

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

M. Compensated Absences

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

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

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

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

N. Accrued Liabilities and Long-Term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, 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.

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

**Crawford County, Ohio**  
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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.

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.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
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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 2017 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.

#### 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.

**Crawford County, Ohio**  
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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 Principles**

For 2016, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 72, "Fair Value Measurement and Application", GASB Statement No. 73, "Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB No. 68 and Amendments to Certain Provisions of GASB Statement No. 67 and No. 68", GASB Statement No. 76, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments", GASB Statement No. 77, "Tax Abatement Disclosures", GASB Statement No. 79, "Certain External Investment Pools and Pool Participants", and GASB Statement No. 82, "Pension Issues an Amendment of GASB Statement No. 67, No. 68, and No. 73".

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. This statement provides guidance for determining a fair value measurement for financial reporting purposes, for applying fair value to certain investments, and disclosures related to all fair value measurements. These changes were incorporated in the County's 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 73 establishes requirements for defined benefit pensions that are not within the scope of GASB Statement No. 68, "Accounting and Financial Reporting for Pensions", as well as for the assets accumulated for the purpose of providing those pensions. It also amends certain provisions of GASB Statement No. 67, "Financial Reporting for Pension Plans", and GASB Statement No. 68. The implementation of this statement did not result in any changes to the County's financial statements.

GASB Statement No. 76 identifies, in the context of the current governmental financial reporting environment, the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with generally accepted accounting principles (GAAP) and the framework for selecting those principles. The implementation of this statement did not result in any changes to the County's financial statements.

GASB Statement No. 77 requires disclosure of tax abatement information about (1) a reporting government's own tax abatements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues. The implementation of this statement did not result in any changes in the County's financial statements as the County does not have any material GASB Statement No. 77 tax abatements.

GASB Statement No. 79 establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure, for financial reporting purposes, all of their investments at amortized cost. This statement provides accounting and financial reporting guidance that also establishes additional note disclosure requirements for governments that participate in these pools. The County participates in STAR Ohio which implemented GASB Statement No. 79 for 2016. The County incorporated the corresponding GASB Statement No. 79 guidance into the 2016 financial statements; however, there was no effect on beginning net position/fund balance.



**Crawford County, Ohio**  
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GASB Statement No. 82 improves consistency in the application of pension accounting. These changes were incorporated in the County's 2016 financial statements; however, there was no effect on beginning net position/fund balance.

**Note 4 - Accountability**

The following funds had deficit fund balances as of December 31, 2016.

|                                   | <u>Deficit<br/>Fund Balances</u> |
|-----------------------------------|----------------------------------|
| Special Revenue Fund              |                                  |
| Community Development Block Grant | \$12,233                         |
| Economic Development              | 3,530                            |
| Internal Service Fund             |                                  |
| Health Insurance Shared Corridor  | 4,603                            |

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

**Note 5 - Budgetary Basis of Accounting**

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

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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

|  | Net Changes in Fund Balance |                                |                  |                                      |
|--|-----------------------------|--------------------------------|------------------|--------------------------------------|
|  | General                     | Auto License<br>and<br>Gas Tax | Child<br>Welfare | Criminal Justice<br>Services<br>Levy |
| GAAP Basis                                 | (\$1,122,354)               | \$286,633                      | \$103,052        | (\$11,233)                           |
| Non-Budgeted Cash Activity                 | 175,144                     | 2,781                          | 7,666            | 7,260                                |
| Net Adjustment for Revenue<br>Accruals     | (517)                       | 172,203                        | 3,312            | 0                                    |
| Net Adjustment for Expenditure<br>Accruals | 55,520                      | 105,483                        | (205,185)        | (13,685)                             |
| Prepaid Items                              | 2,538                       | (8,404)                        | 0                | (14,854)                             |
| Materials and Supplies Inventory           | 358                         | (59,522)                       | 0                | 78                                   |
| Advances In                                | 732,688                     | 0                              | 0                | 0                                    |
| Advances Out                               | (394,985)                   | 0                              | 0                | 0                                    |
| Encumbrances                               | (129,651)                   | (228,907)                      | (212,439)        | (14,747)                             |
| Budget Basis                               | (\$681,259)                 | \$270,267                      | (\$303,594)      | (\$47,181)                           |

|  | Job and<br>Family<br>Services | Jail<br>Operation<br>Levy | Developmental<br>Disabilities |
|--|-------------------------------|---------------------------|-------------------------------|
| GAAP Basis                                 | (\$116,455)                   | (\$13,376)                | \$1,043,993                   |
| Non-Budgeted Cash Activity                 | 44,941                        | 1,123                     | (113,152)                     |
| Net Adjustment for Revenue<br>Accruals     | 4,910                         | (2,251)                   | 198,554                       |
| Net Adjustment for Expenditure<br>Accruals | (40,543)                      | (21,088)                  | (107,912)                     |
| Prepaid Items                              | (5,589)                       | 6,416                     | (24,726)                      |
| Materials and Supplies Inventory           | 5,850                         | 941                       | 1,411                         |
| Encumbrances                               | (2,128)                       | (45,639)                  | (107,043)                     |
| Budget Basis                               | (\$109,014)                   | (\$73,874)                | \$891,125                     |

**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.

## **Crawford County, Ohio**

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016*

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;
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.

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

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

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, \$1,302,287 of the County's bank balance of \$3,647,455 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.

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, 2016, the County had the following investments:

| Measurement/<br>Investment                         | Measurement<br>Amount | Maturities            |                       |                             |                        |
|--|-----------------------|-----------------------|-----------------------|-----------------------------|------------------------|
|  |                       | Less Than<br>6 Months | 6 Months<br>to 1 Year | One Year<br>To<br>Two Years | More Than<br>Two Years |
| Fair Value   |                       |                       |                       |                             |                        |
| Negotiable Certificates of<br>Deposit              | \$1,233,219           | \$0                   | \$0                   | \$1,233,219                 | \$0                    |
| Federal National Mortgage<br>Association Notes     | 5,544,051             | 0                     | 0                     | 2,596,716                   | 2,947,335              |
| Federal Home Loan<br>Mortgage Corporation<br>Notes | 5,401,791             | 500,290               | 0                     | 1,689,046                   | 3,212,455              |
| Federal Home Loan<br>Bank Notes                    | 982,570               | 0                     | 0                     | 0                           | 982,570                |
| U.S. Corporation Notes                             | 1,246,080             | 0                     | 499,410               | 746,670                     | 0                      |
| Amortized Cost                                     |                       |                       |                       |                             |                        |
| Commercial Paper                                   | 7,767,924             | 6,777,704             | 990,220               | 0                           | 0                      |
| Net Asset Value Per Share                          |                       |                       |                       |                             |                        |
| STAR Ohio  | 2,808,691             | 2,808,691             | 0                     | 0                           | 0                      |
| Total Investments                                  | <u>\$24,984,326</u>   | <u>\$10,086,685</u>   | <u>\$1,489,630</u>    | <u>\$6,265,651</u>          | <u>\$7,142,360</u>     |

**Crawford County, Ohio**  
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The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2016. All of the County's investments measured at fair value are valued using quoted market prices (Level 1 inputs).

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

The negotiable certificates of deposit are generally covered by FDIC Insurance. All of the federal agency securities are rated Aaa by Moody's. The U.S. Corporation Notes are rated Aa3 or A2 by Moody's and 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 highest qualification by two nationally recognized standard rating services and STAR Ohio must maintain the highest rating provided by at least one nationally recognized standard rating service.

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

|  | <u>Fair Value</u> | <u>Percentage of<br/>Portfolio</u> |
|--|-------------------|------------------------------------|
| Negotiable Certificates of Deposit     | \$1,233,219       | 4.94%                              |
| Federal National Mortgage Association  | 5,544,051         | 22.19                              |
| Federal Home Loan Mortgage Corporation | 5,401,791         | 21.62                              |
| Federal Home Loan Bank                 | 982,570           | 3.93                               |
| U.S. Corporation Notes                 | 1,246,080         | 4.99                               |
| Commercial Paper                       | 7,767,924         | 31.09                              |

**Note 7 - Receivables**

Receivables at December 31, 2016, 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 \$237,818 will not be received within one year. At December 31, 2016, the amount of delinquent special assessments was \$1,371. 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 2016, principal, in the amount of \$6,532, was repaid. Loans outstanding at December 31, 2016, were \$17,712. Loans receivable, in the amount of \$10,092, will not be received within one year.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
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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   | \$285,725                 |
|   | Casino Distribution  | 112,192                   |
|   | Grants and Subsidies   | 123,928                   |
|   |  | <u>521,845</u>            |
| Auto License and Gas Tax                            | Motor Vehicle License Tax and Gas Tax                                | 1,790,315                 |
|   | Reimbursements   | 19,659                    |
|   |  | <u>1,809,974</u>          |
| Child Welfare                                       | Tangible Personal Property Reimbursement,<br>Homestead, and Rollback | 24,244                    |
|   | Child Welfare Grants   | 293,493                   |
|   |  | <u>317,737</u>            |
| Criminal Justice Services Levy                      | Tangible Personal Property Reimbursement,<br>Homestead, and Rollback | 114,631                   |
|   | Grants and Subsidies   | 10,729                    |
|   |  | <u>125,360</u>            |
| Jail Operation Levy                                 | Housing of Prisoners   | 33,771                    |
| Developmental Disabilities                          | Tangible Personal Property Reimbursement,<br>Homestead, and Rollback | 213,904                   |
|   | Developmental Disability Grants                                      | 445,451                   |
|   |  | <u>659,355</u>            |
| Total Major Funds                                   |  | <u>3,468,042</u>          |
| Nonmajor Funds                                      |  |                           |
| Community Development Block Grant                   | Community Development Grant  | 49,531                    |
| Council on Aging Levy                               | Tangible Personal Property Reimbursement,<br>Homestead, and Rollback | 41,165                    |
| Economic Development                                | Economic Development Grants  | 3,800                     |
| Emergency Management Agency                         | Emergency Management Grants  | 52,847                    |
| Felony Delinquent Care                              | Felony Delinquent Care Grant   | 26,642                    |
| Indigent Driver Alcohol Treatment                   | Bureau of Motor Vehicles   | 8,038                     |
| Indigent Driver Interlock and<br>Alcohol Monitoring | Bureau of Motor Vehicles   | 519                       |
| Law Enforcement Overtime Project                    | Law Enforcement Overtime Grant                                       | 4,443                     |
| Victims of Crime                                    | Victims of Crime Grant   | 13,884                    |
| Total Nonmajor Funds                                |  | <u>200,869</u>            |
| Total Governmental Activities                       |  | <u><u>\$3,668,911</u></u> |

**Crawford County, Ohio**  
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| Fund                     | Description  | Amount             |
|--------------------------|--|--------------------|
| Business-Type Activity   |  |                    |
| Sewer                    | Capital Maintenance Fees   | \$738              |
| Agency Funds             |  |                    |
| Tangible Tax             | Tangible Personal Property Reimbursement                             | \$24,854           |
| Undivided Tax            | Motor Vehicle License Tax and Gas Tax                                | 888,921            |
| Local Government         | Local Government   | 375,560            |
| Library Local Government | Library Local Government   | 743,297            |
| Mental Health            | Tangible Personal Property Reimbursement,<br>Homestead, and Rollback | 43,654             |
| Total Agency Funds       |  | <u>\$2,076,286</u> |

**Note 8 - Permissive Sales and Use Tax**

In 1978, the County Commissioners, by resolution, imposed a one-half of one percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property, including motor vehicles not subject to the sales tax. In February 1993, the County Commissioners, by resolution, imposed an additional one-half of one percent tax on all retail sales pursuant to Sections 5739.02 and 5741.02 of the Ohio Revised Code. In May 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 2016. On the accrual basis, the full amount of the receivable is recognized as revenue. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred inflows of resources-unavailable revenue.

**Crawford County, Ohio**  
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**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 2016 represent the collection of 2015 taxes. Real property taxes received in 2016 were levied after October 1, 2015, on the assessed values as of January 1, 2015, 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 2016 represent the collection of 2015 taxes. Public utility real and tangible personal property taxes received in 2016 became a lien on December 31, 2014, were levied after October 1, 2015, 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.

Accrued property taxes receivable represents real, public utility, and outstanding delinquent property taxes which were measurable as of December 31, 2016, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2016 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, 2016, was \$12.45 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2016 property tax receipts were based are as follows:

|   | Amount        |
|---|---------------|
| Agricultural/Residential<br>and Other Real Estate | \$683,673,340 |
| Public Utility                                    | 31,540,120    |
| Total Assessed Value                              | \$715,213,460 |



**Crawford County, Ohio**  
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**Note 10 - Capital Assets**

Capital asset activity for the year ended December 31, 2016, was as follows:

|   | Balance at<br>December 31,<br>2015 | Additions          | Reductions      | Balance at<br>December 31,<br>2016 |
|---|------------------------------------|--------------------|-----------------|------------------------------------|
| 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                    | 58,229                             | 894,595            | 0               | 952,824                            |
| Total Nondepreciable Capital Assets         | <u>7,582,289</u>                   | <u>894,595</u>     | <u>0</u>        | <u>8,476,884</u>                   |
| Depreciable Capital Assets                  |                                    |                    |                 |                                    |
| Buildings and Building Improvements         | 30,786,562                         | 83,954             | 0               | 30,870,516                         |
| Equipment                                   | 2,219,722                          | 73,553             | 0               | 2,293,275                          |
| Vehicles                                    | 5,762,020                          | 334,217            | (65,603)        | 6,030,634                          |
| Furniture/Fixtures                          | 260,355                            | 0                  | 0               | 260,355                            |
| Infrastructure                              | 42,298,792                         | 1,109,684          | 0               | 43,408,476                         |
| Landfill Cells                              | 13,862,399                         | 0                  | 0               | 13,862,399                         |
| Total Depreciable Capital Assets            | <u>95,189,850</u>                  | <u>1,601,408</u>   | <u>(65,603)</u> | <u>96,725,655</u>                  |
| Less Accumulated Depreciation for           |                                    |                    |                 |                                    |
| Buildings and Building Improvements         | (12,409,979)                       | (715,761)          | 0               | (13,125,740)                       |
| Equipment                                   | (1,603,884)                        | (162,936)          | 0               | (1,766,820)                        |
| Vehicles                                    | (4,235,223)                        | (342,907)          | 65,603          | (4,512,527)                        |
| Furniture/Fixtures                          | (185,479)                          | (11,398)           | 0               | (196,877)                          |
| Infrastructure                              | (25,214,473)                       | (1,647,557)        | 0               | (26,862,030)                       |
| Landfill Cells                              | (11,512,942)                       | (211,578)          | 0               | (11,724,520)                       |
| Total Accumulated Depreciation              | <u>(55,161,980)</u>                | <u>(3,092,137)</u> | <u>65,603</u>   | <u>(58,188,514)</u>                |
| Total Depreciable Capital Assets, Net       | <u>40,027,870</u>                  | <u>(1,490,729)</u> | <u>0</u>        | <u>38,537,141</u>                  |
| Governmental Activities Capital Assets, Net | <u>\$47,610,159</u>                | <u>(\$596,134)</u> | <u>\$0</u>      | <u>\$47,014,025</u>                |

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
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|  | Balance at<br>December 31,<br>2015 | Additions          | Reductions | Balance at<br>December 31,<br>2016 |
|--|------------------------------------|--------------------|------------|------------------------------------|
| Business-Type Activities                     |                                    |                    |            |                                    |
| Depreciable Capital Assets                   |                                    |                    |            |                                    |
| Buildings and Building Improvements          | \$225,984                          | \$0                | \$0        | \$225,984                          |
| Equipment                                    | 26,379                             | 0                  | 0          | 26,379                             |
| Vehicles                                     | 34,898                             | 0                  | 0          | 34,898                             |
| Infrastructure                               | 6,458,904                          | 0                  | 0          | 6,458,904                          |
| Total Depreciable Capital Assets             | <u>6,746,165</u>                   | <u>0</u>           | <u>0</u>   | <u>6,746,165</u>                   |
| Less Accumulated Depreciation for            |                                    |                    |            |                                    |
| Buildings and Building Improvements          | (130,139)                          | (5,566)            | 0          | (135,705)                          |
| Equipment                                    | (2,418)                            | (2,638)            | 0          | (5,056)                            |
| Vehicles                                     | (13,087)                           | (3,490)            | 0          | (16,577)                           |
| Infrastructure                               | (1,094,350)                        | (161,069)          | 0          | (1,255,419)                        |
| Total Accumulated Depreciation               | <u>(1,239,994)</u>                 | <u>(172,763)</u>   | <u>0</u>   | <u>(1,412,757)</u>                 |
| Business-Type Activities Capital Assets, Net | <u>\$5,506,171</u>                 | <u>(\$172,763)</u> | <u>\$0</u> | <u>\$5,333,408</u>                 |

Depreciation expense was charged to governmental functions as follows:

|  |                    |
|--|--------------------|
| Governmental Activities                            |                    |
| General Government                                 |                    |
| Legislative and Executive                          | \$338,177          |
| Judicial   | 45,664             |
| Public Safety                                      |                    |
| Jail Operation                                     | 383,916            |
| Other Public Safety                                | 18,495             |
| Public Works                                       | 2,083,121          |
| Health   |                    |
| Developmental Disabilities                         | 66,909             |
| Other Health                                       | 90,412             |
| Human Services                                     |                    |
| Job and Family Services                            | 65,443             |
| Total Depreciation Expense-Governmental Activities | <u>\$3,092,137</u> |

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**Note 11 - Interfund Receivables/Payables**

Interfund balances at December 31, 2016, consisted of the following individual fund receivables and payables:

|   |           |
|---|-----------|
| Due to General Fund from:                 |           |
| Auto License and Gas Tax Fund             | \$263     |
| Job and Family Services Fund              | 2,036     |
| Other Governmental Funds                  | 116,776   |
| Sewer Fund                                | 962       |
| Total General Fund                        | \$120,037 |
| Due to Job and Family Services Fund from: |           |
| Other Governmental Funds                  | \$12,221  |
| Due to Jail Operation Levy Fund from:     |           |
| Child Welfare Fund                        | \$896     |
| Job and Family Services Fund              | 56        |
| Developmental Disabilities Fund           | 184       |
| Total Jail Operation Levy Fund            | \$1,136   |
| Due to Sewer Fund from:                   |           |
| Other Governmental Funds                  | \$27      |

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.

**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 2016, the County contracted with the County Risk Sharing Authority (CORSA) for the following coverage.

|                           |              |
|---------------------------|--------------|
| Property                  | \$88,529,891 |
| 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    |

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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 2016, 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 2016, 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.

**Note 13 - Other Significant Commitments**

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2017 are as follows:

|                                |                    |
|--------------------------------|--------------------|
| General Fund                   | \$129,651          |
| Auto License and Gas Tax       | 228,907            |
| Child Welfare                  | 212,439            |
| Criminal Justice Services Levy | 14,747             |
| Job and Family Services        | 2,128              |
| Jail Operation Levy            | 45,639             |
| Developmental Disabilities     | 107,043            |
| Other Governmental Funds       | 862,833            |
| Total                          | <u>\$1,603,387</u> |

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**Note 14 - Defined Benefit Pension Plans**

**Net Pension Liability**

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.

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.

**Crawford County, Ohio**  
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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 including requirements for reduced and unreduced benefits).

| <b>Group A</b>  | <b>Group B</b>  | <b>Group C</b>  |
|---|---|---|
| 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   |
| <b>State and Local</b>  | <b>State and Local</b>  | <b>State and Local</b>  |
| <b>Age and Service Requirements:</b><br>Age 60 with 60 months of service credit or Age 55 with 25 years of service credit             | <b>Age and Service Requirements:</b><br>Age 60 with 60 months of service credit or Age 55 with 25 years of service credit             | <b>Age and Service Requirements:</b><br>Age 57 with 25 years of service credit or Age 62 with 5 years of service credit               |
| <b>Formula:</b><br>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 | <b>Formula:</b><br>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 | <b>Formula:</b><br>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 |
| <b>Public Safety</b>  | <b>Public Safety</b>  | <b>Public Safety</b>  |
| <b>Age and Service Requirements:</b><br>Age 48 with 25 years of service credit or Age 52 with 15 years of service credit              | <b>Age and Service Requirements:</b><br>Age 48 with 25 years of service credit or Age 52 with 15 years of service credit              | <b>Age and Service Requirements:</b><br>Age 52 with 25 years of service credit or Age 56 with 15 years of service credit              |
| <b>Law Enforcement</b>  | <b>Law Enforcement</b>  | <b>Law Enforcement</b>  |
| <b>Age and Service Requirements:</b><br>Age 52 with 15 years of service credit  | <b>Age and Service Requirements:</b><br>Age 48 with 25 years of service credit or Age 52 with 15 years of service credit              | <b>Age and Service Requirements:</b><br>Age 48 with 25 years of service credit or Age 56 with 15 years of service credit              |
| <b>Public Safety and Law Enforcement</b>  | <b>Public Safety and Law Enforcement</b>  | <b>Public Safety and Law Enforcement</b>  |
| <b>Formula:</b><br>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 | <b>Formula:</b><br>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 | <b>Formula:</b><br>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.

**Crawford County, Ohio**  
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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<br>and Local | Public<br>Safety | Law<br>Enforcement |
|--|--------------------|------------------|--------------------|
| <b>2016 Statutory Maximum Contribution Rates</b> |                    |                  |                    |
| Employer   | 14.0%              | 18.1%            | 18.1%              |
| Employee   | 10.0 %             | *                | **                 |
| <br><b>2016 Actual Contribution Rates</b>        |                    |                  |                    |
| Employer   |                    |                  |                    |
| Pension  | 12.0 %             | 16.1 %           | 16.1 %             |
| Postemployment Health Care Benefits              | 2.0                | 2.0              | 2.0                |
| Total Employer                                   | 14.0 %             | 18.1 %           | 18.1 %             |
| Total Employee                                   | 10.0 %             | 12.0 %           | 13.0 %             |

\* 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.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$1,380,528 for 2016. Of this amount, \$154,111 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](http://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.

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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-six years of service credit, or thirty-one years of service credit regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age sixty-five or thirty-five years of service credit and at least age sixty.

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, 11.5 percent of the 13 percent member rate goes to the DCP and 1.5 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 or later.

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

A DBP or CP member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. 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, 2016, the employer rate was 14 percent and the member rate was 13 percent of covered payroll. The statutory employer rate for fiscal year 2017 and subsequent years is 14 percent. The statutory member contribution rate increased to 14 percent on July 1, 2016. The 2016 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$61,114 for 2016. Of this amount, \$1,018 is reported as an intergovernmental payable.



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**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, 2015, and the net pension liability for STRS was measured as of June 30, 2016. 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 |                    |                    |              |
| Current Measurement Date                | 0.09201600%        | 0.00423162%        |              |
| Prior Measurement Date                  | <u>0.09479600%</u> | <u>0.00446025%</u> |              |
| Change in Proportionate Share           | <u>0.00278000%</u> | <u>0.00022863%</u> |              |
| Proportionate Share of the Net          |                    |                    |              |
| Pension Liability                       | \$15,938,332       | \$1,416,453        | \$17,354,785 |
| Pension Expense                         | \$2,148,112        | \$63,345           | \$2,211,457  |

At December 31, 2016, 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>       |
|---|--------------------|------------------|--------------------|
| <b>Deferred Outflows of Resources</b>       |                    |                  |                    |
| Net Difference Between Projected and Actual |                    |                  |                    |
| Earnings on Pension Plan Investments        | \$4,684,874        | \$174,834        | \$4,859,708        |
| Changes in Proportion and Differences       |                    |                  |                    |
| Between County Contributions and the        |                    |                  |                    |
| Proportionate Share of Contributions        | 0                  | 1,730            | 1,730              |
| County Contributions Subsequent to the      |                    |                  |                    |
| Measurement Date                            | <u>1,380,528</u>   | <u>32,244</u>    | <u>1,412,772</u>   |
| Total Deferred Outflows of Resources        | <u>\$6,065,402</u> | <u>\$208,808</u> | <u>\$6,274,210</u> |
| <b>Deferred Inflows of Resources</b>        |                    |                  |                    |
| Difference Between Expected and Actual      |                    |                  |                    |
| Experience                                  | \$307,960          | \$0              | \$307,960          |
| Changes in Proportion and Differences       |                    |                  |                    |
| Between County Contributions and the        |                    |                  |                    |
| Proportionate Share of Contributions        | <u>221,224</u>     | <u>52,829</u>    | <u>274,053</u>     |
| Total Deferred Inflows of Resources         | <u>\$529,184</u>   | <u>\$52,829</u>  | <u>\$582,013</u>   |

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\$1,412,772 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, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows.

| Year Ending December 31, | <u>OPERS</u>       | <u>STRS</u>      | <u>Total</u>       |
|--------------------------|--------------------|------------------|--------------------|
| 2017                     | \$922,554          | \$15,051         | \$937,605          |
| 2018                     | 997,464            | 15,051           | 1,012,515          |
| 2019                     | 1,175,485          | 60,180           | 1,235,665          |
| 2020                     | 1,060,187          | 33,453           | 1,093,640          |
| Total                    | <u>\$4,155,690</u> | <u>\$123,735</u> | <u>\$4,279,425</u> |

**Actuarial Assumptions - OPERS**

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2015, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB Statement No. 67. Key methods and assumptions used in the latest actuarial valuation are presented below.

|  |  |
|--|--|
| Wage Inflation                               | 3.75 percent   |
| Future Salary Increases, including inflation | 4.25 to 10.05 percent including wage inflation         |
| COLA or Ad Hoc COLA                          |  |
| Pre-January 7, 2013, Retirees                | 3 percent simple                                       |
| Post-January 7, 2013, Retirees               | 3 percent simple through 2018, then 2.8 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.

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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 .4 percent for 2015.

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 2015 and the long-term expected real rates of return.

| Asset Class            | Target<br>Allocation | Weighted Average<br>Long-Term Expected<br>Real Rate of Return<br>(Arithmetic) |
|------------------------|----------------------|---|
| Fixed Income           | 23.00 %              | 2.31 %  |
| Domestic Equities      | 20.70                | 5.84  |
| Real Estate            | 10.00                | 4.25  |
| Private Equity         | 10.00                | 9.25  |
| International Equities | 18.30                | 7.40  |
| Other Investments      | 18.00                | 4.59  |
| <b>Total</b>           | <b>100.00 %</b>      | <b>5.27 %</b>   |

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<br>(7%) | Current<br>Discount Rate<br>(8%) | 1% Increase<br>(9%) |
|--|---------------------|----------------------------------|---------------------|
| County's Proportionate Share<br>of the Net Pension Liability | \$25,393,656        | \$15,938,332                     | \$7,963,065         |

**Crawford County, Ohio**  
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**Changes Between Measurement Date and Report Date**

In October 2016, the OPERS Board adopted certain assumption changes which will impact the annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the County's net pension liability is expected to be significant.

**Actuarial Assumptions - STRS**

The total pension liability in the June 30, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                                   |  |
|-----------------------------------|--|
| Inflation                         | 2.75 percent   |
| Projected Salary Increases        | 12.25 percent at age 20 to 2.75 percent at age 70  |
| 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 commences 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, 2016, 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 and does not include investment expenses. The total fund long-term expected return reflects diversification among the asset classes and, therefore, is not a weighted average return of the individual asset classes.

**Crawford County, Ohio**  
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Discount Rate - The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. 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, 2016. 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, 2016.

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<br>(6.75%) | Current<br>Discount Rate<br>(7.75%) | 1% Increase<br>(8.75%) |
|--|------------------------|-------------------------------------|------------------------|
| County's Proportionate Share of<br>the Net Pension Liability | \$1,882,348            | \$1,416,453                         | \$1,023,439            |

**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.

**Crawford County, Ohio**  
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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.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, state and local employers contributed 14 percent of earnable salary and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

At the beginning of 2016, OPERS maintained 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 of the traditional pension and combined plans. 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. 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 the traditional and combined 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 third trust is a Voluntary Employee's Beneficiary Association (VEBA) Trust that provides funding for a retiree medical account for member-directed plan members. The employer contribution as a percentage of covered payroll deposited into the retiree medical accounts for 2016 was 4 percent.

In March 2016, OPERS received two favorable rulings from the IRS allowing OPERS to consolidate all health care assets into the 115 Health Care Trust. Transition to the new health care trust structure occurred during 2016. OPERS Combining Statement of Changes in Fiduciary Net Position for the year ended December 31, 2016, reflects a partial year of activity in the 401(h) Health Care Trust and the VEBA Trust prior to the termination of these trust as of the end of the business day June 30, 2016, and the assets and liabilities or net position of these trusts being consolidated into the 115 Health Care Trust on July 1, 2016.

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, 2016, 2015, and 2014 was \$224,718, \$226,357, and \$227,458, respectively. For 2016, 89 percent has been contributed. The full amount has been contributed for 2015 and 2014.

**Crawford County, Ohio**  
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**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](http://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 2016 and 2015, STRS did not allocate any employer contributions to postemployment health care. For 2014, 1 percent of covered payroll was allocated to postemployment health care. The County's contribution for health care for the years ended December 31, 2016, 2015, and 2014 were \$0, \$0, and \$4,078, respectively. The full amount has been contributed for all three years.

**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.

**Crawford County, Ohio**  
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**Note 17 - Long-Term Liabilities**

Changes in the County's long-term obligations during 2016 were as follows:

|  | Balance at<br>December 31,<br>2015 | Additions          | Reductions         | Balance at<br>December 31,<br>2016 | Due Within<br>One Year |
|--|------------------------------------|--------------------|--------------------|------------------------------------|------------------------|
| Governmental Activities                                      |                                    |                    |                    |                                    |                        |
| General Obligation Bonds                                     |                                    |                    |                    |                                    |                        |
| 2010 Various Purpose Refunding<br>1.00-4.00%                 |                                    |                    |                    |                                    |                        |
| Serial Bonds   | \$1,985,000                        | \$0                | \$465,000          | \$1,520,000                        | \$500,000              |
| 2015 Various Purpose<br>Refunding Bonds<br>2.00-3.00%        |                                    |                    |                    |                                    |                        |
| Serial Bonds   | 480,000                            | 0                  | 115,000            | 365,000                            | 120,000                |
| Term Bonds   | 820,000                            | 0                  | 0                  | 820,000                            | 0                      |
| Total 2015 Various Purpose<br>Refunding Bonds                | <u>1,300,000</u>                   | <u>0</u>           | <u>115,000</u>     | <u>1,185,000</u>                   | <u>120,000</u>         |
| 2015 Administrative Building<br>Refunding Bonds<br>.70-3.45% |                                    |                    |                    |                                    |                        |
| Serial Bonds   | 775,000                            | 0                  | 125,000            | 650,000                            | 125,000                |
| Term Bonds   | 590,000                            | 0                  | 0                  | 590,000                            | 0                      |
| Total 2015 Administrative<br>Building Refunding Bonds        | <u>1,365,000</u>                   | <u>0</u>           | <u>125,000</u>     | <u>1,240,000</u>                   | <u>125,000</u>         |
| 2007 Various Purpose<br>Refunding Bonds 4.00-4.20%           |                                    |                    |                    |                                    |                        |
| Serial Bonds   | 3,655,000                          | 0                  | 340,000            | 3,315,000                          | 360,000                |
| Term Bonds   | 1,315,000                          | 0                  | 0                  | 1,315,000                          | 0                      |
| Premium  | 41,710                             | 0                  | 4,957              | 36,753                             | 0                      |
| Total 2007 Various Purpose<br>Refunding Bonds                | <u>5,011,710</u>                   | <u>0</u>           | <u>344,957</u>     | <u>4,666,753</u>                   | <u>360,000</u>         |
| Total General Obligation Bonds                               | <u>9,661,710</u>                   | <u>0</u>           | <u>1,049,957</u>   | <u>8,611,753</u>                   | <u>1,105,000</u>       |
| Special Assessment Bonds                                     |                                    |                    |                    |                                    |                        |
| Special Assessment Bonds 3.50%                               | 253,800                            | 0                  | 11,100             | 242,700                            | 11,600                 |
| Special Assessment Bonds 3.25%                               | 15,300                             | 0                  | 7,989              | 7,311                              | 593                    |
| Total Special Assessment Bonds                               | <u>269,100</u>                     | <u>0</u>           | <u>19,089</u>      | <u>250,011</u>                     | <u>12,193</u>          |
| OPWC Loan  | <u>131,873</u>                     | <u>0</u>           | <u>14,653</u>      | <u>117,220</u>                     | <u>14,653</u>          |
| Compensated Absences   | <u>1,067,117</u>                   | <u>54,380</u>      | <u>36,733</u>      | <u>1,084,764</u>                   | <u>71,103</u>          |
| Net Pension Liability  |                                    |                    |                    |                                    |                        |
| OPERS  | 11,433,457                         | 4,504,875          | 0                  | 15,938,332                         | 0                      |
| STRS   | 1,232,686                          | 183,767            | 0                  | 1,416,453                          | 0                      |
| Total Net Pension Liability                                  | <u>12,666,143</u>                  | <u>4,688,642</u>   | <u>0</u>           | <u>17,354,785</u>                  | <u>0</u>               |
| Total Governmental Activities                                | <u>\$23,795,943</u>                | <u>\$4,743,022</u> | <u>\$1,120,432</u> | <u>\$27,418,533</u>                | <u>\$1,202,949</u>     |



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|  | Balance at<br>December 31,<br>2015 | Additions | Reductions | Balance at<br>December 31,<br>2016 | Due Within<br>One Year |
|--|------------------------------------|-----------|------------|------------------------------------|------------------------|
| Business-Type Activities                           |                                    |           |            |                                    |                        |
| General Obligation Bonds                           |                                    |           |            |                                    |                        |
| 2007 Various Purpose<br>Refunding Bonds 4.00-4.20% |                                    |           |            |                                    |                        |
| Serial Bonds                                       | \$275,000                          | \$0       | \$65,000   | \$210,000                          | \$65,000               |
| Premium  | 5,738                              | 0         | 1,436      | 4,302                              | 0                      |
| Total General Obligation Bonds                     | 280,738                            | 0         | 66,436     | 214,302                            | 65,000                 |
| OPWC Loan  | 27,269                             | 0         | 2,479      | 24,790                             | 2,479                  |
| Total Business-Type Activities                     | \$308,007                          | \$0       | \$68,915   | \$239,092                          | \$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 \$286,598 and is not included in the calculation of net investment in capital assets.

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

The 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 |

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

| Year | Amount    |
|------|-----------|
| 2024 | \$140,000 |

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

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   |

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   |

**Crawford County, Ohio**  
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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<br>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 \$117,220, payable through July 2025.

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 \$24,790, payable through July 2026. For the current year, principal paid and total net revenues were \$2,479 and \$118,400, 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, 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.

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

The County's legal debt margin as of December 31, 2016, was \$11,646,038.

**Crawford County, Ohio**  
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Principal and interest requirements to retire the general obligation debt outstanding at December 31, 2016, were as follows:

| Year<br>Ending | Governmental Activities  |                    |                    |                  |
|----------------|--------------------------|--------------------|--------------------|------------------|
|                | General Obligation Bonds |                    |                    |                  |
|                | Serial                   |                    | Term               |                  |
|                | Principal                | Interest           | Principal          | Interest         |
| 2017           | \$1,105,000              | \$246,913          | \$0                | \$55,230         |
| 2018           | 1,125,000                | 208,112            | 0                  | 55,230           |
| 2019           | 1,160,000                | 173,178            | 0                  | 55,230           |
| 2020           | 405,000                  | 115,450            | 135,000            | 76,468           |
| 2021           | 420,000                  | 101,070            | 130,000            | 73,430           |
| 2022-2026      | 1,635,000                | 201,200            | 1,145,000          | 367,675          |
| 2027-2031      | 0                        | 0                  | 1,315,000          | 170,520          |
| Totals         | <u>\$5,850,000</u>       | <u>\$1,045,923</u> | <u>\$2,725,000</u> | <u>\$853,783</u> |

| Year<br>Ending | Governmental Activities  |                 |                  |
|----------------|--------------------------|-----------------|------------------|
|                | Special Assessment Bonds |                 | OPWC Loan        |
|                | Principal                | Interest        | Principal        |
| 2017           | \$12,193                 | \$8,631         | \$14,653         |
| 2018           | 12,513                   | 8,201           | 14,653           |
| 2019           | 13,033                   | 7,759           | 14,653           |
| 2020           | 13,454                   | 7,322           | 14,653           |
| 2021           | 13,976                   | 6,827           | 14,652           |
| 2022-2026      | 77,334                   | 26,437          | 43,956           |
| 2027-2031      | 88,108                   | 12,066          | 0                |
| 2032           | 19,400                   | 512             | 0                |
| Totals         | <u>\$250,011</u>         | <u>\$77,755</u> | <u>\$117,220</u> |

| Year<br>Ending | Business-Type Activity - Sewer Enterprise Fund |                 |
|----------------|--|-----------------|
|                | General Obligation Bonds                       |                 |
|                | Serial   |                 |
|                | Principal                                      | Interest        |
| 2017           | \$65,000                                       | \$8,400         |
| 2018           | 70,000   | 5,800           |
| 2019           | 75,000   | 3,000           |
| Totals         | <u>\$210,000</u>                               | <u>\$17,200</u> |

| Year<br>Ending | OPWC<br>Loan    |
|----------------|-----------------|
|                | Principal       |
| 2017           | \$2,479         |
| 2018           | 2,479           |
| 2019           | 2,479           |
| 2020           | 2,479           |
| 2021           | 2,479           |
| 2022-2026      | 12,395          |
| Totals         | <u>\$24,790</u> |

**Crawford County, Ohio**  
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**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, 2016, \$545,318 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, 2016, \$169,188 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, 2016, \$732,934 in Health Care Facilities Revenue Bonds was still outstanding.

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. During 2016, the Hospital Facilities Revenue Refunding and Improvement Notes were fully retired.

**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 2016 was \$6,878,280.

**Crawford County, Ohio**  
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The County is required by state and federal laws and regulations to either make annual contributions to an EPA controlled trust fund or demonstrate financial assurance through the “Local Government Financial Test”. For 2016, 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 2016, these costs were \$7,910,136. 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.

**Note 20 - Interfund Transfers**

During 2016, the following transfers were made:

|              |                                 | Transfers Out |                       |             |
|--------------|---------------------------------|---------------|-----------------------|-------------|
|              |                                 | General       | Other<br>Governmental | Total       |
|              | Child Welfare                   | \$298,674     | \$0                   | \$298,674   |
|              | Criminal Justice Services Levy  | 331,204       | 0                     | 331,204     |
|              | Job and Family Services         | 163,425       | 0                     | 163,425     |
| Transfers In | Jail Operation Levy             | 696,898       | 0                     | 696,898     |
|              | Other Governmental              | 2,126,704     | 2,772                 | 2,129,476   |
|              | Total Governmental Funds        | 3,616,905     | 2,772                 | 3,619,677   |
|              | Internal Service                |               |                       |             |
|              | Information Technology Services | 133,193       | 0                     | 133,193     |
|              | Total                           | \$3,750,098   | \$2,772               | \$3,752,870 |

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2016

**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<br>and<br>Gas Tax | Child<br>Welfare | Criminal Justice<br>Services<br>Levy |
|--|-------------|--------------------------------|------------------|--------------------------------------|
| Nonspendable for:                      |             |                                |                  |                                      |
| Prepaid Items                          | \$140,250   | \$8,483                        | \$0              | \$25,628                             |
| Materials and Supplies Inventory       | 28,007      | 311,855                        | 0                | 18,406                               |
| Unclaimed Moneys                       | 69,518      | 0                              | 0                | 0                                    |
| Total Nonspendable                     | 237,775     | 320,338                        | 0                | 44,034                               |
| Restricted for:                        |             |                                |                  |                                      |
| Child Welfare Operations               | 0           | 0                              | 264,471          | 0                                    |
| Road and Bridge Repair/<br>Improvement | 0           | 4,623,574                      | 0                | 0                                    |
| Sheriff Operations                     | 0           | 0                              | 0                | 104,226                              |
| Total Restricted                       | 0           | 4,623,574                      | 264,471          | 104,226                              |
| Assigned for:                          |             |                                |                  |                                      |
| Document Recording                     | 19,592      | 0                              | 0                | 0                                    |
| Vehicle Titling                        | 383,540     | 0                              | 0                | 0                                    |
| Projected Budget Shortage              | 584,498     | 0                              | 0                | 0                                    |
| Unpaid Obligations                     | 63,474      | 0                              | 0                | 0                                    |
| Total Assigned                         | 1,051,104   | 0                              | 0                | 0                                    |
| Unassigned                             | 3,756,774   | 0                              | 0                | 0                                    |
| Total Fund Balance                     | \$5,045,653 | \$4,943,912                    | \$264,471        | \$148,260                            |

| Fund Balance                     | Job and<br>Family<br>Services | Jail<br>Operation<br>Levy | Developmental<br>Disabilities | Other<br>Governmental |
|----------------------------------|-------------------------------|---------------------------|-------------------------------|-----------------------|
| Nonspendable for:                |                               |                           |                               |                       |
| Prepaid Items                    | \$42,651                      | \$16,852                  | \$91,769                      | \$76,271              |
| Materials and Supplies Inventory | 5,668                         | 8,315                     | 3,645                         | 11,728                |
| Total Nonspendable               | 48,319                        | 25,167                    | 95,414                        | 87,999                |

(continued)

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

| Fund Balance                           | Job and<br>Family<br>Services | Jail<br>Operation<br>Levy | Developmental<br>Disabilities | Other<br>Governmental |
|--|-------------------------------|---------------------------|-------------------------------|-----------------------|
| Restricted for (continued):            |                               |                           |                               |                       |
| Child Support Enforcement              | \$0                           | \$0                       | \$0                           | \$483,809             |
| Court Operations                       | 0                             | 0                         | 0                             | 1,553,150             |
| Crime Victims Assistance               | 0                             | 0                         | 0                             | 8,767                 |
| Debt Retirement                        | 0                             | 0                         | 0                             | 70,666                |
| Delinquent Tax Collections             | 0                             | 0                         | 0                             | 120,900               |
| Developmental Disabilities Operations  | 0                             | 0                         | 8,667,402                     | 0                     |
| Ditch Maintenance                      | 0                             | 0                         | 0                             | 34,616                |
| Dog and Kennel Operations              | 0                             | 0                         | 0                             | 164,059               |
| Economic Development                   | 0                             | 0                         | 0                             | 95,153                |
| Emergency Management                   | 0                             | 0                         | 0                             | 79,007                |
| Jail Operations                        | 0                             | 298,228                   | 0                             | 120,291               |
| Job and Family Services Operations     | 10,650                        | 0                         | 0                             | 0                     |
| Real Estate Assessments                | 0                             | 0                         | 0                             | 1,302,766             |
| Road and Bridge Repair/<br>Improvement | 0                             | 0                         | 0                             | 73,329                |
| Senior Citizens                        | 0                             | 0                         | 0                             | 39,124                |
| Sheriff Operations                     | 0                             | 0                         | 0                             | 522,489               |
| Solid Waste Management                 | 0                             | 0                         | 0                             | 79,627                |
| <b>Total Restricted</b>                | <b>10,650</b>                 | <b>298,228</b>            | <b>8,667,402</b>              | <b>4,747,753</b>      |
| Committed for:                         |                               |                           |                               |                       |
| Debt Retirement                        | 0                             | 0                         | 0                             | 75,035                |
| Sheriff Operations                     | 0                             | 0                         | 0                             | 32,606                |
| <b>Total Committed</b>                 | <b>0</b>                      | <b>0</b>                  | <b>0</b>                      | <b>107,641</b>        |
| Assigned for:                          |                               |                           |                               |                       |
| Building Improvement                   | 0                             | 0                         | 0                             | 283,511               |
| Unassigned for:                        |                               |                           |                               |                       |
| Economic Development                   | 0                             | 0                         | 0                             | (15,763)              |
| <b>Total Unassigned (Deficit)</b>      | <b>0</b>                      | <b>0</b>                  | <b>0</b>                      | <b>(15,763)</b>       |
| <b>Total Fund Balance</b>              | <b>\$58,969</b>               | <b>\$323,395</b>          | <b>\$8,762,816</b>            | <b>\$5,211,141</b>    |

**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.



**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2016

Cash and Cash Equivalents - At year end, the carrying amount (book balance) of the Workshop's deposits and cash on hand was \$39,632 and the unadjusted bank balance (before outstanding checks were deducted) was \$44,251, which was covered by federal depository insurance.

| Depository                   | Description           | 2016     | 2015     |
|------------------------------|-----------------------|----------|----------|
| United Bank                  | Operating and Payroll | \$38,486 | \$52,116 |
| Famers Citizens Bank         | Savings               | 1,036    | 1,031    |
| First Federal Community Bank | Donation Checking     | 110      | 811      |
|                              |                       | \$39,632 | \$53,958 |

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, 2016, consisted of government securities and certificates of deposit, in the amount of \$90,187, reported at fair value. The net unrealized gain for 2016 was \$2,620.

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, 2016, follows:

|                                   | Balance at<br>December 31,<br>2015 | Additions  | Reductions | Balance at<br>December 31,<br>2016 |
|-----------------------------------|------------------------------------|------------|------------|------------------------------------|
| Nondepreciable Capital Assets     |                                    |            |            |                                    |
| Land                              | \$39,440                           | \$0        | \$0        | \$39,440                           |
| Depreciable Capital Assets        |                                    |            |            |                                    |
| Buildings                         | 540,276                            | 0          | 0          | 540,276                            |
| Improvements Other Than Buildings | 49,210                             | 0          | 0          | 49,210                             |
| Trucks                            | 43,469                             | 0          | 0          | 43,469                             |
| Vans                              | 0                                  | 4,253      | 0          | 4,253                              |
| Tools and Equipment               | 164,691                            | 0          | (30,698)   | 133,993                            |
| Leasehold Improvements            | 49,737                             | 0          | 0          | 49,737                             |
| Office Equipment                  | 37,877                             | 619        | (36,394)   | 2,102                              |
| Total Depreciable Capital Assets  | 885,260                            | 4,872      | (67,092)   | 823,040                            |
| Total Capital Assets              | 924,700                            | 4,872      | (67,092)   | 862,480                            |
| Accumulated Depreciation          | (452,016)                          | (30,534)   | 66,362     | (416,188)                          |
| Net Capital Assets                | \$472,684                          | (\$25,662) | (730)      | \$446,292                          |

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.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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.

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<br>December 31,<br>2015 | Additions  | Reductions      | Balance at<br>December 31,<br>2016 | Amount Due<br>in One Year |
|------------------|------------------------------------|------------|-----------------|------------------------------------|---------------------------|
| Note Payable     | \$25,502                           | \$0        | \$6,298         | \$19,204                           | \$6,652                   |
| Mortgage Payable | 188,852                            | 0          | 19,664          | 169,188                            | 19,853                    |
|                  | <u>\$214,354</u>                   | <u>\$0</u> | <u>\$25,962</u> | <u>\$188,392</u>                   | <u>\$26,505</u>           |

The annual requirements to retire the debt as of December 31, 2016, are as follows:

| Year<br>Ending | Principal        | Interest        |
|----------------|------------------|-----------------|
| 2017           | \$26,505         | \$7,749         |
| 2018           | 27,710           | 6,544           |
| 2019           | 27,179           | 5,295           |
| 2020           | 22,548           | 4,249           |
| 2021           | 23,542           | 3,255           |
| 2022-2024      | 60,908           | 3,483           |
| Totals         | <u>\$188,392</u> | <u>\$30,575</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.

**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.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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 2016, \$50,756 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, 2016. The Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is located at 907 North Sandusky Avenue, Bucyrus, Ohio 44820.

**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.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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 Transactions**

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 \$102,258 for the year ended December 31, 2016. 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 \$492,168.

**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).

**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 Three Years (1)*

|  | 2016         | 2015         | 2014         |
|--|--------------|--------------|--------------|
| County's Proportion of the Net Pension Liability   | 0.09201600%  | 0.09479600%  | 0.09479600%  |
| County's Proportionate Share of the Net Pension Liability                                    | \$15,938,332 | \$11,433,457 | \$11,175,213 |
| County's Covered Payroll   | \$11,317,844 | \$11,372,887 | \$11,480,161 |
| County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll | 140.82%      | 100.53%      | 97.34%       |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability                   | 81.08%       | 86.45%       | 86.36%       |

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

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

**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 Four Fiscal Years (1)*

|  | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> |
|--|-------------|-------------|-------------|-------------|
| County's Proportion of the Net Pension Liability   | 0.00423162% | 0.00446025% | 0.00450170% | 0.00450170% |
| County's Proportionate Share of the Net Pension Liability  | \$1,416,453 | \$1,232,686 | \$1,082,436 | \$1,289,390 |
| County's Covered Payroll   | \$445,250   | \$465,350   | \$489,662   | \$401,423   |
| County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll | 318.13%     | 264.89%     | 221.06%     | 321.20%     |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability                       | 66.80%      | 72.10%      | 74.70%      | 69.30%      |

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

Amounts presented 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 Four Years (1)*

|   | <u>2016</u>        | <u>2015</u>        | <u>2014</u>        | <u>2013</u>        |
|---|--------------------|--------------------|--------------------|--------------------|
| Contractually Required Contribution                                     | \$1,380,528        | \$1,389,735        | \$1,396,401        | \$1,520,981        |
| Contributions in Relation to the<br>Contractually Required Contribution | <u>(1,380,528)</u> | <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>         | <u>\$0</u>         |
| County's Covered Payroll  | \$11,235,890       | \$11,317,844       | \$11,372,887       | \$11,480,161       |
| Contributions as a Percentage of<br>Covered Payroll                     | 12.29%             | 12.28%             | 12.28%             | 13.25%             |

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

Amounts presented as of the County's measurement date which is 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>2016</u>     | <u>2015</u>     | <u>2014</u>     | <u>2013</u>     |
|---|-----------------|-----------------|-----------------|-----------------|
| Contractually Required Contribution                                     | \$61,114        | \$64,839        | \$55,498        | \$52,372        |
| Contributions in Relation to the<br>Contractually Required Contribution | <u>(61,114)</u> | <u>(64,839)</u> | <u>(55,498)</u> | <u>(52,372)</u> |
| Contribution Deficiency (Excess)  | <u>\$0</u>      | <u>\$0</u>      | <u>\$0</u>      | <u>\$0</u>      |
| County Covered Payroll  | \$436,529       | \$463,136       | \$407,847       | \$402,862       |
| Contributions as a Percentage of<br>Covered Payroll                     | 14.00%          | 14.00%          | 13.61%          | 13.00%          |



| <u>2012</u>     | <u>2011</u>     | <u>2010</u>     | <u>2009</u>     | <u>2008</u>     | <u>2007</u>     |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| \$51,998        | \$63,516        | \$57,226        | \$60,327        | \$57,367        | \$52,621        |
| <u>(51,998)</u> | <u>(63,516)</u> | <u>(57,226)</u> | <u>(60,327)</u> | <u>(57,367)</u> | <u>(52,621)</u> |
| <u>\$0</u>      | <u>\$0</u>      | <u>\$0</u>      | <u>\$0</u>      | <u>\$0</u>      | <u>\$0</u>      |
| \$399,985       | \$488,585       | \$440,200       | \$464,054       | \$441,285       | \$404,777       |
| 13.00%          | 13.00%          | 13.00%          | 13.00%          | 13.00%          | 13.00%          |

## **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.

*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.

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

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

*Emergency Management Agency Fund* - To account for State and Federal grants 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.

(continued)

## Crawford County, Ohio

### *Nonmajor Special Revenue Funds (continued)*

*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.

*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.

(continued)

## **Crawford County, Ohio**

### ***Nonmajor Special Revenue Funds (continued)***

*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.

### ***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.

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2016*

|  | Nonmajor<br>Special<br>Revenue<br>Funds | Nonmajor<br>Debt<br>Service<br>Fund | Nonmajor<br>Capital<br>Projects<br>Funds | Total<br>Nonmajor<br>Governmental<br>Funds |
|--|---|-------------------------------------|--|--|
| <b>Assets</b>  |   |                                     |  |  |
| Equity in Pooled Cash and Cash Equivalents                                     | \$4,875,409                             | \$62,156                            | \$585,125                                | \$5,522,690                                |
| Cash and Cash Equivalents<br>in Segregated Accounts                            | 46,084                                  | 0                                   | 0  | 46,084                                     |
| Accounts Receivable  | 90,135                                  | 90,312                              | 0  | 180,447                                    |
| Sales Taxes Receivable   | 0                                       | 112,407                             | 0  | 112,407                                    |
| Due from Other Governments   | 200,869                                 | 0                                   | 0  | 200,869                                    |
| Special Assessments Receivable   | 70,388                                  | 242,700                             | 0  | 313,088                                    |
| Prepaid Items  | 76,271                                  | 0                                   | 0  | 76,271                                     |
| Materials and Supplies Inventory   | 11,728                                  | 0                                   | 0  | 11,728                                     |
| Property Taxes Receivable  | 578,393                                 | 0                                   | 0  | 578,393                                    |
| Loans Receivable   | 17,712                                  | 0                                   | 0  | 17,712                                     |
| <i>Total Assets</i>  | <u>\$5,966,989</u>                      | <u>\$507,575</u>                    | <u>\$585,125</u>                         | <u>\$7,059,689</u>                         |
| <b>Liabilities</b>   |   |                                     |  |  |
| Wages Payable  | \$28,563                                | \$0                                 | \$0                                      | \$28,563                                   |
| Accounts Payable   | 135,313                                 | 0                                   | 0  | 135,313                                    |
| Contracts Payable  | 9,235                                   | 0                                   | 301,614                                  | 310,849                                    |
| Due to Other Governments   | 21,270                                  | 0                                   | 0  | 21,270                                     |
| Interfund Payable  | 129,024                                 | 0                                   | 0  | 129,024                                    |
| <i>Total Liabilities</i>   | <u>323,405</u>                          | <u>0</u>                            | <u>301,614</u>                           | <u>625,019</u>                             |
| <b>Deferred Inflows of Resources</b>   |   |                                     |  |  |
| Property Taxes   | 550,863                                 | 0                                   | 0  | 550,863                                    |
| Unavailable Revenue  | 310,792                                 | 361,874                             | 0  | 672,666                                    |
| <i>Total Deferred Inflows of Resources</i>                                     | <u>861,655</u>                          | <u>361,874</u>                      | <u>0</u>                                 | <u>1,223,529</u>                           |
| <b>Fund Balances</b>   |   |                                     |  |  |
| Nonspendable   | 87,999                                  | 0                                   | 0  | 87,999                                     |
| Restricted   | 4,677,087                               | 70,666                              | 0  | 4,747,753                                  |
| Committed  | 32,606                                  | 75,035                              | 0  | 107,641                                    |
| Assigned   | 0                                       | 0                                   | 283,511                                  | 283,511                                    |
| Unassigned (Deficit)   | (15,763)                                | 0                                   | 0  | (15,763)                                   |
| <i>Total Fund Balances</i>   | <u>4,781,929</u>                        | <u>145,701</u>                      | <u>283,511</u>                           | <u>5,211,141</u>                           |
| <i>Total Liabilities, Deferred Inflows of Resources,<br/>and Fund Balances</i> | <u>\$5,966,989</u>                      | <u>\$507,575</u>                    | <u>\$585,125</u>                         | <u>\$7,059,689</u>                         |

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2016*

|  | Court<br>Computer | Community<br>Development<br>Block Grant | Concealed<br>Handgun<br>Expense | Council on<br>Aging Levy |
|--|-------------------|---|---------------------------------|--------------------------|
| <b>Assets</b>  |                   |   |                                 |                          |
| Equity in Pooled Cash and Cash Equivalents                                     | \$118,086         | \$32,535                                | \$115,800                       | \$39,124                 |
| Cash and Cash Equivalents<br>in Segregated Accounts                            | 0                 | 0                                       | 0                               | 0                        |
| Accounts Receivable  | 0                 | 0                                       | 0                               | 0                        |
| Due from Other Governments   | 0                 | 49,531                                  | 0                               | 41,165                   |
| 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                               | 578,393                  |
| Loans Receivable   | 0                 | 0                                       | 0                               | 0                        |
| <i>Total Assets</i>  | <u>\$118,086</u>  | <u>\$82,066</u>                         | <u>\$115,800</u>                | <u>\$658,682</u>         |
| <b>Liabilities</b>   |                   |   |                                 |                          |
| Wages Payable  | \$0               | \$0                                     | \$0                             | \$0                      |
| Accounts Payable   | 0                 | 49,531                                  | 0                               | 0                        |
| Contracts Payable  | 0                 | 0                                       | 0                               | 0                        |
| Due to Other Governments   | 0                 | 0                                       | 1,102                           | 0                        |
| Interfund Payable  | 0                 | 0                                       | 0                               | 0                        |
| <i>Total Liabilities</i>   | <u>0</u>          | <u>49,531</u>                           | <u>1,102</u>                    | <u>0</u>                 |
| <b>Deferred Inflows of Resources</b>   |                   |   |                                 |                          |
| Property Taxes   | 0                 | 0                                       | 0                               | 550,863                  |
| Unavailable Revenue  | 0                 | 44,768                                  | 0                               | 68,695                   |
| <i>Total Deferred Inflows of Resources</i>                                     | <u>0</u>          | <u>44,768</u>                           | <u>0</u>                        | <u>619,558</u>           |
| <b>Fund Balances</b>   |                   |   |                                 |                          |
| Nonspendable   | 0                 | 0                                       | 0                               | 0                        |
| Restricted   | 118,086           | 0                                       | 114,698                         | 39,124                   |
| Committed  | 0                 | 0                                       | 0                               | 0                        |
| Unassigned (Deficit)   | 0                 | (12,233)                                | 0                               | 0                        |
| <i>Total Fund Balances (Deficit)</i>   | <u>118,086</u>    | <u>(12,233)</u>                         | <u>114,698</u>                  | <u>39,124</u>            |
| <i>Total Liabilities, Deferred Inflows of Resources,<br/>and Fund Balances</i> | <u>\$118,086</u>  | <u>\$82,066</u>                         | <u>\$115,800</u>                | <u>\$658,682</u>         |

| <u>Commissary</u> | <u>Child Support<br/>Enforcement<br/>Agency</u> | <u>Dog and<br/>Kennel</u> | <u>Drug Law<br/>Enforcement</u> | <u>Ditch<br/>Maintenance</u> | <u>Delinquent<br/>Real Estate<br/>Tax Collection</u> | <u>Economic<br/>Development</u> |
|-------------------|---|---------------------------|---------------------------------|------------------------------|--|---------------------------------|
| \$113,182         | \$516,246                                       | \$172,294                 | \$67,568                        | \$34,616                     | \$109,284  | \$11,228                        |
| 8,081             | 0   | 0                         | 0                               | 0                            | 0  | 0                               |
| 0                 | 0   | 0                         | 45                              | 0                            | 449  | 0                               |
| 0                 | 0   | 0                         | 0                               | 0                            | 0  | 3,800                           |
| 0                 | 0   | 0                         | 0                               | 70,388                       | 0  | 0                               |
| 0                 | 3,678   | 543                       | 0                               | 0                            | 417  | 0                               |
| 2,995             | 0   | 445                       | 0                               | 0                            | 1,863  | 0                               |
| 0                 | 0   | 0                         | 0                               | 0                            | 0  | 0                               |
| 0                 | 0   | 0                         | 0                               | 0                            | 0  | 0                               |
| <u>\$124,258</u>  | <u>\$519,924</u>                                | <u>\$173,282</u>          | <u>\$67,613</u>                 | <u>\$105,004</u>             | <u>\$112,013</u>                                     | <u>\$15,028</u>                 |
| \$0               | \$7,189   | \$2,654                   | \$0                             | \$0                          | \$1,151  | \$0                             |
| 972               | 26  | 262                       | 0                               | 0                            | 1,499  | 14,758                          |
| 0                 | 0   | 0                         | 0                               | 0                            | 0  | 0                               |
| 0                 | 5,165   | 717                       | 0                               | 0                            | 694  | 0                               |
| 0                 | 20,057  | 4,602                     | 0                               | 0                            | 0  | 0                               |
| <u>972</u>        | <u>32,437</u>                                   | <u>8,235</u>              | <u>0</u>                        | <u>0</u>                     | <u>3,344</u>   | <u>14,758</u>                   |
| 0                 | 0   | 0                         | 0                               | 0                            | 0  | 0                               |
| 0                 | 0   | 0                         | 45                              | 70,388                       | 449  | 3,800                           |
| <u>0</u>          | <u>0</u>  | <u>0</u>                  | <u>45</u>                       | <u>70,388</u>                | <u>449</u>   | <u>3,800</u>                    |
| 2,995             | 3,678   | 988                       | 0                               | 0                            | 2,280  | 0                               |
| 120,291           | 483,809   | 164,059                   | 67,568                          | 34,616                       | 105,940  | 0                               |
| 0                 | 0   | 0                         | 0                               | 0                            | 0  | 0                               |
| 0                 | 0   | 0                         | 0                               | 0                            | 0  | (3,530)                         |
| <u>123,286</u>    | <u>487,487</u>                                  | <u>165,047</u>            | <u>67,568</u>                   | <u>34,616</u>                | <u>108,220</u>                                       | <u>(3,530)</u>                  |
| <u>\$124,258</u>  | <u>\$519,924</u>                                | <u>\$173,282</u>          | <u>\$67,613</u>                 | <u>\$105,004</u>             | <u>\$112,013</u>                                     | <u>\$15,028</u>                 |

(continued)

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2016*

|  | Enforcement<br>and<br>Education | Emergency<br>Management<br>Agency | Felony<br>Delinquent<br>Care | Indigent<br>Driver Alcohol<br>Treatment |
|--|---------------------------------|-----------------------------------|------------------------------|---|
| <b>Assets</b>  |                                 |                                   |                              |   |
| Equity in Pooled Cash and Cash Equivalents                                     | \$7,519                         | \$83,570                          | \$114,925                    | \$148,241                               |
| Cash and Cash Equivalents<br>in Segregated Accounts                            | 0                               | 0                                 | 0                            | 0                                       |
| Accounts Receivable  | 0                               | 0                                 | 0                            | 0                                       |
| Due from Other Governments   | 0                               | 52,847                            | 26,642                       | 8,038                                   |
| Special Assessments Receivable   | 0                               | 0                                 | 0                            | 0                                       |
| Prepaid Items  | 0                               | 10,689                            | 687                          | 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>\$7,519</u>                  | <u>\$147,106</u>                  | <u>\$142,254</u>             | <u>\$156,279</u>                        |
| <b>Liabilities</b>   |                                 |                                   |                              |   |
| Wages Payable  | \$0                             | \$1,792                           | \$1,417                      | \$0                                     |
| Accounts Payable   | 0                               | 1,421                             | 35,937                       | 1,093                                   |
| Contracts Payable  | 0                               | 0                                 | 0                            | 0                                       |
| Due to Other Governments   | 0                               | 1,280                             | 1,012                        | 0                                       |
| Interfund Payable  | 0                               | 70                                | 0                            | 0                                       |
| <i>Total Liabilities</i>   | <u>0</u>                        | <u>4,563</u>                      | <u>38,366</u>                | <u>1,093</u>                            |
| <b>Deferred Inflows of Resources</b>   |                                 |                                   |                              |   |
| Property Taxes   | 0                               | 0                                 | 0                            | 0                                       |
| Unavailable Revenue  | 0                               | 52,847                            | 13,321                       | 7,261                                   |
| <i>Total Deferred Inflows of Resources</i>                                     | <u>0</u>                        | <u>52,847</u>                     | <u>13,321</u>                | <u>7,261</u>                            |
| <b>Fund Balances</b>   |                                 |                                   |                              |   |
| Nonspendable   | 0                               | 10,689                            | 687                          | 0                                       |
| Restricted   | 7,519                           | 79,007                            | 89,880                       | 147,925                                 |
| Committed  | 0                               | 0                                 | 0                            | 0                                       |
| Unassigned (Deficit)   | 0                               | 0                                 | 0                            | 0                                       |
| <i>Total Fund Balances (Deficit)</i>   | <u>7,519</u>                    | <u>89,696</u>                     | <u>90,567</u>                | <u>147,925</u>                          |
| <i>Total Liabilities, Deferred Inflows of Resources,<br/>and Fund Balances</i> | <u>\$7,519</u>                  | <u>\$147,106</u>                  | <u>\$142,254</u>             | <u>\$156,279</u>                        |



| Indigent Driver<br>Interlock and<br>Alcohol<br>Monitoring | Indigent<br>Guardianship | Law<br>Enforcement<br>Assistance | Law<br>Enforcement<br>Overtime Project | Law<br>Enforcement<br>Records<br>Management | Law<br>Enforcement<br>Trust | Law Library<br>Resource |
|---|--------------------------|----------------------------------|--|---|-----------------------------|-------------------------|
| \$48,323  | \$22,035                 | \$21,780                         | \$28,205                               | \$32,606                                    | \$60,729                    | \$261,141               |
| 0   | 0                        | 0                                | 0                                      | 0   | 38,003                      | 0                       |
| 0   | 0                        | 0                                | 0                                      | 0   | 0                           | 0                       |
| 519   | 0                        | 0                                | 4,443                                  | 0   | 0                           | 0                       |
| 0   | 0                        | 0                                | 0                                      | 0   | 0                           | 0                       |
| 0   | 0                        | 0                                | 0                                      | 36,504                                      | 0                           | 159                     |
| 0   | 0                        | 0                                | 0                                      | 0   | 0                           | 0                       |
| 0   | 0                        | 0                                | 0                                      | 0   | 0                           | 0                       |
| 0   | 0                        | 0                                | 0                                      | 0   | 0                           | 0                       |
| <u>\$48,842</u>   | <u>\$22,035</u>          | <u>\$21,780</u>                  | <u>\$32,648</u>                        | <u>\$69,110</u>                             | <u>\$98,732</u>             | <u>\$261,300</u>        |
| \$0   | \$0                      | \$0                              | \$525                                  | \$0   | \$0                         | \$55                    |
| 0   | 0                        | 0                                | 0                                      | 0   | 0                           | 20,821                  |
| 0   | 0                        | 0                                | 0                                      | 0   | 0                           | 0                       |
| 0   | 0                        | 0                                | 265                                    | 0   | 0                           | 37                      |
| 0   | 0                        | 0                                | 21,620                                 | 0   | 0                           | 0                       |
| <u>0</u>  | <u>0</u>                 | <u>0</u>                         | <u>22,410</u>                          | <u>0</u>                                    | <u>0</u>                    | <u>20,913</u>           |
| 0   | 0                        | 0                                | 0                                      | 0   | 0                           | 0                       |
| 0   | 0                        | 0                                | 4,443                                  | 0   | 0                           | 0                       |
| <u>0</u>  | <u>0</u>                 | <u>0</u>                         | <u>4,443</u>                           | <u>0</u>                                    | <u>0</u>                    | <u>0</u>                |
| 0   | 0                        | 0                                | 0                                      | 36,504                                      | 0                           | 159                     |
| 48,842  | 22,035                   | 21,780                           | 5,795                                  | 0   | 98,732                      | 240,228                 |
| 0   | 0                        | 0                                | 0                                      | 32,606                                      | 0                           | 0                       |
| 0   | 0                        | 0                                | 0                                      | 0   | 0                           | 0                       |
| <u>48,842</u>   | <u>22,035</u>            | <u>21,780</u>                    | <u>5,795</u>                           | <u>69,110</u>                               | <u>98,732</u>               | <u>240,387</u>          |
| <u>\$48,842</u>   | <u>\$22,035</u>          | <u>\$21,780</u>                  | <u>\$32,648</u>                        | <u>\$69,110</u>                             | <u>\$98,732</u>             | <u>\$261,300</u>        |

(continued)

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2016*

|  | Library<br>and Legal<br>Research | Municipal<br>Court Probation<br>Officer | Probate<br>Court | Prepayment<br>Interest |
|--|----------------------------------|---|------------------|------------------------|
| <b>Assets</b>  |                                  |   |                  |                        |
| Equity in Pooled Cash and Cash Equivalents                                     | \$21,766                         | \$137,528                               | \$7,637          | \$2,152                |
| Cash and Cash Equivalents<br>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                                | 1,040                                   | 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>\$21,766</u>                  | <u>\$138,568</u>                        | <u>\$7,637</u>   | <u>\$2,152</u>         |
| <b>Liabilities</b>   |                                  |   |                  |                        |
| Wages Payable  | \$0                              | \$1,947                                 | \$0              | \$0                    |
| Accounts Payable   | 0                                | 0                                       | 0                | 137                    |
| Contracts Payable  | 0                                | 0                                       | 0                | 0                      |
| Due to Other Governments   | 0                                | 1,390                                   | 0                | 0                      |
| Interfund Payable  | 0                                | 0                                       | 0                | 0                      |
| <i>Total Liabilities</i>   | <u>0</u>                         | <u>3,337</u>                            | <u>0</u>         | <u>137</u>             |
| <b>Deferred Inflows of Resources</b>   |                                  |   |                  |                        |
| 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>               |
| <b>Fund Balances</b>   |                                  |   |                  |                        |
| Nonspendable   | 0                                | 1,040                                   | 0                | 0                      |
| Restricted   | 21,766                           | 134,191                                 | 7,637            | 2,015                  |
| Committed  | 0                                | 0                                       | 0                | 0                      |
| Unassigned (Deficit)   | 0                                | 0                                       | 0                | 0                      |
| <i>Total Fund Balances (Deficit)</i>   | <u>21,766</u>                    | <u>135,231</u>                          | <u>7,637</u>     | <u>2,015</u>           |
| <i>Total Liabilities, Deferred Inflows of Resources,<br/>and Fund Balances</i> | <u>\$21,766</u>                  | <u>\$138,568</u>                        | <u>\$7,637</u>   | <u>\$2,152</u>         |

| Real Estate Assessment | Revolving Loan  | Railroad Grade Crossing Improvement | Sanction Costs  | Special Projects | Special Projects-Common Pleas | Solid Waste Management District |
|------------------------|-----------------|-------------------------------------|-----------------|------------------|-------------------------------|---------------------------------|
| \$1,315,041            | \$49,300        | \$73,329                            | \$77,218        | \$528,949        | \$123,751                     | \$48,791                        |
| 0                      | 0               | 0                                   | 0               | 0                | 0                             | 0                               |
| 0                      | 0               | 0                                   | 0               | 0                | 0                             | 89,641                          |
| 0                      | 0               | 0                                   | 0               | 0                | 0                             | 0                               |
| 0                      | 0               | 0                                   | 0               | 0                | 0                             | 0                               |
| 7,449                  | 0               | 0                                   | 119             | 2,299            | 0                             | 2,822                           |
| 3,901                  | 0               | 0                                   | 0               | 1,379            | 0                             | 1,145                           |
| 0                      | 0               | 0                                   | 0               | 0                | 0                             | 0                               |
| 0                      | 17,712          | 0                                   | 0               | 0                | 0                             | 0                               |
| <u>\$1,326,391</u>     | <u>\$67,012</u> | <u>\$73,329</u>                     | <u>\$77,337</u> | <u>\$532,627</u> | <u>\$123,751</u>              | <u>\$142,399</u>                |
| \$2,400                | \$0             | \$0                                 | \$289           | \$3,042          | \$481                         | \$4,570                         |
| 756                    | 0               | 0                                   | 0               | 465              | 358                           | 6,168                           |
| 8,265                  | 0               | 0                                   | 0               | 0                | 0                             | 0                               |
| 2,869                  | 0               | 0                                   | 207             | 2,173            | 343                           | 3,265                           |
| 0                      | 0               | 0                                   | 0               | 0                | 0                             | 27                              |
| <u>14,290</u>          | <u>0</u>        | <u>0</u>                            | <u>496</u>      | <u>5,680</u>     | <u>1,182</u>                  | <u>14,030</u>                   |
| 0                      | 0               | 0                                   | 0               | 0                | 0                             | 0                               |
| 0                      | 0               | 0                                   | 0               | 0                | 0                             | 44,775                          |
| <u>0</u>               | <u>0</u>        | <u>0</u>                            | <u>0</u>        | <u>0</u>         | <u>0</u>                      | <u>44,775</u>                   |
| 11,350                 | 0               | 0                                   | 119             | 3,678            | 0                             | 3,967                           |
| 1,300,751              | 67,012          | 73,329                              | 76,722          | 523,269          | 122,569                       | 79,627                          |
| 0                      | 0               | 0                                   | 0               | 0                | 0                             | 0                               |
| 0                      | 0               | 0                                   | 0               | 0                | 0                             | 0                               |
| <u>1,312,101</u>       | <u>67,012</u>   | <u>73,329</u>                       | <u>76,841</u>   | <u>526,947</u>   | <u>122,569</u>                | <u>83,594</u>                   |
| <u>\$1,326,391</u>     | <u>\$67,012</u> | <u>\$73,329</u>                     | <u>\$77,337</u> | <u>\$532,627</u> | <u>\$123,751</u>              | <u>\$142,399</u>                |

(continued)

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2016*

|  | Tax<br>Certificate<br>Administration | Tax<br>Incentive<br>Review | Victims<br>of<br>Crime | Wireless<br>E-911 |
|--|--------------------------------------|----------------------------|------------------------|-------------------|
| <b>Assets</b>  |                                      |                            |                        |                   |
| Equity in Pooled Cash and Cash Equivalents                                     | \$14,960                             | \$29,141                   | \$79,442               | \$207,367         |
| Cash and Cash Equivalents<br>in Segregated Accounts                            | 0                                    | 0                          | 0                      | 0                 |
| Accounts Receivable  | 0                                    | 0                          | 0                      | 0                 |
| Due from Other Governments   | 0                                    | 0                          | 13,884                 | 0                 |
| Special Assessments Receivable   | 0                                    | 0                          | 0                      | 0                 |
| Prepaid Items  | 0                                    | 0                          | 400                    | 9,465             |
| 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>\$14,960</u>                      | <u>\$29,141</u>            | <u>\$93,726</u>        | <u>\$216,832</u>  |
| <b>Liabilities</b>   |                                      |                            |                        |                   |
| Wages Payable  | \$0                                  | \$0                        | \$1,051                | \$0               |
| Accounts Payable   | 0                                    | 1,000                      | 109                    | 0                 |
| Contracts Payable  | 0                                    | 0                          | 0                      | 970               |
| Due to Other Governments   | 0                                    | 0                          | 751                    | 0                 |
| Interfund Payable  | 0                                    | 0                          | 82,648                 | 0                 |
| <i>Total Liabilities</i>   | <u>0</u>                             | <u>1,000</u>               | <u>84,559</u>          | <u>970</u>        |
| <b>Deferred Inflows of Resources</b>   |                                      |                            |                        |                   |
| 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>          |
| <b>Fund Balances</b>   |                                      |                            |                        |                   |
| Nonspendable   | 0                                    | 0                          | 400                    | 9,465             |
| Restricted   | 14,960                               | 28,141                     | 8,767                  | 206,397           |
| Committed  | 0                                    | 0                          | 0                      | 0                 |
| Unassigned (Deficit)   | 0                                    | 0                          | 0                      | 0                 |
| <i>Total Fund Balances (Deficit)</i>   | <u>14,960</u>                        | <u>28,141</u>              | <u>9,167</u>           | <u>215,862</u>    |
| <i>Total Liabilities, Deferred Inflows of Resources,<br/>and Fund Balances</i> | <u>\$14,960</u>                      | <u>\$29,141</u>            | <u>\$93,726</u>        | <u>\$216,832</u>  |

|                    |
|--------------------|
| <u>Total</u>       |
| \$4,875,409        |
| 46,084             |
| 90,135             |
| 200,869            |
| 70,388             |
| 76,271             |
| 11,728             |
| 578,393            |
| <u>17,712</u>      |
| <u>\$5,966,989</u> |
| <br>               |
| \$28,563           |
| 135,313            |
| 9,235              |
| 21,270             |
| <u>129,024</u>     |
| <br>               |
| <u>323,405</u>     |
| <br>               |
| 550,863            |
| <u>310,792</u>     |
| <br>               |
| <u>861,655</u>     |
| <br>               |
| 87,999             |
| 4,677,087          |
| 32,606             |
| <u>(15,763)</u>    |
| <br>               |
| <u>4,781,929</u>   |
| <br>               |
| <u>\$5,966,989</u> |

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Fund*  
*December 31, 2016*

|  | <u>Courthouse<br/>Roof and<br/>Projects</u> |
|--|---|
| <b>Assets</b>                              |   |
| Equity in Pooled Cash and Cash Equivalents | <u>\$585,125</u>                            |
| <b>Liabilities</b>                         |   |
| Contracts Payable                          | \$301,614                                   |
| <b>Fund Balances</b>                       |   |
| Assigned                                   | <u>283,511</u>                              |
| <i>Total Liabilities and Fund Balances</i> | <u>\$585,125</u>                            |

**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2016*

|   | Nonmajor<br>Special<br>Revenue<br>Funds | Nonmajor<br>Debt<br>Service<br>Fund | Nonmajor<br>Capital<br>Projects<br>Funds | Total<br>Nonmajor<br>Governmental<br>Funds |
|---|---|-------------------------------------|--|--|
| <b>Revenues</b>   |   |                                     |  |  |
| Property Taxes  | \$542,281                               | \$0                                 | \$0                                      | \$542,281                                  |
| Sales Taxes   | 0                                       | 389,266                             | 0  | 389,266                                    |
| Special Assessments                                     | 64,246                                  | 20,690                              | 0  | 84,936                                     |
| Charges for Services                                    | 2,518,618                               | 345,052                             | 0  | 2,863,670                                  |
| Licenses and Permits                                    | 40,903                                  | 0                                   | 0  | 40,903                                     |
| Fines and Forfeitures                                   | 197,107                                 | 0                                   | 0  | 197,107                                    |
| Intergovernmental                                       | 1,521,417                               | 0                                   | 437,079                                  | 1,958,496                                  |
| Interest  | 1,462                                   | 0                                   | 0  | 1,462                                      |
| Rent  | 0                                       | 108,051                             | 0  | 108,051                                    |
| Other   | 87,053                                  | 0                                   | 2,772                                    | 89,825                                     |
| <i>Total Revenues</i>                                   | <u>4,973,087</u>                        | <u>863,059</u>                      | <u>439,851</u>                           | <u>6,275,997</u>                           |
| <b>Expenditures</b>                                     |   |                                     |  |  |
| Current:  |   |                                     |  |  |
| General Government                                      |   |                                     |  |  |
| Legislative and Executive                               | 729,659                                 | 0                                   | 0  | 729,659                                    |
| Judicial  | 511,571                                 | 0                                   | 0  | 511,571                                    |
| Public Safety   | 994,942                                 | 0                                   | 0  | 994,942                                    |
| Public Works  | 507,207                                 | 0                                   | 47,909                                   | 555,116                                    |
| Health  | 602,572                                 | 0                                   | 0  | 602,572                                    |
| Human Services  | 1,343,187                               | 0                                   | 0  | 1,343,187                                  |
| Economic Development                                    | 92,963                                  | 0                                   | 0  | 92,963                                     |
| Capital Outlay  | 0                                       | 0                                   | 1,325,913                                | 1,325,913                                  |
| Debt Service:   |   |                                     |  |  |
| Principal Retirement                                    | 7,475                                   | 1,071,267                           | 0  | 1,078,742                                  |
| Interest and Fiscal Charges                             | 0                                       | 343,608                             | 0  | 343,608                                    |
| <i>Total Expenditures</i>                               | <u>4,789,576</u>                        | <u>1,414,875</u>                    | <u>1,373,822</u>                         | <u>7,578,273</u>                           |
| <i>Excess of Revenues Over<br/>(Under) Expenditures</i> | <u>183,511</u>                          | <u>(551,816)</u>                    | <u>(933,971)</u>                         | <u>(1,302,276)</u>                         |
| <b>Other Financing Sources (Uses)</b>                   |   |                                     |  |  |
| Transfers In  | 167,705                                 | 555,411                             | 1,406,360                                | 2,129,476                                  |
| Transfers Out   | 0                                       | 0                                   | (2,772)                                  | (2,772)                                    |
| <i>Total Other Financing Sources (Uses)</i>             | <u>167,705</u>                          | <u>555,411</u>                      | <u>1,403,588</u>                         | <u>2,126,704</u>                           |
| <i>Net Changes in Fund Balances</i>                     | 351,216                                 | 3,595                               | 469,617                                  | 824,428                                    |
| <i>Fund Balances (Deficit) Beginning of Year</i>        | <u>4,430,713</u>                        | <u>142,106</u>                      | <u>(186,106)</u>                         | <u>4,386,713</u>                           |
| <i>Fund Balances End of Year</i>                        | <u>\$4,781,929</u>                      | <u>\$145,701</u>                    | <u>\$283,511</u>                         | <u>\$5,211,141</u>                         |

**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2016*

|   | Court<br>Computer | Community<br>Development<br>Block Grant | Concealed<br>Handgun<br>Expense | Council on<br>Aging Levy |
|---|-------------------|---|---------------------------------|--------------------------|
| <b>Revenues</b>   |                   |   |                                 |                          |
| Property Taxes  | \$0               | \$0                                     | \$0                             | \$542,281                |
| Special Assessments                                     | 0                 | 0                                       | 0                               | 0                        |
| Charges for Services                                    | 31,437            | 31,503                                  | 0                               | 0                        |
| Licenses and Permits                                    | 0                 | 0                                       | 40,903                          | 0                        |
| Fines and Forfeitures                                   | 0                 | 0                                       | 0                               | 0                        |
| Intergovernmental                                       | 0                 | 304,257                                 | 0                               | 88,430                   |
| Interest  | 0                 | 19                                      | 0                               | 0                        |
| Other   | 0                 | 6,999                                   | 0                               | 0                        |
| <i>Total Revenues</i>                                   | <u>31,437</u>     | <u>342,778</u>                          | <u>40,903</u>                   | <u>630,711</u>           |
| <b>Expenditures</b>                                     |                   |   |                                 |                          |
| Current:  |                   |   |                                 |                          |
| General Government                                      |                   |   |                                 |                          |
| Legislative and Executive                               | 0                 | 0                                       | 0                               | 0                        |
| Judicial  | 17,093            | 0                                       | 0                               | 0                        |
| Public Safety   | 0                 | 0                                       | 17,018                          | 0                        |
| Public Works  | 0                 | 384,732                                 | 0                               | 0                        |
| Health  | 0                 | 0                                       | 0                               | 0                        |
| Human Services  | 0                 | 0                                       | 0                               | 632,006                  |
| Economic Development                                    | 0                 | 0                                       | 0                               | 0                        |
| Debt Service:   |                   |   |                                 |                          |
| Principal Retirement                                    | 0                 | 0                                       | 0                               | 0                        |
| <i>Total Expenditures</i>                               | <u>17,093</u>     | <u>384,732</u>                          | <u>17,018</u>                   | <u>632,006</u>           |
| <i>Excess of Revenues Over<br/>(Under) Expenditures</i> | 14,344            | (41,954)                                | 23,885                          | (1,295)                  |
| <b>Other Financing Sources</b>                          |                   |   |                                 |                          |
| Transfers In  | 0                 | 0                                       | 0                               | 0                        |
| <i>Net Changes in Fund Balances</i>                     | 14,344            | (41,954)                                | 23,885                          | (1,295)                  |
| <i>Fund Balances (Deficit) Beginning of Year</i>        | <u>103,742</u>    | <u>29,721</u>                           | <u>90,813</u>                   | <u>40,419</u>            |
| <i>Fund Balances (Deficit) End of Year</i>              | <u>\$118,086</u>  | <u>(\$12,233)</u>                       | <u>\$114,698</u>                | <u>\$39,124</u>          |



| <u>Commissary</u> | <u>Child Support<br/>Enforcement<br/>Agency</u> | <u>Dog and<br/>Kennel</u> | <u>Drug Law<br/>Enforcement</u> | <u>Ditch<br/>Maintenance</u> | <u>Delinquent<br/>Real Estate<br/>Tax Collection</u> | <u>Economic<br/>Development</u> |
|-------------------|---|---------------------------|---------------------------------|------------------------------|--|---------------------------------|
| \$0               | \$0   | \$0                       | \$0                             | \$0                          | \$0  | \$0                             |
| 0                 | 0   | 0                         | 0                               | 64,246                       | 0  | 0                               |
| 298,725           | 173,964   | 145,417                   | 0                               | 0                            | 148,337  | 0                               |
| 0                 | 0   | 0                         | 0                               | 0                            | 0  | 0                               |
| 0                 | 0   | 806                       | 5,437                           | 0                            | 0  | 0                               |
| 0                 | 584,802   | 0                         | 0                               | 0                            | 0  | 82,477                          |
| 0                 | 0   | 0                         | 0                               | 0                            | 0  | 0                               |
| 15,858            | 57,337  | 150                       | 0                               | 0                            | 2,080  | 0                               |
| <u>314,583</u>    | <u>816,103</u>                                  | <u>146,373</u>            | <u>5,437</u>                    | <u>64,246</u>                | <u>150,417</u>                                       | <u>82,477</u>                   |
| 0                 | 0   | 0                         | 0                               | 0                            | 154,340  | 0                               |
| 0                 | 0   | 0                         | 0                               | 0                            | 0  | 0                               |
| 287,559           | 0   | 0                         | 3,350                           | 0                            | 0  | 0                               |
| 0                 | 0   | 0                         | 0                               | 122,475                      | 0  | 0                               |
| 0                 | 0   | 122,668                   | 0                               | 0                            | 0  | 0                               |
| 0                 | 711,181   | 0                         | 0                               | 0                            | 0  | 0                               |
| 0                 | 0   | 0                         | 0                               | 0                            | 0  | 87,963                          |
| <u>0</u>          | <u>0</u>  | <u>0</u>                  | <u>0</u>                        | <u>7,475</u>                 | <u>0</u>   | <u>0</u>                        |
| <u>287,559</u>    | <u>711,181</u>                                  | <u>122,668</u>            | <u>3,350</u>                    | <u>129,950</u>               | <u>154,340</u>                                       | <u>87,963</u>                   |
| 27,024            | 104,922   | 23,705                    | 2,087                           | (65,704)                     | (3,923)  | (5,486)                         |
| <u>0</u>          | <u>0</u>  | <u>0</u>                  | <u>0</u>                        | <u>0</u>                     | <u>0</u>   | <u>0</u>                        |
| 27,024            | 104,922   | 23,705                    | 2,087                           | (65,704)                     | (3,923)  | (5,486)                         |
| 96,262            | 382,565   | 141,342                   | 65,481                          | 100,320                      | 112,143  | 1,956                           |
| <u>\$123,286</u>  | <u>\$487,487</u>                                | <u>\$165,047</u>          | <u>\$67,568</u>                 | <u>\$34,616</u>              | <u>\$108,220</u>                                     | <u>(\$3,530)</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, 2016*

|   | Enforcement<br>and<br>Education | Emergency<br>Management<br>Agency | Felony<br>Delinquent<br>Care | Indigent<br>Driver Alcohol<br>Treatment |
|---|---------------------------------|-----------------------------------|------------------------------|---|
| <b>Revenues</b>   |                                 |                                   |                              |   |
| Property Taxes  | \$0                             | \$0                               | \$0                          | \$0                                     |
| Special Assessments                                     | 0                               | 0                                 | 0                            | 0                                       |
| Charges for Services                                    | 0                               | 16,257                            | 0                            | 0                                       |
| Licenses and Permits                                    | 0                               | 0                                 | 0                            | 0                                       |
| Fines and Forfeitures                                   | 787                             | 0                                 | 0                            | 12,281                                  |
| Intergovernmental                                       | 0                               | 72,374                            | 164,870                      | 712                                     |
| Interest  | 0                               | 0                                 | 0                            | 0                                       |
| Other   | 0                               | 19                                | 0                            | 0                                       |
| <i>Total Revenues</i>                                   | <u>787</u>                      | <u>88,650</u>                     | <u>164,870</u>               | <u>12,993</u>                           |
| <b>Expenditures</b>                                     |                                 |                                   |                              |   |
| Current:  |                                 |                                   |                              |   |
| General Government                                      |                                 |                                   |                              |   |
| Legislative and Executive                               | 0                               | 0                                 | 0                            | 0                                       |
| Judicial  | 0                               | 0                                 | 0                            | 466                                     |
| Public Safety   | 0                               | 152,697                           | 266,855                      | 0                                       |
| Public Works  | 0                               | 0                                 | 0                            | 0                                       |
| Health  | 0                               | 0                                 | 0                            | 0                                       |
| Human Services  | 0                               | 0                                 | 0                            | 0                                       |
| Economic Development                                    | 0                               | 0                                 | 0                            | 0                                       |
| Debt Service:   |                                 |                                   |                              |   |
| Principal Retirement                                    | 0                               | 0                                 | 0                            | 0                                       |
| <i>Total Expenditures</i>                               | <u>0</u>                        | <u>152,697</u>                    | <u>266,855</u>               | <u>466</u>                              |
| <i>Excess of Revenues Over<br/>(Under) Expenditures</i> | 787                             | (64,047)                          | (101,985)                    | 12,527                                  |
| <b>Other Financing Sources</b>                          |                                 |                                   |                              |   |
| Transfers In  | 0                               | 60,000                            | 0                            | 0                                       |
| <i>Net Changes in Fund Balances</i>                     | 787                             | (4,047)                           | (101,985)                    | 12,527                                  |
| <i>Fund Balances (Deficit) Beginning of Year</i>        | <u>6,732</u>                    | <u>93,743</u>                     | <u>192,552</u>               | <u>135,398</u>                          |
| <i>Fund Balances (Deficit) End of Year</i>              | <u>\$7,519</u>                  | <u>\$89,696</u>                   | <u>\$90,567</u>              | <u>\$147,925</u>                        |

| Indigent Driver<br>Interlock and<br>Alcohol<br>Monitoring | Indigent<br>Guardianship | Law<br>Enforcement<br>Assistance | Law<br>Enforcement<br>Overtime Project | Law<br>Enforcement<br>Records<br>Management | Law<br>Enforcement<br>Trust | Law Library<br>Resource |
|---|--------------------------|----------------------------------|--|---|-----------------------------|-------------------------|
| \$0   | \$0                      | \$0                              | \$0                                    | \$0   | \$0                         | \$0                     |
| 0   | 0                        | 0                                | 0                                      | 0   | 0                           | 0                       |
| 0   | 7,511                    | 0                                | 0                                      | 96,629                                      | 0                           | 0                       |
| 0   | 0                        | 0                                | 0                                      | 0   | 0                           | 0                       |
| 0   | 0                        | 0                                | 0                                      | 0   | 65,309                      | 100,429                 |
| 8,689   | 0                        | 8,580                            | 25,765                                 | 0   | 0                           | 0                       |
| 0   | 0                        | 0                                | 0                                      | 0   | 4                           | 0                       |
| 0   | 0                        | 0                                | 0                                      | 0   | 0                           | 788                     |
| <u>8,689</u>  | <u>7,511</u>             | <u>8,580</u>                     | <u>25,765</u>                          | <u>96,629</u>                               | <u>65,313</u>               | <u>101,217</u>          |
| 0   | 0                        | 0                                | 0                                      | 0   | 0                           | 0                       |
| 7,491   | 3,350                    | 0                                | 0                                      | 0   | 0                           | 87,570                  |
| 0   | 0                        | 0                                | 23,347                                 | 61,823                                      | 42,510                      | 0                       |
| 0   | 0                        | 0                                | 0                                      | 0   | 0                           | 0                       |
| 0   | 0                        | 0                                | 0                                      | 0   | 0                           | 0                       |
| 0   | 0                        | 0                                | 0                                      | 0   | 0                           | 0                       |
| 0   | 0                        | 0                                | 0                                      | 0   | 0                           | 0                       |
| <u>0</u>  | <u>0</u>                 | <u>0</u>                         | <u>0</u>                               | <u>0</u>                                    | <u>0</u>                    | <u>0</u>                |
| <u>7,491</u>  | <u>3,350</u>             | <u>0</u>                         | <u>23,347</u>                          | <u>61,823</u>                               | <u>42,510</u>               | <u>87,570</u>           |
| 1,198   | 4,161                    | 8,580                            | 2,418                                  | 34,806                                      | 22,803                      | 13,647                  |
| <u>0</u>  | <u>0</u>                 | <u>0</u>                         | <u>0</u>                               | <u>0</u>                                    | <u>0</u>                    | <u>0</u>                |
| 1,198   | 4,161                    | 8,580                            | 2,418                                  | 34,806                                      | 22,803                      | 13,647                  |
| <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>\$48,842</u>   | <u>\$22,035</u>          | <u>\$21,780</u>                  | <u>\$5,795</u>                         | <u>\$69,110</u>                             | <u>\$98,732</u>             | <u>\$240,387</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, 2016*

|   | Library<br>and Legal<br>Research | Municipal<br>Court Probation<br>Officer | Probate<br>Court | Prepayment<br>Interest |
|---|----------------------------------|---|------------------|------------------------|
| <b>Revenues</b>   |                                  |   |                  |                        |
| Property Taxes  | \$0                              | \$0                                     | \$0              | \$0                    |
| Special Assessments                                     | 0                                | 0                                       | 0                | 0                      |
| Charges for Services                                    | 127                              | 141,692                                 | 268              | 0                      |
| Licenses and Permits                                    | 0                                | 0                                       | 0                | 0                      |
| Fines and Forfeitures                                   | 0                                | 0                                       | 0                | 0                      |
| Intergovernmental                                       | 0                                | 0                                       | 0                | 0                      |
| Interest  | 0                                | 0                                       | 0                | 417                    |
| Other   | 0                                | 0                                       | 0                | 0                      |
| <i>Total Revenues</i>                                   | <u>127</u>                       | <u>141,692</u>                          | <u>268</u>       | <u>417</u>             |
| <b>Expenditures</b>                                     |                                  |   |                  |                        |
| Current:  |                                  |   |                  |                        |
| General Government                                      |                                  |   |                  |                        |
| Legislative and Executive                               | 0                                | 0                                       | 0                | 2,137                  |
| Judicial  | 0                                | 101,066                                 | 0                | 0                      |
| Public Safety   | 0                                | 0                                       | 0                | 0                      |
| Public Works  | 0                                | 0                                       | 0                | 0                      |
| Health  | 0                                | 0                                       | 0                | 0                      |
| Human Services  | 0                                | 0                                       | 0                | 0                      |
| Economic Development                                    | 0                                | 0                                       | 0                | 0                      |
| Debt Service:   |                                  |   |                  |                        |
| Principal Retirement                                    | 0                                | 0                                       | 0                | 0                      |
| <i>Total Expenditures</i>                               | <u>0</u>                         | <u>101,066</u>                          | <u>0</u>         | <u>2,137</u>           |
| <i>Excess of Revenues Over<br/>(Under) Expenditures</i> | 127                              | 40,626                                  | 268              | (1,720)                |
| <b>Other Financing Sources</b>                          |                                  |   |                  |                        |
| Transfers In  | 0                                | 0                                       | 0                | 0                      |
| <i>Net Changes in Fund Balances</i>                     | 127                              | 40,626                                  | 268              | (1,720)                |
| <i>Fund Balances (Deficit) Beginning of Year</i>        | <u>21,639</u>                    | <u>94,605</u>                           | <u>7,369</u>     | <u>3,735</u>           |
| <i>Fund Balances (Deficit) End of Year</i>              | <u>\$21,766</u>                  | <u>\$135,231</u>                        | <u>\$7,637</u>   | <u>\$2,015</u>         |

| <u>Real Estate Assessment</u> | <u>Revolving Loan</u> | <u>Railroad Grade Crossing Improvement</u> | <u>Sanction Costs</u> | <u>Special Projects</u> | <u>Special Projects-Common Pleas</u> | <u>Solid Waste Management District</u> |
|-------------------------------|-----------------------|--|-----------------------|-------------------------|--------------------------------------|--|
| \$0                           | \$0                   | \$0  | \$0                   | \$0                     | \$0                                  | \$0                                    |
| 0                             | 0                     | 0  | 0                     | 0                       | 0                                    | 0                                      |
| 573,658                       | 0                     | 0  | 14,036                | 360,834                 | 24,632                               | 429,635                                |
| 0                             | 0                     | 0  | 0                     | 0                       | 0                                    | 0                                      |
| 0                             | 0                     | 4,500                                      | 0                     | 7,558                   | 0                                    | 0                                      |
| 0                             | 0                     | 0  | 0                     | 0                       | 0                                    | 0                                      |
| 0                             | 1,022                 | 0  | 0                     | 0                       | 0                                    | 0                                      |
| 3,789                         | 0                     | 0  | 0                     | 0                       | 0                                    | 33                                     |
| <u>577,447</u>                | <u>1,022</u>          | <u>4,500</u>                               | <u>14,036</u>         | <u>368,392</u>          | <u>24,632</u>                        | <u>429,668</u>                         |
| 555,684                       | 0                     | 0  | 0                     | 0                       | 0                                    | 0                                      |
| 0                             | 0                     | 0  | 8,706                 | 244,910                 | 40,919                               | 0                                      |
| 0                             | 0                     | 0  | 0                     | 0                       | 0                                    | 0                                      |
| 0                             | 0                     | 0  | 0                     | 0                       | 0                                    | 0                                      |
| 0                             | 0                     | 0  | 0                     | 0                       | 0                                    | 479,904                                |
| 0                             | 0                     | 0  | 0                     | 0                       | 0                                    | 0                                      |
| 0                             | 5,000                 | 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>555,684</u>                | <u>5,000</u>          | <u>0</u>                                   | <u>8,706</u>          | <u>244,910</u>          | <u>40,919</u>                        | <u>479,904</u>                         |
| 21,763                        | (3,978)               | 4,500                                      | 5,330                 | 123,482                 | (16,287)                             | (50,236)                               |
| <u>0</u>                      | <u>0</u>              | <u>0</u>                                   | <u>0</u>              | <u>0</u>                | <u>0</u>                             | <u>107,705</u>                         |
| 21,763                        | (3,978)               | 4,500                                      | 5,330                 | 123,482                 | (16,287)                             | 57,469                                 |
| <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>\$1,312,101</u>            | <u>\$67,012</u>       | <u>\$73,329</u>                            | <u>\$76,841</u>       | <u>\$526,947</u>        | <u>\$122,569</u>                     | <u>\$83,594</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, 2016*

|   | Tax<br>Certificate<br>Administration | Tax<br>Incentive<br>Review | Victims<br>of<br>Crime | Wireless<br>E-911 |
|---|--------------------------------------|----------------------------|------------------------|-------------------|
| <b>Revenues</b>   |                                      |                            |                        |                   |
| Property Taxes  | \$0                                  | \$0                        | \$0                    | \$0               |
| Special Assessments                                     | 0                                    | 0                          | 0                      | 0                 |
| Charges for Services                                    | 14,956                               | 9,000                      | 0                      | 0                 |
| Licenses and Permits                                    | 0                                    | 0                          | 0                      | 0                 |
| Fines and Forfeitures                                   | 0                                    | 0                          | 0                      | 0                 |
| Intergovernmental                                       | 0                                    | 0                          | 87,933                 | 92,528            |
| Interest  | 0                                    | 0                          | 0                      | 0                 |
| Other   | 0                                    | 0                          | 0                      | 0                 |
| <i>Total Revenues</i>                                   | <u>14,956</u>                        | <u>9,000</u>               | <u>87,933</u>          | <u>92,528</u>     |
| <b>Expenditures</b>                                     |                                      |                            |                        |                   |
| Current:  |                                      |                            |                        |                   |
| General Government                                      |                                      |                            |                        |                   |
| Legislative and Executive                               | 13,748                               | 3,750                      | 0                      | 0                 |
| Judicial  | 0                                    | 0                          | 0                      | 0                 |
| Public Safety   | 0                                    | 0                          | 78,074                 | 61,709            |
| Public Works  | 0                                    | 0                          | 0                      | 0                 |
| Health  | 0                                    | 0                          | 0                      | 0                 |
| Human Services  | 0                                    | 0                          | 0                      | 0                 |
| Economic Development                                    | 0                                    | 0                          | 0                      | 0                 |
| Debt Service:   |                                      |                            |                        |                   |
| Principal Retirement                                    | 0                                    | 0                          | 0                      | 0                 |
| <i>Total Expenditures</i>                               | <u>13,748</u>                        | <u>3,750</u>               | <u>78,074</u>          | <u>61,709</u>     |
| <i>Excess of Revenues Over<br/>(Under) Expenditures</i> | 1,208                                | 5,250                      | 9,859                  | 30,819            |
| <b>Other Financing Sources</b>                          |                                      |                            |                        |                   |
| Transfers In  | 0                                    | 0                          | 0                      | 0                 |
| <i>Net Changes in Fund Balances</i>                     | 1,208                                | 5,250                      | 9,859                  | 30,819            |
| <i>Fund Balances (Deficit) Beginning of Year</i>        | <u>13,752</u>                        | <u>22,891</u>              | <u>(692)</u>           | <u>185,043</u>    |
| <i>Fund Balances (Deficit) End of Year</i>              | <u>\$14,960</u>                      | <u>\$28,141</u>            | <u>\$9,167</u>         | <u>\$215,862</u>  |

Total  
\$542,281  
64,246  
2,518,618  
40,903  
197,107  
1,521,417  
1,462  
87,053  
4,973,087

729,659  
511,571  
994,942  
507,207  
602,572  
1,343,187  
92,963  
7,475  
4,789,576

183,511  
167,705  
351,216  
4,430,713  
\$4,781,929

**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2016*

|   | Capital<br>Projects | County<br>Infrastructure<br>Projects | Courthouse<br>Roof and<br>Projects | Ohio Public<br>Works Commission<br>Projects |
|---|---------------------|--------------------------------------|------------------------------------|---|
| <b>Revenues</b>   |                     |                                      |                                    |   |
| Intergovernmental                                       | \$0                 | \$333,937                            | \$0                                | \$103,142                                   |
| Other   | 0                   | 0                                    | 0                                  | 2,772                                       |
| <i>Total Revenues</i>                                   | <u>0</u>            | <u>333,937</u>                       | <u>0</u>                           | <u>105,914</u>                              |
| <b>Expenditures</b>                                     |                     |                                      |                                    |   |
| Current:  |                     |                                      |                                    |   |
| Public Works  | 0                   | 47,909                               | 0                                  | 0   |
| Capital Outlay  | 30,800              | 0                                    | 1,191,971                          | 103,142                                     |
| <i>Total Expenditures</i>                               | <u>30,800</u>       | <u>47,909</u>                        | <u>1,191,971</u>                   | <u>103,142</u>                              |
| <i>Excess of Revenues Over<br/>(Under) Expenditures</i> | <u>(30,800)</u>     | <u>286,028</u>                       | <u>(1,191,971)</u>                 | <u>2,772</u>                                |
| <b>Other Financing Sources (Uses)</b>                   |                     |                                      |                                    |   |
| Transfers In  | 3,960               | 0                                    | 1,402,400                          | 0   |
| Transfers Out   | 0                   | 0                                    | 0                                  | (2,772)                                     |
| Total Other Financing Sources (Uses)                    | <u>3,960</u>        | <u>0</u>                             | <u>1,402,400</u>                   | <u>(2,772)</u>                              |
| <i>Net Changes in Fund Balances</i>                     | (26,840)            | 286,028                              | 210,429                            | 0   |
| <i>Fund Balances (Deficit) Beginning of Year</i>        | <u>26,840</u>       | <u>(286,028)</u>                     | <u>73,082</u>                      | <u>0</u>                                    |
| <i>Fund Balances End of Year</i>                        | <u><u>\$0</u></u>   | <u><u>\$0</u></u>                    | <u><u>\$283,511</u></u>            | <u><u>\$0</u></u>                           |



Total  
\$437,079  
2,772  
439,851

47,909  
1,325,913  
1,373,822

(933,971)

1,406,360  
(2,772)  
1,403,588

469,617  
(186,106)  
\$283,511

## **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 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, 2016*

|  | Electronic<br>Document<br>Management<br>System | Health<br>Insurance<br>Shared<br>Corridor | Information<br>Technology<br>Services | Total    |
|--|--|---|---------------------------------------|----------|
| <b>Assets</b>                              |  |   |                                       |          |
| Current Assets                             |  |   |                                       |          |
| Equity in Pooled Cash and Cash Equivalents | \$45,192                                       | \$0                                       | \$20,466                              | \$65,658 |
| Prepaid Items                              | 14,624   | 0   | 6,775                                 | 21,399   |
| <i>Total Current Assets</i>                | 59,816   | 0   | 27,241                                | 87,057   |
| Noncurrent Assets                          |  |   |                                       |          |
| Capital Assets                             |  |   |                                       |          |
| Depreciable Capital Assets, Net            | 21,887   | 0   | 0                                     | 21,887   |
| <i>Total Assets</i>                        | 81,703   | 0   | 27,241                                | 108,944  |
| <b>Liabilities</b>                         |  |   |                                       |          |
| Current Liabilities                        |  |   |                                       |          |
| Wages Payable                              | 0  | 0   | 1,073                                 | 1,073    |
| Accounts Payable                           | 406  | 0   | 2,994                                 | 3,400    |
| Contracts Payable                          | 0  | 4,603                                     | 0                                     | 4,603    |
| Due to Other Governments                   | 0  | 0   | 767                                   | 767      |
| <i>Total Current Liabilities</i>           | 406  | 4,603                                     | 4,834                                 | 9,843    |
| Long-Term Liabilities                      |  |   |                                       |          |
| Compensated Absences Payable               | 0  | 0   | 2,312                                 | 2,312    |
| <i>Total Liabilities</i>                   | 406  | 4,603                                     | 7,146                                 | 12,155   |
| <b>Net Position</b>                        |  |   |                                       |          |
| Net Investment in Capital Assets           | 21,887   | 0   | 0                                     | 21,887   |
| Unrestricted (Deficit)                     | 59,410   | (4,603)                                   | 20,095                                | 74,902   |
| <i>Total Net Position (Deficit)</i>        | \$81,297                                       | (\$4,603)                                 | \$20,095                              | \$96,789 |

**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenses, and Changes in Fund Net Position*  
*Internal Service Funds*  
*For the Year Ended December 31, 2016*

|   | Electronic<br>Document<br>Management<br>System | Health<br>Insurance<br>Shared<br>Corridor | Information<br>Technology<br>Services | Total     |
|---|--|---|---------------------------------------|-----------|
| <b>Operating Revenues</b>                       |  |   |                                       |           |
| Charges for Services                            | \$20,176                                       | \$133,371                                 | \$0                                   | \$153,547 |
| <b>Operating Expenses</b>                       |  |   |                                       |           |
| Personal Services                               | 0  | 0   | 65,952                                | 65,952    |
| Materials and Supplies                          | 145  | 0   | 448                                   | 593       |
| Contractual Services                            | 19,769   | 0   | 51,689                                | 71,458    |
| Claims  | 0  | 125,921                                   | 0                                     | 125,921   |
| Depreciation                                    | 20,195   | 0   | 0                                     | 20,195    |
| <i>Total Operating Expenses</i>                 | 40,109   | 125,921                                   | 118,089                               | 284,119   |
| <i>Loss Before Transfers</i>                    | (19,933)                                       | 7,450                                     | (118,089)                             | (130,572) |
| Transfers In                                    | 0  | 0   | 133,193                               | 133,193   |
| <i>Changes in Net Position</i>                  | (19,933)                                       | 7,450                                     | 15,104                                | 2,621     |
| <i>Net Position (Deficit) Beginning of Year</i> | 101,230  | (12,053)                                  | 4,991                                 | 94,168    |
| <i>Net Position (Deficit) End of Year</i>       | \$81,297                                       | (\$4,603)                                 | \$20,095                              | \$96,789  |

**Crawford County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
*For the Year Ended December 31, 2016*

|  | Electronic<br>Document<br>Management<br>System | Health<br>Insurance<br>Shared<br>Corridor | Information<br>Technology<br>Services | Total              |
|--|--|---|---------------------------------------|--------------------|
| <b>Increase (Decrease) in Cash and Cash Equivalents</b>  |  |   |                                       |                    |
| <b>Cash Flows from Operating Activities</b>  |  |   |                                       |                    |
| Cash Received from Transactions with Other Funds   | \$20,176                                       | \$133,371                                 | (\$141)                               | \$153,406          |
| Cash Payments for Personal Services  | 0  | 0   | (64,452)                              | (64,452)           |
| Cash Payments for Materials and Supplies   | (145)  | 0   | (448)                                 | (593)              |
| Cash Payments for Contractual Services   | (15,789)                                       | 0   | (62,585)                              | (78,374)           |
| Cash Payments for Claims   | 0  | (133,371)                                 | 0                                     | (133,371)          |
| <i>Net Cash Provided by (Used for) Operating Activities</i>  | 4,242  | 0   | (127,626)                             | (123,384)          |
| <b>Cash Flows from Noncapital Financing Activities</b>   |  |   |                                       |                    |
| Transfers In   | 0  | 0   | 133,193                               | 133,193            |
| <i>Net Increase in Cash and Cash Equivalents</i>   | 4,242  | 0   | 5,567                                 | 9,809              |
| <i>Cash and Cash Equivalents Beginning of Year</i>   | 40,950   | 0   | 14,899                                | 55,849             |
| <i>Cash and Cash Equivalents End of Year</i>   | <u>\$45,192</u>                                | <u>\$0</u>                                | <u>\$20,466</u>                       | <u>\$65,658</u>    |
| <b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b> |  |   |                                       |                    |
| Operating Income (Loss)  | (\$19,933)                                     | \$7,450                                   | (\$118,089)                           | (\$130,572)        |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities |  |   |                                       |                    |
| Depreciation   | 20,195   | 0   | 0                                     | 20,195             |
| (Increase) Decrease in Assets  |  |   |                                       |                    |
| Prepaid Items  | 3,574  | 0   | (5,657)                               | (2,083)            |
| Increase (Decrease) in Liabilities   |  |   |                                       |                    |
| Wages Payable  | 0  | 0   | 215                                   | 215                |
| Accounts Payable   | 406  | 0   | (5,946)                               | (5,540)            |
| Contracts Payable  | 0  | (7,450)                                   | 0                                     | (7,450)            |
| Due to Other Governments   | 0  | 0   | (461)                                 | (461)              |
| Compensated Absences Payable   | 0  | 0   | 2,312                                 | 2,312              |
| <i>Net Cash Provided by (Used for) Operating Activities</i>  | <u>\$4,242</u>                                 | <u>\$0</u>                                | <u>(\$127,626)</u>                    | <u>(\$123,384)</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*  
*Flexible Spending*

*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, 2016*

|   | Balance at<br>December 31,<br>2015 | Additions           | Reductions          | Balance at<br>December 31,<br>2016 |
|---|------------------------------------|---------------------|---------------------|------------------------------------|
| <b>County Court Fund</b>                            |                                    |                     |                     |                                    |
| <b>Assets</b>                                       |                                    |                     |                     |                                    |
| Cash and Cash Equivalents<br>in Segregated Accounts | \$165,139                          | \$3,412,226         | \$3,373,250         | \$204,115                          |
| <b>Liabilities</b>                                  |                                    |                     |                     |                                    |
| Undistributed Assets                                | \$165,139                          | \$3,412,226         | \$3,373,250         | \$204,115                          |
| <b>Estate Tax Fund</b>                              |                                    |                     |                     |                                    |
| <b>Assets</b>                                       |                                    |                     |                     |                                    |
| Equity in Pooled Cash<br>and Cash Equivalents       | \$13,029                           | \$0                 | \$13,029            | \$0                                |
| <b>Liabilities</b>                                  |                                    |                     |                     |                                    |
| Due to Other Governments                            | \$13,029                           | \$0                 | \$13,029            | \$0                                |
| <b>Tangible Tax Fund</b>                            |                                    |                     |                     |                                    |
| <b>Assets</b>                                       |                                    |                     |                     |                                    |
| Equity in Pooled Cash<br>and Cash Equivalents       | \$0                                | \$107,920           | \$107,920           | \$0                                |
| Due from Other Governments                          | 72,327                             | 24,854              | 72,327              | 24,854                             |
| <b>Total Assets</b>                                 | <b>\$72,327</b>                    | <b>\$132,774</b>    | <b>\$180,247</b>    | <b>\$24,854</b>                    |
| <b>Liabilities</b>                                  |                                    |                     |                     |                                    |
| Due to Other Governments                            | \$72,327                           | \$132,774           | \$180,247           | \$24,854                           |
| <b>Undivided Tax Fund</b>                           |                                    |                     |                     |                                    |
| <b>Assets</b>                                       |                                    |                     |                     |                                    |
| Equity in Pooled Cash<br>and Cash Equivalents       | \$3,561                            | \$1,873,879         | \$1,874,152         | \$3,288                            |
| Due from Other Governments                          | 890,603                            | 888,921             | 890,603             | 888,921                            |
| <b>Total Assets</b>                                 | <b>\$894,164</b>                   | <b>\$2,762,800</b>  | <b>\$2,764,755</b>  | <b>\$892,209</b>                   |
| <b>Liabilities</b>                                  |                                    |                     |                     |                                    |
| Due to Other Governments                            | \$894,164                          | \$2,762,800         | \$2,764,755         | \$892,209                          |
| <b>Undivided General Tax Fund</b>                   |                                    |                     |                     |                                    |
| <b>Assets</b>                                       |                                    |                     |                     |                                    |
| Equity in Pooled Cash<br>and Cash Equivalents       | \$1,985,267                        | \$27,396,099        | \$27,479,548        | \$1,901,818                        |
| Special Assessments Receivable                      | 289,188                            | 369,745             | 289,188             | 369,745                            |
| Property Taxes Receivable                           | 26,392,977                         | 27,876,045          | 26,392,977          | 27,876,045                         |
| <b>Total Assets</b>                                 | <b>\$28,667,432</b>                | <b>\$55,641,889</b> | <b>\$54,161,713</b> | <b>\$30,147,608</b>                |
| <b>Liabilities</b>                                  |                                    |                     |                     |                                    |
| Due to Other Governments                            | \$28,667,432                       | \$55,641,889        | \$54,161,713        | \$30,147,608                       |

(continued)

**Crawford County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2016*

|   | Balance at<br>December 31,<br>2015 | Additions          | Reductions         | Balance at<br>December 31,<br>2016 |
|---|------------------------------------|--------------------|--------------------|------------------------------------|
| <b><i>Housing Trust Fund</i></b>            |                                    |                    |                    |                                    |
| <b>Assets</b>                               |                                    |                    |                    |                                    |
| Equity in Pooled Cash and Cash Equivalents  | \$41,420                           | \$165,341          | \$166,466          | \$40,295                           |
| <b>Liabilities</b>                          |                                    |                    |                    |                                    |
| Due to Other Governments                    | \$41,420                           | \$165,341          | \$166,466          | \$40,295                           |
| <b><i>Indigent Application Fee Fund</i></b> |                                    |                    |                    |                                    |
| <b>Assets</b>                               |                                    |                    |                    |                                    |
| Equity in Pooled Cash and Cash Equivalents  | \$76                               | \$1,036            | \$1,011            | \$101                              |
| <b>Liabilities</b>                          |                                    |                    |                    |                                    |
| Due to Other Governments                    | \$76                               | \$1,036            | \$1,011            | \$101                              |
| <b><i>Local Government Fund</i></b>         |                                    |                    |                    |                                    |
| <b>Assets</b>                               |                                    |                    |                    |                                    |
| Equity in Pooled Cash and Cash Equivalents  | \$0                                | \$751,121          | \$751,121          | \$0                                |
| Due from Other Governments                  | 406,838                            | 375,560            | 406,838            | 375,560                            |
| <b>Total Assets</b>                         | <b>\$406,838</b>                   | <b>\$1,126,681</b> | <b>\$1,157,959</b> | <b>\$375,560</b>                   |
| <b>Liabilities</b>                          |                                    |                    |                    |                                    |
| Due to Other Governments                    | \$406,838                          | \$1,126,681        | \$1,157,959        | \$375,560                          |
| <b><i>Library Local Government Fund</i></b> |                                    |                    |                    |                                    |
| <b>Assets</b>                               |                                    |                    |                    |                                    |
| Equity in Pooled Cash and Cash Equivalents  | \$0                                | \$1,486,593        | \$1,486,593        | \$0                                |
| Due from Other Governments                  | 753,158                            | 743,297            | 753,158            | 743,297                            |
| <b>Total Assets</b>                         | <b>\$753,158</b>                   | <b>\$2,229,890</b> | <b>\$2,239,751</b> | <b>\$743,297</b>                   |
| <b>Liabilities</b>                          |                                    |                    |                    |                                    |
| Due to Other Governments                    | \$753,158                          | \$2,229,890        | \$2,239,751        | \$743,297                          |
| <b><i>Mental Health Fund</i></b>            |                                    |                    |                    |                                    |
| <b>Assets</b>                               |                                    |                    |                    |                                    |
| Equity in Pooled Cash and Cash Equivalents  | \$40,419                           | \$668,070          | \$669,365          | \$39,124                           |
| Due from Other Governments                  | 52,735                             | 43,654             | 52,735             | 43,654                             |
| Property Taxes Receivable                   | 554,241                            | 578,393            | 554,241            | 578,393                            |
| <b>Total Assets</b>                         | <b>\$647,395</b>                   | <b>\$1,290,117</b> | <b>\$1,276,341</b> | <b>\$661,171</b>                   |
| <b>Liabilities</b>                          |                                    |                    |                    |                                    |
| Due to Other Governments                    | \$647,395                          | \$1,290,117        | \$1,276,341        | \$661,171                          |

(continued)



**Crawford County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2016*

|   | Balance at<br>December 31,<br>2015 | Additions    | Reductions   | Balance at<br>December 31,<br>2016 |
|---|------------------------------------|--------------|--------------|------------------------------------|
| <b><i>Payroll Fund</i></b>                    |                                    |              |              |                                    |
| <b>Assets</b>                                 |                                    |              |              |                                    |
| Equity in Pooled Cash and Cash Equivalents    | \$175,463                          | \$17,792,808 | \$17,790,537 | \$177,734                          |
| <b>Liabilities</b>                            |                                    |              |              |                                    |
| Payroll Withholdings                          | \$175,463                          | \$17,792,808 | \$17,790,537 | \$177,734                          |
| <b><i>Coder-Wechter Ditch Fund</i></b>        |                                    |              |              |                                    |
| <b>Assets</b>                                 |                                    |              |              |                                    |
| Equity in Pooled Cash and Cash Equivalents    | \$4,508                            | \$0          | \$4,508      | \$0                                |
| <b>Liabilities</b>                            |                                    |              |              |                                    |
| Due to Other Governments                      | \$4,508                            | \$0          | \$4,508      | \$0                                |
| <b><i>County Health Fund</i></b>              |                                    |              |              |                                    |
| <b>Assets</b>                                 |                                    |              |              |                                    |
| Equity in Pooled Cash and Cash Equivalents    | \$757,382                          | \$2,150,920  | \$2,053,383  | \$854,919                          |
| <b>Liabilities</b>                            |                                    |              |              |                                    |
| Undistributed Assets                          | \$757,382                          | \$2,150,920  | \$2,053,383  | \$854,919                          |
| <b><i>Domestic Shelter Fund</i></b>           |                                    |              |              |                                    |
| <b>Assets</b>                                 |                                    |              |              |                                    |
| Equity in Pooled Cash and Cash Equivalents    | \$6,055                            | \$11,810     | \$10,832     | \$7,033                            |
| <b>Liabilities</b>                            |                                    |              |              |                                    |
| Undistributed Assets                          | \$6,055                            | \$11,810     | \$10,832     | \$7,033                            |
| <b><i>Flexible Spending Fund</i></b>          |                                    |              |              |                                    |
| <b>Assets</b>                                 |                                    |              |              |                                    |
| Equity in Pooled Cash and Cash Equivalents    | \$0                                | \$8,135      | \$0          | \$8,135                            |
| <b>Liabilities</b>                            |                                    |              |              |                                    |
| Payroll Withholdings                          | \$0                                | \$8,135      | \$0          | \$8,135                            |
| <b><i>Special Emergency Planning Fund</i></b> |                                    |              |              |                                    |
| <b>Assets</b>                                 |                                    |              |              |                                    |
| Equity in Pooled Cash and Cash Equivalents    | \$23,429                           | \$15,800     | \$0          | \$39,229                           |
| <b>Liabilities</b>                            |                                    |              |              |                                    |
| Due to Other Governments                      | \$23,429                           | \$15,800     | \$0          | \$39,229                           |

(continued)

**Crawford County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2016*

|   | Balance at<br>December 31,<br>2015 | Additions           | Reductions          | Balance at<br>December 31,<br>2016 |
|---|------------------------------------|---------------------|---------------------|------------------------------------|
| <b><i>Sheriff Civil Fund</i></b>                    |                                    |                     |                     |                                    |
| <b>Assets</b>                                       |                                    |                     |                     |                                    |
| Cash and Cash Equivalents<br>in Segregated Accounts | \$24,693                           | \$969,994           | \$956,178           | \$38,509                           |
| <b>Liabilities</b>                                  |                                    |                     |                     |                                    |
| Undistributed Assets                                | \$24,693                           | \$969,994           | \$956,178           | \$38,509                           |
| <b><i>Soil and Water Fund</i></b>                   |                                    |                     |                     |                                    |
| <b>Assets</b>                                       |                                    |                     |                     |                                    |
| Equity in Pooled Cash<br>and Cash Equivalents       | \$80,904                           | \$238,039           | \$263,188           | \$55,755                           |
| <b>Liabilities</b>                                  |                                    |                     |                     |                                    |
| Undistributed Assets                                | \$80,904                           | \$238,039           | \$263,188           | \$55,755                           |
| <b><i>Park District Fund</i></b>                    |                                    |                     |                     |                                    |
| <b>Assets</b>                                       |                                    |                     |                     |                                    |
| Equity in Pooled Cash<br>and Cash Equivalents       | \$90,416                           | \$359,778           | \$380,964           | \$69,230                           |
| <b>Liabilities</b>                                  |                                    |                     |                     |                                    |
| Undistributed Assets                                | \$90,416                           | \$359,778           | \$380,964           | \$69,230                           |
| <b><i>Ohio Elections Commission Fund</i></b>        |                                    |                     |                     |                                    |
| <b>Assets</b>                                       |                                    |                     |                     |                                    |
| Equity in Pooled Cash<br>and Cash Equivalents       | \$565                              | \$70                | \$0                 | \$635                              |
| <b>Liabilities</b>                                  |                                    |                     |                     |                                    |
| Due to Other Governments                            | \$565                              | \$70                | \$0                 | \$635                              |
| <b><i>All Agency Funds</i></b>                      |                                    |                     |                     |                                    |
| <b>Assets</b>                                       |                                    |                     |                     |                                    |
| Equity in Pooled Cash<br>and Cash Equivalents       | \$3,222,494                        | \$53,027,419        | \$53,052,617        | \$3,197,296                        |
| Cash and Cash Equivalents<br>in Segregated Accounts | 189,832                            | 4,382,220           | 4,329,428           | 242,624                            |
| Due from Other Governments                          | 2,175,661                          | 2,076,286           | 2,175,661           | 2,076,286                          |
| Special Assessments Receivable                      | 289,188                            | 369,745             | 289,188             | 369,745                            |
| Property Taxes Receivable                           | 26,947,218                         | 28,454,438          | 26,947,218          | 28,454,438                         |
| <b>Total Assets</b>                                 | <b>\$32,824,393</b>                | <b>\$88,310,108</b> | <b>\$86,794,112</b> | <b>\$34,340,389</b>                |
| <b>Liabilities</b>                                  |                                    |                     |                     |                                    |
| Due to Other Governments                            | \$31,524,341                       | \$63,366,398        | \$61,965,780        | \$32,924,959                       |
| Payroll Withholdings                                | 175,463                            | 17,800,943          | 17,790,537          | 185,869                            |
| Undistributed Assets                                | 1,124,589                          | 7,142,767           | 7,037,795           | 1,229,561                          |
| <b>Total Liabilities</b>                            | <b>\$32,824,393</b>                | <b>\$88,310,108</b> | <b>\$86,794,112</b> | <b>\$34,340,389</b>                |

**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, 2016*

|                           | Original<br>Budget | Revised<br>Budget | Actual           | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------|--------------------|-------------------|------------------|---|
| <b>Revenues</b>           |                    |                   |                  |   |
| Property Taxes            | \$1,393,208        | \$1,393,208       | \$1,320,320      | (\$72,888)                                    |
| Sales Taxes               | 3,550,000          | 3,589,802         | 3,980,214        | 390,412                                       |
| Charges for Services      | 2,366,746          | 2,370,346         | 2,532,559        | 162,213                                       |
| Licenses and Permits      | 2,375              | 2,375             | 2,423            | 48  |
| Fines and Forfeitures     | 145,000            | 145,000           | 154,833          | 9,833   |
| Intergovernmental         | 1,420,119          | 1,420,119         | 1,500,361        | 80,242  |
| Interest                  | 180,000            | 180,000           | 260,626          | 80,626  |
| Other                     | 33,500             | 33,500            | 63,706           | 30,206  |
| <i>Total Revenues</i>     | <u>9,090,948</u>   | <u>9,134,350</u>  | <u>9,815,042</u> | <u>680,692</u>                                |
| <b>Expenditures</b>       |                    |                   |                  |   |
| Current:                  |                    |                   |                  |   |
| General Government -      |                    |                   |                  |   |
| Legislative and Executive |                    |                   |                  |   |
| Commissioners             |                    |                   |                  |   |
| Personal Services         | 344,561            | 344,561           | 340,848          | 3,713   |
| Materials and Supplies    | 3,016              | 2,281             | 2,281            | 0   |
| Contractual Services      | 127,645            | 132,163           | 132,111          | 52  |
| Capital Outlay            | 1,000              | 0                 | 0                | 0   |
| Other                     | 11,690             | 11,462            | 4,090            | 7,372   |
| Auditor                   |                    |                   |                  |   |
| Personal Services         | 417,654            | 417,655           | 388,063          | 29,592  |
| Materials and Supplies    | 2,128              | 2,116             | 2,116            | 0   |
| Capital Outlay            | 900                | 900               | 541              | 359   |
| Other                     | 3,075              | 3,075             | 3,075            | 0   |
| Treasurer                 |                    |                   |                  |   |
| Personal Services         | 171,008            | 177,006           | 175,161          | 1,845   |
| Materials and Supplies    | 4,040              | 4,040             | 3,845            | 195   |
| Contractual Services      | 1,200              | 2,600             | 2,484            | 116   |
| Capital Outlay            | 1,500              | 543               | 508              | 35  |
| Other                     | 2,800              | 2,800             | 2,291            | 509   |
| Prosecutor                |                    |                   |                  |   |
| Personal Services         | 553,121            | 556,980           | 548,264          | 8,716   |
| Materials and Supplies    | 4,182              | 3,711             | 3,084            | 627   |
| Contractual Services      | 3,116              | 6,836             | 6,625            | 211   |
| Capital Outlay            | 3,570              | 3,570             | 3,548            | 22  |
| Other                     | 31,593             | 31,593            | 31,542           | 51  |
| Bureau of Examination     |                    |                   |                  |   |
| Contractual Services      | 84,886             | 84,886            | 81,500           | 3,386   |
| Board of Elections        |                    |                   |                  |   |
| Personal Services         | 371,232            | 366,632           | 360,916          | 5,716   |
| Materials and Supplies    | 20,475             | 15,434            | 14,908           | 526   |
| Contractual Services      | 66,500             | 82,101            | 79,424           | 2,677   |
| Capital Outlay            | 10,000             | 16,500            | 16,269           | 231   |
| Other                     | 15,500             | 15,899            | 14,852           | 1,047   |

(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, 2016*

|   | Original<br>Budget | Revised<br>Budget | Actual           | Variance With<br>Final Budget<br>Over (Under) |
|---|--------------------|-------------------|------------------|---|
| Courthouse and Jail   |                    |                   |                  |   |
| Personal Services   | \$265,460          | \$268,760         | \$263,917        | \$4,843                                       |
| Materials and Supplies  | 12,441             | 12,266            | 11,361           | 905   |
| Contractual Services  | 373,823            | 356,168           | 339,943          | 16,225  |
| Capital Outlay  | 11,387             | 23,387            | 21,245           | 2,142   |
| Other   | 217,267            | 245,230           | 221,201          | 24,029  |
| Recorder  |                    |                   |                  |   |
| Personal Services   | 171,710            | 175,210           | 166,917          | 8,293   |
| Materials and Supplies  | 2,091              | 2,091             | 1,380            | 711   |
| Contractual Services  | 36,107             | 36,091            | 36,091           | 0   |
| Capital Outlay  | 10,000             | 10,000            | 0                | 10,000  |
| Other   | 2,570              | 2,570             | 2,495            | 75  |
| Insurances  |                    |                   |                  |   |
| Contractual Services  | 181,379            | 181,379           | 168,997          | 12,382  |
| Clerk of Courts Title   |                    |                   |                  |   |
| Personal Services   | 148,152            | 151,653           | 149,081          | 2,572   |
| Materials and Supplies  | 2,550              | 2,550             | 2,450            | 100   |
| Contractual Services  | 23,673             | 23,673            | 23,343           | 330   |
| Capital Outlay  | 3,000              | 2,939             | 64               | 2,875   |
| Other   | 2,500              | 2,561             | 2,257            | 304   |
| <b>Total General Government -<br/>Legislative and Executive</b> | <b>3,720,502</b>   | <b>3,781,872</b>  | <b>3,629,088</b> | <b>152,784</b>                                |
| General Government - Judicial                                   |                    |                   |                  |   |
| Commissioners   |                    |                   |                  |   |
| Other   | 12,241             | 14,132            | 14,132           | 0   |
| Court of Appeals  |                    |                   |                  |   |
| Other   | 17,200             | 21,700            | 19,382           | 2,318   |
| Common Pleas Court  |                    |                   |                  |   |
| Personal Services   | 553,325            | 602,310           | 597,371          | 4,939   |
| Materials and Supplies  | 5,298              | 4,000             | 3,893            | 107   |
| Contractual Services  | 7,972              | 12,213            | 12,097           | 116   |
| Other   | 147,178            | 180,620           | 179,754          | 866   |
| Jury Commission   |                    |                   |                  |   |
| Personal Services   | 1,411              | 1,413             | 1,403            | 10  |
| Materials and Supplies  | 198                | 198               | 198              | 0   |
| Juvenile Court  |                    |                   |                  |   |
| Personal Services   | 277,779            | 277,779           | 274,391          | 3,388   |
| Materials and Supplies  | 9,630              | 11,019            | 10,082           | 937   |
| Contractual Services  | 16,253             | 16,253            | 8,528            | 7,725   |
| Capital Outlay  | 32,094             | 30,694            | 30,636           | 58  |
| Other   | 102,412            | 109,887           | 102,793          | 7,094   |
| Probate Court   |                    |                   |                  |   |
| Personal Services   | 137,648            | 140,749           | 138,620          | 2,129   |
| Materials and Supplies  | 2,000              | 2,000             | 864              | 1,136   |
| Contractual Services  | 7,100              | 7,064             | 821              | 6,243   |
| Capital Outlay  | 30,751             | 30,751            | 27,976           | 2,775   |
| Other   | 2,225              | 2,225             | 950              | 1,275   |

(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, 2016*

|  | Original<br>Budget | Revised<br>Budget | Actual           | Variance With<br>Final Budget<br>Over (Under) |
|--|--------------------|-------------------|------------------|---|
| Clerk of Courts                            |                    |                   |                  |   |
| Personal Services                          | \$226,994          | \$226,993         | \$199,640        | \$27,353                                      |
| Materials and Supplies                     | 6,242              | 6,242             | 6,242            | 0   |
| Contractual Services                       | 4,570              | 4,541             | 3,582            | 959   |
| Capital Outlay                             | 2,500              | 1,000             | 323              | 677   |
| Other                                      | 914                | 914               | 243              | 671   |
| Municipal Court                            |                    |                   |                  |   |
| Personal Services                          | 435,323            | 435,730           | 411,411          | 24,319  |
| Materials and Supplies                     | 3,650              | 3,601             | 3,061            | 540   |
| Contractual Services                       | 23,040             | 22,697            | 20,547           | 2,150   |
| Capital Outlay                             | 0                  | 3,896             | 3,896            | 0   |
| Other                                      | 88,505             | 117,397           | 114,326          | 3,071   |
| <b>Total General Government - Judicial</b> | <b>2,154,453</b>   | <b>2,288,018</b>  | <b>2,187,162</b> | <b>100,856</b>                                |
| Public Safety                              |                    |                   |                  |   |
| Adult Probation                            |                    |                   |                  |   |
| Personal Services                          | 0                  | 1,422             | 1,116            | 306   |
| Contractual Services                       | 742                | 0                 | 0                | 0   |
| Probation Department                       |                    |                   |                  |   |
| Personal Services                          | 250,766            | 251,231           | 247,742          | 3,489   |
| Contractual Services                       | 87,624             | 72,124            | 72,124           | 0   |
| Other                                      | 4,300              | 3,757             | 1,542            | 2,215   |
| Coroner                                    |                    |                   |                  |   |
| Personal Services                          | 57,400             | 57,402            | 56,786           | 616   |
| Materials and Supplies                     | 0                  | 24                | 24               | 0   |
| Contractual Services                       | 25,000             | 77,976            | 72,869           | 5,107   |
| Capital Outlay                             | 400                | 400               | 0                | 400   |
| Other                                      | 2,091              | 2,091             | 2,015            | 76  |
| <b>Total Public Safety</b>                 | <b>428,323</b>     | <b>466,427</b>    | <b>454,218</b>   | <b>12,209</b>                                 |
| Public Works                               |                    |                   |                  |   |
| Engineer                                   |                    |                   |                  |   |
| Personal Services                          | 121,322            | 118,273           | 117,574          | 699   |
| Materials and Supplies                     | 3,165              | 3,161             | 1,470            | 1,691   |
| Contractual Services                       | 10,346             | 10,392            | 9,642            | 750   |
| Capital Outlay                             | 1,000              | 4,050             | 3,306            | 744   |
| Other                                      | 200                | 149               | 149              | 0   |
| Sanitary Engineer                          |                    |                   |                  |   |
| Contractual Services                       | 12,972             | 11,750            | 11,750           | 0   |
| <b>Total Public Works</b>                  | <b>149,005</b>     | <b>147,775</b>    | <b>143,891</b>   | <b>3,884</b>                                  |

(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, 2016*

|   | Original<br>Budget | Revised<br>Budget  | Actual             | Variance With<br>Final Budget<br>Over (Under) |
|---|--------------------|--------------------|--------------------|---|
| Health                                      |                    |                    |                    |   |
| Agriculture                                 |                    |                    |                    |   |
| Personal Services                           | \$171              | \$170              | \$18               | \$152   |
| Other                                       | 292,705            | 323,081            | 321,972            | 1,109   |
| T.B. Hospital                               |                    |                    |                    |   |
| Materials and Supplies                      | 1,381              | 1,005              | 1,005              | 0   |
| Other                                       | 111                | 111                | 0                  | 111   |
| Vital Statistics                            |                    |                    |                    |   |
| Other                                       | 1,005              | 1,005              | 878                | 127   |
| Other Health                                |                    |                    |                    |   |
| Other                                       | 63,238             | 63,238             | 63,238             | 0   |
| <b>Total Health</b>                         | <b>358,611</b>     | <b>388,610</b>     | <b>387,111</b>     | <b>1,499</b>                                  |
|   |                    |                    |                    |   |
| Human Services                              |                    |                    |                    |   |
| Veterans Service Commission                 |                    |                    |                    |   |
| Personal Services                           | 37,648             | 37,648             | 35,736             | 1,912   |
| Materials and Supplies                      | 3,296              | 3,273              | 2,071              | 1,202   |
| Contractual Services                        | 11,000             | 11,000             | 10,486             | 514   |
| Capital Outlay                              | 32,500             | 32,500             | 3,423              | 29,077  |
| Other                                       | 61,970             | 61,970             | 25,749             | 36,221  |
| Veterans Services                           |                    |                    |                    |   |
| Personal Services                           | 193,929            | 193,929            | 187,066            | 6,863   |
| Other                                       | 31,000             | 31,000             | 17,905             | 13,095  |
| <b>Total Human Services</b>                 | <b>371,343</b>     | <b>371,320</b>     | <b>282,436</b>     | <b>88,884</b>                                 |
| <b>Total Expenditures</b>                   | <b>7,182,237</b>   | <b>7,444,022</b>   | <b>7,083,906</b>   | <b>360,116</b>                                |
| <i>Excess of Revenues Over Expenditures</i> | <u>1,908,711</u>   | <u>1,690,328</u>   | <u>2,731,136</u>   | <u>1,040,808</u>                              |
| <b>Other Financing Sources (Uses)</b>       |                    |                    |                    |   |
| Advances In                                 | 0                  | 0                  | 732,688            | 732,688                                       |
| Advances Out                                | 0                  | 0                  | (394,985)          | (394,985)                                     |
| Transfers Out                               | (2,317,311)        | (3,764,911)        | (3,750,098)        | 14,813  |
| <b>Total Other Financing Sources (Uses)</b> | <b>(2,317,311)</b> | <b>(3,764,911)</b> | <b>(3,412,395)</b> | <b>352,516</b>                                |
| <b>Net Changes in Fund Balance</b>          | <b>(408,600)</b>   | <b>(2,074,583)</b> | <b>(681,259)</b>   | <b>1,393,324</b>                              |
| <b>Fund Balance Beginning of Year</b>       | <b>5,045,063</b>   | <b>5,045,063</b>   | <b>5,045,063</b>   | <b>0</b>                                      |
| Prior Year Outstanding Advances             | 441,970            | 441,970            | 0                  | (441,970)                                     |
| Prior Year Encumbrances Appropriated        | 141,438            | 141,438            | 141,438            | 0   |
| <b>Fund Balance End of Year</b>             | <b>\$5,219,871</b> | <b>\$3,553,888</b> | <b>\$4,505,242</b> | <b>\$951,354</b>                              |

**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, 2016*

|                                       | Original<br>Budget        | Revised<br>Budget         | Actual                    | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|---------------------------|---------------------------|---------------------------|---|
| <b>Revenues</b>                       |                           |                           |                           |   |
| Charges for Services                  | \$70,000                  | \$70,000                  | \$20,056                  | (\$49,944)                                    |
| Fines and Forfeitures                 | 25,000                    | 25,000                    | 23,111                    | (1,889)                                       |
| Intergovernmental                     | 3,590,000                 | 3,590,000                 | 3,798,899                 | 208,899                                       |
| Interest                              | 3,000                     | 3,000                     | 2,911                     | (89)  |
| <i>Total Revenues</i>                 | <u>3,688,000</u>          | <u>3,688,000</u>          | <u>3,844,977</u>          | <u>156,977</u>                                |
| <b>Expenditures</b>                   |                           |                           |                           |   |
| Current:                              |                           |                           |                           |   |
| Public Works                          |                           |                           |                           |   |
| Personal Services                     | 1,264,642                 | 1,290,417                 | 1,218,581                 | 71,836  |
| Materials and Supplies                | 884,100                   | 617,674                   | 498,034                   | 119,640                                       |
| Contractual Services                  | 1,364,064                 | 1,311,326                 | 1,299,760                 | 11,566  |
| Capital Outlay                        | 154,000                   | 383,225                   | 362,980                   | 20,245  |
| Other                                 | 153,784                   | 213,737                   | 195,355                   | 18,382  |
| <i>Total Expenditures</i>             | <u>3,820,590</u>          | <u>3,816,379</u>          | <u>3,574,710</u>          | <u>241,669</u>                                |
| <i>Net Changes in Fund Balance</i>    | (132,590)                 | (128,379)                 | 270,267                   | 398,646                                       |
| <i>Fund Balance Beginning of Year</i> | 4,167,517                 | 4,167,517                 | 4,167,517                 | 0   |
| Prior Year Encumbrances Appropriated  | 80,519                    | 80,519                    | 80,519                    | 0   |
| <i>Fund Balance End of Year</i>       | <u><u>\$4,115,446</u></u> | <u><u>\$4,119,657</u></u> | <u><u>\$4,518,303</u></u> | <u><u>\$398,646</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, 2016*

|  | Original<br>Budget | Revised<br>Budget | Actual           | Variance With<br>Final Budget<br>Over (Under) |
|--|--------------------|-------------------|------------------|---|
| <b>Revenues</b>                                  |                    |                   |                  |   |
| Property Taxes                                   | \$191,504          | \$168,010         | \$168,010        | \$0   |
| Charges for Services                             | 158,664            | 42,075            | 42,897           | 822   |
| Intergovernmental                                | 1,501,702          | 1,580,381         | 1,655,027        | 74,646  |
| Other  | 93,073             | 5,920             | 6,120            | 200   |
| <i>Total Revenues</i>                            | <u>1,944,943</u>   | <u>1,796,386</u>  | <u>1,872,054</u> | <u>75,668</u>                                 |
| <b>Expenditures</b>                              |                    |                   |                  |   |
| Current:   |                    |                   |                  |   |
| Human Services                                   |                    |                   |                  |   |
| Children Services                                |                    |                   |                  |   |
| Contractual Services                             | 1,859,072          | 1,972,985         | 1,965,935        | 7,050   |
| Capital Outlay                                   | 10,000             | 10,000            | 10,000           | 0   |
| Other  | 742,652            | 516,600           | 497,831          | 18,769  |
| Independent Living                               |                    |                   |                  |   |
| Other  | 23,428             | 23,428            | 556              | 22,872  |
| <i>Total Expenditures</i>                        | <u>2,635,152</u>   | <u>2,523,013</u>  | <u>2,474,322</u> | <u>48,691</u>                                 |
| <i>Excess of Revenues<br/>Under Expenditures</i> | (690,209)          | (726,627)         | (602,268)        | 124,359                                       |
| <b>Other Financing Sources</b>                   |                    |                   |                  |   |
| Transfers In                                     | 229,162            | 298,674           | 298,674          | 0   |
| <i>Net Changes in Fund Balance</i>               | (461,047)          | (427,953)         | (303,594)        | 124,359                                       |
| <i>Fund Balance Beginning of Year</i>            | 401,901            | 401,901           | 401,901          | 0   |
| Prior Year Encumbrances Appropriated             | 73,771             | 73,771            | 73,771           | 0   |
| <i>Fund Balance End of Year</i>                  | <u>\$14,625</u>    | <u>\$47,719</u>   | <u>\$172,078</u> | <u>\$124,359</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, 2016*

|                                       | Original<br>Budget     | Revised<br>Budget      | Actual                 | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|------------------------|------------------------|------------------------|---|
| <b>Revenues</b>                       |                        |                        |                        |   |
| Property Taxes                        | \$1,544,835            | \$1,464,137            | \$1,463,690            | (\$447)                                       |
| Intergovernmental                     | 261,794                | 259,113                | 256,981                | (2,132)                                       |
| Other                                 | 0                      | 0                      | 4,754                  | 4,754   |
| <i>Total Revenues</i>                 | <u>1,806,629</u>       | <u>1,723,250</u>       | <u>1,725,425</u>       | <u>2,175</u>                                  |
| <b>Expenditures</b>                   |                        |                        |                        |   |
| Current:                              |                        |                        |                        |   |
| Public Safety                         |                        |                        |                        |   |
| Personal Services                     | 1,952,347              | 1,869,814              | 1,837,315              | 32,499  |
| Materials and Supplies                | 97,859                 | 89,607                 | 89,607                 | 0   |
| Contractual Services                  | 107,165                | 108,323                | 108,323                | 0   |
| Capital Outlay                        | 21,798                 | 36,698                 | 36,698                 | 0   |
| Other                                 | 35,915                 | 31,867                 | 31,867                 | 0   |
| <i>Total Expenditures</i>             | <u>2,215,084</u>       | <u>2,136,309</u>       | <u>2,103,810</u>       | <u>32,499</u>                                 |
| <i>Excess of Revenues</i>             |                        |                        |                        |   |
| <i>Under Expenditures</i>             | (408,455)              | (413,059)              | (378,385)              | 34,674  |
| <b>Other Financing Sources</b>        |                        |                        |                        |   |
| Transfers In                          | <u>331,204</u>         | <u>331,204</u>         | <u>331,204</u>         | <u>0</u>                                      |
| <i>Net Changes in Fund Balance</i>    | (77,251)               | (81,855)               | (47,181)               | 34,674  |
| <i>Fund Balance Beginning of Year</i> | 60,556                 | 60,556                 | 60,556                 | 0   |
| Prior Year Encumbrances Appropriated  | <u>34,276</u>          | <u>34,276</u>          | <u>34,276</u>          | <u>0</u>                                      |
| <i>Fund Balance End of Year</i>       | <u><u>\$17,581</u></u> | <u><u>\$12,977</u></u> | <u><u>\$47,651</u></u> | <u><u>\$34,674</u></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, 2016*

|                                       | Original<br>Budget | Revised<br>Budget | Actual           | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|--------------------|-------------------|------------------|---|
| <b>Revenues</b>                       |                    |                   |                  |   |
| Charges for Services                  | \$757,659          | \$494,541         | \$445,158        | (\$49,383)                                    |
| Intergovernmental                     | 3,436,956          | 2,506,201         | 2,503,288        | (2,913)                                       |
| Other                                 | 109,882            | 85,448            | 84,267           | (1,181)                                       |
| <i>Total Revenues</i>                 | <u>4,304,497</u>   | <u>3,086,190</u>  | <u>3,032,713</u> | <u>(53,477)</u>                               |
| <b>Expenditures</b>                   |                    |                   |                  |   |
| Current:                              |                    |                   |                  |   |
| Human Services                        |                    |                   |                  |   |
| Public Assistance/Administration      |                    |                   |                  |   |
| Personal Services                     | 1,495,119          | 1,332,639         | 1,332,639        | 0   |
| Materials and Supplies                | 40,475             | 13,296            | 13,296           | 0   |
| Contractual Services                  | 347,175            | 174,674           | 174,674          | 0   |
| Capital Outlay                        | 59,700             | 7,504             | 7,504            | 0   |
| Other                                 | 529,804            | 365,238           | 365,238          | 0   |
| Public Assistance/Social Services     |                    |                   |                  |   |
| Personal Services                     | 722,251            | 681,755           | 681,755          | 0   |
| Contractual Services                  | 426,983            | 219,718           | 219,718          | 0   |
| Other                                 | 81,903             | 50,037            | 50,037           | 0   |
| Public Assistance/Transfers           |                    |                   |                  |   |
| Personal Services                     | 319,192            | 272,742           | 272,742          | 0   |
| Workforce Investment Act              |                    |                   |                  |   |
| Contractual Services                  | 257,986            | 134,289           | 98,101           | 36,188  |
| Capital Outlay                        | 11,771             | 11,771            | 0                | 11,771  |
| Other                                 | 108,953            | 108,953           | 89,448           | 19,505  |
| <i>Total Expenditures</i>             | <u>4,401,312</u>   | <u>3,372,616</u>  | <u>3,305,152</u> | <u>67,464</u>                                 |
| <i>Excess of Revenues</i>             |                    |                   |                  |   |
| <i>Under Expenditures</i>             | (96,815)           | (286,426)         | (272,439)        | 13,987  |
| <b>Other Financing Sources</b>        |                    |                   |                  |   |
| Transfers In                          | 130,347            | 130,347           | 163,425          | 33,078  |
| <i>Net Changes in Fund Balance</i>    | 33,532             | (156,079)         | (109,014)        | 47,065  |
| <i>Fund Balance Beginning of Year</i> | 95,784             | 95,784            | 95,784           | 0   |
| Prior Year Encumbrances Appropriated  | 99,337             | 99,337            | 99,337           | 0   |
| <i>Fund Balance End of Year</i>       | <u>\$228,653</u>   | <u>\$39,042</u>   | <u>\$86,107</u>  | <u>\$47,065</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, 2016*

|                                       | Original<br>Budget | Revised<br>Budget | Actual           | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|--------------------|-------------------|------------------|---|
| <b>Revenues</b>                       |                    |                   |                  |   |
| Sales Taxes                           | \$1,350,000        | \$1,415,079       | \$1,600,139      | \$185,060                                     |
| Charges for Services                  | 110,000            | 110,000           | 118,751          | 8,751   |
| Other                                 | 90,000             | 90,000            | 94,618           | 4,618   |
| <i>Total Revenues</i>                 | <u>1,550,000</u>   | <u>1,615,079</u>  | <u>1,813,508</u> | <u>198,429</u>                                |
| <b>Expenditures</b>                   |                    |                   |                  |   |
| Current:                              |                    |                   |                  |   |
| Public Safety                         |                    |                   |                  |   |
| Personal Services                     | 1,804,814          | 1,751,220         | 1,746,093        | 5,127   |
| Materials and Supplies                | 47,671             | 46,840            | 46,840           | 0   |
| Contractual Services                  | 635,930            | 766,250           | 766,250          | 0   |
| Capital Outlay                        | 22,479             | 5,131             | 5,131            | 0   |
| Other                                 | 1,500              | 19,966            | 19,966           | 0   |
| <i>Total Expenditures</i>             | <u>2,512,394</u>   | <u>2,589,407</u>  | <u>2,584,280</u> | <u>5,127</u>                                  |
| <i>Excess of Revenues</i>             |                    |                   |                  |   |
| <i>Under Expenditures</i>             | (962,394)          | (974,328)         | (770,772)        | 203,556                                       |
| <b>Other Financing Sources</b>        |                    |                   |                  |   |
| Transfers In                          | 696,898            | 696,898           | 696,898          | 0   |
| <i>Net Changes in Fund Balance</i>    | (265,496)          | (277,430)         | (73,874)         | 203,556                                       |
| <i>Fund Balance Beginning of Year</i> | 159,366            | 159,366           | 159,366          | 0   |
| Prior Year Encumbrances Appropriated  | 118,064            | 118,064           | 118,064          | 0   |
| <i>Fund Balance End of Year</i>       | <u>\$11,934</u>    | <u>\$0</u>        | <u>\$203,556</u> | <u>\$203,556</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, 2016*

|   | Original<br>Budget        | Revised<br>Budget         | Actual                    | Variance With<br>Final Budget<br>Over (Under) |
|---|---------------------------|---------------------------|---------------------------|---|
| <b>Revenues</b>   |                           |                           |                           |   |
| Property Taxes  | \$2,788,000               | \$2,788,000               | \$2,647,169               | (\$140,831)                                   |
| Charges for Services                                    | 0                         | 0                         | 222,150                   | 222,150                                       |
| Intergovernmental                                       | 2,599,674                 | 2,581,674                 | 2,446,971                 | (134,703)                                     |
| Interest  | 0                         | 0                         | 111                       | 111   |
| Other   | 270,200                   | 270,200                   | 118,526                   | (151,674)                                     |
| <i>Total Revenues</i>                                   | <u>5,657,874</u>          | <u>5,639,874</u>          | <u>5,434,927</u>          | <u>(204,947)</u>                              |
| <b>Expenditures</b>                                     |                           |                           |                           |   |
| Current:  |                           |                           |                           |   |
| Health  |                           |                           |                           |   |
| Personal Services                                       | 3,194,370                 | 3,195,235                 | 2,766,159                 | 429,076                                       |
| Materials and Supplies                                  | 106,050                   | 101,808                   | 78,868                    | 22,940  |
| Contractual Services                                    | 2,510,179                 | 2,067,505                 | 1,578,102                 | 489,403                                       |
| Capital Outlay  | 33,100                    | 49,500                    | 33,799                    | 15,701  |
| Other   | 190,261                   | 168,782                   | 86,874                    | 81,908  |
| <i>Total Expenditures</i>                               | <u>6,033,960</u>          | <u>5,582,830</u>          | <u>4,543,802</u>          | <u>1,039,028</u>                              |
| <i>Excess of Revenues Over<br/>(Under) Expenditures</i> | (376,086)                 | 57,044                    | 891,125                   | 834,081                                       |
| <b>Other Financing Uses</b>                             |                           |                           |                           |   |
| Transfers Out   | <u>(754,000)</u>          | <u>(754,000)</u>          | <u>0</u>                  | <u>754,000</u>                                |
| <i>Net Changes in Fund Balance</i>                      | (1,130,086)               | (696,956)                 | 891,125                   | 1,588,081                                     |
| <i>Fund Balance Beginning of Year</i>                   | 7,018,276                 | 7,018,276                 | 7,018,276                 | 0   |
| Prior Year Encumbrances Appropriated                    | <u>181,543</u>            | <u>181,543</u>            | <u>181,543</u>            | <u>0</u>                                      |
| <i>Fund Balance End of Year</i>                         | <u><u>\$6,069,733</u></u> | <u><u>\$6,502,863</u></u> | <u><u>\$8,090,944</u></u> | <u><u>\$1,588,081</u></u>                     |

**Crawford County, Ohio**  
*Schedule of Revenues, Expenses, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Sewer Fund*  
*For the Year Ended December 31, 2016*

|                                       | Original<br>Budget      | Revised<br>Budget       | Actual                  | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|-------------------------|-------------------------|-------------------------|---|
| <b>Revenues</b>                       |                         |                         |                         |   |
| Charges for Services                  | \$360,432               | \$266,310               | \$254,413               | (\$11,897)                                    |
| <b>Expenses</b>                       |                         |                         |                         |   |
| Personal Services                     | 10,360                  | 9,247                   | 8,583                   | 664   |
| Materials and Supplies                | 6,327                   | 5,556                   | 2,222                   | 3,334   |
| Contractual Services                  | 157,077                 | 174,420                 | 151,094                 | 23,326  |
| Capital Outlay                        | 16,995                  | 8,214                   | 4,609                   | 3,605   |
| Other                                 | 4,773                   | 4,804                   | 3,573                   | 1,231   |
| Debt Service:                         |                         |                         |                         |   |
| Principal Retirement                  | 67,489                  | 67,489                  | 67,479                  | 10  |
| Interest Expense                      | 11,670                  | 11,670                  | 11,650                  | 20  |
| <i>Total Expenses</i>                 | <u>274,691</u>          | <u>281,400</u>          | <u>249,210</u>          | <u>32,190</u>                                 |
| <i>Net Changes in Fund Balance</i>    | 85,741                  | (15,090)                | 5,203                   | 20,293  |
| <i>Fund Balance Beginning of Year</i> | 168,885                 | 168,885                 | 168,885                 | 0   |
| Prior Year Encumbrances Appropriated  | <u>26,070</u>           | <u>26,070</u>           | <u>26,070</u>           | <u>0</u>                                      |
| <i>Fund Balance End of Year</i>       | <u><u>\$280,696</u></u> | <u><u>\$179,865</u></u> | <u><u>\$200,158</u></u> | <u><u>\$20,293</u></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, 2016*

|                                       | Original<br>Budget | Revised<br>Budget | Actual    | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|--------------------|-------------------|-----------|---|
| <b>Revenues</b>                       |                    |                   |           |   |
| Charges for Services                  | \$27,000           | \$27,000          | \$31,203  | \$4,203                                       |
| <b>Expenditures</b>                   |                    |                   |           |   |
| Current:                              |                    |                   |           |   |
| General Government - Judicial         |                    |                   |           |   |
| Common Pleas Court                    |                    |                   |           |   |
| Contractual Services                  | 10,800             | 13,945            | 13,945    | 0   |
| Capital Outlay                        | 3,600              | 3,600             | 0         | 3,600   |
| Juvenile Court                        |                    |                   |           |   |
| Capital Outlay                        | 8,001              | 4,641             | 2,021     | 2,620   |
| Probate Court                         |                    |                   |           |   |
| Capital Outlay                        | 24,276             | 24,276            | 23,276    | 1,000   |
| Municipal Court                       |                    |                   |           |   |
| Contractual Services                  | 2,768              | 2,768             | 2,768     | 0   |
| <i>Total Expenditures</i>             | 49,445             | 49,230            | 42,010    | 7,220   |
| <i>Net Changes in Fund Balance</i>    | (22,445)           | (22,230)          | (10,807)  | 11,423  |
| <i>Fund Balance Beginning of Year</i> | 98,175             | 98,175            | 98,175    | 0   |
| Prior Year Encumbrances Appropriated  | 28,276             | 28,276            | 28,276    | 0   |
| <i>Fund Balance End of Year</i>       | \$104,006          | \$104,221         | \$115,644 | \$11,423                                      |

**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, 2016*

|                                       | Original<br>Budget     | Revised<br>Budget      | Actual                 | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|------------------------|------------------------|------------------------|---|
| <b>Revenues</b>                       |                        |                        |                        |   |
| Charges for Services                  | \$11,852               | \$40,741               | \$31,503               | (\$9,238)                                     |
| Intergovernmental                     | 501,011                | 497,578                | 418,596                | (78,982)                                      |
| Interest                              | 0                      | 0                      | 19                     | 19  |
| Other                                 | 13,400                 | 13,400                 | 6,999                  | (6,401)                                       |
| <i>Total Revenues</i>                 | <u>526,263</u>         | <u>551,719</u>         | <u>457,117</u>         | <u>(94,602)</u>                               |
| <b>Expenditures</b>                   |                        |                        |                        |   |
| Current:                              |                        |                        |                        |   |
| Public Works                          |                        |                        |                        |   |
| Contractual Services                  | 504,698                | 476,107                | 420,407                | 55,700  |
| Other                                 | 0                      | 42,363                 | 36,563                 | 5,800   |
| <i>Total Expenditures</i>             | <u>504,698</u>         | <u>518,470</u>         | <u>456,970</u>         | <u>61,500</u>                                 |
| <i>Net Changes in Fund Balance</i>    | 21,565                 | 33,249                 | 147                    | (33,102)                                      |
| <i>Fund Balance Beginning of Year</i> | <u>32,388</u>          | <u>32,388</u>          | <u>32,388</u>          | <u>0</u>                                      |
| <i>Fund Balance End of Year</i>       | <u><u>\$53,953</u></u> | <u><u>\$65,637</u></u> | <u><u>\$32,535</u></u> | <u><u>(\$33,102)</u></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, 2016*

|                                       | Original<br>Budget     | Revised<br>Budget      | Actual                  | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|------------------------|------------------------|-------------------------|---|
| <b>Revenues</b>                       |                        |                        |                         |   |
| Licenses and Permits                  | \$18,000               | \$18,000               | \$40,903                | \$22,903                                      |
| <b>Expenditures</b>                   |                        |                        |                         |   |
| Current:                              |                        |                        |                         |   |
| Public Safety                         |                        |                        |                         |   |
| Materials and Supplies                | 3,000                  | 2,750                  | 1,500                   | 1,250   |
| Contractual Services                  | 13,666                 | 18,461                 | 18,461                  | 0   |
| Capital Outlay                        | 0                      | 250                    | 250                     | 0   |
| <i>Total Expenditures</i>             | <u>16,666</u>          | <u>21,461</u>          | <u>20,211</u>           | <u>1,250</u>                                  |
| <i>Net Changes in Fund Balance</i>    | 1,334                  | (3,461)                | 20,692                  | 24,153  |
| <i>Fund Balance Beginning of Year</i> | 90,608                 | 90,608                 | 90,608                  | 0   |
| Prior Year Encumbrances Appropriated  | <u>1,666</u>           | <u>1,666</u>           | <u>1,666</u>            | <u>0</u>                                      |
| <i>Fund Balance End of Year</i>       | <u><u>\$93,608</u></u> | <u><u>\$88,813</u></u> | <u><u>\$112,966</u></u> | <u><u>\$24,153</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, 2016*

|                                       | Original<br>Budget | Revised<br>Budget | Actual    | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|--------------------|-------------------|-----------|---|
| <b>Revenues</b>                       |                    |                   |           |   |
| Property Taxes                        | \$571,000          | \$543,576         | \$543,576 | \$0   |
| Intergovernmental                     | 104,000            | 88,430            | 88,430    | 0   |
| <i>Total Revenues</i>                 | 675,000            | 632,006           | 632,006   | 0   |
| <b>Expenditures</b>                   |                    |                   |           |   |
| Current:                              |                    |                   |           |   |
| Human Services                        |                    |                   |           |   |
| Contractual Services                  | 507,069            | 632,006           | 632,006   | 0   |
| <i>Net Changes in Fund Balance</i>    | 167,931            | 0                 | 0         | 0   |
| <i>Fund Balance Beginning of Year</i> | 0                  | 0                 | 0         | 0   |
| <i>Fund Balance End of Year</i>       | \$167,931          | \$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, 2016*

|                                       | Original<br>Budget     | Revised<br>Budget      | Actual                  | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|------------------------|------------------------|-------------------------|---|
| <b>Revenues</b>                       |                        |                        |                         |   |
| Charges for Services                  | \$93,000               | \$93,000               | \$114,910               | \$21,910                                      |
| Other                                 | 0                      | 0                      | 15,858                  | 15,858  |
| <i>Total Revenues</i>                 | <u>93,000</u>          | <u>93,000</u>          | <u>130,768</u>          | <u>37,768</u>                                 |
| <b>Expenditures</b>                   |                        |                        |                         |   |
| Current:                              |                        |                        |                         |   |
| Public Safety                         |                        |                        |                         |   |
| Materials and Supplies                | 82,472                 | 115,881                | 99,824                  | 16,057  |
| Capital Outlay                        | 14,069                 | 22,166                 | 22,166                  | 0   |
| <i>Total Expenditures</i>             | <u>96,541</u>          | <u>138,047</u>         | <u>121,990</u>          | <u>16,057</u>                                 |
| <i>Net Changes in Fund Balance</i>    | (3,541)                | (45,047)               | 8,778                   | 53,825  |
| <i>Fund Balance Beginning of Year</i> | 87,815                 | 87,815                 | 87,815                  | 0   |
| Prior Year Encumbrances Appropriated  | <u>11,541</u>          | <u>11,541</u>          | <u>11,541</u>           | <u>0</u>                                      |
| <i>Fund Balance End of Year</i>       | <u><u>\$95,815</u></u> | <u><u>\$54,309</u></u> | <u><u>\$108,134</u></u> | <u><u>\$53,825</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, 2016*

|                                       | Original<br>Budget      | Revised<br>Budget       | Actual                  | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|-------------------------|-------------------------|-------------------------|---|
| <b>Revenues</b>                       |                         |                         |                         |   |
| Charges for Services                  | \$167,517               | \$167,517               | \$173,964               | \$6,447                                       |
| Intergovernmental                     | 540,969                 | 540,969                 | 584,802                 | 43,833  |
| Other                                 | 62,820                  | 62,820                  | 57,337                  | (5,483)                                       |
| <i>Total Revenues</i>                 | <u>771,306</u>          | <u>771,306</u>          | <u>816,103</u>          | <u>44,797</u>                                 |
| <b>Expenditures</b>                   |                         |                         |                         |   |
| Current:                              |                         |                         |                         |   |
| Human Services                        |                         |                         |                         |   |
| Personal Services                     | 641,901                 | 633,653                 | 522,804                 | 110,849                                       |
| Contractual Services                  | 97,797                  | 87,350                  | 83,850                  | 3,500   |
| Other                                 | 175,409                 | 178,411                 | 175,519                 | 2,892   |
| <i>Total Expenditures</i>             | <u>915,107</u>          | <u>899,414</u>          | <u>782,173</u>          | <u>117,241</u>                                |
| <i>Net Changes in Fund Balance</i>    | (143,801)               | (128,108)               | 33,930                  | 162,038                                       |
| <i>Fund Balance Beginning of Year</i> | 383,815                 | 383,815                 | 383,815                 | 0   |
| Prior Year Encumbrances Appropriated  | 35,192                  | 35,192                  | 35,192                  | 0   |
| <i>Fund Balance End of Year</i>       | <u><u>\$275,206</u></u> | <u><u>\$290,899</u></u> | <u><u>\$452,937</u></u> | <u><u>\$162,038</u></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, 2016*

|                                       | Original<br>Budget      | Revised<br>Budget       | Actual                  | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|-------------------------|-------------------------|-------------------------|---|
| <b>Revenues</b>                       |                         |                         |                         |   |
| Charges for Services                  | \$150,808               | \$150,808               | \$144,858               | (\$5,950)                                     |
| Fines and Forfeitures                 | 500                     | 500                     | 832                     | 332   |
| Other                                 | 0                       | 0                       | 150                     | 150   |
| <i>Total Revenues</i>                 | <u>151,308</u>          | <u>151,308</u>          | <u>145,840</u>          | <u>(5,468)</u>                                |
| <b>Expenditures</b>                   |                         |                         |                         |   |
| Current:                              |                         |                         |                         |   |
| Health                                |                         |                         |                         |   |
| Personal Services                     | 85,036                  | 85,036                  | 66,495                  | 18,541  |
| Materials and Supplies                | 6,968                   | 6,899                   | 4,396                   | 2,503   |
| Contractual Services                  | 44,959                  | 44,957                  | 42,179                  | 2,778   |
| Capital Outlay                        | 22,343                  | 22,343                  | 1,343                   | 21,000  |
| Other                                 | 13,860                  | 13,676                  | 13,608                  | 68  |
| <i>Total Expenditures</i>             | <u>173,166</u>          | <u>172,911</u>          | <u>128,021</u>          | <u>44,890</u>                                 |
| <i>Net Changes in Fund Balance</i>    | (21,858)                | (21,603)                | 17,819                  | 39,422  |
| <i>Fund Balance Beginning of Year</i> | 146,397                 | 146,397                 | 146,397                 | 0   |
| Prior Year Encumbrances Appropriated  | <u>4,854</u>            | <u>4,854</u>            | <u>4,854</u>            | <u>0</u>                                      |
| <i>Fund Balance End of Year</i>       | <u><u>\$129,393</u></u> | <u><u>\$129,648</u></u> | <u><u>\$169,070</u></u> | <u><u>\$39,422</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, 2016*

|                                       | <u>Original<br/>Budget</u> | <u>Revised<br/>Budget</u> | <u>Actual</u>          | <u>Variance With<br/>Final Budget<br/>Over (Under)</u> |
|---------------------------------------|----------------------------|---------------------------|------------------------|--|
| <b>Revenues</b>                       |                            |                           |                        |  |
| Fines and Forfeitures                 | \$5,000                    | \$5,000                   | \$5,437                | \$437  |
| <b>Expenditures</b>                   |                            |                           |                        |  |
| Current:                              |                            |                           |                        |  |
| Public Safety                         |                            |                           |                        |  |
| Capital Outlay                        | <u>2,500</u>               | <u>4,500</u>              | <u>3,350</u>           | <u>1,150</u>   |
| <i>Total Expenditures</i>             | <u>2,500</u>               | <u>4,500</u>              | <u>3,350</u>           | <u>1,150</u>   |
| <i>Net Changes in Fund Balance</i>    | 2,500                      | 500                       | 2,087                  | 1,587  |
| <i>Fund Balance Beginning of Year</i> | <u>65,481</u>              | <u>65,481</u>             | <u>65,481</u>          | <u>0</u>   |
| <i>Fund Balance End of Year</i>       | <u><u>\$67,981</u></u>     | <u><u>\$65,981</u></u>    | <u><u>\$67,568</u></u> | <u><u>\$1,587</u></u>                                  |

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Ditch Maintenance Fund*  
*For the Year Ended December 31, 2016*

|                                       | <u>Original<br/>Budget</u> | <u>Revised<br/>Budget</u> | <u>Actual</u>          | <u>Variance With<br/>Final Budget<br/>Over (Under)</u> |
|---------------------------------------|----------------------------|---------------------------|------------------------|--|
| <b>Revenues</b>                       |                            |                           |                        |  |
| Special Assessments                   | \$75,000                   | \$75,000                  | \$64,246               | (\$10,754)   |
| <b>Expenditures</b>                   |                            |                           |                        |  |
| Current:                              |                            |                           |                        |  |
| Public Works                          |                            |                           |                        |  |
| Other                                 | 87,275                     | 155,081                   | 122,475                | 32,606   |
| Debt Service:                         |                            |                           |                        |  |
| Principal Retirement                  | <u>0</u>                   | <u>7,475</u>              | <u>7,475</u>           | <u>0</u>   |
| <i>Total Expenditures</i>             | 87,275                     | 162,556                   | 129,950                | 32,606   |
| <i>Net Changes in Fund Balance</i>    | (12,275)                   | (87,556)                  | (65,704)               | 21,852   |
| <i>Fund Balance Beginning of Year</i> | <u>100,320</u>             | <u>100,320</u>            | <u>100,320</u>         | <u>0</u>   |
| <i>Fund Balance End of Year</i>       | <u><u>\$88,045</u></u>     | <u><u>\$12,764</u></u>    | <u><u>\$34,616</u></u> | <u><u>\$21,852</u></u>                                 |

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Delinquent Real Estate Tax Collection Fund*  
*For the Year Ended December 31, 2016*

|                                       | Original<br>Budget | Revised<br>Budget | Actual           | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|--------------------|-------------------|------------------|---|
| <b>Revenues</b>                       |                    |                   |                  |   |
| Charges for Services                  | \$83,500           | \$149,200         | \$148,337        | (\$863)                                       |
| Other                                 | 0                  | 0                 | 2,080            | 2,080   |
| <i>Total Revenues</i>                 | <u>83,500</u>      | <u>149,200</u>    | <u>150,417</u>   | <u>1,217</u>                                  |
| <b>Expenditures</b>                   |                    |                   |                  |   |
| Current:                              |                    |                   |                  |   |
| General Government -                  |                    |                   |                  |   |
| Legislative and Executive             |                    |                   |                  |   |
| Treasurer                             |                    |                   |                  |   |
| Personal Services                     | 32,291             | 32,562            | 32,351           | 211   |
| Materials and Supplies                | 2,020              | 2,020             | 1,847            | 173   |
| Contractual Services                  | 600                | 73,691            | 72,665           | 1,026   |
| Capital Outlay                        | 3,892              | 6,878             | 6,155            | 723   |
| Other                                 | 1,400              | 1,142             | 537              | 605   |
| Prosecutor                            |                    |                   |                  |   |
| Personal Services                     | 28,617             | 31,743            | 31,298           | 445   |
| Contractual Services                  | 5,712              | 5,184             | 629              | 4,555   |
| Capital Outlay                        | 750                | 750               | 0                | 750   |
| Other                                 | 13,500             | 13,498            | 10,146           | 3,352   |
| <i>Total Expenditures</i>             | <u>88,782</u>      | <u>167,468</u>    | <u>155,628</u>   | <u>11,840</u>                                 |
| <i>Net Changes in Fund Balance</i>    | (5,282)            | (18,268)          | (5,211)          | 13,057  |
| <i>Fund Balance Beginning of Year</i> | 112,959            | 112,959           | 112,959          | 0   |
| Prior Year Encumbrances Appropriated  | <u>892</u>         | <u>892</u>        | <u>892</u>       | <u>0</u>                                      |
| <i>Fund Balance End of Year</i>       | <u>\$108,569</u>   | <u>\$95,583</u>   | <u>\$108,640</u> | <u>\$13,057</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, 2016*

|                                       | <u>Original<br/>Budget</u> | <u>Revised<br/>Budget</u> | <u>Actual</u>          | <u>Variance With<br/>Final Budget<br/>Over (Under)</u> |
|---------------------------------------|----------------------------|---------------------------|------------------------|--|
| <b>Revenues</b>                       |                            |                           |                        |  |
| Intergovernmental                     | \$111,583                  | \$111,583                 | \$82,477               | (\$29,106)   |
| <b>Expenditures</b>                   |                            |                           |                        |  |
| Current:                              |                            |                           |                        |  |
| Economic Development                  |                            |                           |                        |  |
| Contractual Services                  | <u>113,538</u>             | <u>108,025</u>            | <u>75,904</u>          | <u>32,121</u>  |
| <i>Net Changes in Fund Balance</i>    | (1,955)                    | 3,558                     | 6,573                  | 3,015  |
| <i>Fund Balance Beginning of Year</i> | <u>4,655</u>               | <u>4,655</u>              | <u>4,655</u>           | <u>0</u>   |
| <i>Fund Balance End of Year</i>       | <u><u>\$2,700</u></u>      | <u><u>\$8,213</u></u>     | <u><u>\$11,228</u></u> | <u><u>\$3,015</u></u>                                  |

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Enforcement and Education Fund  
 For the Year Ended December 31, 2016*

|                                       | Original<br>Budget | Revised<br>Budget | Actual         | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|--------------------|-------------------|----------------|---|
| <b>Revenues</b>                       |                    |                   |                |   |
| Fines and Forfeitures                 | \$1,000            | \$1,000           | \$685          | (\$315)                                       |
| <b>Expenditures</b>                   |                    |                   |                |   |
|                                       | 0                  | 0                 | 0              | 0   |
| <i>Net Changes in Fund Balance</i>    | 1,000              | 1,000             | 685            | (315)   |
| <i>Fund Balance Beginning of Year</i> | 6,724              | 6,724             | 6,724          | 0   |
| <i>Fund Balance End of Year</i>       | <u>\$7,724</u>     | <u>\$7,724</u>    | <u>\$7,409</u> | <u>(\$315)</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, 2016*

|                                       | Original<br>Budget     | Revised<br>Budget      | Actual                 | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|------------------------|------------------------|------------------------|---|
| <b>Revenues</b>                       |                        |                        |                        |   |
| Charges for Services                  | \$18,756               | \$18,756               | \$13,757               | (\$4,999)                                     |
| Intergovernmental                     | 70,000                 | 70,000                 | 84,812                 | 14,812  |
| Other                                 | 20,000                 | 20,000                 | 19                     | (19,981)                                      |
| <i>Total Revenues</i>                 | <u>108,756</u>         | <u>108,756</u>         | <u>98,588</u>          | <u>(10,168)</u>                               |
| <b>Expenditures</b>                   |                        |                        |                        |   |
| Current:                              |                        |                        |                        |   |
| Public Safety                         |                        |                        |                        |   |
| Personal Services                     | 130,114                | 130,114                | 128,942                | 1,172   |
| Materials and Supplies                | 2,040                  | 2,040                  | 109                    | 1,931   |
| Contractual Services                  | 23,090                 | 23,029                 | 22,711                 | 318   |
| Capital Outlay                        | 5,000                  | 5,000                  | 1,500                  | 3,500   |
| Other                                 | 8,634                  | 7,939                  | 3,365                  | 4,574   |
| <i>Total Expenditures</i>             | <u>168,878</u>         | <u>168,122</u>         | <u>156,627</u>         | <u>11,495</u>                                 |
| <i>Excess of Revenues</i>             |                        |                        |                        |   |
| <i>Under Expenditures</i>             | (60,122)               | (59,366)               | (58,039)               | 1,327   |
| <b>Other Financing Sources</b>        |                        |                        |                        |   |
| Transfers In                          | <u>60,000</u>          | <u>60,000</u>          | <u>60,000</u>          | <u>0</u>                                      |
| <i>Net Changes in Fund Balance</i>    | (122)                  | 634                    | 1,961                  | 1,327   |
| <i>Fund Balance Beginning of Year</i> | 74,333                 | 74,333                 | 74,333                 | 0   |
| Prior Year Encumbrances Appropriated  | <u>1,400</u>           | <u>1,400</u>           | <u>1,400</u>           | <u>0</u>                                      |
| <i>Fund Balance End of Year</i>       | <u><u>\$75,611</u></u> | <u><u>\$76,367</u></u> | <u><u>\$77,694</u></u> | <u><u>\$1,327</u></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, 2016*

|                                       | Original<br>Budget | Revised<br>Budget | Actual          | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|--------------------|-------------------|-----------------|---|
| <b>Revenues</b>                       |                    |                   |                 |   |
| Intergovernmental                     | \$257,512          | \$257,512         | \$187,801       | (\$69,711)                                    |
| <b>Expenditures</b>                   |                    |                   |                 |   |
| Current:                              |                    |                   |                 |   |
| Public Safety                         |                    |                   |                 |   |
| Personal Services                     | 94,147             | 99,374            | 95,819          | 3,555   |
| Materials and Supplies                | 5,250              | 5,250             | 1,026           | 4,224   |
| Contractual Services                  | 106,926            | 148,971           | 148,299         | 672   |
| Capital Outlay                        | 0                  | 119               | 119             | 0   |
| Other                                 | 33,803             | 30,153            | 19,090          | 11,063  |
| <i>Total Expenditures</i>             | <u>240,126</u>     | <u>283,867</u>    | <u>264,353</u>  | <u>19,514</u>                                 |
| <i>Net Changes in Fund Balance</i>    | 17,386             | (26,355)          | (76,552)        | (50,197)                                      |
| <i>Fund Balance Beginning of Year</i> | 163,393            | 163,393           | 163,393         | 0   |
| Prior Year Encumbrances Appropriated  | <u>9,777</u>       | <u>9,777</u>      | <u>9,777</u>    | <u>0</u>                                      |
| <i>Fund Balance End of Year</i>       | <u>\$190,556</u>   | <u>\$146,815</u>  | <u>\$96,618</u> | <u>(\$50,197)</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, 2016*

|                                       | Original<br>Budget | Revised<br>Budget | Actual           | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|--------------------|-------------------|------------------|---|
| <b>Revenues</b>                       |                    |                   |                  |   |
| Fines and Forfeitures                 | \$15,000           | \$15,000          | \$12,370         | (\$2,630)                                     |
| <b>Expenditures</b>                   |                    |                   |                  |   |
| Current:                              |                    |                   |                  |   |
| General Government - Judicial         |                    |                   |                  |   |
| Contractual Services                  | 10,000             | 10,000            | 398              | 9,602   |
| <i>Net Changes in Fund Balance</i>    | 5,000              | 5,000             | 11,972           | 6,972   |
| <i>Fund Balance Beginning of Year</i> | 135,520            | 135,520           | 135,520          | 0   |
| <i>Fund Balance End of Year</i>       | <u>\$140,520</u>   | <u>\$140,520</u>  | <u>\$147,492</u> | <u>\$6,972</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, 2016*

|                                       | Original<br>Budget | Revised<br>Budget | Actual          | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|--------------------|-------------------|-----------------|---|
| <b>Revenues</b>                       |                    |                   |                 |   |
| Intergovernmental                     | \$5,000            | \$5,000           | \$8,170         | \$3,170                                       |
| <b>Expenditures</b>                   |                    |                   |                 |   |
| Current:                              |                    |                   |                 |   |
| General Government - Judicial         |                    |                   |                 |   |
| Contractual Services                  | 0                  | 10,903            | 10,891          | 12  |
| <i>Net Changes in Fund Balance</i>    | 5,000              | (5,903)           | (2,721)         | 3,158   |
| <i>Fund Balance Beginning of Year</i> | 47,644             | 47,644            | 47,644          | 0   |
| <i>Fund Balance End of Year</i>       | <u>\$52,644</u>    | <u>\$41,741</u>   | <u>\$44,923</u> | <u>\$3,158</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, 2016*

|                                       | <u>Original<br/>Budget</u> | <u>Revised<br/>Budget</u> | <u>Actual</u>          | <u>Variance With<br/>Final Budget<br/>Over (Under)</u> |
|---------------------------------------|----------------------------|---------------------------|------------------------|--|
| <b>Revenues</b>                       |                            |                           |                        |  |
| Charges for Services                  | \$8,000                    | \$8,000                   | \$7,401                | (\$599)  |
| <b>Expenditures</b>                   |                            |                           |                        |  |
| Current:                              |                            |                           |                        |  |
| General Government - Judicial         |                            |                           |                        |  |
| Other                                 | <u>7,100</u>               | <u>7,100</u>              | <u>3,350</u>           | <u>3,750</u>   |
| <i>Net Changes in Fund Balance</i>    | 900                        | 900                       | 4,051                  | 3,151  |
| <i>Fund Balance Beginning of Year</i> | <u>17,354</u>              | <u>17,354</u>             | <u>17,354</u>          | <u>0</u>   |
| <i>Fund Balance End of Year</i>       | <u><u>\$18,254</u></u>     | <u><u>\$18,254</u></u>    | <u><u>\$21,405</u></u> | <u><u>\$3,151</u></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, 2016*

|                                       | Original<br>Budget | Revised<br>Budget | Actual          | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|--------------------|-------------------|-----------------|---|
| <b>Revenues</b>                       |                    |                   |                 |   |
| Intergovernmental                     | \$0                | \$0               | \$8,580         | \$8,580                                       |
| <b>Expenditures</b>                   | 0                  | 0                 | 0               | 0   |
| <i>Net Changes in Fund Balance</i>    | 0                  | 0                 | 8,580           | 8,580   |
| <i>Fund Balance Beginning of Year</i> | 13,200             | 13,200            | 13,200          | 0   |
| <i>Fund Balance End of Year</i>       | <u>\$13,200</u>    | <u>\$13,200</u>   | <u>\$21,780</u> | <u>\$8,580</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, 2016*

|   | Original<br>Budget | Revised<br>Budget | Actual   | Variance With<br>Final Budget<br>Over (Under) |
|---|--------------------|-------------------|----------|---|
| <b>Revenues</b>                                 |                    |                   |          |   |
| Intergovernmental                               | \$26,432           | \$26,432          | \$25,765 | (\$667)                                       |
| <b>Expenditures</b>                             |                    |                   |          |   |
| Current:  |                    |                   |          |   |
| Public Safety                                   |                    |                   |          |   |
| Personal Services                               | 25,662             | 26,162            | 23,568   | 2,594   |
| <i>Excess of Revenues Over<br/>Expenditures</i> | 770                | 270               | 2,197    | 1,927   |
| <b>Other Financing Sources (Uses)</b>           |                    |                   |          |   |
| Advances In                                     | 0                  | 0                 | 21,620   | 21,620  |
| Advances Out                                    | 0                  | 0                 | (26,432) | (26,432)                                      |
| <i>Total Other Financing Sources (Uses)</i>     | 0                  | 0                 | (4,812)  | (4,812)                                       |
| <i>Net Change in Fund Balance</i>               | 770                | 270               | (2,615)  | (2,885)                                       |
| <i>Fund Balance Beginning of Year</i>           | 30,820             | 30,820            | 30,820   | 0   |
| Prior Year Outstanding Advances                 | (26,432)           | (26,432)          | 0        | 26,432  |
| <i>Fund Balance End of Year</i>                 | \$5,158            | \$4,658           | \$28,205 | \$23,547                                      |

**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, 2016*

|                                       | Original<br>Budget | Revised<br>Budget | Actual   | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|--------------------|-------------------|----------|---|
| <b>Revenues</b>                       |                    |                   |          |   |
| Charges for Services                  | \$108,808          | \$108,808         | \$96,629 | (\$12,179)                                    |
| <b>Expenditures</b>                   |                    |                   |          |   |
| Current:                              |                    |                   |          |   |
| Public Safety                         |                    |                   |          |   |
| Contractual Services                  | 83,488             | 68,395            | 55,889   | 12,506  |
| Capital Outlay                        | 5,000              | 22,602            | 17,602   | 5,000   |
| <i>Total Expenditures</i>             | 88,488             | 90,997            | 73,491   | 17,506  |
| <i>Net Changes in Fund Balance</i>    | 20,320             | 17,811            | 23,138   | 5,327   |
| <i>Fund Balance Beginning of Year</i> | 6,534              | 6,534             | 6,534    | 0   |
| <i>Fund Balance End of Year</i>       | \$26,854           | \$24,345          | \$29,672 | \$5,327                                       |

**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, 2016*

|                                       | Original<br>Budget | Revised<br>Budget | Actual           | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|--------------------|-------------------|------------------|---|
| <b>Revenues</b>                       |                    |                   |                  |   |
| Fines and Forfeitures                 | \$91,000           | \$91,000          | \$100,967        | \$9,967                                       |
| Other                                 | 0                  | 0                 | 788              | 788   |
| <i>Total Revenues</i>                 | <u>91,000</u>      | <u>91,000</u>     | <u>101,755</u>   | <u>10,755</u>                                 |
| <b>Expenditures</b>                   |                    |                   |                  |   |
| Current:                              |                    |                   |                  |   |
| General Government - Judicial         |                    |                   |                  |   |
| Personal Services                     | 5,294              | 5,294             | 3,373            | 1,921   |
| Materials and Supplies                | 450                | 450               | 30               | 420   |
| Contractual Services                  | 85,475             | 85,123            | 80,123           | 5,000   |
| Capital Outlay                        | 7,650              | 7,650             | 5,513            | 2,137   |
| Other                                 | 3,500              | 3,500             | 1,775            | 1,725   |
| <i>Total Expenditures</i>             | <u>102,369</u>     | <u>102,017</u>    | <u>90,814</u>    | <u>11,203</u>                                 |
| <i>Net Changes in Fund Balances</i>   | (11,369)           | (11,017)          | 10,941           | 21,958  |
| <i>Fund Balance Beginning of Year</i> | 228,591            | 228,591           | 228,591          | 0   |
| Prior Year Encumbrances Appropriated  | 475                | 475               | 475              | 0   |
| <i>Fund Balance End of Year</i>       | <u>\$217,697</u>   | <u>\$218,049</u>  | <u>\$240,007</u> | <u>\$21,958</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, 2016*

|                                       | Original<br>Budget | Revised<br>Budget | Actual          | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|--------------------|-------------------|-----------------|---|
| <b>Revenues</b>                       |                    |                   |                 |   |
| Charges for Services                  | \$100              | \$100             | \$147           | \$47  |
| <b>Expenditures</b>                   |                    |                   |                 |   |
| Current:                              |                    |                   |                 |   |
| General Government - Judicial         |                    |                   |                 |   |
| Common Pleas Court                    |                    |                   |                 |   |
| Contractual Services                  | 2,000              | 2,000             | 0               | 2,000   |
| Capital Outlay                        | 2,000              | 2,000             | 0               | 2,000   |
| <i>Total Expenditures</i>             | 4,000              | 4,000             | 0               | 4,000   |
| <i>Net Changes in Fund Balances</i>   | (3,900)            | (3,900)           | 147             | 4,047   |
| <i>Fund Balance Beginning of Year</i> | 21,619             | 21,619            | 21,619          | 0   |
| <i>Fund Balance End of Year</i>       | <u>\$17,719</u>    | <u>\$17,719</u>   | <u>\$21,766</u> | <u>\$4,047</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, 2016*

|                                       | Original<br>Budget | Revised<br>Budget | Actual    | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|--------------------|-------------------|-----------|---|
| <b>Revenues</b>                       |                    |                   |           |   |
| Charges for Services                  | \$130,000          | \$130,000         | \$141,628 | \$11,628                                      |
| <b>Expenditures</b>                   |                    |                   |           |   |
| Current:                              |                    |                   |           |   |
| General Government - Judicial         |                    |                   |           |   |
| Personal Services                     | 91,742             | 101,368           | 101,331   | 37  |
| Other                                 | 4,500              | 3,694             | 532       | 3,162   |
| <i>Total Expenditures</i>             | 96,242             | 105,062           | 101,863   | 3,199   |
| <i>Net Changes in Fund Balance</i>    | 33,758             | 24,938            | 39,765    | 14,827  |
| <i>Fund Balance Beginning of Year</i> | 88,056             | 88,056            | 88,056    | 0   |
| <i>Fund Balance End of Year</i>       | \$121,814          | \$112,994         | \$127,821 | \$14,827                                      |

**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, 2016*

|                                       | Original<br>Budget | Revised<br>Budget | Actual  | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|--------------------|-------------------|---------|---|
| <b>Revenues</b>                       |                    |                   |         |   |
| Charges for Services                  | \$250              | \$250             | \$277   | \$27  |
| <b>Expenditures</b>                   | 0                  | 0                 | 0       | 0   |
| <i>Net Changes in Fund Balance</i>    | 250                | 250               | 277     | 27  |
| <i>Fund Balance Beginning of Year</i> | 7,347              | 7,347             | 7,347   | 0   |
| <i>Fund Balance End of Year</i>       | \$7,597            | \$7,597           | \$7,624 | \$27  |

**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, 2016*

|                                       | Original<br>Budget | Revised<br>Budget | Actual         | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|--------------------|-------------------|----------------|---|
| <b>Revenues</b>                       |                    |                   |                |   |
| Interest                              | \$400              | \$400             | \$417          | \$17  |
| <b>Expenditures</b>                   |                    |                   |                |   |
| Current:                              |                    |                   |                |   |
| General Government -                  |                    |                   |                |   |
| Legislative and Executive             |                    |                   |                |   |
| Capital Outlay                        | 0                  | 2,000             | 2,000          | 0   |
| <i>Net Changes in Fund Balance</i>    | 400                | (1,600)           | (1,583)        | 17  |
| <i>Fund Balance Beginning of Year</i> | 3,735              | 3,735             | 3,735          | 0   |
| <i>Fund Balance End of Year</i>       | <u>\$4,135</u>     | <u>\$2,135</u>    | <u>\$2,152</u> | <u>\$17</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, 2016*

|                                       | Original<br>Budget        | Revised<br>Budget         | Actual                    | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|---------------------------|---------------------------|---------------------------|---|
| <b>Revenues</b>                       |                           |                           |                           |   |
| Charges for Services                  | \$545,000                 | \$545,000                 | \$573,658                 | \$28,658                                      |
| Other                                 | 4,000                     | 4,000                     | 3,789                     | (211)   |
| <i>Total Revenues</i>                 | <u>549,000</u>            | <u>549,000</u>            | <u>577,447</u>            | <u>28,447</u>                                 |
| <b>Expenditures</b>                   |                           |                           |                           |   |
| Current:                              |                           |                           |                           |   |
| General Government -                  |                           |                           |                           |   |
| Legislative and Executive             |                           |                           |                           |   |
| Personal Services                     | 387,460                   | 387,460                   | 259,382                   | 128,078                                       |
| Materials and Supplies                | 11,824                    | 11,514                    | 8,538                     | 2,976   |
| Contractual Services                  | 291,822                   | 353,094                   | 342,888                   | 10,206  |
| Capital Outlay                        | 17,180                    | 27,180                    | 25,920                    | 1,260   |
| Other                                 | 8,874                     | 8,874                     | 3,958                     | 4,916   |
| <i>Total Expenditures</i>             | <u>717,160</u>            | <u>788,122</u>            | <u>640,686</u>            | <u>147,436</u>                                |
| <i>Net Changes in Fund Balance</i>    | (168,160)                 | (239,122)                 | (63,239)                  | 175,883                                       |
| <i>Fund Balance Beginning of Year</i> | 1,277,378                 | 1,277,378                 | 1,277,378                 | 0   |
| Prior Year Encumbrances Appropriated  | <u>22,827</u>             | <u>22,827</u>             | <u>22,827</u>             | <u>0</u>                                      |
| <i>Fund Balance End of Year</i>       | <u><u>\$1,132,045</u></u> | <u><u>\$1,061,083</u></u> | <u><u>\$1,236,966</u></u> | <u><u>\$175,883</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, 2016*

|                                       | Original<br>Budget | Revised<br>Budget | Actual          | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|--------------------|-------------------|-----------------|---|
| <b>Revenues</b>                       |                    |                   |                 |   |
| Interest                              | \$6,638            | \$6,638           | \$6,532         | (\$106)                                       |
| Other                                 | 913                | 913               | 1,022           | 109   |
| <i>Total Revenues</i>                 | 7,551              | 7,551             | 7,554           | 3   |
| <b>Expenditures</b>                   |                    |                   |                 |   |
| Current:                              |                    |                   |                 |   |
| Public Works                          |                    |                   |                 |   |
| Contractual Services                  | 0                  | 5,000             | 5,000           | 0   |
| Other                                 | 10,000             | 10,000            | 0               | 10,000  |
| <i>Total Expenditures</i>             | 10,000             | 15,000            | 5,000           | 10,000  |
| <i>Net Changes in Fund Balance</i>    | (2,449)            | (7,449)           | 2,554           | 10,003  |
| <i>Fund Balance Beginning of Year</i> | 46,746             | 46,746            | 46,746          | 0   |
| <i>Fund Balance End of Year</i>       | <u>\$44,297</u>    | <u>\$39,297</u>   | <u>\$49,300</u> | <u>\$10,003</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, 2016*

|                                       | Original<br>Budget | Revised<br>Budget | Actual          | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|--------------------|-------------------|-----------------|---|
| <b>Revenues</b>                       |                    |                   |                 |   |
| Fines and Forfeitures                 | \$12,000           | \$12,000          | \$4,500         | (\$7,500)                                     |
| <b>Expenditures</b>                   | 0                  | 0                 | 0               | 0   |
| <i>Net Changes in Fund Balance</i>    | 12,000             | 12,000            | 4,500           | (7,500)                                       |
| <i>Fund Balance Beginning of Year</i> | 68,829             | 68,829            | 68,829          | 0   |
| <i>Fund Balance End of Year</i>       | <u>\$80,829</u>    | <u>\$80,829</u>   | <u>\$73,329</u> | <u>(\$7,500)</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, 2016*

|                                       | Original<br>Budget     | Revised<br>Budget      | Actual                 | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|------------------------|------------------------|------------------------|---|
| <b>Revenues</b>                       |                        |                        |                        |   |
| Charges for Services                  | \$10,000               | \$10,000               | \$12,517               | \$2,517                                       |
| <b>Expenditures</b>                   |                        |                        |                        |   |
| Current:                              |                        |                        |                        |   |
| General Government - Judicial         |                        |                        |                        |   |
| Personal Services                     | 15,669                 | 13,165                 | 3,441                  | 9,724   |
| Capital Outlay                        | 0                      | 6,000                  | 5,067                  | 933   |
| <i>Total Expenditures</i>             | <u>15,669</u>          | <u>19,165</u>          | <u>8,508</u>           | <u>10,657</u>                                 |
| <i>Net Changes in Fund Balance</i>    | (5,669)                | (9,165)                | 4,009                  | 13,174  |
| <i>Fund Balance Beginning of Year</i> | <u>71,489</u>          | <u>71,489</u>          | <u>71,489</u>          | <u>0</u>                                      |
| <i>Fund Balance End of Year</i>       | <u><u>\$65,820</u></u> | <u><u>\$62,324</u></u> | <u><u>\$75,498</u></u> | <u><u>\$13,174</u></u>                        |

**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, 2016*

|                                       | Original<br>Budget      | Revised<br>Budget       | Actual                  | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|-------------------------|-------------------------|-------------------------|---|
| <b>Revenues</b>                       |                         |                         |                         |   |
| Charges for Services                  | \$180,000               | \$180,000               | \$360,752               | \$180,752                                     |
| Fines and Forfeitures                 | 6,250                   | 6,250                   | 7,553                   | 1,303   |
| <i>Total Revenues</i>                 | <u>186,250</u>          | <u>186,250</u>          | <u>368,305</u>          | <u>182,055</u>                                |
| <b>Expenditures</b>                   |                         |                         |                         |   |
| Current:                              |                         |                         |                         |   |
| General Government - Judicial         |                         |                         |                         |   |
| Personal Services                     | 198,111                 | 200,812                 | 199,239                 | 1,573   |
| Contractual Services                  | 3,700                   | 8,680                   | 8,680                   | 0   |
| Capital Outlay                        | 24,000                  | 29,000                  | 28,771                  | 229   |
| Other                                 | 11,125                  | 11,125                  | 11,002                  | 123   |
| <i>Total Expenditures</i>             | <u>236,936</u>          | <u>249,617</u>          | <u>247,692</u>          | <u>1,925</u>                                  |
| <i>Net Changes in Fund Balance</i>    | (50,686)                | (63,367)                | 120,613                 | 183,980                                       |
| <i>Fund Balance Beginning of Year</i> | 380,258                 | 380,258                 | 380,258                 | 0   |
| Prior Year Encumbrances Appropriated  | 1,325                   | 1,325                   | 1,325                   | 0   |
| <i>Fund Balance End of Year</i>       | <u><u>\$330,897</u></u> | <u><u>\$318,216</u></u> | <u><u>\$502,196</u></u> | <u><u>\$183,980</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, 2016*

|                                       | Original<br>Budget      | Revised<br>Budget      | Actual                  | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|-------------------------|------------------------|-------------------------|---|
| <b>Revenues</b>                       |                         |                        |                         |   |
| Charges for Services                  | \$12,000                | \$12,000               | \$24,931                | \$12,931                                      |
| <b>Expenditures</b>                   |                         |                        |                         |   |
| Current:                              |                         |                        |                         |   |
| General Government - Judicial         |                         |                        |                         |   |
| Personal Services                     | 0                       | 29,138                 | 27,923                  | 1,215   |
| Contractual Services                  | 0                       | 2,247                  | 2,247                   | 0   |
| Capital Outlay                        | 10,000                  | 10,000                 | 4,473                   | 5,527   |
| Other                                 | 10,000                  | 10,000                 | 5,400                   | 4,600   |
| <i>Total Expenditures</i>             | <u>20,000</u>           | <u>51,385</u>          | <u>40,043</u>           | <u>11,342</u>                                 |
| <i>Net Changes in Fund Balance</i>    | (8,000)                 | (39,385)               | (15,112)                | 24,273  |
| <i>Fund Balance Beginning of Year</i> | <u>136,882</u>          | <u>136,882</u>         | <u>136,882</u>          | <u>0</u>                                      |
| <i>Fund Balance End of Year</i>       | <u><u>\$128,882</u></u> | <u><u>\$97,497</u></u> | <u><u>\$121,770</u></u> | <u><u>\$24,273</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, 2016*

|   | Original<br>Budget | Revised<br>Budget | Actual          | Variance With<br>Final Budget<br>Over (Under) |
|---|--------------------|-------------------|-----------------|---|
| <b>Revenues</b>   |                    |                   |                 |   |
| Charges for Services                                    | \$499,000          | \$569,000         | \$412,558       | (\$156,442)                                   |
| Other   | 70,000             | 0                 | 33              | 33  |
| <i>Total Revenues</i>                                   | <u>569,000</u>     | <u>569,000</u>    | <u>412,591</u>  | <u>(156,409)</u>                              |
| <b>Expenditures</b>                                     |                    |                   |                 |   |
| Current:  |                    |                   |                 |   |
| Health  |                    |                   |                 |   |
| Personal Services                                       | 382,619            | 382,619           | 356,240         | 26,379  |
| Materials and Supplies                                  | 32,900             | 31,365            | 25,088          | 6,277   |
| Contractual Services                                    | 128,477            | 124,741           | 119,318         | 5,423   |
| Capital Outlay  | 10,000             | 10,000            | 1,978           | 8,022   |
| Other   | 6,100              | 3,100             | 3,000           | 100   |
| <i>Total Expenditures</i>                               | <u>560,096</u>     | <u>551,825</u>    | <u>505,624</u>  | <u>46,201</u>                                 |
| <i>Excess of Revenues Over<br/>(Under) Expenditures</i> | <u>8,904</u>       | <u>17,175</u>     | <u>(93,033)</u> | <u>(110,208)</u>                              |
| <b>Other Financing Sources (Uses)</b>                   |                    |                   |                 |   |
| Advances In   | 0                  | 0                 | 69,550          | 69,550  |
| Advances Out  | 0                  | 0                 | (69,550)        | (69,550)                                      |
| Transfers In  | 0                  | 0                 | 107,705         | 107,705                                       |
| <i>Total Other Financing Sources (Uses)</i>             | <u>0</u>           | <u>0</u>          | <u>107,705</u>  | <u>107,705</u>                                |
| <i>Net Changes in Fund Balance</i>                      | 8,904              | 17,175            | 14,672          | (2,503)                                       |
| <i>Fund Balance Beginning of Year</i>                   | 2,426              | 2,426             | 2,426           | 0   |
| Prior Year Encumbrances Appropriated                    | 14,177             | 14,177            | 14,177          | 0   |
| <i>Fund Balance End of Year</i>                         | <u>\$25,507</u>    | <u>\$33,778</u>   | <u>\$31,275</u> | <u>(\$2,503)</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, 2016*

|                                       | Original<br>Budget | Revised<br>Budget | Actual          | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|--------------------|-------------------|-----------------|---|
| <b>Revenues</b>                       |                    |                   |                 |   |
| Charges for Services                  | \$5,000            | \$6,557           | \$14,956        | \$8,399                                       |
| <b>Expenditures</b>                   |                    |                   |                 |   |
| Current:                              |                    |                   |                 |   |
| General Government -                  |                    |                   |                 |   |
| Legislative and Executive             |                    |                   |                 |   |
| Materials and Supplies                | 4,000              | 3,000             | 1,583           | 1,417   |
| Contractual Services                  | 4,000              | 11,057            | 9,665           | 1,392   |
| Capital Outlay                        | 0                  | 2,500             | 2,500           | 0   |
| <i>Total Expenditures</i>             | 8,000              | 16,557            | 13,748          | 2,809   |
| <i>Net Changes in Fund Balance</i>    | (3,000)            | (10,000)          | 1,208           | 11,208  |
| <i>Fund Balance Beginning of Year</i> | 13,752             | 13,752            | 13,752          | 0   |
| <i>Fund Balance End of Year</i>       | <u>\$10,752</u>    | <u>\$3,752</u>    | <u>\$14,960</u> | <u>\$11,208</u>                               |

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Tax Incentive Review Fund*  
*For the Year Ended December 31, 2016*

|                                       | <u>Original<br/>Budget</u> | <u>Revised<br/>Budget</u> | <u>Actual</u>          | <u>Variance With<br/>Final Budget<br/>Over (Under)</u> |
|---------------------------------------|----------------------------|---------------------------|------------------------|--|
| <b>Revenues</b>                       |                            |                           |                        |  |
| Charges for Services                  | \$8,600                    | \$8,600                   | \$9,000                | \$400  |
| <b>Expenditures</b>                   |                            |                           |                        |  |
| Current:                              |                            |                           |                        |  |
| General Government -                  |                            |                           |                        |  |
| Legislative and Executive             |                            |                           |                        |  |
| Other                                 | <u>8,600</u>               | <u>8,600</u>              | <u>5,000</u>           | <u>3,600</u>   |
| <i>Net Changes in Fund Balance</i>    | 0                          | 0                         | 4,000                  | 4,000  |
| <i>Fund Balance Beginning of Year</i> | <u>24,141</u>              | <u>24,141</u>             | <u>24,141</u>          | <u>0</u>   |
| <i>Fund Balance End of Year</i>       | <u><u>\$24,141</u></u>     | <u><u>\$24,141</u></u>    | <u><u>\$28,141</u></u> | <u><u>\$4,000</u></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, 2016*

|   | Original<br>Budget | Revised<br>Budget | Actual          | Variance With<br>Final Budget<br>Over (Under) |
|---|--------------------|-------------------|-----------------|---|
| <b>Revenues</b>   |                    |                   |                 |   |
| Intergovernmental                                       | \$76,604           | \$78,991          | \$74,049        | (\$4,942)                                     |
| <b>Expenditures</b>                                     |                    |                   |                 |   |
| Current:  |                    |                   |                 |   |
| Public Safety   |                    |                   |                 |   |
| Personal Services                                       | 68,593             | 74,061            | 72,447          | 1,614   |
| Materials and Supplies                                  | 1,000              | 1,109             | 1,109           | 0   |
| Contractual Services                                    | 150                | 0                 | 0               | 0   |
| Capital Outlay  | 100                | 100               | 89              | 11  |
| Other   | 2,500              | 4,828             | 4,826           | 2   |
| <i>Total Expenditures</i>                               | <u>72,343</u>      | <u>80,098</u>     | <u>78,471</u>   | <u>1,627</u>                                  |
| <i>Excess of Revenues Over<br/>(Under) Expenditures</i> | <u>4,261</u>       | <u>(1,107)</u>    | <u>(4,422)</u>  | <u>(3,315)</u>                                |
| <b>Other Financing Sources (Uses)</b>                   |                    |                   |                 |   |
| Advances In   | 0                  | 0                 | 82,648          | 82,648  |
| Advances Out  | 0                  | 0                 | (76,605)        | (76,605)                                      |
| <i>Total Other Financing Sources (Uses)</i>             | <u>0</u>           | <u>0</u>          | <u>6,043</u>    | <u>6,043</u>                                  |
| <i>Net Changes in Fund Balance</i>                      | 4,261              | (1,107)           | 1,621           | 2,728   |
| <i>Fund Balance Beginning of Year</i>                   | 77,712             | 77,712            | 77,712          | 0   |
| Prior Year Outstanding Advances                         | (76,605)           | (76,605)          | 0               | 76,605  |
| <i>Fund Balance End of Year</i>                         | <u>\$5,368</u>     | <u>\$0</u>        | <u>\$79,333</u> | <u>\$79,333</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, 2016*

|                                       | Original<br>Budget | Revised<br>Budget | Actual    | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|--------------------|-------------------|-----------|---|
| <b>Revenues</b>                       |                    |                   |           |   |
| Intergovernmental                     | \$100,000          | \$100,000         | \$92,528  | (\$7,472)                                     |
| <b>Expenditures</b>                   |                    |                   |           |   |
| Current:                              |                    |                   |           |   |
| Public Safety                         |                    |                   |           |   |
| Contractual Services                  | 85,252             | 85,252            | 70,023    | 15,229  |
| Capital Outlay                        | 15,000             | 168,652           | 168,622   | 30  |
| <i>Total Expenditures</i>             | 100,252            | 253,904           | 238,645   | 15,259  |
| <i>Net Changes in Fund Balance</i>    | (252)              | (153,904)         | (146,117) | 7,787   |
| <i>Fund Balance Beginning of Year</i> | 170,455            | 170,455           | 170,455   | 0   |
| Prior Year Encumbrances Appropriated  | 252                | 252               | 252       | 0   |
| <i>Fund Balance End of Year</i>       | \$170,455          | \$16,803          | \$24,590  | \$7,787                                       |

**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, 2016*

|  | Original<br>Budget     | Revised<br>Budget      | Actual                 | Variance With<br>Final Budget<br>Over (Under) |
|--|------------------------|------------------------|------------------------|---|
| <b>Revenues</b>                                  |                        |                        |                        |   |
| Sales Taxes                                      | \$389,975              | \$389,975              | \$389,975              | \$0   |
| Special Assessments                              | 20,795                 | 20,308                 | 20,690                 | 382   |
| Charges for Services                             | 343,680                | 343,680                | 343,710                | 30  |
| Rent   | 108,051                | 108,051                | 108,051                | 0   |
| <i>Total Revenues</i>                            | <u>862,501</u>         | <u>862,014</u>         | <u>862,426</u>         | <u>412</u>                                    |
| <b>Expenditures</b>                              |                        |                        |                        |   |
| Debt Service:                                    |                        |                        |                        |   |
| Principal Retirement                             | 1,081,177              | 1,071,448              | 1,071,267              | 181   |
| Interest and Fiscal Charges                      | 343,993                | 343,933                | 343,608                | 325   |
| <i>Total Expenditures</i>                        | <u>1,425,170</u>       | <u>1,415,381</u>       | <u>1,414,875</u>       | <u>506</u>                                    |
| <i>Excess of Revenues<br/>Under Expenditures</i> | <u>(562,669)</u>       | <u>(553,367)</u>       | <u>(552,449)</u>       | <u>918</u>                                    |
| <b>Other Financing Sources (Uses)</b>            |                        |                        |                        |   |
| Advances In                                      | 0                      | 0                      | 167                    | 167   |
| Advances Out                                     | 0                      | 0                      | (167)                  | (167)   |
| Transfers In                                     | 564,545                | 555,244                | 555,411                | 167   |
| <i>Total Other Financing Sources (Uses)</i>      | 564,545                | 555,244                | 555,411                | 167   |
| <i>Net Changes in Fund Balance</i>               | 1,876                  | 1,877                  | 2,962                  | 1,085   |
| <i>Fund Balance Beginning of Year</i>            | <u>59,194</u>          | <u>59,194</u>          | <u>59,194</u>          | <u>0</u>                                      |
| <i>Fund Balance End of Year</i>                  | <u><u>\$61,070</u></u> | <u><u>\$61,071</u></u> | <u><u>\$62,156</u></u> | <u><u>\$1,085</u></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, 2016*

|  | Original<br>Budget | Revised<br>Budget | Actual     | Variance With<br>Final Budget<br>Over (Under) |
|--|--------------------|-------------------|------------|---|
| <b>Revenues</b>                                  | \$0                | \$0               | \$0        | \$0   |
| <b>Expenditures</b>                              |                    |                   |            |   |
| Capital Outlay                                   |                    |                   |            |   |
| Capital Outlay                                   | 167,167            | 71,127            | 71,127     | 0   |
| <i>Excess of Revenues<br/>Under Expenditures</i> | (167,167)          | (71,127)          | (71,127)   | 0   |
| <b>Other Financing Sources</b>                   |                    |                   |            |   |
| Transfers In                                     | 100,000            | 3,960             | 3,960      | 0   |
| <i>Net Changes in Fund Balance</i>               | (67,167)           | (67,167)          | (67,167)   | 0   |
| <i>Fund Balance Beginning of Year</i>            | 0                  | 0                 | 0          | 0   |
| Prior Year Encumbrances Appropriated             | 67,167             | 67,167            | 67,167     | 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*  
*County Infrastructure Projects Fund*  
*For the Year Ended December 31, 2016*

|   | Original<br>Budget | Revised<br>Budget | Actual     | Variance With<br>Final Budget<br>Over (Under) |
|---|--------------------|-------------------|------------|---|
| <b>Revenues</b>                                 |                    |                   |            |   |
| Intergovernmental                               | \$344,376          | \$342,614         | \$333,937  | (\$8,677)                                     |
| <b>Expenditures</b>                             |                    |                   |            |   |
| Public Works                                    |                    |                   |            |   |
| Contractual Services                            | 344,376            | 333,937           | 333,937    | 0   |
| <i>Excess of Revenues Over<br/>Expenditures</i> | 0                  | 8,677             | 0          | (8,677)                                       |
| <b>Other Financing Uses</b>                     |                    |                   |            |   |
| Advances Out                                    | 0                  | 0                 | (338,934)  | (338,934)                                     |
| <i>Net Changes in Fund Balance</i>              | 0                  | 8,677             | (338,934)  | (347,611)                                     |
| <i>Fund Balance Beginning of Year</i>           | 0                  | 0                 | 0          | 0   |
| Prior Year Outstanding Advances                 | (338,934)          | (338,934)         | 0          | 338,934                                       |
| Prior Year Encumbrances Appropriated            | 338,934            | 338,934           | 338,934    | 0   |
| <i>Fund Balance End of Year</i>                 | <u>\$0</u>         | <u>\$8,677</u>    | <u>\$0</u> | <u>(\$8,677)</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, 2016*

|   | Original<br>Budget | Revised<br>Budget | Actual          | Variance With<br>Final Budget<br>Over (Under) |
|---|--------------------|-------------------|-----------------|---|
|   | \$0                | \$0               | \$0             | \$0   |
| <b>Revenues</b>                             |                    |                   |                 |   |
| <b>Expenditures</b>                         |                    |                   |                 |   |
| Capital Outlay                              |                    |                   |                 |   |
| Contractual Services                        | 55,032             | 1,437,632         | 1,437,632       | 0   |
| <i>Excess of Revenues</i>                   |                    |                   |                 |   |
| <i>Under Expenditures</i>                   | (55,032)           | (1,437,632)       | (1,437,632)     | 0   |
| <b>Other Financing Sources (Uses)</b>       |                    |                   |                 |   |
| Advances In                                 | 0                  | 0                 | 221,000         | 221,000                                       |
| Advances Out                                | 0                  | 0                 | (221,000)       | (221,000)                                     |
| Transfers In                                | 0                  | 1,382,600         | 1,402,400       | 19,800  |
| <i>Total Other Financing Sources (Uses)</i> | 0                  | 1,382,600         | 1,402,400       | 19,800  |
| <i>Net Changes in Fund Balance</i>          | (55,032)           | (55,032)          | (35,232)        | 19,800  |
| <i>Fund Balance Beginning of Year</i>       | 22,287             | 22,287            | 22,287          | 0   |
| Prior Year Encumbrances Appropriated        | 55,033             | 55,033            | 55,033          | 0   |
| <i>Fund Balance End of Year</i>             | <u>\$22,288</u>    | <u>\$22,288</u>   | <u>\$42,088</u> | <u>\$19,800</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, 2016*

|   | Original<br>Budget | Revised<br>Budget | Actual    | Variance With<br>Final Budget<br>Over (Under) |
|---|--------------------|-------------------|-----------|---|
| <b>Revenues</b>                                 |                    |                   |           |   |
| Intergovernmental                               | \$124,575          | \$103,142         | \$103,142 | \$0   |
| Other   | 0                  | 2,772             | 2,772     | 0   |
| <i>Total Revenues</i>                           | 124,575            | 105,914           | 105,914   | 0   |
| <b>Expenditures</b>                             |                    |                   |           |   |
| Capital Outlay                                  |                    |                   |           |   |
| Contractual Services                            | 124,575            | 103,142           | 103,142   | 0   |
| <i>Excess of Revenues Over<br/>Expenditures</i> | 0                  | 2,772             | 2,772     | 0   |
| <b>Other Financing Uses</b>                     |                    |                   |           |   |
| Transfers Out                                   | 0                  | (2,772)           | (2,772)   | 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>                 | \$0                | \$0               | \$0       | \$0   |

**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, 2016*

|                                       | Original<br>Budget    | Revised<br>Budget | Actual                 | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|-----------------------|-------------------|------------------------|---|
| <b>Revenues</b>                       |                       |                   |                        |   |
| Charges for Services                  | \$32,470              | \$20,176          | \$20,176               | \$0   |
| <b>Expenses</b>                       |                       |                   |                        |   |
| Materials and Supplies                | 0                     | 200               | 145                    | 55  |
| Contractual Services                  | 22,470                | 16,987            | 16,539                 | 448   |
| Capital Outlay                        | 43,939                | 43,939            | 33,939                 | 10,000  |
| <i>Total Expenses</i>                 | <u>66,409</u>         | <u>61,126</u>     | <u>50,623</u>          | <u>10,503</u>                                 |
| <i>Net Changes in Fund Balance</i>    | (33,939)              | (40,950)          | (30,447)               | 10,503  |
| <i>Fund Balance Beginning of Year</i> | 7,011                 | 7,011             | 7,011                  | 0   |
| Prior Year Encumbrances Appropriated  | <u>33,939</u>         | <u>33,939</u>     | <u>33,939</u>          | <u>0</u>                                      |
| <i>Fund Balance End of Year</i>       | <u><u>\$7,011</u></u> | <u><u>\$0</u></u> | <u><u>\$10,503</u></u> | <u><u>\$10,503</u></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, 2016*

|                                       | Original<br>Budget | Revised<br>Budget | Actual     | Variance With<br>Final Budget<br>Over (Under) |
|---------------------------------------|--------------------|-------------------|------------|---|
| <b>Revenues</b>                       |                    |                   |            |   |
| Charges for Services                  | \$140,005          | \$133,371         | \$133,371  | \$0   |
| <b>Expenses</b>                       |                    |                   |            |   |
| Claims                                | 140,005            | 133,371           | 133,371    | 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, 2016*

|  | Original<br>Budget    | Revised<br>Budget | Actual                 | Variance With<br>Final Budget<br>Over (Under) |
|--|-----------------------|-------------------|------------------------|---|
|  | \$0                   | \$0               | \$0                    | \$0   |
| <b>Revenues</b>                              |                       |                   |                        |   |
| <b>Expenses</b>                              |                       |                   |                        |   |
| Personal Services                            | 68,036                | 68,036            | 64,452                 | 3,584   |
| Materials and Supplies                       | 500                   | 600               | 448                    | 152   |
| Contractual Services                         | 55,920                | 55,920            | 53,982                 | 1,938   |
| Capital Outlay                               | 28,940                | 22,795            | 17,765                 | 5,030   |
| Other  | 700                   | 600               | 0                      | 600   |
| <i>Total Expenses</i>                        | <u>154,096</u>        | <u>147,951</u>    | <u>136,647</u>         | <u>11,304</u>                                 |
| <i>Excess of Revenues<br/>Under Expenses</i> | (154,096)             | (147,951)         | (136,647)              | 11,304  |
| Transfers In                                 | <u>145,156</u>        | <u>133,193</u>    | <u>133,193</u>         | <u>0</u>                                      |
| <i>Net Changes in Fund Balance</i>           | (8,940)               | (14,758)          | (3,454)                | 11,304  |
| <i>Fund Balance Beginning of Year</i>        | 5,818                 | 5,818             | 5,818                  | 0   |
| Prior Year Encumbrances Appropriated         | <u>8,940</u>          | <u>8,940</u>      | <u>8,940</u>           | <u>0</u>                                      |
| <i>Fund Balance End of Year</i>              | <u><u>\$5,818</u></u> | <u><u>\$0</u></u> | <u><u>\$11,304</u></u> | <u><u>\$11,304</u></u>                        |

**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>2007</u>         | <u>2008</u>         | <u>2009</u>         | <u>2010</u>         |
|---|---------------------|---------------------|---------------------|---------------------|
| <b>Governmental Activities</b>              |                     |                     |                     |                     |
| Net Investment in Capital Assets            | \$34,876,678        | \$37,319,817        | \$36,891,541        | \$41,980,979        |
| Restricted                                  | 15,268,104          | 16,049,799          | 15,509,679          | 19,282,135          |
| Unrestricted (Deficit)                      | <u>6,632,328</u>    | <u>5,076,544</u>    | <u>3,153,956</u>    | <u>2,045,068</u>    |
| Total Governmental Activities Net Position  | <u>56,777,110</u>   | <u>58,446,160</u>   | <u>55,555,176</u>   | <u>63,308,182</u>   |
| <b>Business-Type Activities</b>             |                     |                     |                     |                     |
| Net Investment in Capital Assets            | 350,386             | 1,273,683           | 1,270,584           | 1,224,380           |
| Unrestricted (Deficit)                      | <u>(672,021)</u>    | <u>89,246</u>       | <u>5,125</u>        | <u>50,058</u>       |
| Total Business-Type Activities Net Position | <u>(321,635)</u>    | <u>1,362,929</u>    | <u>1,275,709</u>    | <u>1,274,438</u>    |
| <b>Primary Government</b>                   |                     |                     |                     |                     |
| Net Investment in Capital Assets            | 35,227,064          | 38,593,500          | 38,162,125          | 43,205,359          |
| Restricted                                  | 15,268,104          | 16,049,799          | 15,509,679          | 19,282,135          |
| Unrestricted (Deficit)                      | <u>5,960,307</u>    | <u>5,165,790</u>    | <u>3,159,081</u>    | <u>2,095,126</u>    |
| Total Primary Government Net Position       | <u>\$56,455,475</u> | <u>\$59,809,089</u> | <u>\$56,830,885</u> | <u>\$64,582,620</u> |

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014.

| 2011                | 2012                | 2013                | 2014                | 2015                | 2016                |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$42,030,439        | \$41,156,048        | \$37,481,382        | \$37,228,378        | \$38,489,024        | \$38,848,634        |
| 18,254,085          | 20,356,982          | 20,379,552          | 20,606,359          | 20,732,376          | 22,655,490          |
| 3,831,465           | 4,979,713           | 6,071,811           | (4,945,528)         | (4,124,196)         | (5,776,469)         |
| <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>   | <u>55,727,655</u>   |
| 1,174,473           | 1,121,463           | 5,383,600           | 5,277,521           | 5,195,402           | 5,092,243           |
| 119,397             | 179,511             | 215,124             | 196,879             | 212,699             | 251,919             |
| <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>    | <u>5,344,162</u>    |
| 43,204,912          | 42,277,511          | 42,864,982          | 42,505,899          | 43,684,426          | 43,940,877          |
| 18,254,085          | 20,356,982          | 20,379,552          | 20,606,359          | 20,732,376          | 22,655,490          |
| 3,950,862           | 5,159,224           | 6,286,935           | (4,748,649)         | (3,911,497)         | (5,524,550)         |
| <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> | <u>\$61,071,817</u> |

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

|  | 2007              | 2008              | 2009              | 2010              |
|--|-------------------|-------------------|-------------------|-------------------|
| <b>Expenses</b>                                |                   |                   |                   |                   |
| Governmental Activities                        |                   |                   |                   |                   |
| General Government                             |                   |                   |                   |                   |
| Legislative and Executive                      | \$3,897,224       | \$4,206,245       | \$4,318,611       | \$4,264,896       |
| Judicial                                       | 2,105,455         | 2,266,083         | 2,320,533         | 2,316,244         |
| Internal Service Fund-External Portion         | 0                 | 0                 | 0                 | 0                 |
| Public Safety                                  |                   |                   |                   |                   |
| Criminal Justice Services                      | 0                 | 0                 | 0                 | 99,629            |
| Jail Operation                                 | 2,294,391         | 2,335,753         | 2,417,540         | 2,071,455         |
| Other Public Safety                            | 3,465,600         | 3,821,026         | 3,940,232         | 3,720,723         |
| Public Works                                   |                   |                   |                   |                   |
|  | 4,344,607         | 4,303,304         | 11,116,383        | 11,596,896        |
| Health   |                   |                   |                   |                   |
| Developmental Disabilities                     | 3,716,048         | 3,935,917         | 3,998,040         | 4,313,585         |
| Other Health                                   | 1,064,754         | 1,506,528         | 1,961,382         | 1,503,309         |
| Intergovernmental                              | 489,447           | 476,448           | 774,990           | 70,280            |
| Human Services                                 |                   |                   |                   |                   |
| Child Welfare                                  | 2,381,271         | 2,161,178         | 1,986,386         | 1,895,790         |
| County Home                                    | 1,901,425         | 1,861,175         | 1,907,290         | 1,374,944         |
| Job and Family Services                        | 6,642,540         | 7,265,263         | 6,549,016         | 5,940,657         |
| Other Human Services                           | 1,728,602         | 2,098,065         | 2,003,395         | 2,204,258         |
| Economic Development                           | 67,908            | 92,507            | 337,134           | 657,676           |
| Interest and Fiscal Charges                    | 475,371           | 597,194           | 563,420           | 845,717           |
| Total Governmental Activities Expenses         | <u>34,574,643</u> | <u>36,926,686</u> | <u>44,194,352</u> | <u>42,876,059</u> |
| Business-Type Activities                       |                   |                   |                   |                   |
| Sewer  | 166,961           | 200,240           | 333,296           | 203,204           |
| Sanitary Landfill                              | 4,999,267         | 6,968,574         | 0                 | 0                 |
| Total Business-Type Activities Expenses        | <u>5,166,228</u>  | <u>7,168,814</u>  | <u>333,296</u>    | <u>203,204</u>    |
| Total Primary Government Expenses              | <u>39,740,871</u> | <u>44,095,500</u> | <u>44,527,648</u> | <u>43,079,263</u> |
| <b>Program Revenues</b>                        |                   |                   |                   |                   |
| Governmental Activities                        |                   |                   |                   |                   |
| Charges for Services                           |                   |                   |                   |                   |
| General Government                             |                   |                   |                   |                   |
| Legislative and Executive                      | 2,070,169         | 2,059,046         | 2,920,829         | 3,177,608         |
| Judicial                                       | 1,069,504         | 1,162,389         | 1,181,869         | 1,063,879         |
| Internal Service Fund-External Portion         | 0                 | 0                 | 0                 | 0                 |
| Public Safety                                  |                   |                   |                   |                   |
| Criminal Justice Services                      | 0                 | 0                 | 0                 | 0                 |
| Jail Operation                                 | 146,857           | 217,391           | 196,483           | 56,005            |
| Other Public Safety                            | 360,438           | 422,729           | 389,167           | 532,899           |
| Public Works                                   | 263,405           | 217,194           | 6,552,361         | 6,353,560         |
| Health   |                   |                   |                   |                   |
| Developmental Disabilities                     | 0                 | 0                 | 0                 | 0                 |
| Other Health                                   | 1,013,247         | 1,094,670         | 1,050,795         | 1,039,398         |
| Human Services                                 |                   |                   |                   |                   |
| Child Welfare                                  | 106,263           | 111,038           | 122,068           | 32,799            |
| County Home                                    | 1,072,385         | 1,058,385         | 1,018,894         | 611,904           |
| Job and Family Services                        | 1,738,220         | 1,394,091         | 1,367,870         | 1,510,181         |
| Other Human Services                           | 342,980           | 372,315           | 168,759           | 170,905           |
| Economic Development                           | 11,361            | 10,667            | 67,000            | 37,000            |
| Operating Grants, Contributions, and Interest  | 14,840,329        | 14,756,482        | 14,483,649        | 15,620,291        |
| Capital Grants and Contributions               | 0                 | 281,708           | 47,556            | 7,763,950         |
| Total Governmental Activities Program Revenues | <u>23,035,158</u> | <u>23,158,105</u> | <u>29,567,300</u> | <u>37,970,379</u> |

| 2011              | 2012              | 2013              | 2014              | 2015              | 2016              |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| \$4,184,705       | \$4,247,964       | \$4,109,188       | \$4,233,970       | \$4,465,816       | \$4,903,590       |
| 2,168,933         | 2,288,337         | 2,292,230         | 2,398,258         | 2,512,270         | 2,765,487         |
| 0                 | 0                 | 0                 | 0                 | 6,395             | 6,296             |
| 1,960,973         | 1,908,111         | 1,942,384         | 2,188,681         | 2,080,966         | 2,072,271         |
| 2,100,250         | 2,282,282         | 2,488,758         | 2,581,772         | 2,476,862         | 2,551,435         |
| 1,693,219         | 1,877,806         | 1,778,645         | 1,659,392         | 1,736,161         | 1,972,018         |
| 12,675,447        | 11,949,745        | 11,257,175        | 11,226,605        | 10,379,311        | 9,447,354         |
| 4,774,233         | 4,767,686         | 4,715,932         | 5,183,784         | 5,486,464         | 4,443,148         |
| 1,298,936         | 1,235,941         | 1,258,607         | 1,193,406         | 736,609           | 1,277,227         |
| 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| 1,798,983         | 1,940,609         | 2,102,160         | 1,989,641         | 2,174,443         | 2,056,701         |
| 553,065           | 0                 | 0                 | 0                 | 0                 | 0                 |
| 4,475,883         | 3,463,289         | 3,404,357         | 3,523,229         | 3,506,450         | 3,257,074         |
| 1,735,252         | 1,592,655         | 2,065,527         | 1,546,153         | 1,551,877         | 1,826,425         |
| 138,378           | 90,192            | 108,501           | 82,771            | 24,592            | 92,963            |
| 649,060           | 730,294           | 555,989           | 483,415           | 495,050           | 359,249           |
| <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> | <u>37,031,238</u> |
| 201,194           | 216,709           | 251,716           | 368,446           | 339,942           | 320,400           |
| 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| <u>201,194</u>    | <u>216,709</u>    | <u>251,716</u>    | <u>368,446</u>    | <u>339,942</u>    | <u>320,400</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> | <u>37,351,638</u> |
| 3,248,573         | 3,070,951         | 2,633,059         | 2,071,950         | 2,228,320         | 2,336,681         |
| 1,245,745         | 1,207,404         | 1,198,313         | 1,147,836         | 1,180,323         | 1,449,204         |
| 0                 | 0                 | 0                 | 0                 | 5,792             | 6,669             |
| 1,910             | 33                | 34                | 0                 | 0                 | 0                 |
| 59,657            | 144,590           | 134,379           | 97,231            | 118,884           | 153,192           |
| 582,554           | 517,878           | 482,073           | 496,577           | 531,780           | 621,213           |
| 6,615,393         | 6,779,405         | 6,034,977         | 5,884,800         | 5,244,223         | 4,956,948         |
| 0                 | 0                 | 0                 | 0                 | 67,136            | 228,614           |
| 725,001           | 675,792           | 590,725           | 534,508           | 456,422           | 595,735           |
| 71,227            | 38,254            | 101,935           | 73,138            | 150,613           | 36,001            |
| 75,035            | 0                 | 0                 | 0                 | 0                 | 0                 |
| 1,126,165         | 1,131,873         | 839,455           | 451,077           | 507,621           | 348,148           |
| 165,978           | 172,435           | 283,869           | 291,885           | 279,130           | 282,015           |
| 1,000             | 0                 | 0                 | 0                 | 0                 | 0                 |
| 12,722,777        | 12,717,807        | 11,921,292        | 13,209,560        | 13,437,791        | 12,459,233        |
| 29,081            | 486,753           | 1,681,557         | 204,192           | 1,152,779         | 139,038           |
| <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> | <u>23,612,691</u> |

(continued)

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

|   | 2007                | 2008                | 2009                 | 2010               |
|---|---------------------|---------------------|----------------------|--------------------|
| Business-Type Activities                                    |                     |                     |                      |                    |
| Charges for Services  |                     |                     |                      |                    |
| Sewer   | \$181,811           | \$184,384           | \$194,843            | \$201,395          |
| Sanitary Landfill   | 5,530,383           | 7,415,609           | 0                    | 0                  |
| Capital Grants and Contributions                            | 0                   | 0                   | 50,737               | 0                  |
| Total Business-Type Activities                              | <u>5,712,194</u>    | <u>7,599,993</u>    | <u>245,580</u>       | <u>201,395</u>     |
| Total Primary Government Program Revenues                   | <u>28,747,352</u>   | <u>30,758,098</u>   | <u>29,812,880</u>    | <u>38,171,774</u>  |
| <b>Net (Expense)/Revenue</b>                                |                     |                     |                      |                    |
| Governmental Activities                                     | (11,539,485)        | (13,768,581)        | (14,627,052)         | (4,905,680)        |
| Business-Type Activities                                    | 545,966             | 431,179             | (87,716)             | (1,809)            |
| Total Primary Government Net Expense                        | <u>(10,993,519)</u> | <u>(13,337,402)</u> | <u>(14,714,768)</u>  | <u>(4,907,489)</u> |
| <b>General Revenues and Other Changes in Net Position</b>   |                     |                     |                      |                    |
| Governmental Activities                                     |                     |                     |                      |                    |
| Property Taxes Levied for:                                  |                     |                     |                      |                    |
| General Operating   | 1,380,564           | 1,290,082           | 1,240,244            | 1,209,754          |
| Public Safety-Criminal Justice Services                     | 0                   | 0                   | 0                    | 190,382            |
| Health-Mental Health  | 384,096             | 368,980             | 563,697              | 0                  |
| Health-Developmental Disabilities                           | 2,023,633           | 1,886,334           | 1,930,352            | 2,590,606          |
| Human Services-Child Welfare                                | 212,584             | 195,971             | 185,793              | 181,706            |
| Human Services-County Home                                  | 576,121             | 538,953             | 517,801              | 509,940            |
| Human Services-Council on Aging                             | 346,906             | 323,370             | 310,682              | 322,743            |
| Sales Taxes Levied for:                                     |                     |                     |                      |                    |
| General Operating   | 3,366,587           | 3,386,325           | 2,917,010            | 3,073,580          |
| Public Safety-Jail Operation                                | 1,325,687           | 1,321,525           | 1,343,072            | 1,382,318          |
| Public Safety-Jail Debt                                     | 357,366             | 371,121             | 116,068              | 154,355            |
| Grants and Entitlements not Restricted to Specific Purposes | 1,526,363           | 1,586,344           | 1,381,547            | 1,465,074          |
| Interest  | 993,766             | 883,494             | 484,621              | 330,574            |
| Other   | 854,250             | 1,212,359           | 901,690              | 1,247,654          |
| Transfers   | (570,351)           | (1,205)             | 0                    | 0                  |
| Total Governmental Activities                               | <u>12,777,572</u>   | <u>13,363,653</u>   | <u>11,892,577</u>    | <u>12,658,686</u>  |
| Business-Type Activities                                    |                     |                     |                      |                    |
| Other   | 384                 | 550                 | 496                  | 538                |
| Transfers   | 570,351             | 1,205               | 0                    | 0                  |
| Total Business-Type Activities                              | <u>570,735</u>      | <u>1,755</u>        | <u>496</u>           | <u>538</u>         |
| Total Primary Government                                    | <u>13,348,307</u>   | <u>13,365,408</u>   | <u>11,893,073</u>    | <u>12,659,224</u>  |
| <b>Change in Net Position</b>                               |                     |                     |                      |                    |
| Governmental Activities                                     | 1,238,087           | (404,928)           | (2,734,475)          | 7,753,006          |
| Business-Type Activities                                    | 1,116,701           | 432,934             | (87,220)             | (1,271)            |
| Total Primary Government                                    | <u>\$2,354,788</u>  | <u>\$28,006</u>     | <u>(\$2,821,695)</u> | <u>\$7,751,735</u> |

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.



| 2011                | 2012                | 2013                | 2014                | 2015                | 2016                |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$219,887           | \$223,354           | \$222,037           | \$236,943           | \$256,354           | \$256,461           |
| 0                   | 0                   | 0                   | 0                   | 0                   | 0                   |
| 0                   | 0                   | 0                   | 0                   | 0                   | 0                   |
| 219,887             | 223,354             | 222,037             | 236,943             | 256,354             | 256,461             |
| 26,889,983          | 27,166,529          | 26,123,705          | 24,699,697          | 25,617,168          | 23,869,152          |
| (13,537,221)        | (11,431,736)        | (12,177,785)        | (13,828,323)        | (12,272,452)        | (13,418,547)        |
| 18,693              | 6,645               | (29,679)            | (131,503)           | (83,588)            | (63,939)            |
| <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> | <u>(13,482,486)</u> |
| 1,379,673           | 1,231,181           | 1,166,292           | 1,129,589           | 1,170,608           | 1,319,544           |
| 1,349,190           | 1,541,850           | 1,459,508           | 1,413,076           | 1,438,602           | 1,462,215           |
| 0                   | 0                   | 0                   | 0                   | 0                   | 0                   |
| 2,658,218           | 2,692,398           | 2,628,601           | 2,550,175           | 2,603,899           | 2,644,429           |
| 185,855             | 190,009             | 188,240             | 184,848             | 188,979             | 167,451             |
| 451,457             | 0                   | 0                   | 0                   | 0                   | 0                   |
| 444,357             | 448,059             | 424,226             | 410,828             | 430,710             | 543,039             |
| 3,307,658           | 3,577,282           | 3,531,698           | 3,676,997           | 4,002,345           | 4,037,295           |
| 1,308,684           | 1,443,220           | 1,413,538           | 1,468,679           | 1,618,044           | 1,630,847           |
| 343,736             | 345,371             | 352,264             | 368,670             | 383,130             | 387,847             |
| 1,464,173           | 1,034,480           | 1,182,025           | 1,273,157           | 1,345,056           | 1,241,195           |
| 197,143             | 171,207             | 120,319             | 148,677             | 237,446             | 148,824             |
| 1,254,884           | 1,133,433           | 1,478,149           | 1,183,483           | 1,078,812           | 466,312             |
| 0                   | 0                   | (4,327,073)         | (7,000)             | (17,184)            | 0                   |
| <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>   | <u>14,048,998</u>   |
| 739                 | 459                 | 356                 | 179                 | 105                 | 0                   |
| 0                   | 0                   | 4,327,073           | 7,000               | 17,184              | 0                   |
| 739                 | 459                 | 4,327,429           | 7,179               | 17,289              | 0                   |
| <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>   | <u>14,048,998</u>   |
| 807,807             | 2,376,754           | (2,559,998)         | (27,144)            | 2,207,995           | 630,451             |
| 19,432              | 7,104               | 4,297,750           | (124,324)           | (66,299)            | (63,939)            |
| <u>\$827,239</u>    | <u>\$2,383,858</u>  | <u>\$1,737,752</u>  | <u>(\$151,468)</u>  | <u>\$2,141,696</u>  | <u>\$566,512</u>    |

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

|                                    | <u>2007</u>         | <u>2008</u>         | <u>2009</u>         | <u>2010</u>         |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|
| General Fund                       |                     |                     |                     |                     |
| Reserved                           | \$339,603           | \$350,266           | \$0                 | \$0                 |
| Unreserved                         | 3,982,442           | 4,142,873           | 0                   | 0                   |
| Nonspendable                       | 0                   | 0                   | 268,335             | 205,954             |
| Restricted                         | 0                   | 0                   | 184,844             | 54,284              |
| Assigned                           | 0                   | 0                   | 160,057             | 223,539             |
| Unassigned                         | <u>0</u>            | <u>0</u>            | <u>2,612,183</u>    | <u>2,119,238</u>    |
| Total General Fund                 | <u>4,322,045</u>    | <u>4,493,139</u>    | <u>3,225,419</u>    | <u>2,603,015</u>    |
| All Other Governmental Funds       |                     |                     |                     |                     |
| Reserved                           | 667,179             | 538,301             | 0                   | 0                   |
| Unreserved, reported in            |                     |                     |                     |                     |
| Special Revenue Funds              | 10,737,672          | 12,022,329          | 0                   | 0                   |
| Debt Service Fund                  | 168,277             | 151,741             | 0                   | 0                   |
| Capital Projects Funds             | 12,579              | 87,675              | 0                   | 0                   |
| Nonspendable                       | 0                   | 0                   | 277,157             | 291,364             |
| Restricted                         | 0                   | 0                   | 12,289,524          | 14,549,811          |
| Committed                          | 0                   | 0                   | 279,916             | 81,700              |
| Assigned                           | 0                   | 0                   | 5,235               | 0                   |
| Unassigned (Deficit)               | <u>0</u>            | <u>0</u>            | <u>(746,047)</u>    | <u>(712,925)</u>    |
| Total All Other Governmental Funds | <u>11,585,707</u>   | <u>12,800,046</u>   | <u>12,105,785</u>   | <u>14,209,950</u>   |
| Total Governmental Funds           | <u>\$15,907,752</u> | <u>\$17,293,185</u> | <u>\$15,331,204</u> | <u>\$16,812,965</u> |

Note: GASB Statement No. 54 was implemented in 2010.

| <u>2011</u>         | <u>2012</u>         | <u>2013</u>         | <u>2014</u>         | <u>2015</u>         | <u>2016</u>         |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 |
| 0                   | 0                   | 0                   | 0                   | 0                   | 0                   |
| 258,787             | 329,346             | 251,454             | 208,899             | 248,567             | 237,775             |
| 0                   | 0                   | 0                   | 0                   | 0                   | 0                   |
| 261,850             | 290,771             | 2,520,300           | 1,416,901           | 770,393             | 1,051,104           |
| <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>3,756,774</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>    | <u>5,045,653</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                   |
| 280,566             | 297,109             | 374,397             | 371,049             | 497,281             | 621,271             |
| 14,593,520          | 15,676,112          | 16,087,667          | 16,315,594          | 17,208,033          | 18,716,304          |
| 69,572              | 4,394               | 21,826              | 86,652              | 77,406              | 107,641             |
| 0                   | 0                   | 0                   | 85,270              | 99,922              | 283,511             |
| <u>(574,714)</u>    | <u>(129,032)</u>    | <u>(63,156)</u>     | <u>(76,687)</u>     | <u>(286,720)</u>    | <u>(15,763)</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>19,712,964</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> | <u>\$24,758,617</u> |

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

|  | <u>2007</u>               | <u>2008</u>             | <u>2009</u>                 | <u>2010</u>               |
|--|---------------------------|-------------------------|-----------------------------|---------------------------|
| <b>Revenues</b>  |                           |                         |                             |                           |
| Property Taxes   | \$5,010,847               | \$4,593,182             | \$4,664,714                 | \$4,995,942               |
| Sales Taxes  | 4,964,071                 | 5,059,585               | 4,473,474                   | 4,461,226                 |
| Special Assessments  | 123,828                   | 94,619                  | 74,479                      | 63,268                    |
| Charges for Services                                       | 7,508,809                 | 7,567,705               | 14,304,222                  | 13,813,196                |
| Licenses and Permits                                       | 7,470                     | 19,019                  | 14,773                      | 16,685                    |
| Fines and Forfeitures                                      | 290,491                   | 316,022                 | 285,470                     | 409,574                   |
| Intergovernmental  | 15,598,627                | 16,855,323              | 16,038,062                  | 21,510,562                |
| Interest   | 1,097,280                 | 1,214,187               | 483,152                     | 434,021                   |
| Rent   | 198,423                   | 204,044                 | 157,521                     | 198,445                   |
| Other  | 854,250                   | 1,212,359               | 901,620                     | 1,234,159                 |
| Total Revenues   | <u>35,654,096</u>         | <u>37,136,045</u>       | <u>41,397,487</u>           | <u>47,137,078</u>         |
| <b>Expenditures</b>  |                           |                         |                             |                           |
| Current:   |                           |                         |                             |                           |
| General Government   |                           |                         |                             |                           |
| Legislative and Executive                                  | 3,672,009                 | 3,866,689               | 4,025,650                   | 3,996,782                 |
| Judicial   | 2,117,820                 | 2,223,636               | 2,267,622                   | 2,142,540                 |
| Public Safety  | 5,541,432                 | 5,715,853               | 6,194,252                   | 5,352,996                 |
| Public Works   | 3,508,568                 | 4,122,926               | 9,552,598                   | 10,792,634                |
| Health   | 4,736,142                 | 5,329,485               | 5,919,854                   | 5,388,566                 |
| Intergovernmental  | 489,447                   | 465,294                 | 756,229                     | 0                         |
| Human Services   | 12,729,864                | 13,127,323              | 12,266,920                  | 10,990,597                |
| Economic Development                                       | 61,384                    | 90,565                  | 333,757                     | 654,966                   |
| Capital Outlay   | 225,796                   | 315,233                 | 196,496                     | 4,863,722                 |
| Debt Service:  |                           |                         |                             |                           |
| Principal Retirement                                       | 565,000                   | 565,000                 | 1,145,000                   | 3,373,106                 |
| Interest and Fiscal Charges                                | 576,586                   | 536,511                 | 652,410                     | 994,408                   |
| Total Expenditures   | <u>34,224,048</u>         | <u>36,358,515</u>       | <u>43,310,788</u>           | <u>48,550,317</u>         |
| Excess of Revenues Over<br>(Under) Expenditures            | <u>1,430,048</u>          | <u>777,530</u>          | <u>(1,913,301)</u>          | <u>(1,413,239)</u>        |
| <b>Other Financing Sources (Uses)</b>                      |                           |                         |                             |                           |
| General Obligation Refunding Bonds Issued                  | 6,535,000                 | 0                       | 0                           | 2,895,000                 |
| 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                 | 86,323                    | 0                       | 0                           | 0                         |
| Payment to Refunded Bond Escrow Agent                      | (6,479,187)               | 0                       | 0                           | 0                         |
| Transfers In   | 1,987,707                 | 1,947,939               | 1,923,183                   | 1,595,852                 |
| Transfers Out  | (2,007,204)               | (1,949,144)             | (1,923,183)                 | (1,595,852)               |
| Total Other Financing Sources (Uses)                       | <u>122,639</u>            | <u>(1,205)</u>          | <u>0</u>                    | <u>2,895,000</u>          |
| Net Changes in Fund Balances                               | <u><u>\$1,552,687</u></u> | <u><u>\$776,325</u></u> | <u><u>(\$1,913,301)</u></u> | <u><u>\$1,481,761</u></u> |
| Debt Service as a Percentage of<br>Noncapital Expenditures | 3.4%                      | 3.2%                    | 3.1%                        | 10.2%                     |

| 2011               | 2012               | 2013               | 2014              | 2015               | 2016              |
|--------------------|--------------------|--------------------|-------------------|--------------------|-------------------|
| \$6,412,708        | \$6,121,697        | \$5,844,140        | \$5,706,737       | \$5,842,020        | \$6,127,927       |
| 4,788,146          | 5,352,445          | 5,315,660          | 5,477,795         | 5,919,955          | 5,972,699         |
| 64,658             | 307,096            | 87,082             | 98,632            | 97,425             | 84,936            |
| 13,182,703         | 13,006,264         | 11,451,089         | 10,795,781        | 10,214,447         | 10,423,116        |
| 16,268             | 24,746             | 52,325             | 28,431            | 30,353             | 43,326            |
| 541,269            | 367,586            | 344,327            | 333,815           | 317,059            | 371,474           |
| 15,250,509         | 14,008,903         | 13,891,457         | 14,391,820        | 16,611,690         | 13,983,630        |
| 230,280            | 188,485            | 134,035            | 130,124           | 248,811            | 111,532           |
| 160,529            | 41,985             | 115,301            | 113,301           | 110,801            | 108,051           |
| 1,241,638          | 1,145,686          | 1,492,350          | 1,182,111         | 1,076,841          | 468,329           |
| <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>  | <u>37,695,020</u> |
| 3,909,667          | 4,062,611          | 3,805,103          | 4,050,722         | 4,080,009          | 4,357,611         |
| 2,210,445          | 2,284,177          | 2,287,880          | 2,394,388         | 2,554,165          | 2,678,625         |
| 5,324,787          | 5,621,272          | 5,883,385          | 6,137,317         | 6,192,595          | 6,021,703         |
| 11,846,803         | 11,151,044         | 10,069,437         | 10,426,548        | 10,460,993         | 8,280,552         |
| 6,251,419          | 6,077,845          | 5,853,040          | 6,348,028         | 6,736,440          | 5,429,248         |
| 0                  | 0                  | 0                  | 0                 | 0                  | 0                 |
| 8,535,518          | 6,942,884          | 7,052,507          | 6,999,959         | 7,164,230          | 6,958,174         |
| 135,824            | 91,374             | 107,520            | 98,936            | 24,592             | 92,963            |
| 1,330,716          | 532,137            | 396,464            | 239,788           | 554,903            | 1,325,913         |
| 538,334            | 579,445            | 1,029,735          | 931,949           | 1,006,878          | 1,078,742         |
| 842,063            | 836,716            | 816,959            | 472,779           | 534,469            | 343,608           |
| <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>  | <u>36,567,139</u> |
| 963,132            | 2,385,388          | 1,425,736          | 158,133           | 1,160,128          | 1,127,881         |
| 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)        | 0                 |
| 1,781,789          | 293,930            | 1,797,837          | 2,601,324         | 2,047,831          | 3,619,677         |
| (1,781,789)        | (1,661,998)        | (1,797,837)        | (2,637,195)       | (2,215,839)        | (3,752,870)       |
| <u>512,619</u>     | <u>297,384</u>     | <u>450</u>         | <u>(35,871)</u>   | <u>83,865</u>      | <u>(133,193)</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> | <u>\$994,688</u>  |
| 3.7%               | 4.0%               | 5.2%               | 3.9%              | 4.4%               | 4.2%              |

**Crawford County, Ohio**  
*Assessed and Estimated Actual Value of Taxable Property*  
*Last Ten Years*

| Collection<br>Year | Real Property                |                           |                              | Public Utility<br>Personal Property |                              |
|--------------------|------------------------------|---------------------------|------------------------------|-------------------------------------|------------------------------|
|                    | Assessed Value               |                           | Estimated<br>Actual<br>Value | Assessed<br>Value                   | Estimated<br>Actual<br>Value |
|                    | Residential/<br>Agricultural | Commercial/<br>Industrial |                              |                                     |                              |
| 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                   |
| 2016               | 595,445,730                  | 88,227,610                | 1,953,352,400                | 31,540,120                          | 35,841,045                   |

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 has been phased out. During the phase out period, 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.

| Tangible<br>Personal Property |                              | Total             |                              | Weighted<br>Average<br>Tax Rate (1) |
|-------------------------------|------------------------------|-------------------|------------------------------|-------------------------------------|
| Assessed<br>Value             | Estimated<br>Actual<br>Value | Assessed<br>Value | Estimated<br>Actual<br>Value |                                     |
| \$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                               |
| 0                             | 0                            | 715,213,460       | 1,989,193,445                | 11.11                               |

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

| County                            | 2007        | 2008        | 2009         | 2010         | 2011         |
|-----------------------------------|-------------|-------------|--------------|--------------|--------------|
| General                           | \$2.20      | \$2.20      | \$2.20       | \$2.20       | \$2.20       |
| Fairway                           |             |             |              |              |              |
| Effective Millage Rates           |             |             |              |              |              |
| Residential/Agriculture           | 3.21        | 3.21        | 4.74         | 4.75         | 4.77         |
| Commercial/Industrial             | 3.11        | 3.12        | 4.70         | 4.74         | 4.79         |
| Tangible/Personal                 | 3.50        | 3.50        | 5.00         | 5.00         | 5.00         |
| Fairview                          |             |             |              |              |              |
| Effective Millage Rates           |             |             |              |              |              |
| Residential/Agriculture           | 0.92        | 0.92        | 0.93         | 0.93         | 0.00         |
| Commercial/Industrial             | 0.89        | 0.89        | 0.92         | 0.92         | 0.00         |
| Tangible/Personal                 | 1.00        | 1.00        | 1.00         | 1.00         | 0.00         |
| Mental Health                     |             |             |              |              |              |
| Effective Millage Rates           |             |             |              |              |              |
| Residential/Agriculture           | 0.51        | 1.00        | 1.00         | 1.00         | 1.00         |
| Commercial/Industrial             | 0.80        | 1.00        | 1.00         | 1.00         | 1.00         |
| Tangible/Personal                 | 1.00        | 1.00        | 1.00         | 1.00         | 1.00         |
| Childrens Services                |             |             |              |              |              |
| Effective Millage Rates           |             |             |              |              |              |
| Residential/Agriculture           | 0.30        | 0.30        | 0.30         | 0.30         | 0.30         |
| Commercial/Industrial             | 0.41        | 0.41        | 0.43         | 0.43         | 0.44         |
| Tangible/Personal                 | 0.50        | 0.50        | 0.50         | 0.50         | 0.50         |
| Council on Aging                  |             |             |              |              |              |
| Effective Millage Rates           |             |             |              |              |              |
| Residential/Agriculture           | 0.55        | 0.55        | 0.56         | 0.80         | 0.80         |
| Commercial/Industrial             | 0.53        | 0.54        | 0.55         | 0.80         | 0.80         |
| Tangible/Personal                 | 0.60        | 0.60        | 0.60         | 0.80         | 0.80         |
| Criminal Justice Services         |             |             |              |              |              |
| Effective Millage Rates           |             |             |              |              |              |
| Residential/Agriculture           | 0.00        | 0.00        | 0.00         | 2.75         | 2.75         |
| Commercial/Industrial             | 0.00        | 0.00        | 0.00         | 2.75         | 2.75         |
| Tangible/Personal                 | 0.00        | 0.00        | 0.00         | 2.75         | 2.75         |
| Total County (Total Direct Rate)  | <u>8.80</u> | <u>8.80</u> | <u>10.30</u> | <u>13.25</u> | <u>12.25</u> |
| Effective Millage Rates           |             |             |              |              |              |
| Residential/Agriculture           | 7.69        | 8.18        | 9.73         | 12.73        | 11.82        |
| Commercial/Industrial             | 7.94        | 8.16        | 9.80         | 12.84        | 11.98        |
| Tangible/Personal                 | 8.80        | 8.80        | 10.30        | 13.25        | 12.25        |
| Total Weighted Average Tax Rate   | 7.85        | 8.22        | 9.76         | 12.77        | 11.86        |
| School Districts                  |             |             |              |              |              |
| Buckeye Central                   | 26.32-51.30 | 28.08-30.22 | 28.08-30.26  | 28.08-30.34  | 28.08-30.18  |
| Bucyrus                           | 35.69-55.35 | 36.23-38.73 | 37.74-39.07  | 37.94-39.46  | 38.07-40.56  |
| Colonel Crawford                  | 27.75-52.50 | 27.72-36.68 | 26.96-42.77  | 26.99-42.72  | 27.00-43.07  |
| Crestline                         | 29.81-63.17 | 30.43-44.21 | 39.99-53.13  | 40.25-55.34  | 40.49-55.47  |
| Galion                            | 29.64-57.23 | 29.63-39.80 | 33.72-41.95  | 33.80-42.34  | 33.79-42.49  |
| Wynford                           | 30.24-54.54 | 32.58-34.73 | 30.54-34.12  | 30.24-34.31  | 30.20-34.22  |
| Joint Vocational School Districts |             |             |              |              |              |
| Pioneer                           | 2.02-4.70   | 2.00-3.10   | 2.00-2.26    | 2.00-2.31    | 2.03-2.40    |
| Tri-Rivers                        | 2.25-4.40   | 2.22-3.25   | 2.23-3.32    | 2.20-3.37    | 2.21-3.49    |
| Vanguard                          | 1.60-1.60   | 1.60-1.60   | 1.60-1.60    | 1.60-1.60    | 1.60-1.60    |



| 2012         | 2013         | 2014         | 2015         | 2016         |
|--------------|--------------|--------------|--------------|--------------|
| \$2.20       | \$2.20       | \$2.20       | \$2.20       | \$2.20       |
| 4.94         | 4.95         | 4.97         | 4.27         | 4.27         |
| 5.00         | 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         | 0.86         | 0.86         |
| 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| 0.32         | 0.32         | 0.32         | 0.28         | 0.28         |
| 0.48         | 0.50         | 0.50         | 0.50         | 0.50         |
| 0.50         | 0.50         | 0.50         | 0.50         | 0.50         |
| 0.80         | 0.80         | 0.80         | 0.86         | 0.86         |
| 0.80         | 0.80         | 0.80         | 1.00         | 1.00         |
| 0.80         | 0.80         | 0.80         | 1.00         | 1.00         |
| 2.75         | 2.75         | 2.75         | 2.36         | 2.37         |
| 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>12.45</u> | <u>12.45</u> |
| 12.01        | 12.02        | 12.04        | 10.83        | 10.84        |
| 12.23        | 12.25        | 12.25        | 12.45        | 12.45        |
| 12.25        | 12.25        | 12.25        | 12.45        | 12.45        |
| 12.05        | 12.06        | 12.08        | 11.14        | 11.11        |
| 26.44-29.79  | 25.94-29.29  | 25.89-29.13  | 25.32-28.68  | 24.92-28.24  |
| 41.97-43.11  | 43.85-46.95  | 43.91-47.10  | 44.52-47.76  | 45.42-48.67  |
| 27.44-41.84  | 27.47-42.30  | 27.49-42.46  | 27.00-42.50  | 28.01-43.50  |
| 45.05-60.72  | 43.45-59.52  | 42.83-60.54  | 41.36-59.90  | 42.24-60.94  |
| 37.11-47.80  | 37.20-48.62  | 37.03-49.07  | 36.53-49.21  | 36.62-49.60  |
| 28.85-37.00  | 27.99-36.73  | 27.97-36.67  | 25.30-35.84  | 24.65-35.24  |
| 2.08-2.55    | 2.08-2.59    | 2.83-3.39    | 2.70-3.41    | 2.70-3.42    |
| 2.21-3.56    | 2.04-3.55    | 2.00-3.62    | 2.00-3.65    | 2.00-3.64    |
| 1.60-1.60    | 1.60-1.60    | 1.60-1.60    | 1.60-1.60    | 1.60-1.60    |

(continued)

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

|                                       | <u>2007</u>     | <u>2008</u>     | <u>2009</u>     | <u>2010</u>     | <u>2011</u>     |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>Out-of-County School Districts</b> |                 |                 |                 |                 |                 |
| Mohawk                                | \$25.13-\$42.13 | \$25.15-\$27.92 | \$25.15-\$27.93 | \$25.14-\$28.44 | \$25.13-\$28.34 |
| Plymouth                              | 27.19-33.00     | 27.18-28.68     | 26.98-28.52     | 26.99-28.51     | 26.95-28.46     |
| Ridgedale                             | 26.98-47.68     | 25.82-25.96     | 25.82-29.35     | 22.72-25.82     | 25.00-25.02     |
| Upper Sandusky                        | 20.00-33.70     | 20.03-21.16     | 20.05-21.16     | 20.00-21.24     | 20.00-21.26     |
| Willard                               | 27.94-48.95     | 27.94-32.74     | 27.48-33.76     | 27.17-33.22     | 30.17-36.27     |
| <b>Corporations</b>                   |                 |                 |                 |                 |                 |
| 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                       | 2.74-2.74       | 2.20-2.20       | 2.20-2.20       | 2.20-2.20       | 2.20-2.20       |
| Chatfield                             | 1.30-1.30       | 1.30-1.30       | 1.30-1.30       | 1.30-1.30       | 1.30-1.30       |
| Crestline/City                        | 5.25-5.25       | 4.00-4.00       | 4.00-4.00       | 4.00-4.00       | 4.00-4.00       |
| Crestline/Colonel Crawford            | 3.47-3.70       | 2.10-2.10       | 2.10-2.10       | 2.80-2.80       | 2.80-2.80       |
| Galion/City                           | 1.95-1.95       | 1.95-1.95       | 2.08-2.08       | 3.00-3.00       | 3.00-3.00       |
| Galion/Crestline                      | .70-.70         | .70-.70         | .83-.83         | .70-.70         | .70-.70         |
| New Washington                        | 4.87-6.00       | 4.87-5.36       | 4.38-4.48       | 4.38-4.49       | 4.38-4.49       |
| North Robinson                        | 4.39-4.60       | 4.60-4.60       | 4.60-4.60       | 4.60-4.60       | 4.60-4.60       |
| Tiro                                  | 1.90-1.90       | 1.90-1.90       | 1.90-1.90       | 1.90-1.90       | 1.90-1.90       |
| <b>Townships</b>                      |                 |                 |                 |                 |                 |
| Auburn                                | 4.10-4.10       | 4.10-4.10       | 3.77-4.10       | 3.77-4.10       | 3.77-4.10       |
| Bucyrus                               | 5.12-5.20       | 5.12-5.12       | 4.79-5.15       | 4.80-5.15       | 4.80-5.15       |
| Chatfield                             | 4.30-4.30       | 4.30-4.30       | 3.94-4.30       | 3.95-4.30       | 4.40-4.75       |
| Cranberry                             | 1.98-2.30       | 2.09-2.17       | 2.30-2.30       | 2.30-2.30       | 2.30-2.30       |
| Dallas                                | 4.07-4.30       | 4.07-4.30       | 3.62-4.30       | 3.63-4.30       | 3.63-4.30       |
| Holmes                                | 3.22-3.70       | 3.22-3.32       | 3.19-3.22       | 3.20-3.22       | 3.20-3.22       |
| Jackson                               | 2.90-3.45       | 2.90-3.27       | 2.90-3.22       | 2.90-3.22       | 2.90-3.22       |
| Jefferson                             | 3.47-3.70       | 3.47-3.50       | 3.70-3.70       | 3.70-3.70       | 3.70-3.70       |
| Liberty                               | 4.22-4.80       | 5.54-5.77       | 5.21-5.77       | 5.22-5.77       | 5.22-5.77       |
| Lykens                                | 2.20-2.20       | 2.20-2.20       | 3.06-3.20       | 3.07-3.20       | 3.07-3.20       |
| Polk                                  | 5.40-6.30       | 6.45-6.73       | 6.77-6.81       | 5.72-5.77       | 5.72-5.78       |
| 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       | 2.70-2.70       | 2.70-2.70       |
| Tod                                   | 2.20-2.20       | 2.20-2.20       | 2.20-2.20       | 2.20-2.20       | 2.20-2.20       |
| Vernon                                | 3.89-4.30       | 3.89-3.89       | 3.89-3.94       | 3.89-3.94       | 4.30-4.30       |
| Whetstone                             | 1.00-1.10       | 1.00-1.02       | .94-1.10        | .94-1.10        | .94-1.10        |
| <b>Other Districts</b>                |                 |                 |                 |                 |                 |
| Crawford Park District                | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            |
| Extension Library District            | 0.00            | 0.00            | 0.00            | 0.00            | .98-.98         |
| Mohawk Community Library              | 0.00            | 0.00            | .42-.47         | .78-.80         | .75-.80         |
| Upper Sandusky Library                | 0.00            | 0.00            | 1.40-1.40       | 1.31-1.40       | 1.31-1.40       |
| Wyandot East Fire District            | 2.19-2.26       | 2.19-2.26       | 2.11-2.26       | 1.89-2.27       | 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.

| 2012            | 2013            | 2014            | 2015          | 2016          |
|-----------------|-----------------|-----------------|---------------|---------------|
| \$25.14-\$28.41 | \$25.09-\$28.88 | \$23.71-\$27.50 | \$23.61-27.43 | \$23.30-26.62 |
| 27.26-29.65     | 27.31-30.06     | 26.89-29.33     | 26.19-28.91   | 26.20-30.09   |
| 25.00-25.01     | 24.00-24.00     | 24.02-25.37     | 24.00-25.37   | 23.74-24.93   |
| 20.00-21.40     | 20.00-21.99     | 20.05-22.34     | 22.04-24.44   | 21.88-24.41   |
| 29.70-37.27     | 29.73-37.52     | 30.56-38.13     | 30.15-38.10   | 30.21-37.73   |
| 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       | 6.30-6.30     | 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       | 3.90-3.90       | 3.90-3.90       | 3.90-3.90     | 3.90-3.90     |
| .70-.70         | .70-.70         | 2.00-2.00       | 2.00-2.00     | 2.00-2.00     |
| 4.65-4.68       | 4.65-4.67       | 4.65-4.68       | 4.44-4.65     | 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     |
| 3.64-4.10       | 3.64-4.10       | 3.64-4.10       | 2.97-4.10     | 5.07-6.15     |
| 4.58-5.20       | 5.59-6.20       | 5.59-6.20       | 4.76-6.20     | 4.76-6.20     |
| 4.26-4.80       | 4.70-5.05       | 4.71-5.05       | 3.59-5.05     | 5.90-7.00     |
| 2.24-2.30       | 2.25-2.30       | 2.82-2.30       | 1.81-2.30     | 3.41-3.90     |
| 3.48-4.30       | 3.49-4.30       | 3.50-4.30       | 2.96-4.30     | 2.96-4.30     |
| 3.21-3.30       | 3.21-3.30       | 3.23-3.30       | 5.19-6.10     | 5.19-6.10     |
| 3.16-3.26       | 3.16-3.26       | 3.16-3.26       | 3.17-3.57     | 3.57-4.00     |
| 3.66-3.70       | 3.66-3.70       | 3.66-3.70       | 3.36-3.66     | 4.86-5.16     |
| 5.34-5.91       | 4.22-4.69       | 4.21-4.68       | 3.81-4.80     | 3.81-4.80     |
| 3.01-3.20       | 3.01-3.20       | 3.01-3.20       | 2.76-3.20     | 2.76-3.20     |
| 5.09-6.03       | 5.17-6.04       | 5.25-6.05       | 5.25-5.59     | 6.32-6.65     |
| 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       | 2.44-2.70     | 2.44-2.70     |
| 2.20-2.20       | 2.20-2.20       | 2.20-2.20       | 2.20-2.20     | 2.20-2.20     |
| 4.19-4.30       | 4.19-4.30       | 4.19-4.30       | 3.85-4.30     | 3.84-4.30     |
| .96-1.10        | .97-1.10        | .96-1.10        | .85-1.10      | 2.65-2.90     |
| .40-.40         | .40-.40         | .40-.40         | .40-.40       | .34-.40       |
| .98-.98         | .98-.98         | .98-.98         | .88-.97       | .88-.96       |
| .75-.80         | .67-.80         | .59-.80         | .58-.80       | .56-.78       |
| 1.31-1.40       | 1.06-1.40       | 1.06-1.40       | 1.06-1.40     | 1.00-1.40     |
| 1.89-2.27       | 1.52-2.27       | 1.53-2.32       | 1.43-2.32     | 1.36-2.34     |

**Crawford County, Ohio**  
*Property Tax Levies and Collections*  
*Last Ten Years*

| Year | Current<br>Taxes<br>Levied (1)(2) | Current<br>Taxes<br>Collected | Percent<br>of Current<br>Taxes<br>Collected | Delinquent<br>Taxes<br>Collected (3) |
|------|-----------------------------------|-------------------------------|---|--------------------------------------|
| 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                              |
| 2016 | 7,957,362                         | 6,611,486                     | 83.09                                       | 274,425                              |

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<br>Taxes<br>Collected | Percent of<br>Total Taxes<br>Collected to<br>Current Taxes<br>Levied | Outstanding<br>Delinquent<br>Taxes | Ratio of<br>Delinquent<br>Taxes to<br>Current Taxes<br>Levied |
|-----------------------------|--|------------------------------------|---|
| \$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  |
| 6,885,911                   | 86.54  | 546,166                            | 6.86  |

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

|                              | 2016                   |      |                                     | 2007                   |      |                                     |
|------------------------------|------------------------|------|-------------------------------------|------------------------|------|-------------------------------------|
|                              | Taxable Assessed Value | Rank | Percent of Total Assessed Valuation | Taxable Assessed Value | Rank | Percent of Total Assessed Valuation |
| Avita Health System          | \$24,279,080           | 1    | 3.40%                               |                        |      |                                     |
| Blair, Leonard               | 7,273,350              | 2    | 1.02                                |                        |      |                                     |
| Hord Family Farms            | 3,384,120              | 3    | 0.47                                |                        |      |                                     |
| Leonhardt Farms              | 2,220,640              | 4    | 0.31                                |                        |      |                                     |
| General Electric             | 2,064,540              | 5    | 0.29                                | 1,979,670              | 3    | 0.28%                               |
| Timken Company               | 1,879,610              | 6    | 0.26                                | 11,419,700             | 1    | 1.60                                |
| Walnut Grain Farms           | 1,684,670              | 7    | 0.24                                |                        |      |                                     |
| Worcester, Ronald            | 1,585,490              | 8    | 0.22                                |                        |      |                                     |
| Bucyrus Precision Tech       | 1,451,530              | 9    | 0.20                                | 1,335,070              | 8    | 0.19                                |
| Imasen Bucyrus Tech          | 1,449,790              | 10   | 0.20                                | 1,430,960              | 7    | 0.20                                |
| TPI Acquisition              |                        |      |                                     | 2,010,950              | 2    | 0.28                                |
| United Telephone Co. of Ohio |                        |      |                                     | 1,710,320              | 4    | 0.24                                |
| Eagle Crusher Co., Inc.      |                        |      |                                     | 1,515,580              | 5    | 0.21                                |
| Peco II                      |                        |      |                                     | 1,501,520              | 6    | 0.21                                |
| Mitsui Steel, Inc.           |                        |      |                                     | 1,289,020              | 9    | 0.18                                |
| Covert Manufacturing, Inc.   |                        |      |                                     | 1,226,540              | 10   | 0.17                                |
| All Other                    | 667,940,640            |      | 93.39                               | 688,885,301            |      | 96.44                               |
| Total                        | <u>\$715,213,460</u>   |      | <u>100.00%</u>                      | <u>\$714,304,631</u>   |      | <u>100.00%</u>                      |

Source: Crawford County Auditor

**Crawford County, Ohio**  
*Taxable Sales by Type*  
*Last Ten Years*

|   | <u>2007</u>               | <u>2008</u>               | <u>2009</u>               | <u>2010</u>               |
|---|---------------------------|---------------------------|---------------------------|---------------------------|
| Sales Tax Payments                      | \$1,898,806               | \$1,763,349               | \$1,580,414               | \$1,661,644               |
| Direct Pay Tax Return Payments          | 228,510                   | 347,715                   | 259,177                   | 533,712                   |
| Seller's Use Tax Return Payments        | 425,115                   | 462,931                   | 410,951                   | 474,675                   |
| Consumer's Use Tax Return Payments      | 146,599                   | 238,360                   | 116,177                   | 86,756                    |
| Motor Vehicle Tax Payments              | 990,343                   | 888,896                   | 796,037                   | 896,213                   |
| Non-Resident Motor Vehicle Tax Payments | 1,108                     | 3,711                     | 2,172                     | 1,465                     |
| Watercraft and Outboard Motors          | 9,809                     | 5,513                     | 7,510                     | 7,727                     |
| Department of Liquor Control            | 17,245                    | 17,987                    | 19,100                    | 19,706                    |
| Sales Tax on Motor Vehicle Fuel Refunds | 683                       | 899                       | 696                       | 814                       |
| Sales/Use Tax Voluntary Payments        | 4,359                     | 4,842                     | 5,683                     | 4,781                     |
| Statewide Master Numbers                | 1,313,404                 | 1,306,248                 | 1,283,142                 | 1,220,883                 |
| Sales/Use Tax Assessment Payments       | 17,298                    | 44,023                    | 30,407                    | 30,211                    |
| Streamlined Sales Tax                   | 1,459                     | 2,405                     | 2,766                     | 5,588                     |
| Use Tax Amnesty                         | 0                         | 0                         | 0                         | 0                         |
| Managed Audits                          | 0                         | 0                         | 0                         | 0                         |
| Adjustments                             | <u>(5,098)</u>            | <u>(7,908)</u>            | <u>(138,082)</u>          | <u>(333,922)</u>          |
| <b>Total Sales Tax</b>                  | <b><u>\$5,049,640</u></b> | <b><u>\$5,078,971</u></b> | <b><u>\$4,376,150</u></b> | <b><u>\$4,610,253</u></b> |
| <br>Total Taxable Sales Rate (1)        | <br>1.50%                 | <br>1.50%                 | <br>1.50%                 | <br>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>2011</u>        | <u>2012</u>        | <u>2013</u>        | <u>2014</u>        | <u>2015</u>        | <u>2016</u>        |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| \$1,672,215        | \$1,652,074        | \$1,671,550        | \$1,678,178        | \$1,700,181        | \$1,750,307        |
| 554,943            | 532,430            | 538,999            | 663,424            | 750,316            | 712,208            |
| 503,075            | 529,362            | 587,613            | 642,177            | 670,427            | 763,591            |
| 116,170            | 145,954            | 118,704            | 124,171            | 119,526            | 141,101            |
| 1,007,597          | 1,026,855          | 1,093,238          | 1,155,868          | 1,219,119          | 1,194,948          |
| 2,273              | 2,319              | 2,920              | 3,194              | 6,641              | 5,821              |
| 6,254              | 9,543              | 4,609              | 6,804              | 10,397             | 10,694             |
| 20,779             | 21,760             | 23,240             | 23,982             | 25,549             | 29,920             |
| 775                | 1,421              | 1,089              | 1,641              | 1,502              | 744                |
| 4,775              | 10,071             | 9,548              | 92,874             | 4,739              | 2,011              |
| 1,310,093          | 1,428,230          | 1,426,108          | 1,447,056          | 1,441,323          | 1,389,856          |
| 30,989             | 28,360             | 35,906             | 19,459             | 45,038             | 28,825             |
| 4,929              | 5,176              | 6,192              | 9,241              | 7,668              | 8,513              |
| 833                | 7,123              | 7,826              | 47                 | 44                 | 17                 |
| 62                 | 0                  | 0                  | 6,064              | 8,308              | 21,200             |
| <u>(275,684)</u>   | <u>(34,805)</u>    | <u>(230,042)</u>   | <u>(359,834)</u>   | <u>(7,259)</u>     | <u>(3,767)</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> | <u>\$6,055,989</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<br>Assessment<br>Bonds | OPWC<br>Loan | OWDA<br>Loans |
|                          | Jail           | Services<br>Building | Landfill<br>Improvements | Other       |                                |              |               |
| 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             |
| 2016                     | 1,108,222      | 0                    | 1,430,000                | 6,073,531   | 250,011                        | 117,220      | 0             |

Source: Crawford County Auditor

(1) Population and the personal income of the County can be found on S29.

| <u>Business-Type Activities</u> |          |              |            |            |
|---------------------------------|----------|--------------|------------|------------|
| General                         |          | Total        | Per        | Percentage |
| Obligation                      | OPWC     |              |            |            |
| Bonds                           | Loan     | Government   | Capita (1) | Income (1) |
| Waterline                       |          |              |            |            |
| \$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       |
| 214,302                         | 24,790   | 9,218,076    | 219        | 0.63       |

**Crawford County, Ohio**  
*Legal Debt Margin Information*  
*Last Ten Years*

|  | <u>2007</u>        | <u>2008</u>        | <u>2009</u>        | <u>2010</u>        |
|--|--------------------|--------------------|--------------------|--------------------|
| Debt Limit   | \$16,357,616       | \$15,676,238       | \$15,206,849       | \$15,148,163       |
| Total Net Debt Applicable to Limit   | <u>7,290,000</u>   | <u>7,065,000</u>   | <u>6,829,765</u>   | <u>6,595,000</u>   |
| Legal Debt Margin  | <u>\$9,067,616</u> | <u>\$8,611,238</u> | <u>\$8,377,084</u> | <u>\$8,553,163</u> |
| Total Net Debt Applicable to the Debt<br>Limit as a Percentage of the Debt Limit | 44.57%             | 45.07%             | 44.91%             | 43.54%             |

**Legal Debt Margin Calculation for Year 2016**

|  |                            |
|--|----------------------------|
| Assessed Value                             | \$715,213,460              |
| Debt Limit                                 | 16,380,337                 |
| Debt Applicable to Limit                   |                            |
| General Obligation Bonds                   | 8,785,000                  |
| Special Assessment Bonds                   | 250,011                    |
| OPWC Loan                                  | 142,010                    |
| Less Exemptions                            | (4,297,021)                |
| Less Amount Available in Debt Service Fund | <u>(145,701)</u>           |
| Total Net Debt Applicable to Limit         | <u>4,734,299</u>           |
| Legal Debt Margin                          | <u><u>\$11,646,038</u></u> |

| <u>2011</u>               | <u>2012</u>               | <u>2013</u>               | <u>2014</u>               | <u>2015</u>               | <u>2016</u>                |
|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|----------------------------|
| \$15,268,190              | \$15,244,365              | \$14,314,089              | \$14,303,528              | \$14,309,488              | \$16,380,337               |
| <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>4,734,299</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> | <u><u>\$11,646,038</u></u> |
| 41.56%                    | 39.82%                    | 40.38%                    | 38.31%                    | 36.58%                    | 28.90%                     |

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

| <u>Year</u> | <u>General Bonded<br/>Debt Outstanding (1)</u> | <u>Percentage<br/>of Estimated<br/>Actual Value of<br/>Taxable Property (2)</u> | <u>Per<br/>Capita (3)</u> |
|-------------|--|---|---------------------------|
| 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                    |
| 2016        | 8,826,055                                      | 0.44  | 209.73                    |

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<br>(in thousands) | Per Capita<br>Personal Income | Unemployment<br>Rate |
|------|------------|-----------------------------------|-------------------------------|----------------------|
| 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                 |
| 2016 | 42,083     | 1,459,228                         | 34,675                        | 6.00                 |

Source: Labor Market Information

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

| Employer                     | 2016                |      |                                       | 2007                |      |                                       |
|------------------------------|---------------------|------|---------------------------------------|---------------------|------|---------------------------------------|
|                              | Number of Employees | Rank | Percentage of Total County Employment | Number of Employees | Rank | Percentage of Total County Employment |
| Avita Health System          | 1,402               | 1    | 7.83%                                 |                     |      |                                       |
| Imasen Bucyrus Tech          | 562                 | 2    | 3.14                                  | 405                 | 3    | 1.95%                                 |
| General Electric             | 276                 | 3    | 1.54                                  | 191                 | 8    | 0.92                                  |
| Timken Company               | 274                 | 4    | 1.53                                  | 1,000               | 1    | 4.81                                  |
| Covert Manufacturing, Inc.   | 262                 | 5    | 1.46                                  | 240                 | 6    | 1.15                                  |
| Bucyrus Precision Tech       | 243                 | 6    | 1.36                                  | 240                 | 5    | 1.15                                  |
| Ohio Mutual Insurance Group  | 230                 | 7    | 1.29                                  |                     |      |                                       |
| Tramec Sloan                 | 160                 | 8    | 0.89                                  |                     |      |                                       |
| Lifetouch                    | 157                 | 9    | 0.88                                  |                     |      |                                       |
| ESCO Bucyrus                 | 142                 | 10   | 0.80                                  | 185                 | 9    | 0.89                                  |
| Galion Community Hospital    |                     |      |                                       | 512                 | 2    | 2.46                                  |
| Baja Boats                   |                     |      |                                       | 285                 | 4    | 1.37                                  |
| Bucyrus Community Hospital   |                     |      |                                       | 215                 | 7    | 1.03                                  |
| Hydraulic Technologies, Inc. |                     |      |                                       | 180                 | 10   | 0.87                                  |
| Total                        | <u>3,708</u>        |      | <u>20.72%</u>                         | <u>3,453</u>        |      | <u>16.60%</u>                         |
| Total Employed within County | <u>17,900</u>       |      |                                       | <u>20,800</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                    | 2007              | 2008              | 2009              | 2010              | 2011              | 2012              | 2013              | 2014              | 2015              | 2016              |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| General Government         |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Legislative and Executive  | 49                | 50                | 50                | 47                | 49                | 47                | 49                | 48                | 50                | 47                |
| Judicial                   | 40                | 37                | 38                | 38                | 38                | 35                | 32                | 34                | 33                | 38                |
| Public Safety              |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Jail Operation             | 29                | 30                | 29                | 27                | 28                | 28                | 30                | 29                | 30                | 30                |
| Other Public Safety        | 44                | 42                | 42                | 40                | 38                | 44                | 43                | 41                | 42                | 40                |
| Public Works               | 28                | 28                | 28                | 28                | 27                | 26                | 26                | 21                | 22                | 22                |
| Health                     |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Developmental Disabilities | 51                | 53                | 53                | 52                | 53                | 53                | 57                | 54                | 50                | 50                |
| Other Health               | 7                 | 7                 | 7                 | 9                 | 8                 | 9                 | 9                 | 12                | 9                 | 9                 |
| Human Services             |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| County Home                | 33                | 36                | 30                | 18                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| Job and Family Services    | 63                | 62                | 61                | 59                | 52                | 48                | 43                | 44                | 44                | 43                |
| Other Human Services       | 17                | 18                | 19                | 17                | 13                | 13                | 13                | 12                | 14                | 13                |
| Economic Development       | 1                 | 1                 | 2                 | 1                 | 1                 | 1                 | 1                 | 0                 | 0                 | 0                 |
| <b>Total</b>               | <u><u>362</u></u> | <u><u>364</u></u> | <u><u>359</u></u> | <u><u>336</u></u> | <u><u>307</u></u> | <u><u>304</u></u> | <u><u>303</u></u> | <u><u>295</u></u> | <u><u>294</u></u> | <u><u>292</u></u> |

Source: Crawford County Auditor

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

| Program/Department                        | 2007   | 2008   | 2009   | 2010   | 2011   |
|---|--------|--------|--------|--------|--------|
| <b>Legislative/Executive</b>              |        |        |        |        |        |
| <b>Auditor</b>                            |        |        |        |        |        |
| Number of Non-Exempt Conveyances          | 1,036  | 874    | 834    | 845    | 726    |
| Number of Exempt Conveyances              | 857    | 829    | 753    | 757    | 758    |
| Number of Transfers                       | 1,893  | 1,703  | 1,587  | 1,602  | 1,484  |
| <b>Board of Elections</b>                 |        |        |        |        |        |
| Number of Registered Voters               | 28,562 | 29,754 | 28,951 | 29,170 | 28,832 |
| Number of Voters Last General Election    | 11,897 | 21,448 | 12,654 | 14,325 | 14,024 |
| Percent of Registered Voters Voting       | 42%    | 72%    | 44%    | 49%    | 49%    |
| <b>Recorder</b>                           |        |        |        |        |        |
| Number of Deeds Filed                     | 1,797  | 1,519  | 1,514  | 1,487  | 1,389  |
| Number of Mortgages Filed                 | 2,132  | 1,571  | 1,464  | 1,161  | 1,087  |
| <b>Judicial</b>                           |        |        |        |        |        |
| <b>Common Pleas Court</b>                 |        |        |        |        |        |
| Number of Civil Cases Filed               | 587    | 622    | 644    | 598    | 467    |
| Number of Criminal Cases Filed            | 217    | 190    | 204    | 187    | 241    |
| Number of Domestic Cases Filed            | 334    | 337    | 320    | 330    | 298    |
| <b>Juvenile Court</b>                     |        |        |        |        |        |
| Number of Civil Cases Filed               | 163    | 166    | 194    | 202    | 150    |
| Number of Criminal Cases Filed            | 14     | 7      | 8      | 7      | 14     |
| Number of Adjudged Delinquent Cases Filed | 425    | 313    | 305    | 404    | 345    |
| <b>Probate Court</b>                      |        |        |        |        |        |
| Number of Civil Cases Filed               | 12     | 11     | 13     | 12     | 6      |
| <b>Municipal Court</b>                    |        |        |        |        |        |
| Number of Civil Cases Filed               | 1,559  | 1,881  | 1,916  | 1,720  | 1,832  |
| Number of Criminal Cases Filed            | 7,978  | 7,649  | 7,970  | 7,160  | 8,783  |
| <b>Public Safety</b>                      |        |        |        |        |        |
| <b>Jail Operation</b>                     |        |        |        |        |        |
| Prison Arrivals                           | 1,930  | 2,195  | 2,014  | 1,460  | 1,569  |
| Releases                                  | 1,909  | 2,206  | 1,994  | 1,495  | 1,531  |
| Average Daily Count                       | 112    | 110    | 119    | 77     | 81     |
| <b>Public Works</b>                       |        |        |        |        |        |
| <b>Engineer</b>                           |        |        |        |        |        |
| Roads Resurfaced                          | 6      | 6      | 3      | 5      | 6      |
| Bridges Repaired                          | 4      | 4      | 4      | 7      | 0      |
| Bridges Replaced                          | 1      | 0      | 1      | 1      | 1      |
| Culverts Built                            | 1      | 0      | 1      | 8      | 2      |
| <b>Health</b>                             |        |        |        |        |        |
| <b>Dog and Kennel</b>                     |        |        |        |        |        |
| Number of Dog Licenses Sold               | 8,108  | 8,274  | 8,373  | 8,703  | 8,559  |
| Number of Kennel Licenses Sold            | 122    | 119    | 101    | 99     | 93     |
| <b>Developmental Disabilities</b>         |        |        |        |        |        |
| Number of Students Enrolled at Fairway    | 7      | 12     | 7      | 15     | 12     |
| Number of Students Enrolled at Waycraft   | 139    | 119    | 138    | 141    | 113    |
| <b>Business-Type Activity</b>             |        |        |        |        |        |
| <b>Sewer</b>                              |        |        |        |        |        |
| Water Consumption (thousands of gallons)  | 9,334  | 9,175  | 8,900  | 8,783  | 9,740  |

Source: Various county departments

| 2012   | 2013   | 2014   | 2015   | 2016   |
|--------|--------|--------|--------|--------|
| 920    | 936    | 814    | 861    | 946    |
| 803    | 846    | 880    | 861    | 892    |
| 1,723  | 1,782  | 1,694  | 1,722  | 1,838  |
| 29,410 | 28,151 | 28,333 | 27,259 | 28,156 |
| 19,847 | 9,398  | 12,205 | 12,920 | 19,534 |
| 67%    | 33%    | 43%    | 47%    | 69%    |
| 1,632  | 1,646  | 1,559  | 1,591  | 2,230  |
| 1,287  | 1,339  | 1,141  | 1,202  | 3,204  |
| 463    | 365    | 381    | 367    | 336    |
| 253    | 248    | 271    | 404    | 388    |
| 322    | 280    | 295    | 282    | 313    |
| 132    | 126    | 110    | 103    | 105    |
| 14     | 17     | 18     | 29     | 14     |
| 249    | 302    | 292    | 267    | 309    |
| 7      | 8      | 12     | 8      | 3      |
| 1,830  | 1,606  | 1,335  | 1,492  | 1,426  |
| 8,133  | 8,585  | 9,199  | 8,794  | 9,006  |
| 1,606  | 1,652  | 1,538  | 1,610  | 1,144  |
| 1,584  | 1,641  | 1,534  | 1,622  | 1,603  |
| 103    | 114    | 116    | 109    | 108    |
| 4      | 7      | 4      | 5      | 5      |
| 3      | 6      | 5      | 2      | 5      |
| 1      | 1      | 3      | 3      | 0      |
| 5      | 0      | 1      | 2      | 0      |
| 8,261  | 8,320  | 8,069  | 8,199  | 8,196  |
| 79     | 70     | 67     | 49     | 42     |
| 11     | 16     | 8      | 0      | 48     |
| 116    | 113    | 123    | 4      | 106    |
| 8,586  | 9,209  | 7,412  | 8,599  | 8,625  |

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

| Program/Department         | 2007  | 2008  | 2009  | 2010  |
|----------------------------|-------|-------|-------|-------|
| Legislative and Executive  |       |       |       |       |
| Auditor                    |       |       |       |       |
| Vehicles                   | 1     | 1     | 1     | 1     |
| Commissioners              |       |       |       |       |
| Vehicles                   | 1     | 1     | 1     | 1     |
| Judicial                   |       |       |       |       |
| Juvenile Court             |       |       |       |       |
| Vehicles                   | 3     | 0     | 2     | 2     |
| Public Safety              |       |       |       |       |
| Emergency Management       |       |       |       |       |
| Vehicles                   | 2     | 2     | 2     | 2     |
| Sheriff                    |       |       |       |       |
| Vehicles                   | 39    | 33    | 33    | 28    |
| Public Works               |       |       |       |       |
| Engineer                   |       |       |       |       |
| Vehicles                   | 68    | 70    | 69    | 71    |
| Roads (miles)              | 233.9 | 233.9 | 233.9 | 233.9 |
| Bridges                    | 182   | 182   | 183   | 186   |
| Culverts                   | 2,243 | 2,243 | 2,244 | 2,244 |
| Sewer Plants               | 3     | 3     | 3     | 3     |
| Sewer Lines (miles)        | 3.50  | 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     | 1     | 1     | 1     |
| Solid Waste                |       |       |       |       |
| Vehicles                   | 23    | 22    | 27    | 24    |
| Human Services             |       |       |       |       |
| Child Support              |       |       |       |       |
| Vehicles                   | 1     | 1     | 0     | 0     |
| Child Welfare              |       |       |       |       |
| Vehicles                   | 2     | 2     | 2     | 2     |
| County Home                |       |       |       |       |
| Vehicles                   | 5     | 6     | 6     | 5     |
| Job and Family Services    |       |       |       |       |
| Vehicles                   | 7     | 8     | 8     | 8     |
| Veterans Services          |       |       |       |       |
| Vehicles                   | 2     | 2     | 2     | 2     |

Source: Various county departments

| 2011  | 2012  | 2013  | 2014  | 2015  | 2016  |
|-------|-------|-------|-------|-------|-------|
| 1     | 1     | 1     | 1     | 1     | 1     |
| 1     | 1     | 1     | 1     | 1     | 0     |
| 2     | 2     | 2     | 2     | 3     | 3     |
| 2     | 2     | 2     | 2     | 2     | 2     |
| 26    | 26    | 28    | 32    | 34    | 28    |
| 73    | 68    | 68    | 69    | 74    | 72    |
| 233.9 | 233.9 | 233.9 | 233.9 | 233.9 | 233.9 |
| 193   | 196   | 197   | 197   | 200   | 200   |
| 2,246 | 2,251 | 2,251 | 2,251 | 2,253 | 2,253 |
| 3     | 3     | 4     | 4     | 3     | 3     |
| 3.50  | 3.50  | 9.50  | 9.50  | 9.50  | 9.50  |
| 7.50  | 7.50  | 7.50  | 7.50  | 7.50  | 7.50  |
| 2     | 3     | 3     | 3     | 3     | 4     |
| 1     | 2     | 2     | 2     | 2     | 2     |
| 23    | 25    | 26    | 26    | 28    | 28    |
| 0     | 0     | 0     | 0     | 0     | 0     |
| 1     | 1     | 1     | 1     | 1     | 1     |
| 1     | 1     | 1     | 1     | 0     | 0     |
| 8     | 8     | 8     | 8     | 8     | 7     |
| 2     | 2     | 2     | 2     | 2     | 2     |

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# Dave Yost • Auditor of State

**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  
SEPTEMBER 5, 2017**