



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, 2017

<b>FEDERAL GRANTOR</b> <b>Pass Through Grantor</b> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Total Federal 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	\$ 26,991
Special Education-Preschool Grants	84.173	34-6400345	14,441
Total Special Education Cluster			<u>41,432</u>
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			<b><u>41,432</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	226,571
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b><u>226,571</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-15-1AQ-1	69,698
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-16-1AQ-1	100,710
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			<u>170,408</u>
Home Investment Partnerships Program	14.239	B-C-16-1AQ-2	342,524
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b><u>512,932</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	11,631
Emergency Management Performance Grants	97.042	EMC-2017-EP-00006-S01	43,733
Total Emergency Management Performance Grants			<u>55,364</u>
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<b><u>55,364</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	589,564
<i>Passed Through the Ohio Department of Public Safety</i>			
<u>Highway Safety Cluster:</u>			
State and Community Highway Safety	20.600	STEP-2017-17-00-00-00484-00	7,923
State and Community Highway Safety	20.600	IDEP/STEP-2018-Crawford County Sheriff's-00032	1,544
Total State and Community Highway Safety			<u>9,467</u>
National Priority Safety Programs	20.616	IDEP-2017-17-00-00-00347-00	7,192
Total Highway Safety Cluster			<u>16,659</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2018-Crawford County Sheriff's-00032	2,674
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<b><u>608,897</u></b>
<b>U.S. DEPARTMENT OF JUSTICE</b>			
<i>Passed Through the Ohio Attorney General's Office</i>			
Crime Victim Assistance	16.575	2017-VOCA-43557981	59,875
Crime Victim Assistance	16.575	2018-VOCA-109805778	19,420
Total Crime Victim Assistance			<u>79,295</u>
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b><u>79,295</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	30,848
<i>Passed through the Ohio Department of Job and Family Services</i>			
Social Services Block Grant	93.667	G-1819-11-5727	413,890
Total Social Services Block Grant			<u>444,738</u>
<u>Medicaid Cluster:</u>			
<i>Passed Through the Ohio Department of Developmental Disabilities</i>			
Medical Assistance Program	93.778	34-6400345	67,411
<i>Passed through the Ohio Department of Job and Family Services</i>			
Medical Assistance Program	93.778	G-1819-11-5727	456,541
Total Medicaid Cluster			<u>523,952</u>
<i>Passed through the Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	93.556	G-1819-11-5727	8,234
Temporary Assistance for Needy Families Cluster	93.558	G-1819-11-5727	896,615
Child Support Enforcement	93.563	G-1819-11-5727	475,048
Child Care and Development Block Grant - CCDF Cluster	93.575	G-1819-11-5727	41,229
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1819-11-5727	51,800

CRAWFORD COUNTY  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**  
(Continued)

<b>FEDERAL GRANTOR</b> <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Total Federal 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>			
Foster Care-Title IV-E	93.658	G-1819-11-5727	972,465
Adoption Assistance	93.659	G-1819-11-5727	115,830
Chafee Foster Care Independence Program	93.674	G-1819-11-5727	<u>2,368</u>
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b><u>3,532,279</u></b>
<b><u>U.S. DEPARTMENT OF LABOR</u></b>			
<i>Passed through the WIA Area 10 Board</i>			
Employment Service/Wagner - Peysers Funded Activities - Employment Service Cluster	17.207	PY16/FY17-17-10-01	<u>14,756</u>
<i>Workforce Investment Act (WIA) Cluster</i>			
WIA Adult Program	17.258	PY16/FY17-17-10-01	40,255
WIA Dislocated Worker Formula Grants	17.278	PY16/FY17-17-10-01	<u>104,560</u>
Total Workforce Investment Act Cluster			<u>144,815</u>
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			<b><u>159,571</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>26,463</u>
<b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>			<b><u>26,463</u></b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b><u>\$ 5,242,804</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, 2017**

**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, 2017. 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 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 – 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, 2017 is \$59,732.

**NOTE D – 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 E – MEDICAID COST SETTLEMENTS AND RECONCILIATION LIABILITY**

During Calendar Year 2017, Crawford County Board of Developmental Disabilities received a settlement for the 2012 and 2013 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$200,744.57 and \$190,904.03 respectively. The cost report settlement was for the settlement of the difference between the statewide payment rate and the rate calculated based upon the actual expenditures for Medicaid Services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods.

During Calendar Year 2017, Crawford County Board of Developmental Disabilities received a notice for a liability owed for 2012 and 2013 from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$5,171.09 and 3,750.63 respectively. The MAC Reconciliation liability was to correct errors of salary amounts provided by the Crawford CBDD and subsequently input by the Ohio Department of DD into the RMTS system for calculation of MAC payments. This liability is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting period and the liability was invoiced by the Ohio Department of DD.

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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, 2017, 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 21, 2018. 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 21, 2018



# 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, 2017. 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, 2017.

***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, 2017, 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 21, 2018, 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 21, 2018. 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

September 4, 2018

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**CRAWFORD COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2017**

**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 CFDA #93.558 – Temporary Assistance for Needy Families Cluster CFDA #20.205 – Highway Planning and Construction Cluster
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 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 Commissioners

112 E. Mansfield Street  
Suite 304  
Bucyrus, Ohio 44820



Telephone: 419-562-5876  
Fax: 419-562-3491  
www.crawford-co.org

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS 2 CFR 200.511(b) DECEMBER 31, 2017

Finding Number	Finding Summary	Status	Additional Information
2015-001	Material Noncompliance/Material Weakness – CDBG Cash Management  This finding first occurred during fiscal year 2013 (Finding 2013-003) and occurred during fiscal year 2014 (Finding 2014-002).	Fully Corrected	



# CRAWFORD COUNTY, OHIO

## Comprehensive Annual Financial Report

For the Year Ended  
December 31, 2017

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**INTRODUCTORY  
SECTION**

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Crawford County, Ohio

COMPREHENSIVE ANNUAL

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2017

**Joan M. Wolfe**

CRAWFORD COUNTY AUDITOR

Prepared by:

Robyn M. Sheets

GAAP Coordinator

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**Crawford County, Ohio**  
*Comprehensive Annual Financial Report*  
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# Crawford County Auditor



**Joan M. Wolfe**

June 21, 2018

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, 2017. 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, 2017. The Independent Auditor's Report is located at the front of the financial section of this report.

## PROFILE OF THE COUNTY

The County was formed by an act of the General Assembly on April 1, 1826. Located approximately sixty miles from the state capital of Columbus, the County encompasses two municipalities, five villages, and sixteen townships. The central part of the County is comprised largely of the two municipalities, Bucyrus (which is the County seat) and Galion. The remaining areas of the County are semi-rural to rural. The County includes 400 square miles and has an estimated population of 41,746.

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

For nearly a decade, the citizens and community leaders of Crawford County have been working to reverse the impact of economic and social challenges including population decline, drug abuse, educational attainment, and workforce development obstacles. By "beginning with the end in mind", Crawford County is working to continually enhance the quality of life and economic climate to move the community forward through the introduction of innovative tools, strategic partnerships, and leveraging the desirable location of the community.

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 stakeholders, countywide, to identify the aforementioned 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 focused on the areas of economic growth via retention, expansion, attraction, education, workforce development, quality of life, public safety, drug abuse and leadership development.

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.

In the last three years alone, the Partnership's countywide economic and community development efforts have led to over \$16 million in capital investment. Ongoing retention and expansion surveys ensure that area business' needs are being addressed. Crawford County's Ohio Crossroads Industrial Center in Bucyrus is the seventh out of ten SiteOhio Authenticated Sites, selected from more than three hundred submissions for authentication.

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.

In 2018, the Crawford Partnership launched Community Opportunity, an \$80,000 community investment to connect local businesses and local talent and to promote Crawford County and address population decline. Within the first quarter of 2018, Community Opportunity has more than one hundred business profiles, more than seventy-five careers posted, and more than one thousand area students registered to stay connected after graduation.

In addition to strengthening education and businesses within Crawford County, the Partnership is actively engaged in improving the County's quality of life. The Partnership was recently included on Ohio House Bill 529 for \$500,000 toward the development of The REC at Crawford Commons. This inclusion is subsequent to the USDA Opportunity Grant, which was awarded to the Crawford Partnership for preliminary engineering, environmental, and design for a 74,000 sq. ft. indoor recreational and event complex. In addition, the growth and development of community enhancement and cultural improvements are being supported—such as the Crawford County Arts Council, Crawford Park District, an intergenerational partnership between the Council on Aging and Sonshine Child Care, 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. The Success Center was made possible by 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. Since the opening of the Crawford Success Center, post-secondary educational attainment has grown from 10.5 percent to 12.7 percent. This equates to approximately \$4 million more of household income in Crawford County (per U.S. Census data).

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 2017 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. Since 2015, the County has maintained a shared corridor risk program with the County's health care provider. Employee participation in wellness and preventative services continues to be encouraged for County employees.

## RELEVANT FINANCIAL POLICIES

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

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

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

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

## MAJOR INITIATIVES

The County Commissioners have been responsible for various building projects over the last several years. 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, 2016.

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 Jenny King and Robin Hoover 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, 2016**

*Christopher P. Morill*

Executive Director/CEO



**Crawford County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2017*  
*Elected Officials*

Board of Commissioners  
Douglas Weisenauer (President)  
Mohsen Ressallat  
Jenny Vermillion

Auditor  
Joan M. Wolfe

Treasurer  
Cynthia Edwards

Recorder  
Julie Wells

Clerk of Courts  
Sheila Lester

Coroner  
Christopher Johnson

Engineer  
Mark E. Baker

Prosecutor  
Matthew E. Crall

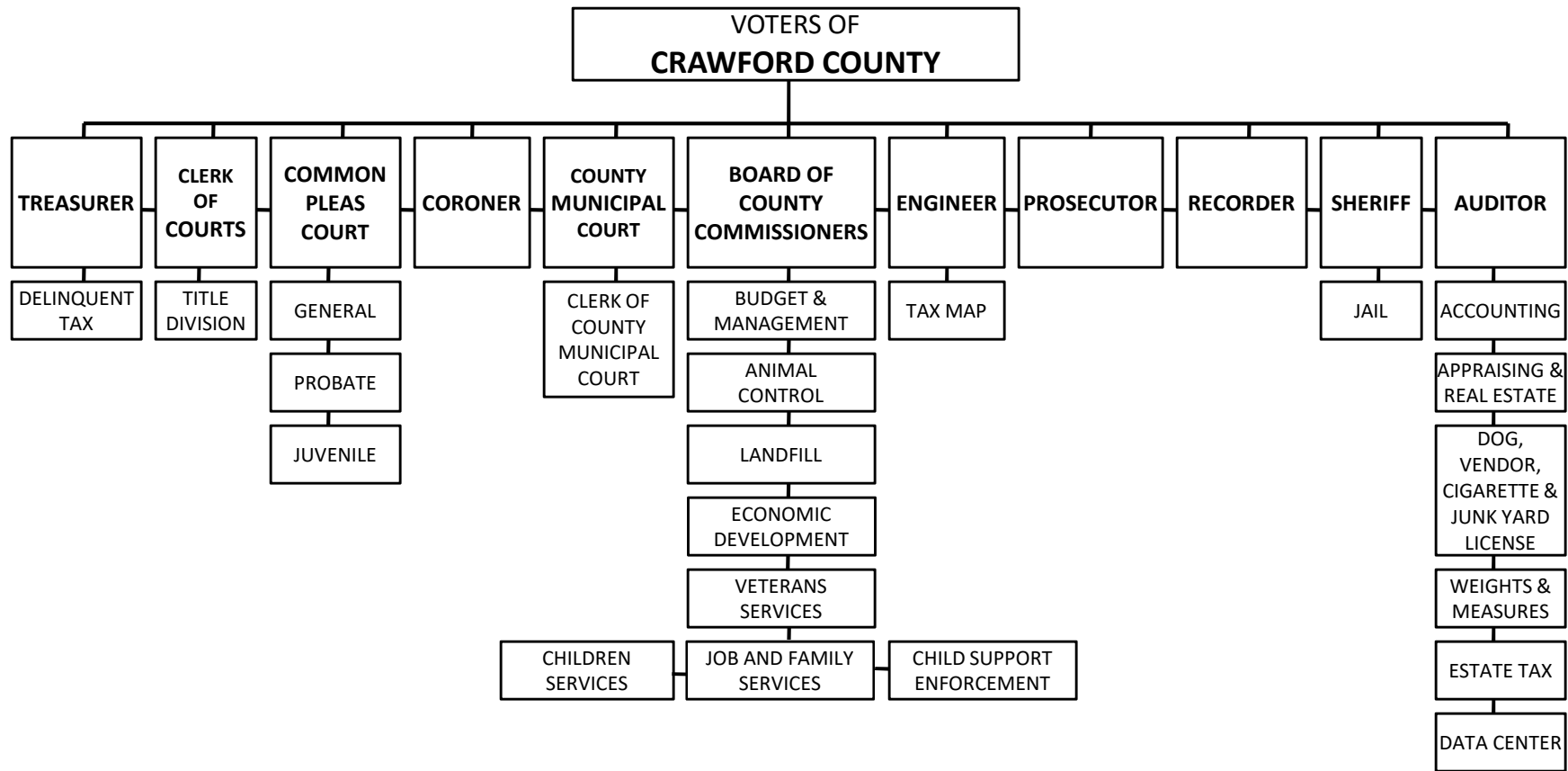
Sheriff  
Scott M. Kent

Common Pleas Court Judge  
Sean Leuthold

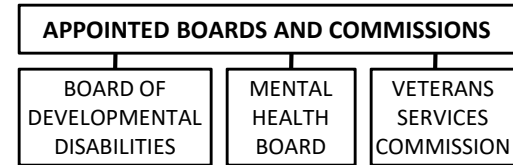
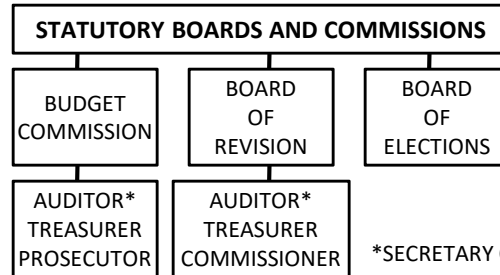
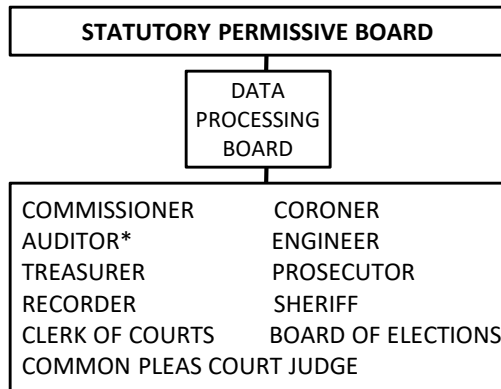
Probate/Juvenile Court Judge  
Steven D. Eckstein

Municipal Court Judge  
Shane Leuthold

# ORGANIZATION CHART

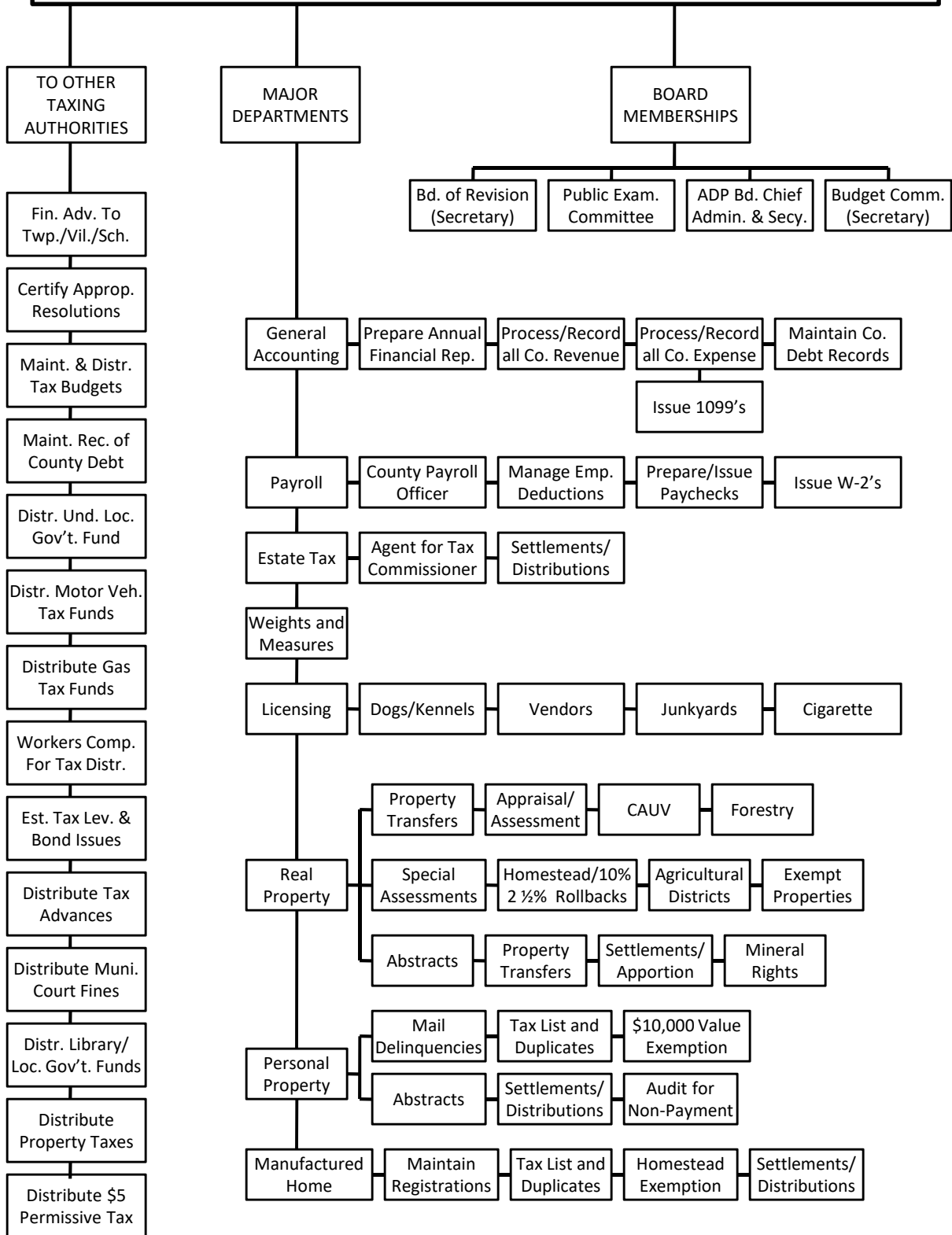


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\*SECRETARY OF BOARD OR COMMISSION

# DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



JOAN M. WOLFE, CRAWFORD COUNTY AUDITOR

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**FINANCIAL**

**SECTION**

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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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Waycraft Workshop, Inc., the County's discretely presented component unit, which represents 1.42 percent, 6.42 percent, and 7.08 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, 2017, 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 21, 2018, 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 "Y" and "O".

**Dave Yost**  
Auditor of State

Columbus, Ohio

June 21, 2018

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**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2017  
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, 2017. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

### **Highlights**

Highlights for 2017 are as follows:

The County's total net position increased slightly from 2016.

The lessee of the County's landfill made improvements by obtaining a permit for increased capacity.

The voters approved an additional property tax levy to pay for child welfare services that will decrease subsidies from the County's General Fund.

General obligation refunding bonds were issued to refund bonds previously issued for various projects of the County allowing the County to take advantage of lower interest rates.

### **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 2017. 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.

**Crawford County, Ohio**  
Management's Discussion and Analysis  
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Unaudited

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.

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  
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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 2017 and 2016:

Table 1  
Net Position  
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2017	2016	2017	2016	2017	2016
Assets						
Current and Other Assets	\$42,630	\$38,271	\$304	\$260	\$42,934	\$38,531
Capital Assets, Net	46,883	47,014	5,162	5,333	52,045	52,347
Total Assets	<u>89,513</u>	<u>85,285</u>	<u>5,466</u>	<u>5,593</u>	<u>94,979</u>	<u>90,878</u>
Deferred Outflows of Resources	<u>8,329</u>	<u>6,551</u>	<u>0</u>	<u>0</u>	<u>8,329</u>	<u>6,551</u>
Liabilities						
Current and Other Liabilities	2,080	1,740	6	8	2,086	1,748
Long-Term Liabilities	30,110	27,419	167	239	30,277	27,658
Total Liabilities	<u>32,190</u>	<u>29,159</u>	<u>173</u>	<u>247</u>	<u>32,363</u>	<u>29,406</u>
Deferred Inflows of Resources	<u>7,905</u>	<u>6,950</u>	<u>0</u>	<u>2</u>	<u>7,905</u>	<u>6,952</u>
Net Position						
Net Investment in Capital Assets	39,698	38,849	4,995	5,092	44,693	43,941
Restricted	24,286	22,654	0	0	24,286	22,654
Unrestricted (Deficit)	<u>(6,237)</u>	<u>(5,776)</u>	<u>298</u>	<u>252</u>	<u>(5,939)</u>	<u>(5,524)</u>
Total Net Position	<u>\$57,747</u>	<u>\$55,727</u>	<u>\$5,293</u>	<u>\$5,344</u>	<u>\$63,040</u>	<u>\$61,071</u>

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2017  
Unaudited

The net pension liability reported by the County at December 31, 2017, 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 pension 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.

Changes noted in the above table for deferred outflows and deferred inflows related to pension represent 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.

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2017  
Unaudited

The increase in current and other assets for governmental activities was related to the increase in subsidies from the State of Ohio for the replacement of lost sales tax revenue as a result of Medicaid transactions no longer being taxed. An increase in current and other liabilities for governmental activities was from an increase in obligations for the County's recycling program. An increase in the County's net pension liability contributed to the increase in long-term liabilities for governmental activities. For the business-type activity, a rate increase contributed to the increase in current and other assets (cash and cash equivalents). The decrease in capital assets, net was entirely attributable to the depreciation of capital assets maintained by the business-type activity. The decrease in long-term liabilities was from the reduction of debt obligations.

Table 2 shows the change in net position for 2017 and 2016.

Table 2  
Change in Net Position  
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2017	2016	2017	2016	2017	2016
Revenues						
Program Revenues						
Charges for Services	\$13,214	\$11,014	\$276	\$256	\$13,490	\$11,270
Operating Grants, Contributions, and Interest	13,008	12,459	0	0	13,008	12,459
Capital Grants and Contributions	704	139	0	0	704	139
Total Program Revenues	<u>26,926</u>	<u>23,612</u>	<u>276</u>	<u>256</u>	<u>27,202</u>	<u>23,868</u>
General Revenues						
Property Taxes	6,282	6,137	0	0	6,282	6,137
Sales Taxes	5,930	6,056	0	0	5,930	6,056
Grants and Entitlements	3,238	1,241	0	0	3,238	1,241
Interest	315	149	0	0	315	149
Other	546	466	3	0	549	466
Total General Revenues	<u>16,311</u>	<u>14,049</u>	<u>3</u>	<u>0</u>	<u>16,314</u>	<u>14,049</u>
Total Revenues	<u>43,237</u>	<u>37,661</u>	<u>279</u>	<u>256</u>	<u>43,516</u>	<u>37,917</u>
Program Expenses						
General Government						
Legislative and Executive	5,233	4,904	0	0	5,233	4,904
Judicial	3,119	2,765	0	0	3,119	2,765
Internal Service Fund-External Portion	4	6	0	0	4	6
Public Safety	6,987	6,596	0	0	6,987	6,596
Public Works	10,978	9,447	0	0	10,978	9,447
Health	6,318	5,720	0	0	6,318	5,720
Human Services	8,146	7,141	0	0	8,146	7,141
Economic Development	120	93	0	0	120	93
Interest and Fiscal Charges	312	359	0	0	312	359
Sewer	0	0	330	320	330	320
Total Expenses	<u>41,217</u>	<u>37,031</u>	<u>330</u>	<u>320</u>	<u>41,547</u>	<u>37,351</u>
Increase (Decrease) in Net Position	2,020	630	(51)	(64)	1,969	566
Net Position Beginning 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>
Net Position End of Year	<u>\$57,747</u>	<u>\$55,727</u>	<u>\$5,293</u>	<u>\$5,344</u>	<u>\$63,040</u>	<u>\$61,071</u>

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2017  
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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 increased by 14 percent. An increase in charges for services was realized from an increase in tonnage at the landfill and from an increase in reimbursements for services provided by the job and family services program. The increase in operating grants, contributions, and interest and in capital grants and contributions is the result of the County receiving grant funding for job and family services programs, recycling, and for performing projects related to the resurfacing of County roads and rehabilitation of County bridges. General revenues increased by 16 percent mostly attributable to an increase in subsidies from the State of Ohio to offset the anticipated decrease in sales tax receipts from Medicaid transactions no longer being taxed.

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. Program expenses increased by 16 percent for the Public Works program primarily due to the resurfacing of roads and rehabilitation of bridges. 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. Program expenses increased by 14 percent for the Human Services program from administration of Job and Family Services programs. Most other programs experienced incremental increases in expenses from 2016 to 2017.

There was very little 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.



**Crawford County, Ohio**  
Management's Discussion and Analysis  
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Unaudited

Table 3  
Governmental Activities  
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2017	2016	2017	2016
General Government				
Legislative and Executive	\$5,233	\$4,904	\$2,935	\$2,459
Judicial	3,119	2,765	1,497	1,122
Internal Service Fund-External Portion	4	6	0	0
Public Safety	6,987	6,596	5,317	5,178
Public Works	10,978	9,447	(754)	205
Health	6,318	5,720	2,549	2,428
Human Services	8,146	7,141	2,315	1,575
Economic Development	120	93	120	93
Interest and Fiscal Charges	312	359	312	359
<b>Total Expenses</b>	<b>\$41,217</b>	<b>\$37,031</b>	<b>\$14,291</b>	<b>\$13,419</b>

For 2017, nearly 35 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 44 percent 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 52 percent of the support in the judicial program. During 2017, the public works program received a significant amount of program revenues in the form of charges for services and capital grants and contributions to offset its costs. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for at risk individuals.

**Governmental Activities Financial Analysis**

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

There was a 35 percent increase in fund balance in the General Fund. Operating revenues increased by 25 percent mostly attributable to an increase in fees from tonnage received at the landfill. Intergovernmental revenues increased significantly from the County receiving subsidies from the State of Ohio for the replacement of lost sales tax revenue as a result of Medicaid transactions no longer being taxed. There was a 25 percent decrease in resources transferred to support activities in other funds.

Fund balance increased over 12 percent in the Auto License and Gas Tax Fund. An increase in charges for services revenue was mostly attributable to reimbursements for services provided to municipalities and townships. There was a 5 percent reduction in expenditures based on project needs.

There was a significant increase in fund balance in the Child Welfare Fund mostly attributable to the passage of an additional property tax levy. The General Fund provided a transfer to support program operations.

The change in fund balance in the Criminal Justice Services Levy Fund was not significant. Transfers were made from the General Fund to subsidize operations.

**Crawford County, Ohio**  
Management's Discussion and Analysis  
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There was a significant increase in fund balance in the Job and Family Services Fund from an increase in revenues by 13 percent, primarily a result of reimbursements for services provided to the Child Welfare Department.

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

The fund balance in the Developmental Disabilities Fund did not change significantly from that of the prior year despite a 16 percent increase in total expenditures primarily related to an increase in personnel costs from severances paid.

### **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 a slight increase in personnel related costs and metering services and continued upgrading and replacing of metering equipment.

### **Budgetary Highlights**

As mandated by State statute, the County Commissioners adopt the annual operating budget for the County on the first day of January. The County's most significant budgeted fund is the General Fund. For revenues, the most significant change from the original budget to the final budget was related to improved sales tax estimates. Actual revenues exceeded the final budget primarily due to landfill receipts (as discussed) and intergovernmental revenues from the County receiving subsidies from the State of Ohio for the replacement of lost sales tax revenue as a result of Medicaid transactions no longer being taxed. Changes from the original budget to the final budget for expenditures were not significant. Actual expenditures were 7 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, 2017, was \$44,693 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 2017. During 2017, various roads were resurfaced and bridges rehabilitated bringing the infrastructure investment of the County to \$44,927 thousand. Additions to capital assets also included various building improvements, technology upgrades, and the purchase of vehicles for Developmental Disabilities, the Engineer and Highway Department, and the Sheriff's Department.

Long-Term Debt - At December 31, 2017, the County's overall long-term obligations included \$7,735 thousand in general obligation bonds, \$238 thousand in special assessment bonds, and \$125 thousand in OPWC loans. Of this amount, \$167 thousand is expected to be repaid from the business-type activity.

During 2017, the County refunded \$4,840 thousand in various purpose refunding bonds to decrease aggregate debt service payments by \$484,570 over the next fourteen years.

**Crawford County, Ohio**  
Management's Discussion and Analysis  
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Citing sound financial operations, healthy reserves, a moderately-sized agricultural base, and an affordable debt burden with limited future borrowing, Moody's Investors Service has assigned an underlying rating of A1.

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

### **Economic Factors**

Crawford County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. The County's tax base was nearly \$2 billion in 2017. Sales tax revenue was nearly \$6 million in 2017, an increase of 36 percent from 2009 during the economic downturn.

The unemployment rate for the County was 5.7 percent as of year end, improved from a rate of 14.4 percent in 2009. The County's unemployment rate for 2017 exceeded the State's average unemployment rate of 5 percent and the national average of 4.4 percent.

The General Fund balance at December 31, 2017, was \$6,813,862. Operating revenues exceeded operating expenditures by 26 percent and the fund balance increased by 35 percent from that of the prior year.

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, 2017*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$27,115,482	\$280,572	\$27,396,054	\$0
Cash and Cash Equivalents				
in Segregated Accounts	100,103	0	100,103	17,502
Cash and Cash Equivalents with Fiscal Agent	108,174	0	108,174	0
Investments in Segregated Accounts	0	0	0	80,463
Accounts Receivable	212,809	22,561	235,370	66,811
Accrued Interest Receivable	64,706	0	64,706	0
Sales Taxes Receivable	1,373,994	0	1,373,994	0
Due from Other Governments	5,124,168	446	5,124,614	0
Due from Primary Government	0	0	0	19,344
Special Assessments Receivable	325,654	0	325,654	0
Prepaid Items	397,372	1,228	398,600	1,983
Materials and Supplies Inventory	286,085	0	286,085	0
Internal Balances	717	(717)	0	0
Property Taxes Receivable	7,508,009	0	7,508,009	0
Loans Receivable	13,043	0	13,043	0
Nondepreciable Capital Assets	7,540,066	0	7,540,066	39,440
Depreciable Capital Assets, Net	39,343,003	5,162,316	44,505,319	377,204
<i>Total Assets</i>	89,513,385	5,466,406	94,979,791	602,747
<b>Deferred Outflows of Resources</b>				
Deferred Charge on Refunding Pension	313,022	0	313,022	0
	8,016,089	0	8,016,089	0
<i>Total Deferred Outflows of Resources</i>	8,329,111	0	8,329,111	0
<b>Liabilities</b>				
Wages Payable	290,389	219	290,608	47,820
Accounts Payable	1,078,135	1,774	1,079,909	15,209
Contracts Payable	332,379	2,013	334,392	0
Due to Other Governments	266,048	1,676	267,724	7,808
Due to Component Unit	19,344	0	19,344	0
Matured Compensated Absences Payable	76,783	0	76,783	0
Accrued Interest Payable	17,301	238	17,539	0
Long-Term Liabilities				
Due Within One Year	1,795,835	72,479	1,868,314	27,710
Due in More Than One Year	7,297,848	94,832	7,392,680	133,743
Due in More Than One Year - Net Pension Liability	21,015,848	0	21,015,848	0
<i>Total Liabilities</i>	32,189,910	173,231	32,363,141	232,290
<b>Deferred Inflows of Resources</b>				
Property Taxes	7,155,194	0	7,155,194	0
Pension	750,225	0	750,225	0
<i>Total Deferred Inflows of Resources</i>	7,905,419	0	7,905,419	0

(continued)

**Crawford County, Ohio**  
*Statement of Net Position (continued)*  
 December 31, 2017

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	
<b>Net Position</b>				
Net Investment in Capital Assets	\$39,697,854	\$4,995,005	\$44,692,859	\$255,191
Restricted for				
Debt Service	312,147	0	312,147	0
General Government:				
Legislative and Executive	1,341,614	0	1,341,614	0
Judicial	1,565,985	0	1,565,985	0
Public Safety	1,844,591	0	1,844,591	0
Public Works	7,560,488	0	7,560,488	0
Health	10,064,335	0	10,064,335	0
Human Services	1,505,529	0	1,505,529	0
Other Purposes	91,418	0	91,418	0
Unrestricted (Deficit)	(6,236,794)	298,170	(5,938,624)	115,266
<i>Total Net Position</i>	\$57,747,167	\$5,293,175	\$63,040,342	\$370,457

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2017

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants, Contributions, and Interest</u>	<u>Capital Grants and Contributions</u>
<b>Governmental Activities</b>				
General Government				
Legislative and Executive	\$5,232,867	\$2,151,489	\$146,426	\$0
Judicial	3,120,251	1,488,745	133,892	0
Internal Service Fund-External Portion	4,456	4,414	0	0
Public Safety				
Criminal Justice Services	2,043,690	0	258,096	0
Jail Operation	2,581,532	160,692	0	0
Other Public Safety	2,362,087	608,563	643,353	0
Public Works	10,977,579	6,662,262	4,365,410	703,745
Health				
Developmental Disabilities	5,099,270	264,340	2,376,812	0
Other Health	1,218,419	777,043	350,000	0
Human Services				
Child Welfare	2,426,732	72,792	1,612,414	0
Job and Family Services	3,405,389	844,787	2,504,455	0
Other Human Services	2,314,488	179,283	617,369	0
Economic Development	120,147	0	0	0
Interest and Fiscal Charges	311,815	0	0	0
<i>Total Governmental Activities</i>	<u>41,218,722</u>	<u>13,214,410</u>	<u>13,008,227</u>	<u>703,745</u>
<b>Business-Type Activity</b>				
Sewer	330,202	276,770	0	0
<i>Total Primary Government</i>	<u>\$41,548,924</u>	<u>\$13,491,180</u>	<u>\$13,008,227</u>	<u>\$703,745</u>
<b>Component Unit</b>				
Waycraft Workshop, Inc.	<u>\$1,102,905</u>	<u>\$1,006,736</u>	<u>\$1,167</u>	<u>\$0</u>

**General Revenues**

Property Taxes Levied for:

General Operating  
Public Safety-Criminal Justice Services  
Health-Developmental Disabilities  
Human Services-Child Welfare  
Human Services-Council on Aging

Sales Taxes Levied for:

General Operating  
Public Safety-Jail Operation  
Public Safety-Jail Debt

Grants and Entitlements not Restricted to Specific Purposes

Interest

Other

*Total General Revenues*

*Change in Net Position*

*Net Position Beginning of Year (Restated - See Note 22)*

*Net Position End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Position			
Primary Government			
Governmental Activities	Business-Type Activity	Total	Component Unit
(\$2,934,952)	\$0	(\$2,934,952)	\$0
(1,497,614)	0	(1,497,614)	0
(42)	0	(42)	0
(1,785,594)	0	(1,785,594)	0
(2,420,840)	0	(2,420,840)	0
(1,110,171)	0	(1,110,171)	0
753,838	0	753,838	0
(2,458,118)	0	(2,458,118)	0
(91,376)	0	(91,376)	0
(741,526)	0	(741,526)	0
(56,147)	0	(56,147)	0
(1,517,836)	0	(1,517,836)	0
(120,147)	0	(120,147)	0
(311,815)	0	(311,815)	0
(14,292,340)	0	(14,292,340)	0
0	(53,432)	(53,432)	0
(14,292,340)	(53,432)	(14,345,772)	0
0	0	0	(95,002)
1,290,976	0	1,290,976	0
1,474,637	0	1,474,637	0
2,667,054	0	2,667,054	0
301,651	0	301,651	0
547,585	0	547,585	0
3,953,179	0	3,953,179	0
1,600,021	0	1,600,021	0
377,247	0	377,247	0
3,238,121	0	3,238,121	0
314,720	0	314,720	76
546,661	2,445	549,106	11,457
16,311,852	2,445	16,314,297	11,533
2,019,512	(50,987)	1,968,525	(83,469)
55,727,655	5,344,162	61,071,817	453,926
<u>\$57,747,167</u>	<u>\$5,293,175</u>	<u>\$63,040,342</u>	<u>\$370,457</u>

**Crawford County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2017*

	General	Auto License and Gas Tax	Child Welfare
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$5,314,171	\$5,442,550	\$646,808
Cash and Cash Equivalents in Segregated Accounts	0	0	50,022
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	19,327	1,528	0
Accrued Interest Receivable	64,706	0	0
Sales Taxes Receivable	915,996	0	0
Due from Other Governments	1,603,525	1,826,287	299,868
Special Assessments Receivable	0	0	0
Prepaid Items	161,247	7,594	0
Materials and Supplies Inventory	28,170	211,999	0
Interfund Receivable	96,246	0	0
Property Taxes Receivable	1,401,138	0	1,160,652
Loans Receivable	0	0	0
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	91,418	0	0
<i>Total Assets</i>	<u>\$9,695,944</u>	<u>\$7,489,958</u>	<u>\$2,157,350</u>
<b>Liabilities</b>			
Wages Payable	\$54,699	\$34,663	\$0
Accounts Payable	81,808	136,381	152,741
Contracts Payable	32,563	320	0
Due to Other Governments	80,223	20,309	119
Due to Component Unit	0	0	0
Interfund Payable	0	0	1,232
Matured Compensated Absences Payable	1,184	0	0
<i>Total Liabilities</i>	<u>250,477</u>	<u>191,673</u>	<u>154,092</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes	1,335,396	0	1,106,112
Unavailable Revenue	1,296,209	1,727,590	274,465
<i>Total Deferred Inflows of Resources</i>	<u>2,631,605</u>	<u>1,727,590</u>	<u>1,380,577</u>
<b>Fund Balances</b>			
Nonspendable	280,835	219,593	0
Restricted	0	5,351,102	622,681
Committed	0	0	0
Assigned	1,573,800	0	0
Unassigned (Deficit)	4,959,227	0	0
<i>Total Fund Balances</i>	<u>6,813,862</u>	<u>5,570,695</u>	<u>622,681</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$9,695,944</u>	<u>\$7,489,958</u>	<u>\$2,157,350</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
\$206,390	\$344,971	\$320,777	\$9,256,948	\$5,446,163	\$26,978,778
0	0	0	0	50,081	100,103
0	0	0	108,174	0	108,174
0	7,400	4,223	0	180,331	212,809
0	0	0	0	0	64,706
0	0	346,889	0	111,109	1,373,994
124,938	0	10,325	828,092	431,133	5,124,168
0	0	0	0	325,654	325,654
26,466	39,475	39,814	34,849	73,229	382,674
16,013	7,644	8,451	4,340	9,468	286,085
0	9,041	1,232	0	0	106,519
1,559,181	0	0	2,820,063	566,975	7,508,009
0	0	0	0	13,043	13,043
0	0	0	0	0	91,418
<u>\$1,932,988</u>	<u>\$408,531</u>	<u>\$731,711</u>	<u>\$13,052,466</u>	<u>\$7,207,186</u>	<u>\$42,676,134</u>
\$29,810	\$35,547	\$33,431	\$70,614	\$31,625	290,389
37,446	32,862	38,934	144,902	453,061	1,078,135
623	28,348	11,832	240,643	12,068	326,397
22,638	31,049	32,531	46,475	32,704	266,048
0	0	0	19,344	0	19,344
0	1,709	0	0	102,861	105,802
10,381	0	983	64,235	0	76,783
<u>100,898</u>	<u>129,515</u>	<u>117,711</u>	<u>586,213</u>	<u>632,319</u>	<u>2,162,898</u>
1,485,884	0	0	2,687,480	540,322	7,155,194
198,235	16,441	259,175	834,106	746,289	5,352,510
<u>1,684,119</u>	<u>16,441</u>	<u>259,175</u>	<u>3,521,586</u>	<u>1,286,611</u>	<u>12,507,704</u>
42,479	47,119	48,265	39,189	82,697	760,177
105,492	215,456	306,560	8,905,478	5,057,597	20,564,366
0	0	0	0	125,163	125,163
0	0	0	0	114,738	1,688,538
0	0	0	0	(91,939)	4,867,288
<u>147,971</u>	<u>262,575</u>	<u>354,825</u>	<u>8,944,667</u>	<u>5,288,256</u>	<u>28,005,532</u>
<u>\$1,932,988</u>	<u>\$408,531</u>	<u>\$731,711</u>	<u>\$13,052,466</u>	<u>\$7,207,186</u>	<u>\$42,676,134</u>

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**Crawford County, Ohio**  
*Reconciliation of Total Governmental Fund Balances  
to Net Position of Governmental Activities  
December 31, 2017*

*Total Governmental Fund Balances* \$28,005,532

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

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

Governmental Activities	46,883,069	
Internal Service Funds	(3,187)	
		46,879,882

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	118,134	
Accrued Interest Receivable	64,706	
Sales Taxes Receivable	958,626	
Due from Other Governments	3,532,575	
Special Assessments Receivable	325,654	
Delinquent Property Taxes Receivable	352,815	
		5,352,510

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

313,022

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.

57,189

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

Accrued Interest Payable	(17,301)	
General Obligation Bonds Payable	(7,590,300)	
Special Assessment Bonds Payable	(237,818)	
OPWC Loan Payable	(102,567)	
Compensated Absences Payable	(1,162,998)	
		(9,110,984)

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	8,016,089	
Deferred Inflows - Pension	(750,225)	
Net Pension Liability	(21,015,848)	
		(13,749,984)

*Net Position of Governmental Activities*

\$57,747,167

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, 2017*

	General	Auto License and Gas Tax	Child Welfare
<b>Revenues</b>			
Property Taxes	\$1,293,118	\$0	\$257,201
Sales Taxes	4,057,083	0	0
Special Assessments	0	0	0
Charges for Services	8,095,299	83,994	72,792
Licenses and Permits	2,618	0	0
Fines and Forfeitures	140,635	21,991	0
Intergovernmental	3,355,329	3,705,552	1,662,426
Interest	319,662	26,583	6
Rent	0	0	0
Other	105,833	2,816	7,385
<i>Total Revenues</i>	<u>17,369,577</u>	<u>3,840,936</u>	<u>1,999,810</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive	3,576,164	0	0
Judicial	2,120,003	0	0
Public Safety	498,560	0	0
Public Works	5,865,609	3,214,153	0
Health	385,383	0	0
Human Services	357,324	0	2,426,732
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>12,803,043</u>	<u>3,214,153</u>	<u>2,426,732</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,566,534</u>	<u>626,783</u>	<u>(426,922)</u>
<b>Other Financing Sources (Uses)</b>			
General Obligation Refunding Bonds Issued	0	0	0
Premium on General Obligation Refunding Bonds Issued	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Transfers In	0	0	785,132
Transfers Out	(2,798,325)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,798,325)</u>	<u>0</u>	<u>785,132</u>
<i>Net Changes in Fund Balances</i>	1,768,209	626,783	358,210
<i>Fund Balances Beginning of Year</i>	<u>5,045,653</u>	<u>4,943,912</u>	<u>264,471</u>
<i>Fund Balances End of Year</i>	<u><u>\$6,813,862</u></u>	<u><u>\$5,570,695</u></u>	<u><u>\$622,681</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
\$1,477,049	\$0	\$0	\$2,671,426	\$548,462	\$6,247,256
0	0	1,651,108	0	378,112	6,086,303
0	0	0	0	95,605	95,605
0	833,946	182,117	264,340	3,174,438	12,706,926
0	0	0	0	28,011	30,629
0	0	0	0	151,962	314,588
258,518	2,504,455	0	2,333,736	2,945,974	16,765,990
0	0	0	908	4,158	351,317
0	0	0	0	89,792	89,792
4,989	60,113	105,308	63,599	195,555	545,598
<u>1,740,556</u>	<u>3,398,514</u>	<u>1,938,533</u>	<u>5,334,009</u>	<u>7,612,069</u>	<u>43,234,004</u>
0	0	0	0	886,208	4,462,372
0	0	0	0	641,675	2,761,678
2,047,845	0	2,587,103	0	1,089,275	6,222,783
0	0	0	0	1,260,597	10,340,359
0	0	0	5,152,158	1,016,235	6,553,776
0	3,409,212	0	0	1,435,121	7,628,389
0	0	0	0	120,147	120,147
0	0	0	0	493,191	493,191
0	0	0	0	1,156,846	1,156,846
0	0	0	0	346,533	346,533
<u>2,047,845</u>	<u>3,409,212</u>	<u>2,587,103</u>	<u>5,152,158</u>	<u>8,445,828</u>	<u>40,086,074</u>
<u>(307,289)</u>	<u>(10,698)</u>	<u>(648,570)</u>	<u>181,851</u>	<u>(833,759)</u>	<u>3,147,930</u>
0	0	0	0	4,555,000	4,555,000
0	0	0	0	235,551	235,551
0	0	0	0	(4,691,566)	(4,691,566)
307,000	214,304	680,000	0	811,889	2,798,325
0	0	0	0	0	(2,798,325)
<u>307,000</u>	<u>214,304</u>	<u>680,000</u>	<u>0</u>	<u>910,874</u>	<u>98,985</u>
(289)	203,606	31,430	181,851	77,115	3,246,915
148,260	58,969	323,395	8,762,816	5,211,141	24,758,617
<u>\$147,971</u>	<u>\$262,575</u>	<u>\$354,825</u>	<u>\$8,944,667</u>	<u>\$5,288,256</u>	<u>\$28,005,532</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, 2017*

*Net Changes in Fund Balances - Total Governmental Funds* \$3,246,915

***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	488,476	
Capital Outlay - Depreciable Capital Assets	2,587,232	
Depreciation	(3,195,547)	
Depreciation - Internal Service Funds	<u>18,700</u>	(101,139)

The book value of capital assets is removed from the capital asset account on the statement of net position when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (11,117)

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

Delinquent Property Taxes	34,647	
Sales Taxes	(155,856)	
Special Assessments	12,566	
Charges for Services	(32,804)	
Fines and Forfeitures	(7,306)	
Intergovernmental	152,448	
Interest	(4,942)	
Other	<u>1,063</u>	(184)

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	1,130,000	
Special Assessment Bonds Payable	12,193	
OPWC Loans Payable	14,653	
Payment to Refunded Bond Escrow Agent	<u>4,691,566</u>	5,848,412

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

General Obligation Refunding Bonds Issued		(4,555,000)
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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	8,242	
Unamortized Premium	(235,551)	
Amortization of Premium	52,004	
Amortization of Deferred Charge on Refunding	<u>(25,528)</u>	(200,833)

(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, 2017*

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	(\$78,234)	
Internal Service Funds	<u>(2,312)</u>	(80,546)

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.

Allocated to Activities		(39,558)
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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.

(42)

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

(3,653,669)

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

1,566,273

*Change in Net Position of Governmental Activities*

\$2,019,512

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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$1,320,320	\$1,320,320	\$1,298,618	(\$21,702)
Sales Taxes	3,375,000	3,966,024	4,102,365	136,341
Charges for Services	2,280,722	2,191,971	2,358,807	166,836
Licenses and Permits	2,380	2,380	2,618	238
Fines and Forfeitures	146,000	154,000	139,116	(14,884)
Intergovernmental	1,445,119	1,455,119	2,305,314	850,195
Interest	180,000	257,000	357,050	100,050
Other	39,660	69,405	105,833	36,428
<i>Total Revenues</i>	<u>8,789,201</u>	<u>9,416,219</u>	<u>10,669,721</u>	<u>1,253,502</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	3,860,496	4,047,791	3,728,757	319,034
Judicial	2,181,848	2,309,553	2,201,861	107,692
Public Safety	494,188	543,398	515,417	27,981
Public Works	150,270	150,270	131,985	18,285
Health	386,779	386,779	386,106	673
Human Services	419,987	419,987	368,441	51,546
<i>Total Expenditures</i>	<u>7,493,568</u>	<u>7,857,778</u>	<u>7,332,567</u>	<u>525,211</u>
<i>Excess of Revenues Over Expenditures</i>	<u>1,295,633</u>	<u>1,558,441</u>	<u>3,337,154</u>	<u>1,778,713</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	95,069	95,069
Advances Out	0	0	(58,043)	(58,043)
Transfers Out	(1,966,470)	(2,835,585)	(2,798,325)	37,260
<i>Total Other Financing Sources (Uses)</i>	<u>(1,966,470)</u>	<u>(2,835,585)</u>	<u>(2,761,299)</u>	<u>74,286</u>
<i>Net Changes in Fund Balance</i>	(670,837)	(1,277,144)	575,855	1,852,999
<i>Fund Balance Beginning of Year</i>	4,505,242	4,505,242	4,505,242	0
Prior Year Outstanding Advances	104,268	104,268	0	(104,268)
Prior Year Encumbrances Appropriated	<u>129,651</u>	<u>129,651</u>	<u>129,651</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$4,068,324</u>	<u>\$3,462,017</u>	<u>\$5,210,748</u>	<u>\$1,748,731</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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$25,000	\$25,000	\$87,115	\$62,115
Fines and Forfeitures	25,000	25,000	21,563	(3,437)
Intergovernmental	3,645,000	3,645,000	3,711,731	66,731
Interest	3,000	3,000	23,840	20,840
<i>Total Revenues</i>	3,698,000	3,698,000	3,844,249	146,249
<b>Expenditures</b>				
Current:				
Public Works	3,911,196	3,811,196	3,313,880	497,316
<i>Net Changes in Fund Balance</i>	(213,196)	(113,196)	530,369	643,565
<i>Fund Balance Beginning of Year</i>	4,518,303	4,518,303	4,518,303	0
Prior Year Encumbrances Appropriated	228,907	228,907	228,907	0
<i>Fund Balance End of Year</i>	<u>\$4,534,014</u>	<u>\$4,634,014</u>	<u>\$5,277,579</u>	<u>\$643,565</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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$168,010	\$168,010	\$194,575	\$26,565
Charges for Services	44,356	44,356	71,533	27,177
Intergovernmental	1,504,479	1,504,479	1,630,277	125,798
Other	6,000	6,000	7,385	1,385
<i>Total Revenues</i>	1,722,845	1,722,845	1,903,770	180,925
<b>Expenditures</b>				
Current:				
Human Services	2,386,405	2,826,405	2,635,429	190,976
<i>Excess of Revenues Under Expenditures</i>	(663,560)	(1,103,560)	(731,659)	371,901
<b>Other Financing Sources</b>				
Transfers In	291,613	731,613	785,132	53,519
<i>Net Changes in Fund Balance</i>	(371,947)	(371,947)	53,473	425,420
<i>Fund Balance Beginning of Year</i>	172,078	172,078	172,078	0
Prior Year Encumbrances Appropriated	212,439	212,439	212,439	0
<i>Fund Balance End of Year</i>	\$12,570	\$12,570	\$437,990	\$425,420

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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$1,463,690	\$1,482,690	\$1,482,565	(\$125)
Intergovernmental	261,805	261,805	258,518	(3,287)
Other	0	0	4,989	4,989
<i>Total Revenues</i>	1,725,495	1,744,495	1,746,072	1,577
<b>Expenditures</b>				
Current:				
Public Safety	2,029,858	2,113,858	2,058,266	55,592
<i>Excess of Revenues Under Expenditures</i>	(304,363)	(369,363)	(312,194)	57,169
<b>Other Financing Sources</b>				
Transfers In	242,000	307,000	307,000	0
<i>Net Changes in Fund Balance</i>	(62,363)	(62,363)	(5,194)	57,169
<i>Fund Balance Beginning of Year</i>	47,651	47,651	47,651	0
Prior Year Encumbrances Appropriated	14,747	14,747	14,747	0
<i>Fund Balance End of Year</i>	\$35	\$35	\$57,204	\$57,169

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, 2017*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$595,007	\$595,007	\$846,167	\$251,160
Intergovernmental	3,544,339	3,045,141	2,504,455	(540,686)
Other	<u>58,380</u>	<u>58,381</u>	<u>60,093</u>	<u>1,712</u>
<i>Total Revenues</i>	4,197,726	3,698,529	3,410,715	(287,814)
<b>Expenditures</b>				
Current:				
Human Services	<u>4,213,350</u>	<u>3,714,152</u>	<u>3,547,695</u>	<u>166,457</u>
<i>Excess of Revenues Under Expenditures</i>	(15,624)	(15,623)	(136,980)	(121,357)
<b>Other Financing Sources</b>				
Transfers In	<u>126,503</u>	<u>126,503</u>	<u>214,304</u>	<u>87,801</u>
<i>Net Changes in Fund Balance</i>	110,879	110,880	77,324	(33,556)
<i>Fund Balance Beginning of Year</i>	86,107	86,107	86,107	0
Prior Year Encumbrances Appropriated	<u>2,128</u>	<u>2,128</u>	<u>2,128</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$199,114</u>	<u>\$199,115</u>	<u>\$165,559</u>	<u>(\$33,556)</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*  
*Jail Operation Levy Fund*  
*For the Year Ended December 31, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Sales Taxes	\$1,333,000	\$1,564,512	\$1,673,358	\$108,846
Charges for Services	110,000	150,000	172,366	22,366
Other	90,000	90,000	107,946	17,946
<i>Total Revenues</i>	1,533,000	1,804,512	1,953,670	149,158
<b>Expenditures</b>				
Current:				
Public Safety	2,456,168	2,730,836	2,661,934	68,902
<i>Excess of Revenues Under Expenditures</i>	(923,168)	(926,324)	(708,264)	218,060
<b>Other Financing Sources</b>				
Transfers In	680,000	680,000	680,000	0
<i>Net Changes in Fund Balance</i>	(243,168)	(246,324)	(28,264)	218,060
<i>Fund Balance Beginning of Year</i>	203,556	203,556	203,556	0
Prior Year Encumbrances Appropriated	45,639	45,639	45,639	0
<i>Fund Balance End of Year</i>	\$6,027	\$2,871	\$220,931	\$218,060

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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$2,647,169	\$2,647,169	\$2,681,364	\$34,195
Charges for Services	0	0	270,804	270,804
Intergovernmental	2,166,797	2,166,797	2,085,991	(80,806)
Interest	0	0	815	815
Other	305,200	305,200	66,329	(238,871)
<i>Total Revenues</i>	5,119,166	5,119,166	5,105,303	(13,863)
<b>Expenditures</b>				
Current:				
Health	5,688,826	5,797,719	4,975,106	822,613
<i>Net Changes in Fund Balance</i>	(569,660)	(678,553)	130,197	808,750
<i>Fund Balance Beginning of Year</i>	8,090,944	8,090,944	8,090,944	0
Prior Year Encumbrances Appropriated	107,043	107,043	107,043	0
<i>Fund Balance End of Year</i>	<u>\$7,628,327</u>	<u>\$7,519,434</u>	<u>\$8,328,184</u>	<u>\$808,750</u>

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2017*

	Business-Type Activity- Sewer	Governmental Activities- Internal Service
<b>Assets</b>		
Current Assets		
Equity in Pooled Cash and Cash Equivalents	\$280,572	\$45,286
Accounts Receivable	22,561	0
Due from Other Governments	446	0
Prepaid Items	1,228	14,698
Interfund Receivable	29	0
<i>Total Current Assets</i>	<u>304,836</u>	<u>59,984</u>
Noncurrent Assets		
Capital Assets		
Depreciable Capital Assets, Net	5,162,316	3,187
<i>Total Assets</i>	<u>5,467,152</u>	<u>63,171</u>
<b>Liabilities</b>		
Current Liabilities		
Wages Payable	219	0
Accounts Payable	1,774	0
Contracts Payable	2,013	5,982
Due to Other Governments	1,676	0
Interfund Payable	746	0
Accrued Interest Payable	238	0
General Obligation Bonds Payable	70,000	0
OPWC Loan Payable	2,479	0
<i>Total Current Liabilities</i>	<u>79,145</u>	<u>5,982</u>
Long-Term Liabilities		
General Obligation Bonds Payable	75,000	0
OPWC Loan Payable	19,832	0
<i>Total Long-Term Liabilities</i>	<u>94,832</u>	<u>0</u>
<i>Total Liabilities</i>	<u>173,977</u>	<u>5,982</u>
<b>Net Position</b>		
Net Investment in Capital Assets	4,995,005	3,187
Unrestricted	298,170	54,002
<i>Total Net Position</i>	<u>\$5,293,175</u>	<u>\$57,189</u>

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, 2017*

	Business-Type Activity- Sewer	Governmental Activities- Internal Service
<b>Operating Revenues</b>		
Charges for Services	\$276,770	\$163,521
Other	2,445	0
<i>Total Operating Revenues</i>	<u>279,215</u>	<u>163,521</u>
<b>Operating Expenses</b>		
Personal Services	11,489	3,750
Materials and Supplies	2,167	0
Contractual Services	137,542	32,146
Claims	0	148,525
Depreciation	171,092	18,700
Other	1,995	0
<i>Total Operating Expenses</i>	<u>324,285</u>	<u>203,121</u>
<i>Operating Loss</i>	(45,070)	(39,600)
<b>Non-Operating Expenses</b>		
Interest Expense	(5,917)	0
<i>Changes in Net Position</i>	(50,987)	(39,600)
<i>Net Position Beginning of Year</i>	<u>5,344,162</u>	<u>96,789</u>
<i>Net Position End of Year</i>	<u><u>\$5,293,175</u></u>	<u><u>\$57,189</u></u>

See accompanying notes to the basic financial statements



**Crawford County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2017

	Business-Type Activity- Sewer	Governmental Activities- Internal Service
<b>Increase (Decrease) in Cash and Cash Equivalents</b>		
<b>Cash Flows from Operating Activities</b>		
Cash Received from Customers	\$277,812	\$0
Cash Received from Transactions with Other Funds	0	163,521
Cash Payments for Personal Services	(11,426)	(7,195)
Cash Payments for Materials and Supplies	(2,257)	0
Cash Payments for Contractual Services	(139,496)	(29,552)
Cash Payments for Claims	0	(147,146)
Cash Payments for Other	(1,532)	0
	<u>123,101</u>	<u>(20,372)</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>		
<b>Cash Flows from Capital and Related Financing Activities</b>		
General Obligation Refunding Bonds Issued	215,000	0
Principal Paid on General Obligation Bonds	(70,000)	0
Interest Paid on General Obligation Bonds	(9,991)	0
Payment to Refunded Bond Escrow Agent	(212,753)	0
Principal Paid on OPWC Loan	(2,479)	0
	<u>(80,223)</u>	<u>0</u>
<i>Net Cash Used for Capital and Related Financing Activities</i>		
	<u>42,878</u>	<u>(20,372)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>		
	<u>237,694</u>	<u>65,658</u>
<i>Cash and Cash Equivalents Beginning of Year</i>		
	<u>\$280,572</u>	<u>\$45,286</u>
<i>Cash and Cash Equivalents End of Year</i>		
<b>Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities</b>		
Operating Loss	(\$45,070)	(\$39,600)
Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used for) Operating Activities		
Depreciation	171,092	18,700
(Increase) Decrease in Assets		
Accounts Receivable	(1,693)	0
Due from Other Governments	292	0
Prepaid Items	339	6,701
Interfund Receivable	(2)	0
Increase (Decrease) in Liabilities		
Wages Payable	39	(1,073)
Accounts Payable	(3,205)	(3,400)
Contracts Payable	38	1,379
Due to Other Governments	1,487	(767)
Interfund Payable	(216)	0
Compensated Absences Payable	0	(2,312)
	<u>\$123,101</u>	<u>(\$20,372)</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>		

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Fiduciary Net Position*  
*Fiduciary Funds*  
*December 31, 2017*

	Private Purpose Trust	Agency
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,284,667
Cash and Cash Equivalents in Segregated Accounts	56,165	184,361
Due from Other Governments	0	2,078,209
Special Assessments Receivable	0	422,807
Property Taxes Receivable	0	28,694,293
<i>Total Assets</i>	56,165	\$34,664,337
<b>Liabilities</b>		
Due to Other Governments	0	\$33,156,614
Payroll Withholdings	0	160,854
Undistributed Assets	0	1,346,869
<i>Total Liabilities</i>	0	\$34,664,337
<b>Net Position</b>		
Held in Trust for Undistributed Probate	\$56,165	

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, 2017*

<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>56,045</u>
<i>Net Position End of Year</i>	<u><u>\$56,165</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, 2017*

**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, 2017*

On January 1, 2018, Waycraft Workshop, Inc. became privatized which eliminated the control of the Crawford County Board of Developmental Disabilities over Waycraft Workshop, Inc. The adult sheltered workshop industry is changing nationally due to litigation, legislation, and competition in the private sector. (See Note 22)

Crawford County Land Reutilization Corporation - The Crawford County Land Reutilization Corporation (Land Bank) is a county land reutilization corporation that was formed on December 4, 2015, when the Crawford County Board of Commissioners authorized the incorporation of the Land Bank under Chapters 1724 and 1702 of the Ohio Revised Code through a resolution as a not-for-profit corporation under the laws of the State of Ohio. The purpose of the Land Bank is to strengthen neighborhoods in the County by returning vacant and abandoned properties to productive use. The Land Bank has been designated as the County's agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax-foreclosed, or other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code.

The Land Bank is governed by a five member Board of Directors, consisting of two County Commissioners, the County Treasurer, one representative from the City of Bucyrus, and one representative selected by the statutory directors. The Board of Directors has the authority to make, prescribe, and enforce all rules and regulations for the conduct of all business and affairs of the Land Bank and the management and control of its properties. Because the County makes up and/or appoints a voting majority of the Board of Directors, the County is able to impose its will on the operation of the Land Bank and the relationship between the primary government and the organization is such that exclusion would cause the County's financial statements to be misleading. However, the Land Bank has had no material financial activity since its inception and, as a result, no financial information is currently being presented.

As the custodian of public funds, the Treasurer invests all public 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)

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*

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.

**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.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*

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.

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.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*

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.

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.



**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*

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 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.

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.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*

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, unavailable revenue, and pension. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2017, but which were levied to finance 2018 operations. This amount has been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental 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, 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.

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.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*

**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 2017, 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.

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 2017, 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 2017 was \$319,662, which includes \$272,911 assigned from other County funds.

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

**G. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2017, 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.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*

I. Restricted Assets

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

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

J. Capital Assets

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

All capital assets are capitalized at cost and updated for additions and reductions during the year. Donated capital assets are recorded at their 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 Activities Estimated Lives	Business-Type Activities Estimated Lives
Buildings and Building Improvements	40 years	40 years
Equipment	5 to 10 years	3 to 25 years
Vehicles	5 to 10 years	10 years
Furniture/Fixtures	10 years	10 to 20 years
Infrastructure	10 to 50 years	40 years

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*

K. Deferred Charge on Refunding

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

L. Interfund Receivables/Payables

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

**Crawford County, Ohio**  
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*For the Year Ended December 31, 2017*

**O. Unamortized Premium**

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

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

**P. Net Position**

Net position represents the difference between all other elements on the statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding 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.

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

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts represent intended uses established by the County Commissioners. The fund balance policy established by the County Commissioners authorizes department managers to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners have also assigned fund balance to cover a gap between estimated resources and appropriations in the 2018 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.

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

**T. Pension**

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

**U. Estimates**

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

**Note 3 - Change in Accounting Principles**

For 2017, the County has implemented Governmental Accounting Standards Board (GASB) Implementation Guide No. 2016-1. These changes were incorporated in the County's 2017 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, 2017.

	Deficit Fund Balances
Special Revenue Fund	
Economic Development	\$78,852
Capital Project Fund	
County Infrastructure Projects	13,087
Internal Service Fund	
Health Insurance Shared Corridor	5,982

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



**Crawford County, Ohio**  
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**Note 5 - Budgetary Basis of Accounting**

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

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

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

	Net Changes in Fund Balance			
	General	Auto License and Gas Tax	Child Welfare	Criminal Justice Services Levy
GAAP Basis	\$1,768,209	\$626,783	\$358,210	(\$289)
Non-Budgeted Cash Activity	50,907	(3,171)	(63,891)	5,516
Net Adjustment for Revenue Accruals	(1,013,704)	6,484	(32,149)	0
Net Adjustment for Expenditure Accruals	(64,975)	(40,426)	(78,013)	35,134
Prepaid Items	(20,997)	889	0	(838)
Materials and Supplies Inventory	(163)	99,856	0	2,393
Advances In	95,069	0	0	0
Advances Out	(58,043)	0	0	0
Encumbrances	(180,448)	(160,046)	(130,684)	(47,110)
Budget Basis	<u>\$575,855</u>	<u>\$530,369</u>	<u>\$53,473</u>	<u>(\$5,194)</u>

**Crawford County, Ohio**  
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Net Changes in Fund Balance (continued)

	Job and Family Services	Jail Operation Levy	Developmental Disabilities
GAAP Basis	\$203,606	\$31,430	\$181,851
Non-Budgeted Cash Activity	(20)	3,092	96,466
Net Adjustment for Revenue Accruals	12,221	20,900	(126,569)
Net Adjustment for Expenditure Accruals	39,709	39,258	387,555
Prepaid Items	3,176	(22,962)	56,920
Materials and Supplies Inventory	(1,976)	(136)	(695)
Encumbrances	(179,392)	(99,846)	(465,331)
Budget Basis	<u>\$77,324</u>	<u>(\$28,264)</u>	<u>\$130,197</u>

**Note 6 - Deposits and Investments**

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

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

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

**Crawford County, Ohio**  
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6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in division (1) or (2) above; commercial paper as described in Ohio Revised Code Section 135.143(6); and repurchase agreements secured by such obligations provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value;
9. Up to forty 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, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
  - 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 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. A current unpaid or delinquent tax line of credit provided certain conditions are met related to a County land reutilization corporation organized under Ohio Revised Code Chapter 1724; and,
12. Up to 2 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government and all interest and principal shall be denominated and payable in United States funds.

Investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. Bankers' acceptances must mature within one hundred eighty days. Commercial paper and corporate notes must mature within two hundred seventy days. All other investments 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 they will be held to maturity.

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

**Crawford County, Ohio**  
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Investments

As of December 31, 2017, the County had the following investments:

Measurement/ Investment	Measurement Amount	Maturities		
		Less Than 6 Months	One Year To Two Years	More Than Two Years
Fair Value - Level 2				
Negotiable Certificates of Deposit	\$4,693,223	\$495,229	\$2,043,654	\$2,154,340
Federal Home Loan Mortgage Corporation Notes	6,024,910	0	3,144,813	2,880,097
Federal National Mortgage Association Notes	5,767,482	0	5,536,747	230,735
Federal Home Loan Bank Notes	1,965,530	0	0	1,965,530
Federal Farm Credit Bank Notes	1,501,245	0	0	1,501,245
U.S. Corporation Notes	748,875	748,875	0	0
Amortized Cost				
Commercial Paper	1,574,888	1,574,888	0	0
Net Asset Value Per Share				
STAR Ohio	1,837,857	1,837,857	0	0
Total Investments	<u>\$24,114,010</u>	<u>\$4,656,849</u>	<u>\$10,725,214</u>	<u>\$8,731,947</u>

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2017. All of the County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bid, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

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

The negotiable certificates of deposit are generally covered by FDIC Insurance. All of the federal agency securities are rated Aaa by Moody's. The U.S. Corporation Note is rated Aa3 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 that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

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

	Fair Value	Percentage of Portfolio
Negotiable Certificates of Deposit	\$4,693,223	19.46%
Federal Home Loan Mortgage Corporation	6,024,910	24.99
Federal National Mortgage Association	5,767,482	23.92
Federal Home Loan Bank	1,965,530	8.15
Federal Farm Credit Bank	1,501,245	6.23
U.S. Corporation Note	748,875	3.11
Commercial Paper	1,574,888	6.53

**Note 7 - Receivables**

Receivables at December 31, 2017, 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, 2017, 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 2017, principal, in the amount of \$4,669, was repaid. Loans outstanding at December 31, 2017, were \$13,043. Loans receivable, in the amount of \$2,660, will not be received within one year.

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

**Crawford County, Ohio**  
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A summary of the principal amounts due from other governments is as follows:

Fund	Description	Amount
Governmental Activities		
Major Funds		
General Fund	Local Government	\$288,731
	Casino Distribution	120,029
	Grants and Subsidies	1,194,765
		<u>1,603,525</u>
Auto License and Gas Tax	Motor Vehicle License Tax and Gas Tax	1,811,316
	Reimbursements	14,971
		<u>1,826,287</u>
Child Welfare	Tangible Personal Property Reimbursement, Homestead, and Rollback	44,408
	Child Welfare Grants	255,460
		<u>299,868</u>
Criminal Justice Services Levy	Tangible Personal Property Reimbursement, Homestead, and Rollback	116,010
	Grants and Subsidies	8,928
		<u>124,938</u>
Jail Operation Levy	Housing of Prisoners	10,325
Developmental Disabilities	Tangible Personal Property Reimbursement, Homestead, and Rollback	205,564
	Developmental Disability Grants	622,528
		<u>828,092</u>
Total Major Funds		<u>4,693,035</u>
Nonmajor Funds		
Community Development Block Grant	Community Development Grant	78,794
Council on Aging Levy	Tangible Personal Property Reimbursement, Homestead, and Rollback	35,739
County Infrastructure Projects	Federal Highway Grant	13,087
Economic Development	Economic Development Grants	78,852
Emergency Management Agency	Emergency Management Grants	43,733
Felony Delinquent Care	Felony Delinquent Care Grant	160,896
Indigent Driver Alcohol Treatment	Bureau of Motor Vehicles	997
Indigent Driver Interlock and Alcohol Monitoring	Bureau of Motor Vehicles	427
Law Enforcement Overtime Project	Law Enforcement Overtime Grant	4,218
Victims of Crime	Victims of Crime Grant	14,390
Total Nonmajor Funds		<u>431,133</u>
Total Governmental Activities		<u>\$5,124,168</u>

**Crawford County, Ohio**  
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Fund	Description	Amount
Business-Type Activity		
Sewer	Capital Maintenance Fees	\$446
Agency Funds		
Tangible Tax	Tangible Personal Property Reimbursement	\$8,272
Undivided Tax	Motor Vehicle License Tax and Gas Tax	903,401
Local Government	Local Government	378,849
Library Local Government	Library Local Government	746,294
Mental Health	Tangible Personal Property Reimbursement, Homestead, and Rollback	41,393
Total Agency Funds		<u>\$2,078,209</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 2017. 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 2017 represent the collection of 2016 taxes. Real property taxes received in 2017 were levied after October 1, 2016, on the assessed values as of January 1, 2016, 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 2017 represent the collection of 2016 taxes. Public utility real and tangible personal property taxes received in 2017 became a lien on December 31, 2015, were levied after October 1, 2016, 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, 2017, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2017 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, 2017, was \$13.95 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2017 property tax receipts were based are as follows:

	Amount
Agricultural/Residential and Other Real Estate	\$682,938,880
Public Utility	35,515,150
Total Assessed Value	\$718,454,030



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

Capital asset activity for the year ended December 31, 2017, was as follows:

	Balance at December 31, 2016	Additions	Reductions	Balance at December 31, 2017
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	952,824	488,476	1,425,294	16,006
Total Nondepreciable Capital Assets	<u>8,476,884</u>	<u>488,476</u>	<u>1,425,294</u>	<u>7,540,066</u>
Depreciable Capital Assets				
Buildings and Building Improvements	30,870,516	1,786,615	(12,827)	32,644,304
Equipment	2,293,275	290,713	(11,511)	2,572,477
Vehicles	6,030,634	416,684	(186,212)	6,261,106
Furniture/Fixtures	260,355	0	0	260,355
Infrastructure	43,408,476	1,518,514	0	44,926,990
Landfill Cells	13,862,399	0	0	13,862,399
Total Depreciable Capital Assets	<u>96,725,655</u>	<u>4,012,526</u>	<u>(210,550)</u>	<u>100,527,631</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(13,125,740)	(759,275)	1,710	(13,883,305)
Equipment	(1,766,820)	(169,150)	11,511	(1,924,459)
Vehicles	(4,512,527)	(359,398)	186,212	(4,685,713)
Furniture/Fixtures	(196,877)	(11,398)	0	(208,275)
Infrastructure	(26,862,030)	(1,679,540)	0	(28,541,570)
Landfill Cells	(11,724,520)	(216,786)	0	(11,941,306)
Total Accumulated Depreciation	<u>(58,188,514)</u>	<u>(3,195,547)</u>	<u>199,433</u>	<u>(61,184,628)</u>
Total Depreciable Capital Assets, Net	<u>38,537,141</u>	<u>816,979</u>	<u>(11,117)</u>	<u>39,343,003</u>
Governmental Activities Capital Assets, Net	<u>\$47,014,025</u>	<u>\$1,305,455</u>	<u>(\$1,436,411)</u>	<u>\$46,883,069</u>

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	Balance at December 31, 2016	Additions	Reductions	Balance at December 31, 2017
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	(135,705)	(5,183)	0	(140,888)
Equipment	(5,056)	(2,638)	0	(7,694)
Vehicles	(16,577)	(3,490)	0	(20,067)
Infrastructure	(1,255,419)	(159,781)	0	(1,415,200)
Total Accumulated Depreciation	<u>(1,412,757)</u>	<u>(171,092)</u>	<u>0</u>	<u>(1,583,849)</u>
Business-Type Activities Capital Assets, Net	<u>\$5,333,408</u>	<u>(\$171,092)</u>	<u>\$0</u>	<u>\$5,162,316</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$373,856
Judicial	53,891
Public Safety	
Jail Operation	388,304
Other Public Safety	15,914
Public Works	2,129,869
Health	
Developmental Disabilities	78,870
Other Health	85,707
Human Services	
Job and Family Services	64,720
Other Human Services	4,416
Total Depreciation Expense-Governmental Activities	<u>\$3,195,547</u>

**Crawford County, Ohio**  
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**Note 11 - Interfund Receivables/Payables**

Interfund balances at December 31, 2017, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Job and Family Services Fund	\$1,709
Other Governmental Funds	93,791
Sewer Fund	746
Total General Fund	\$96,246
Due to Job and Family Services Fund from:	
Other Governmental Funds	\$9,041
Due to Jail Operation Levy Fund from:	
Child Welfare Fund	\$1,232
Due to Sewer Fund from:	
Other Governmental Funds	\$29

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

**Note 12 - Risk Management**

**A. Property and Liability**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2017, the County contracted with the County Risk Sharing Authority (CORSA) for the following coverage.

Property	\$98,555,367
General Liability	1,000,000
Law Enforcement Liability	1,000,000
Automobile Liability	1,000,000
Equipment Breakdown	100,000,000
Crime	1,000,000
Cyber Liability	1,000,000
Errors and Omissions	1,000,000
Excess Liability	2,000,000

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

**Crawford County, Ohio**  
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**B. Health Care Benefits**

During 2017, 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 2017, 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 2018 are as follows:

General Fund	\$180,448
Auto License and Gas Tax	160,046
Child Welfare	130,684
Criminal Justice Services Levy	47,110
Job and Family Services	179,392
Jail Operation Levy	99,846
Developmental Disabilities	465,331
Other Governmental Funds	315,534
Total	<u><u>\$1,578,391</u></u>

**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.

**Crawford County, Ohio**  
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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.

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).

**Crawford County, Ohio**  
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<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> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Formula:</b> 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> 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> 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> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> 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> Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Public Safety and Law Enforcement Formula:</b> 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>Public Safety and Law Enforcement Formula:</b> 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>Public Safety and Law Enforcement Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years

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

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

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

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

**Crawford County, Ohio**  
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	State and Local	Public Safety	Law Enforcement
<b>2017 Statutory Maximum Contribution Rates</b>			
Employer	14.0%	18.1%	18.1%
Employee	10.0 %	*	**
<b>2017 Actual Contribution Rates</b>			
Employer			
Pension	13.0 %	17.1 %	17.1 %
Postemployment Health Care Benefits	1.0	1.0	1.0
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Total Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$1,539,264 for 2017. Of this amount, \$174,183 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.

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. Effective July 1, 2017, the cost of living adjustment was reduced to zero. 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.

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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, 12 percent of the 14 percent member rate goes to the DCP and the remaining 2 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, 2017, the employer rate was 14 percent and the member rate was also 14 percent of covered salary. The 2017 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$48,717 for 2017. Of this amount, \$990 is reported as an intergovernmental payable.

**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, 2016, and the net pension liability for STRS was measured as of June 30, 2017. 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.



**Crawford County, Ohio**  
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	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability			
Current Measurement Date	0.08888000%	0.00350538%	
Prior Measurement Date	<u>0.09201600%</u>	<u>0.00423162%</u>	
Change in Proportionate Share	<u>0.00313600%</u>	<u>0.00072624%</u>	
Proportionate Share of the Net Pension Liability	\$20,183,137	\$832,711	\$21,015,848
Pension Expense	\$4,052,237	(\$398,568)	\$3,653,669

At December 31, 2017, 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>			
Difference Between Expected and Actual Experience	\$27,357	\$32,155	\$59,512
Changes of Assumptions	3,201,293	182,123	3,383,416
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	3,005,734	0	3,005,734
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	0	1,154	1,154
County Contributions Subsequent to the Measurement Date	<u>1,539,264</u>	<u>27,009</u>	<u>1,566,273</u>
Total Deferred Outflows of Resources	<u>\$7,773,648</u>	<u>\$242,441</u>	<u>\$8,016,089</u>
<b>Deferred Inflows of Resources</b>			
Difference Between Expected and Actual Experience	\$120,120	\$6,711	\$126,831
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	27,480	27,480
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	<u>385,478</u>	<u>210,436</u>	<u>595,914</u>
Total Deferred Inflows of Resources	<u>\$505,598</u>	<u>\$244,627</u>	<u>\$750,225</u>

\$1,566,273 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, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows.

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Year Ending December 31,			
2018	\$2,292,249	(\$17,856)	\$2,274,393
2019	2,467,100	19,528	2,486,628
2020	1,057,543	(2,710)	1,054,833
2021	<u>(88,106)</u>	<u>(28,157)</u>	<u>(116,263)</u>
Total	<u>\$5,728,786</u>	<u>(\$29,195)</u>	<u>\$5,699,591</u>

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**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, 2016, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB Statement No. 67. In 2016, the OPERS actuarial consultants conducted an experience study for the period 2011 through 2015 comparing assumptions to actual results. The experience study incorporates both a historical review and forward looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions with the most notable being a reduction in the actuarially assumed rate of return from 8 percent to 7.5 percent for the defined benefit investments. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2016, compared to December 31, 2015, are presented below.

	December 31, 2016	December 31, 2015
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013	3 percent simple	3 percent simple
Post-January 7, 2013	3 percent simple through 2018, then 2.15 percent simple	3 percent simple through 2018, then 2.8 percent simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	individual entry age	individual entry age

For 2016, mortality rates were based on the RP-2014 Healthy Annuitant Mortality Table. For males, healthy annuitant mortality tables were used adjusted for mortality improvements back to the observation period base of 2006 and then established the base year as 2015. For females, healthy annuitant mortality tables were used adjusted for mortality improvements back to the observation period base of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled Mortality Table adjusted for mortality improvements back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables were determined by applying the MP-2015 mortality improvements scale to the above described tables.

For 2015, 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, 2015. The prior experience study was completed for the five year period ended December 31, 2010.

**Crawford County, Ohio**  
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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.

During 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio, and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016, and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. The Defined Benefit portfolio contains the investment assets of the traditional pension plan, the defined benefit component of the combined plan, and the annuitized accounts of the member-directed plan. The Defined Benefit portfolio historically included the assets of the member-directed retiree medical accounts funded through the VEBA Trust; however, the VEBA Trust was closed as of June 30, 2016, and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 8.3 percent for 2016.

The allocation of investment assets with the Defined Benefit 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 2016 and the long-term expected real rates of return.

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.75 %
Domestic Equities	20.70	6.34
Real Estate	10.00	4.75
Private Equity	10.00	8.97
International Equities	18.30	7.95
Other Investments	18.00	4.92
Total	<u>100.00 %</u>	

Discount Rate - The discount rate used to measure the total pension liability for 2016 was 7.5 percent. The discount rate for 2015 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 contractually required rates as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future 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.

**Crawford County, Ohio**  
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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 7.5 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 (6.5 percent) or one percentage point higher (8.5 percent) than the current rate.

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
County's Proportionate Share of the Net Pension Liability	\$30,834,250	\$20,183,137	\$11,307,314

**Actuarial Assumptions - STRS**

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2017, actuarial valuation compared with July 1, 2016, are presented below.

	July 1, 2017	July 1, 2016
Inflation	2.5 percent	2.75 percent
Projected Salary Increases	12.5 percent at age 20 to 2.5 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses including inflation
Payroll Increases	3 percent	3.5 percent
Cost of Living Adjustments (COLA)	0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date

For the July 1, 2017, actuarial valuation, postretirement mortality rates for healthy retirees were based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age sixty-nine, 70 percent of rates between ages seventy and seventy-nine, 90 percent of rates between ages eighty and eighty-four, and 100 percent of rates thereafter projected forward generationally using mortality improvement scale MP-2016. Postretirement disabled mortality rates were based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females projected forward generationally using mortality improvement scale MP-2016. Preretirement mortality rates were based on the RP-2014 Employee Mortality Table projected forward generationally using mortality improvement scale MP-2016.

For the July 1, 2016, actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022-Scale AA) for males and females. Males' ages are set back two years through age 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 July 1, 2017, valuation are based on the results of an actuarial experience study effective for the period July 1, 2011, through June 30, 2016. Actuarial assumptions used in the June 30, 2016, valuation are based on the results of an actuarial experience study effective July 1, 2012.

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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.

Asset Class	Target Allocation	Long-Term Expected Rate of Return *
Domestic Equity	28.00%	7.35%
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
	<u>100.00%</u>	

\* 10 year annualized geometric nominal returns include the real rate of return and inflation of 2.25 percent and does not include investment expenses. Over the 30 year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return without net value added by management.

Discount Rate - The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2017. 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. 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, 2017. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2017.

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 7.45 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 (6.55 percent) or one percentage point higher (8.45 percent) than the current rate.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's Proportionate Share of the Net Pension Liability	\$1,193,662	\$832,711	\$528,663

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**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 a cost-sharing multiple-employer defined benefit postemployment health care trust which funds multiple health care plans including medical coverage, prescription drug coverage, and deposits to a health reimbursement arrangement to qualifying benefit recipients of both the traditional and combined pension plans. This trust is also used to fund health care for member-directed plan participants in the form of a retiree medical account (RMA). At retirement or refund, member-directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

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

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2017, 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.

Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund the health care plans. The portion of the employer contribution allocated to health care for members of both the traditional and combined plans was 1 percent for 2017. As recommended by OPERS' actuary, the portion of the employer contribution allocated to health care beginning January 1, 2018, decreased to 0 percent for both plans.

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The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. The employer contribution as a percentage of covered payroll deposited into the RMA for participants of the member-directed plan was 4 percent for 2017.

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, 2017, 2016, and 2015 was \$116,053, \$224,718, and \$226,357, respectively. For 2017, 88 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2016 and 2015.

**B. State Teachers Retirement System (STRS)**

Plan Description - The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing multiple-employer defined benefit health care plan for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Benefits include hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2019. 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 discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the health care plan. All health care plan enrollees, 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 2017, 2016, and 2015, STRS did not allocate any employer contributions to postemployment health care.

**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.

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**Note 17 - Long-Term Liabilities**

Changes in the County's long-term obligations during 2017 were as follows:

	Balance at December 31, 2016	Additions	Reductions	Balance at December 31, 2017	Due Within One Year
Governmental Activities					
General Obligation Bonds					
2010 Various Purpose Refunding 1.00-4.00%					
Serial Bonds	\$1,520,000	\$0	\$500,000	\$1,020,000	\$500,000
2015 Various Purpose Refunding Bonds 2.00-3.00%					
Serial Bonds	365,000	0	120,000	245,000	120,000
Term Bonds	820,000	0	0	820,000	0
Total 2015 Various Purpose Refunding Bonds	1,185,000	0	120,000	1,065,000	120,000
2015 Administrative Building Refunding Bonds .70-3.45%					
Serial Bonds	650,000	0	125,000	525,000	130,000
Term Bonds	590,000	0	0	590,000	0
Total 2015 Administrative Building Refunding Bonds	1,240,000	0	125,000	1,115,000	130,000
2007 Various Purpose Refunding Bonds 4.00-4.20%					
Serial Bonds	3,315,000	0	3,315,000	0	0
Term Bonds	1,315,000	0	1,315,000	0	0
Premium	36,753	0	36,753	0	0
Total 2007 Various Purpose Refunding Bonds	4,666,753	0	4,666,753	0	0
2017 Various Purpose Refunding Bonds 2.00-4.00%					
Serial Bonds	0	4,555,000	385,000	4,170,000	405,000
Premium	0	235,551	15,251	220,300	0
Total 2017 Various Purpose Refunding Bonds	0	4,790,551	400,251	4,390,300	405,000
Total General Obligation Bonds	8,611,753	4,790,551	5,812,004	7,590,300	1,155,000
Special Assessment Bonds					
Special Assessment Bonds 3.50%	242,700	0	11,600	231,100	11,900
Special Assessment Bonds 3.25%	7,311	0	593	6,718	609
Total Special Assessment Bonds	250,011	0	12,193	237,818	12,509
OPWC Loan	117,220	0	14,653	102,567	14,653
Compensated Absences	1,084,764	166,744	88,510	1,162,998	613,673

(continued)



**Crawford County, Ohio**  
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	Balance at December 31, 2016	Additions	Reductions	Balance at December 31, 2017	Due Within One Year
Governmental Activities (continued)					
Net Pension Liability					
OPERS	\$15,938,332	\$4,244,805	\$0	\$20,183,137	\$0
STRS	1,416,453	0	583,742	832,711	0
Total Net Pension Liability	<u>17,354,785</u>	<u>4,244,805</u>	<u>583,742</u>	<u>21,015,848</u>	<u>0</u>
Total Governmental Activities	<u>\$27,418,533</u>	<u>\$9,202,100</u>	<u>\$6,511,102</u>	<u>\$30,109,531</u>	<u>\$1,795,835</u>
Business-Type Activities					
General Obligation Bonds					
2007 Various Purpose Refunding Bonds 4.00-4.20%					
Serial Bonds	210,000	0	210,000	0	0
Premium	4,302	0	4,302	0	0
Total 2007 Various Purpose Refunding Bonds	<u>214,302</u>	<u>0</u>	<u>214,302</u>	<u>0</u>	<u>0</u>
2017 Various Purpose Refunding Bonds 2.00-4.00%					
Serial Bonds	0	215,000	70,000	145,000	70,000
Total General Obligation Bonds	<u>214,302</u>	<u>215,000</u>	<u>284,302</u>	<u>145,000</u>	<u>70,000</u>
OPWC Loan	24,790	0	2,479	22,311	2,479
Total Business-Type Activities	<u>\$239,092</u>	<u>\$215,000</u>	<u>\$286,781</u>	<u>\$167,311</u>	<u>\$72,479</u>

**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 \$194,630 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.

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The term bonds maturing on December 1, 2021, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, 2020 (with the balance of \$130,000 to be paid at stated maturity on December 1, 2021), at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2020	\$135,000

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

Year	Amount
2022	\$135,000

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

Year	Amount
2024	\$140,000

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

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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. During 2017, \$4,840,000 was refunded.

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

The net proceeds of the refunding bond issue, in the amount of \$4,904,319, were used to purchase U.S. government securities. The securities were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments on the 2007 Various Purpose Refunding Bonds. As a result, \$4,840,000 of the 2007 Various Purpose Refunding Bonds are considered to be defeased and the liability for the bonds has been removed from the County's financial statements.

Although the refunding will result in the recognition of an accounting loss of \$61,566, the County in effect decreased its aggregate debt service payments by \$484,570 over the next fourteen years and had an economic gain (difference between present values of the old and new debt service payments) of \$409,459.

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

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 \$102,567, payable through July 2025.

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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 \$22,311, payable through July 2026. For the current year, principal paid and total net revenues were \$2,479 and \$105,608, 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, 2017, was \$12,148,527.

Principal and interest requirements to retire the general obligation debt outstanding at December 31, 2017, were as follows:

Governmental Activities				
General Obligation Bonds				
Year Ending	Serial		Term	
	Principal	Interest	Principal	Interest
2018	\$1,155,000	\$202,287	\$0	\$0
2019	1,175,000	174,253	0	0
2020	420,000	123,925	135,000	21,238
2021	430,000	114,745	130,000	18,200
2022	305,000	84,575	275,000	35,630
2023-2027	1,495,000	322,975	870,000	55,895
2028-2031	980,000	100,000	0	0
Totals	<u>\$5,960,000</u>	<u>\$1,122,760</u>	<u>\$1,410,000</u>	<u>\$130,963</u>

Governmental Activities			
Year Ending	Special Assessment Bonds		OPWC Loan
	Principal	Interest	Principal
2018	\$12,509	\$8,211	\$14,653
2019	13,030	7,768	14,653
2020	13,452	7,331	14,653
2021	13,975	6,834	14,652
2022	14,398	6,342	14,652
2023-2027	79,754	23,730	29,304
2028-2032	90,700	8,965	0
Totals	<u>\$237,818</u>	<u>\$69,181</u>	<u>\$102,567</u>

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Business-Type Activity - Sewer Enterprise Fund		
General Obligation Bonds		
Year Ending	Principal	Interest
2018	\$70,000	\$2,900
2019	75,000	1,500
Totals	\$145,000	\$4,400

OPWC Loan	
Year Ending	Principal
2018	\$2,479
2019	2,479
2020	2,479
2021	2,479
2022	2,479
2023-2026	9,916
Totals	\$22,311

**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, 2017, \$457,778 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, 2017, \$148,874 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, 2017, \$674,308 in Health Care Facilities Revenue Bonds was still outstanding.

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

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

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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 2017 was \$3,788,397.

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 2017, 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 2017, these costs were \$9,941,847. 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 2017, the following transfers were made:

Transfers In	Transfers Out
	General
Child Welfare	\$785,132
Criminal Justice Services Levy	307,000
Job and Family Services	214,304
Jail Operation Levy	680,000
Other Governmental	811,889
Total	\$2,798,325

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.

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**Note 21 - Fund Balance**

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

Fund Balance	General	Auto License and Gas Tax	Child Welfare	Criminal Justice Services Levy
Nonspendable for:				
Prepaid Items	\$161,247	\$7,594	\$0	\$26,466
Materials and Supplies Inventory	28,170	211,999	0	16,013
Unclaimed Moneys	91,418	0	0	0
<b>Total Nonspendable</b>	<b>280,835</b>	<b>219,593</b>	<b>0</b>	<b>42,479</b>
Restricted for:				
Child Welfare Operations	0	0	622,681	0
Road and Bridge Repair/ Improvement	0	5,351,102	0	0
Sheriff Operations	0	0	0	105,492
<b>Total Restricted</b>	<b>0</b>	<b>5,351,102</b>	<b>622,681</b>	<b>105,492</b>
Assigned for:				
Document Recording	26,826	0	0	0
Election Recount	540	0	0	0
Vehicle Titling	434,770	0	0	0
Projected Budget Shortage	1,024,633	0	0	0
Unpaid Obligations	87,031	0	0	0
<b>Total Assigned</b>	<b>1,573,800</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unassigned	4,959,227	0	0	0
<b>Total Fund Balance</b>	<b>\$6,813,862</b>	<b>\$5,570,695</b>	<b>\$622,681</b>	<b>\$147,971</b>

Fund Balance	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental
Nonspendable for:				
Prepaid Items	\$39,475	\$39,814	\$34,849	\$73,229
Materials and Supplies Inventory	7,644	8,451	4,340	9,468
<b>Total Nonspendable</b>	<b>47,119</b>	<b>48,265</b>	<b>39,189</b>	<b>82,697</b>

(continued)

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*

Fund Balance	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental
Restricted for (continued):				
Child Support Enforcement	\$0	\$0	\$0	\$456,096
Court Operations	0	0	0	1,805,207
Crime Victims Assistance	0	0	0	9,547
Debt Retirement	0	0	0	59,252
Delinquent Tax Collections	0	0	0	82,179
Developmental Disabilities Operations	0	0	8,905,478	0
Ditch Maintenance	0	0	0	59,433
Diversion Program	0	0	0	1,247
Dog and Kennel Operations	0	0	0	182,421
Economic Development	0	0	0	163,446
Emergency Management	0	0	0	122,755
Jail Operations	0	306,560	0	176,137
Job and Family Services Operations	215,456	0	0	0
Real Estate Assessments	0	0	0	1,229,929
Road and Bridge Repair/ Improvement	0	0	0	75,079
Senior Citizens	0	0	0	37,237
Sheriff Operations	0	0	0	394,907
Solid Waste Management	0	0	0	202,725
<b>Total Restricted</b>	<b>215,456</b>	<b>306,560</b>	<b>8,905,478</b>	<b>5,057,597</b>
Committed for:				
Debt Retirement	0	0	0	72,924
Sheriff Operations	0	0	0	52,239
<b>Total Committed</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125,163</b>
Assigned for:				
Building Improvement	0	0	0	114,738
Unassigned for:				
Economic Development	0	0	0	(78,852)
Road and Bridge Repair/ Improvement	0	0	0	(13,087)
<b>Total Unassigned (Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(91,939)</b>
<b>Total Fund Balance</b>	<b>\$262,575</b>	<b>\$354,825</b>	<b>\$8,944,667</b>	<b>\$5,288,256</b>



**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*

**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.

Due to a prior year adjustment, the Workshop restated net position as of December 31, 2016, from \$431,498 to \$453,926.

Cash and Cash Equivalents - At year end, the carrying amount (book balance) of the Workshop's deposits and cash on hand was \$17,502 and the unadjusted bank balance (before outstanding checks were deducted) was \$21,542, which was covered by federal depository insurance.

Depository	Description	2017	2016
United Bank	Operating and Payroll	\$16,012	\$38,486
Famers Citizens Bank	Savings	1,019	1,036
First Federal Community Bank	Donation Checking	471	110
		\$17,502	\$39,632

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, 2017, consisted of government securities and certificates of deposit, in the amount of \$80,463, reported at fair value. The net unrealized gain for 2017 was \$5,205.

Accounts Receivable - Accounts receivable represent sales to companies.

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, 2017, follows:

	Balance at December 31, 2016	Additions	Reductions	Balance at December 31, 2017
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	4,253	0	0	4,253
Tools and Equipment	133,993	0	0	133,993
Leasehold Improvements	49,737	0	0	49,737
Office Equipment	2,102	1,241	0	3,343
Total Depreciable Capital Assets	823,040	1,241	0	824,281
Total Capital Assets	862,480	1,241	0	863,721
Accumulated Depreciation	(416,188)	(30,889)	0	(447,077)
Net Capital Assets	\$446,292	(\$29,648)	\$0	\$416,644

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*

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

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

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

	Balance at December 31, 2016	Additions	Reductions	Balance at December 31, 2017	Amount Due in One Year
Note Payable	\$19,204	\$0	\$6,625	\$12,579	\$6,992
Mortgage Payable	169,188	0	20,314	148,874	20,718
	<u>\$188,392</u>	<u>\$0</u>	<u>\$26,939</u>	<u>\$161,453</u>	<u>\$27,710</u>

The annual requirements to retire the debt as of December 31, 2017, are as follows:

Year Ending	Principal	Interest
2018	\$27,710	\$6,424
2019	27,206	5,295
2020	22,548	4,249
2021	23,542	3,255
2022	24,567	2,230
2023-2024	35,880	1,253
Totals	<u>\$161,453</u>	<u>\$22,706</u>

**Note 23 - Related Organization**

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*

**Note 24 - Joint Ventures**

**A. Northland Homes and Properties, Inc.**

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

The housing purchases are financed by State grants that are distributed to each DD Board and then to the Corporation. The DD Boards also fund the operational costs of the Corporation. The Corporation is not accumulating significant financial resources or experiencing fiscal stress which would cause an additional benefit to or burden on the County. During 2017, \$51,555 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, 2017. The Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is located at 907 North Sandusky Avenue, Bucyrus, Ohio 44820.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*

**Note 25 - Risk Sharing Pool**

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

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

**Note 26 - Related Party 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 \$178,140 for the year ended December 31, 2017. 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 \$449,552.

**Note 27 - Contingent Liabilities**

**A. Grants**

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

**B. Housing Loans**

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

**Note 28 - Subsequent Events**

On January 2, 2018, the Crawford County Board of Developmental Disabilities transitioned out of providing adult services and community employment. This was done to meet federal mandates from the Center of Medicaid Standards to ensure conflict free case management. As such, adult services and community employment related programs are served by state certified providers.

On March 20, 2018, the County consented to the assignment of the lease with Santek Waste Services, Inc. to be transferred to Rumpke of Northern Ohio, Inc. There was no change to the terms of the contract. The only change was the lessee.

**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 Four Years (1)*

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
County's Proportion of the Net Pension Liability	0.00888800%	0.09201600%	0.09479600%	0.09479600%
County's Proportionate Share of the Net Pension Liability	\$20,183,137	\$15,938,332	\$11,433,457	\$11,175,213
County's Covered Payroll	\$11,235,890	\$11,317,844	\$11,372,887	\$11,480,161
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	179.63%	140.82%	100.53%	97.34%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.25%	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 Five Fiscal Years (1)*

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
County's Proportion of the Net Pension Liability	0.00350538%	0.00423162%	0.00446025%	0.00450170%
County's Proportionate Share of the Net Pension Liability	\$832,711	\$1,416,453	\$1,232,686	\$1,082,436
County's Covered Payroll	\$385,371	\$445,250	\$465,350	\$489,662
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	216.08%	318.13%	264.89%	221.06%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.30%	66.80%	72.10%	74.70%

(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.

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2013

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0.00450170%

\$1,289,390

\$401,423

321.20%

69.30%

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$1,539,264	\$1,380,528	\$1,389,735	\$1,396,401
Contributions in Relation to the Contractually Required Contribution	<u>(1,539,264)</u>	<u>(1,380,528)</u>	<u>(1,389,735)</u>	<u>(1,396,401)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll	\$11,605,273	\$11,235,890	\$11,317,844	\$11,372,887
Contributions as a Percentage of Covered Payroll	13.26%	12.29%	12.28%	12.28%

(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.



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2013

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\$1,520,981

(1,520,981)

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\$0

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\$11,480,161

13.25%

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$48,717	\$61,114	\$64,839	\$55,498
Contributions in Relation to the Contractually Required Contribution	<u>(48,717)</u>	<u>(61,114)</u>	<u>(64,839)</u>	<u>(55,498)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$347,979	\$436,529	\$463,136	\$407,847
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	13.61%

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$52,372	\$51,998	\$63,516	\$57,226	\$60,327	\$57,367
<u>(52,372)</u>	<u>(51,998)</u>	<u>(63,516)</u>	<u>(57,226)</u>	<u>(60,327)</u>	<u>(57,367)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$402,862	\$399,985	\$488,585	\$440,200	\$464,054	\$441,285
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

**Crawford County, Ohio**  
*Notes to the Required Supplementary Information*  
*For the Year Ended December 31, 2017*

**Note 1 - Changes in Assumptions - OPERS**

Amounts reported for 2017 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented below.

	December 31, 2017	December 31, 2016 and Prior
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013	3 percent simple	3 percent simple
Post-January 7, 2013	3 percent simple through 2018, then 2.15 percent simple	3 percent simple through 2018, then 2.8 percent simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	individual entry age	individual entry age

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

Amounts reported for 2016 and prior use mortality rates 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.

**Crawford County, Ohio**  
*Notes to the Required Supplementary Information*  
*For the Year Ended December 31, 2017*

**Changes in Assumptions - STRS**

Amounts reported for 2017 incorporate changes in assumptions and changes in benefit terms used by STRS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented below.

	2017	2016 and Prior
Inflation	2.5 percent	2.75 percent
Projected Salary Increases	12.5 percent at age 20 to 2.5 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses including inflation
Payroll Increases	3 percent	3.5 percent
Cost of Living Adjustments (COLA)	0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date

For 2017, postretirement mortality rates for healthy retirees were based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age sixty-nine, 70 percent of rates between ages seventy and seventy-nine, 90 percent of rates between ages eighty and eighty-four, and 100 percent of rates thereafter projected forward generationally using mortality improvement scale MP-2016. Postretirement disabled mortality rates were based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females projected forward generationally using mortality improvement scale MP-2016. Preretirement mortality rates were based on the RP-2014 Employee Mortality Table projected forward generationally using mortality improvement scale MP-2016.

For 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022-Scale AA) for males and females. Males' ages are set back two years through age 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.

## **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.

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

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

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

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

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

*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 and other resources that are restricted for emergency planning services.

(continued)

## Crawford County, Ohio

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

*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.

*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.

(continued)

## **Crawford County, Ohio**

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

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

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

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

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

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

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

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

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

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

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

### ***Nonmajor Debt Service Fund***

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

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

### ***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.

(continued)



## **Crawford County, Ohio**

### ***Nonmajor Capital Projects Funds (continued)***

*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, 2017*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,222,357	\$46,332	\$177,474	\$5,446,163
Cash and Cash Equivalents in Segregated Accounts	50,081	0	0	50,081
Accounts Receivable	92,696	87,635	0	180,331
Sales Taxes Receivable	0	111,109	0	111,109
Due from Other Governments	418,046	0	13,087	431,133
Special Assessments Receivable	94,554	231,100	0	325,654
Prepaid Items	73,229	0	0	73,229
Materials and Supplies Inventory	9,468	0	0	9,468
Property Taxes Receivable	566,975	0	0	566,975
Loans Receivable	13,043	0	0	13,043
<i>Total Assets</i>	<u>\$6,540,449</u>	<u>\$476,176</u>	<u>\$190,561</u>	<u>\$7,207,186</u>
<b>Liabilities</b>				
Wages Payable	\$31,625	\$0	\$0	\$31,625
Accounts Payable	420,509	0	32,552	453,061
Contracts Payable	7,443	0	4,625	12,068
Due to Other Governments	24,242	0	8,462	32,704
Interfund Payable	72,677	0	30,184	102,861
<i>Total Liabilities</i>	<u>556,496</u>	<u>0</u>	<u>75,823</u>	<u>632,319</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	540,322	0	0	540,322
Unavailable Revenue	389,202	344,000	13,087	746,289
<i>Total Deferred Inflows of Resources</i>	<u>929,524</u>	<u>344,000</u>	<u>13,087</u>	<u>1,286,611</u>
<b>Fund Balances</b>				
Nonspendable	82,697	0	0	82,697
Restricted	4,998,345	59,252	0	5,057,597
Committed	52,239	72,924	0	125,163
Assigned	0	0	114,738	114,738
Unassigned (Deficit)	(78,852)	0	(13,087)	(91,939)
<i>Total Fund Balances</i>	<u>5,054,429</u>	<u>132,176</u>	<u>101,651</u>	<u>5,288,256</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$6,540,449</u>	<u>\$476,176</u>	<u>\$190,561</u>	<u>\$7,207,186</u>

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2017*

	Court Computer	Community Development Block Grant	Concealed Handgun Expense	Council on Aging Levy
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$129,941	\$66,385	\$132,529	\$37,237
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	78,794	0	35,739
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	9	0	0
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	566,975
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$129,941</u>	<u>\$145,188</u>	<u>\$132,529</u>	<u>\$639,951</u>
<b>Liabilities</b>				
Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	0	73,632	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	352	1,192	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>73,984</u>	<u>1,192</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	540,322
Unavailable Revenue	0	10,165	0	62,392
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>10,165</u>	<u>0</u>	<u>602,714</u>
<b>Fund Balances</b>				
Nonspendable	0	9	0	0
Restricted	129,941	61,030	131,337	37,237
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>129,941</u>	<u>61,039</u>	<u>131,337</u>	<u>37,237</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$129,941</u>	<u>\$145,188</u>	<u>\$132,529</u>	<u>\$639,951</u>

(continued)

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2017*

	Commissary	Child Support Enforcement Agency	Diversion Program	Dog and Kennel
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$174,101	\$500,102	\$1,247	\$194,288
Cash and Cash Equivalents in Segregated Accounts	9,163	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	3,479	0	376
Materials and Supplies Inventory	1,424	0	0	430
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$184,688</u>	<u>\$503,581</u>	<u>\$1,247</u>	<u>\$195,094</u>
<b>Liabilities</b>				
Wages Payable	\$0	\$9,143	\$0	\$3,638
Accounts Payable	7,127	6,255	0	2,639
Contracts Payable	0	27	0	0
Due to Other Governments	0	6,394	0	1,044
Interfund Payable	0	22,187	0	4,546
<i>Total Liabilities</i>	<u>7,127</u>	<u>44,006</u>	<u>0</u>	<u>11,867</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	1,424	3,479	0	806
Restricted	176,137	456,096	1,247	182,421
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>177,561</u>	<u>459,575</u>	<u>1,247</u>	<u>183,227</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$184,688</u>	<u>\$503,581</u>	<u>\$1,247</u>	<u>\$195,094</u>

<u>Drug Law Enforcement</u>	<u>Ditch Maintenance</u>	<u>Delinquent Real Estate Tax Collection</u>	<u>Economic Development</u>	<u>Enforcement and Education</u>	<u>Emergency Management Agency</u>	<u>Felony Delinquent Care</u>
\$68,410	\$60,483	\$70,721	\$0	\$8,260	\$124,492	\$169,218
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	78,852	0	43,733	160,896
0	94,554	0	0	0	0	0
0	0	419	0	0	9,557	646
0	0	828	0	0	80	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$68,410</u>	<u>\$155,037</u>	<u>\$71,968</u>	<u>\$78,852</u>	<u>\$8,260</u>	<u>\$177,862</u>	<u>\$330,760</u>
\$0	\$0	\$1,439	\$0	\$0	\$922	\$2,074
377	0	2,668	78,852	0	33	13,149
0	1,050	0	0	0	0	0
0	0	1,054	0	0	707	1,481
0	0	0	0	0	75	0
<u>377</u>	<u>1,050</u>	<u>5,161</u>	<u>78,852</u>	<u>0</u>	<u>1,737</u>	<u>16,704</u>
0	0	0	0	0	0	0
0	94,554	0	78,852	0	43,733	80,448
<u>0</u>	<u>94,554</u>	<u>0</u>	<u>78,852</u>	<u>0</u>	<u>43,733</u>	<u>80,448</u>
0	0	1,247	0	0	9,637	646
68,033	59,433	65,560	0	8,260	122,755	232,962
0	0	0	0	0	0	0
0	0	0	(78,852)	0	0	0
<u>68,033</u>	<u>59,433</u>	<u>66,807</u>	<u>(78,852)</u>	<u>8,260</u>	<u>132,392</u>	<u>233,608</u>
<u>\$68,410</u>	<u>\$155,037</u>	<u>\$71,968</u>	<u>\$78,852</u>	<u>\$8,260</u>	<u>\$177,862</u>	<u>\$330,760</u>

(continued)

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2017*

	Indigent Driver Alcohol Treatment	Indigent Driver Interlock and Alcohol Monitoring	Indigent Guardianship	Law Enforcement Assistance
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$172,463	\$43,477	\$24,066	\$19,310
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	997	427	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$173,460</u>	<u>\$43,904</u>	<u>\$24,066</u>	<u>\$19,310</u>
<b>Liabilities</b>				
Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	0	1,972	0	760
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>1,972</u>	<u>0</u>	<u>760</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	0	0
Restricted	173,460	41,932	24,066	18,550
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>173,460</u>	<u>41,932</u>	<u>24,066</u>	<u>18,550</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$173,460</u>	<u>\$43,904</u>	<u>\$24,066</u>	<u>\$19,310</u>

Law Enforcement Overtime Project	Law Enforcement Records Management	Law Enforcement Trust	Law Library Resource	Library and Legal Research	Municipal Court Probation Officer	Probate Court
\$34,796	\$53,706	\$57,800	\$271,686	\$21,812	\$142,993	\$7,895
0	0	40,918	0	0	0	0
0	0	0	0	0	0	0
4,218	0	0	0	0	0	0
0	0	0	0	0	0	0
171	38,596	0	26	0	754	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>\$39,185</u>	<u>\$92,302</u>	<u>\$98,718</u>	<u>\$271,712</u>	<u>\$21,812</u>	<u>\$143,747</u>	<u>\$7,895</u>
\$240	\$0	\$0	\$33	\$0	\$2,269	\$0
0	0	0	14,046	0	0	0
0	1,467	0	0	0	0	0
159	0	0	38	0	1,536	0
<u>27,859</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>28,258</u>	<u>1,467</u>	<u>0</u>	<u>14,117</u>	<u>0</u>	<u>3,805</u>	<u>0</u>
0	0	0	0	0	0	0
<u>4,218</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>4,218</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
171	38,596	0	26	0	754	0
6,538	0	98,718	257,569	21,812	139,188	7,895
0	52,239	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>6,709</u>	<u>90,835</u>	<u>98,718</u>	<u>257,595</u>	<u>21,812</u>	<u>139,942</u>	<u>7,895</u>
<u>\$39,185</u>	<u>\$92,302</u>	<u>\$98,718</u>	<u>\$271,712</u>	<u>\$21,812</u>	<u>\$143,747</u>	<u>\$7,895</u>

(continued)

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2017*

	Prepayment Interest	Real Estate Assessment	Revolving Loan	Railroad Grade Crossing Improvement
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,194	\$1,230,285	\$59,732	\$75,079
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	8,356	0	0
Materials and Supplies Inventory	0	3,377	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	13,043	0
<i>Total Assets</i>	<u>\$5,194</u>	<u>\$1,242,018</u>	<u>\$72,775</u>	<u>\$75,079</u>
<b>Liabilities</b>				
Wages Payable	\$0	\$1,905	\$0	\$0
Accounts Payable	0	0	0	0
Contracts Payable	0	762	0	0
Due to Other Governments	0	2,883	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>5,550</u>	<u>0</u>	<u>0</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	11,733	0	0
Restricted	5,194	1,224,735	72,775	75,079
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>5,194</u>	<u>1,236,468</u>	<u>72,775</u>	<u>75,079</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$5,194</u>	<u>\$1,242,018</u>	<u>\$72,775</u>	<u>\$75,079</u>



<u>Sanction Costs</u>	<u>Special Projects</u>	<u>Special Projects- Common Pleas</u>	<u>Solid Waste Management District</u>	<u>Tax Certificate Administration</u>	<u>Tax Incentive Review</u>	<u>Victims of Crime</u>
\$80,001	\$617,898	\$105,662	\$339,535	\$16,651	\$30,641	\$6,653
0	0	0	0	0	0	0
0	0	0	92,696	0	0	0
0	0	0	0	0	0	14,390
0	0	0	0	0	0	0
25	1,725	225	2,485	0	0	413
0	1,991	0	1,188	150	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$80,026</u>	<u>\$621,614</u>	<u>\$105,887</u>	<u>\$435,904</u>	<u>\$16,801</u>	<u>\$30,641</u>	<u>\$21,456</u>
\$295	\$3,286	\$490	\$4,840	\$0	\$0	\$1,051
0	20,194	91	197,639	0	1,000	75
0	0	0	0	0	0	0
210	2,262	351	3,408	0	0	1,171
0	0	0	8,779	32	0	9,199
<u>505</u>	<u>25,742</u>	<u>932</u>	<u>214,666</u>	<u>32</u>	<u>1,000</u>	<u>11,496</u>
0	0	0	0	0	0	0
0	0	0	14,840	0	0	0
0	0	0	14,840	0	0	0
25	3,716	225	3,673	150	0	413
79,496	592,156	104,730	202,725	16,619	29,641	9,547
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>79,521</u>	<u>595,872</u>	<u>104,955</u>	<u>206,398</u>	<u>16,769</u>	<u>29,641</u>	<u>9,960</u>
<u>\$80,026</u>	<u>\$621,614</u>	<u>\$105,887</u>	<u>\$435,904</u>	<u>\$16,801</u>	<u>\$30,641</u>	<u>\$21,456</u>

(continued)

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2017*

	Wireless E-911	Total
	<u>          </u>	<u>          </u>
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$67,608	\$5,222,357
Cash and Cash Equivalents in Segregated Accounts	0	50,081
Accounts Receivable	0	92,696
Due from Other Governments	0	418,046
Special Assessments Receivable	0	94,554
Prepaid Items	5,967	73,229
Materials and Supplies Inventory	0	9,468
Property Taxes Receivable	0	566,975
Loans Receivable	0	13,043
	<u>          </u>	<u>          </u>
<i>Total Assets</i>	<u>\$73,575</u>	<u>\$6,540,449</u>
<b>Liabilities</b>		
Wages Payable	\$0	\$31,625
Accounts Payable	0	420,509
Contracts Payable	4,137	7,443
Due to Other Governments	0	24,242
Interfund Payable	0	72,677
	<u>          </u>	<u>          </u>
<i>Total Liabilities</i>	<u>4,137</u>	<u>556,496</u>
<b>Deferred Inflows of Resources</b>		
Property Taxes	0	540,322
Unavailable Revenue	0	389,202
	<u>          </u>	<u>          </u>
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>929,524</u>
<b>Fund Balances</b>		
Nonspendable	5,967	82,697
Restricted	63,471	4,998,345
Committed	0	52,239
Unassigned (Deficit)	0	(78,852)
	<u>          </u>	<u>          </u>
<i>Total Fund Balances (Deficit)</i>	<u>69,438</u>	<u>5,054,429</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$73,575</u>	<u>\$6,540,449</u>

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2017*

	Capital Projects	County Infrastructure Projects	Courthouse Roof and Projects	Total
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$34,636	\$30,184	\$112,654	\$177,474
Due from Other Governments	0	13,087	0	13,087
<i>Total Assets</i>	<u>\$34,636</u>	<u>\$43,271</u>	<u>\$112,654</u>	<u>\$190,561</u>
<b>Liabilities</b>				
Accounts Payable	\$32,552	\$0	\$0	\$32,552
Contracts Payable	0	4,625	0	4,625
Due to Other Governments	0	8,462	0	8,462
Interfund Payable	0	30,184	0	30,184
<i>Total Liabilities</i>	<u>32,552</u>	<u>43,271</u>	<u>0</u>	<u>75,823</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue	0	13,087	0	13,087
<b>Fund Balances</b>				
Assigned	2,084	0	112,654	114,738
Unassigned (Deficit)	0	(13,087)	0	(13,087)
<i>Total Fund Balances (Deficit)</i>	<u>2,084</u>	<u>(13,087)</u>	<u>112,654</u>	<u>101,651</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$34,636</u>	<u>\$43,271</u>	<u>\$112,654</u>	<u>\$190,561</u>

**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2017*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$548,462	\$0	\$0	\$548,462
Sales Taxes	0	378,112	0	378,112
Special Assessments	75,540	20,065	0	95,605
Charges for Services	2,805,106	369,332	0	3,174,438
Licenses and Permits	28,011	0	0	28,011
Fines and Forfeitures	151,962	0	0	151,962
Intergovernmental	2,255,316	0	690,658	2,945,974
Interest	4,158	0	0	4,158
Rent	0	89,792	0	89,792
Other	186,731	8,824	0	195,555
<i>Total Revenues</i>	<u>6,055,286</u>	<u>866,125</u>	<u>690,658</u>	<u>7,612,069</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	886,208	0	0	886,208
Judicial	641,675	0	0	641,675
Public Safety	1,089,275	0	0	1,089,275
Public Works	657,946	0	602,651	1,260,597
Health	1,016,235	0	0	1,016,235
Human Services	1,435,121	0	0	1,435,121
Economic Development	120,147	0	0	120,147
Capital Outlay	0	0	493,191	493,191
Debt Service:				
Principal Retirement	0	1,156,846	0	1,156,846
Interest and Fiscal Charges	0	346,533	0	346,533
<i>Total Expenditures</i>	<u>5,846,607</u>	<u>1,503,379</u>	<u>1,095,842</u>	<u>8,445,828</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>208,679</u>	<u>(637,254)</u>	<u>(405,184)</u>	<u>(833,759)</u>
<b>Other Financing Sources (Uses)</b>				
General Obligation Refunding Bonds Issued	0	4,555,000	0	4,555,000
Premium on General Obligation Refunding Bonds Issued	0	235,551	0	235,551
Payment to Refunded Bond Escrow Agent	0	(4,691,566)	0	(4,691,566)
Transfers In	63,821	524,744	223,324	811,889
<i>Total Other Financing Sources (Uses)</i>	<u>63,821</u>	<u>623,729</u>	<u>223,324</u>	<u>910,874</u>
<i>Net Changes in Fund Balances</i>	272,500	(13,525)	(181,860)	77,115
<i>Fund Balances Beginning of Year</i>	<u>4,781,929</u>	<u>145,701</u>	<u>283,511</u>	<u>5,211,141</u>
<i>Fund Balances End of Year</i>	<u>\$5,054,429</u>	<u>\$132,176</u>	<u>\$101,651</u>	<u>\$5,288,256</u>

**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2017*

	Court Computer	Community Development Block Grant	Concealed Handgun Expense	Council on Aging Levy
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$548,462
Special Assessments	0	0	0	0
Charges for Services	31,634	0	0	0
Licenses and Permits	0	0	28,011	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	643,763	0	77,376
Interest	0	195	0	0
Other	0	32,716	0	0
<i>Total Revenues</i>	<u>31,634</u>	<u>676,674</u>	<u>28,011</u>	<u>625,838</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	19,779	0	0	0
Public Safety	0	0	11,372	0
Public Works	0	603,402	0	0
Health	0	0	0	0
Human Services	0	0	0	627,725
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>19,779</u>	<u>603,402</u>	<u>11,372</u>	<u>627,725</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	11,855	73,272	16,639	(1,887)
<b>Other Financing Sources</b>				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	11,855	73,272	16,639	(1,887)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>118,086</u>	<u>(12,233)</u>	<u>114,698</u>	<u>39,124</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$129,941</u>	<u>\$61,039</u>	<u>\$131,337</u>	<u>\$37,237</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, 2017*

	Commissary	Child Support Enforcement Agency	Diversion Program	Dog and Kennel
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	336,005	179,283	1,247	153,031
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	1,179
Intergovernmental	0	545,419	0	0
Interest	0	0	0	0
Other	39,289	54,782	0	0
<i>Total Revenues</i>	<u>375,294</u>	<u>779,484</u>	<u>1,247</u>	<u>154,210</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	321,019	0	0	0
Public Works	0	0	0	0
Health	0	0	0	136,030
Human Services	0	807,396	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>321,019</u>	<u>807,396</u>	<u>0</u>	<u>136,030</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	54,275	(27,912)	1,247	18,180
<b>Other Financing Sources</b>				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	54,275	(27,912)	1,247	18,180
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>123,286</u>	<u>487,487</u>	<u>0</u>	<u>165,047</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$177,561</u></u>	<u><u>\$459,575</u></u>	<u><u>\$1,247</u></u>	<u><u>\$183,227</u></u>

<u>Drug Law Enforcement</u>	<u>Ditch Maintenance</u>	<u>Delinquent Real Estate Tax Collection</u>	<u>Economic Development</u>	<u>Enforcement and Education</u>	<u>Emergency Management Agency</u>	<u>Felony Delinquent Care</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	75,540	0	0	0	0	0
0	0	163,522	0	0	21,257	0
0	0	0	0	0	0	0
5,850	0	0	0	741	0	0
0	0	0	44,825	0	64,478	327,899
0	0	0	0	0	0	0
0	0	18,012	0	0	36,500	0
<u>5,850</u>	<u>75,540</u>	<u>181,534</u>	<u>44,825</u>	<u>741</u>	<u>122,235</u>	<u>327,899</u>
0	0	222,947	0	0	0	0
0	0	0	0	0	0	0
5,385	0	0	0	0	139,539	184,858
0	54,544	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	120,147	0	0	0
<u>5,385</u>	<u>54,544</u>	<u>222,947</u>	<u>120,147</u>	<u>0</u>	<u>139,539</u>	<u>184,858</u>
465	20,996	(41,413)	(75,322)	741	(17,304)	143,041
0	3,821	0	0	0	60,000	0
465	24,817	(41,413)	(75,322)	741	42,696	143,041
<u>67,568</u>	<u>34,616</u>	<u>108,220</u>	<u>(3,530)</u>	<u>7,519</u>	<u>89,696</u>	<u>90,567</u>
<u>\$68,033</u>	<u>\$59,433</u>	<u>\$66,807</u>	<u>(\$78,852)</u>	<u>\$8,260</u>	<u>\$132,392</u>	<u>\$233,608</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, 2017*

	Indigent Driver Alcohol Treatment	Indigent Driver Interlock and Alcohol Monitoring	Indigent Guardianship	Law Enforcement Assistance
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	7,920	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	24,222	0	0	0
Intergovernmental	220	8,169	0	0
Interest	0	0	0	0
Other	1,093	0	0	0
<i>Total Revenues</i>	<u>25,535</u>	<u>8,169</u>	<u>7,920</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	15,079	5,889	0
Public Safety	0	0	0	3,230
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>15,079</u>	<u>5,889</u>	<u>3,230</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	25,535	(6,910)	2,031	(3,230)
<b>Other Financing Sources</b>				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	25,535	(6,910)	2,031	(3,230)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>147,925</u>	<u>48,842</u>	<u>22,035</u>	<u>21,780</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$173,460</u></u>	<u><u>\$41,932</u></u>	<u><u>\$24,066</u></u>	<u><u>\$18,550</u></u>



Law Enforcement Overtime Project	Law Enforcement Records Management	Law Enforcement Trust	Law Library Resource	Library and Legal Research	Municipal Court Probation Officer	Probate Court
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	96,629	0	0	46	139,051	258
0	0	0	0	0	0	0
0	0	11,049	100,162	0	0	0
19,559	0	0	0	0	0	0
0	0	21	0	0	0	0
0	0	0	0	0	0	0
<u>19,559</u>	<u>96,629</u>	<u>11,070</u>	<u>100,162</u>	<u>46</u>	<u>139,051</u>	<u>258</u>
0	0	0	0	0	0	0
0	0	0	82,954	0	134,340	0
18,645	74,904	11,084	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>18,645</u>	<u>74,904</u>	<u>11,084</u>	<u>82,954</u>	<u>0</u>	<u>134,340</u>	<u>0</u>
914	21,725	(14)	17,208	46	4,711	258
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
914	21,725	(14)	17,208	46	4,711	258
<u>5,795</u>	<u>69,110</u>	<u>98,732</u>	<u>240,387</u>	<u>21,766</u>	<u>135,231</u>	<u>7,637</u>
<u>\$6,709</u>	<u>\$90,835</u>	<u>\$98,718</u>	<u>\$257,595</u>	<u>\$21,812</u>	<u>\$139,942</u>	<u>\$7,895</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, 2017*

	Prepayment Interest	Real Estate Assessment	Revolving Loan	Railroad Grade Crossing Improvement
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	576,339	5,000	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	1,750
Intergovernmental	0	0	0	0
Interest	3,179	0	763	0
Other	0	4,098	0	0
<i>Total Revenues</i>	<u>3,179</u>	<u>580,437</u>	<u>5,763</u>	<u>1,750</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	0	656,070	0	0
Judicial	0	0	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
<i>Total Expenditures</i>	<u>0</u>	<u>656,070</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	3,179	(75,633)	5,763	1,750
<b>Other Financing Sources</b>				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	3,179	(75,633)	5,763	1,750
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>2,015</u>	<u>1,312,101</u>	<u>67,012</u>	<u>73,329</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$5,194</u></u>	<u><u>\$1,236,468</u></u>	<u><u>\$72,775</u></u>	<u><u>\$75,079</u></u>

<u>Sanction Costs</u>	<u>Special Projects</u>	<u>Special Projects- Common Pleas</u>	<u>Solid Waste Management District</u>	<u>Tax Certificate Administration</u>	<u>Tax Incentive Review</u>	<u>Victims of Crime</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
20,920	383,682	26,014	652,768	4,000	6,500	0
0	0	0	0	0	0	0
0	7,009	0	0	0	0	0
0	0	0	350,000	0	0	81,080
0	0	0	0	0	0	0
0	0	0	241	0	0	0
<u>20,920</u>	<u>390,691</u>	<u>26,014</u>	<u>1,003,009</u>	<u>4,000</u>	<u>6,500</u>	<u>81,080</u>
0	0	0	0	2,191	5,000	0
18,240	321,766	43,628	0	0	0	0
0	0	0	0	0	0	80,287
0	0	0	0	0	0	0
0	0	0	880,205	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>18,240</u>	<u>321,766</u>	<u>43,628</u>	<u>880,205</u>	<u>2,191</u>	<u>5,000</u>	<u>80,287</u>
2,680	68,925	(17,614)	122,804	1,809	1,500	793
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2,680	68,925	(17,614)	122,804	1,809	1,500	793
<u>76,841</u>	<u>526,947</u>	<u>122,569</u>	<u>83,594</u>	<u>14,960</u>	<u>28,141</u>	<u>9,167</u>
<u>\$79,521</u>	<u>\$595,872</u>	<u>\$104,955</u>	<u>\$206,398</u>	<u>\$16,769</u>	<u>\$29,641</u>	<u>\$9,960</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, 2017*

	Wireless E-911	Total
<b>Revenues</b>		
Property Taxes	\$0	\$548,462
Special Assessments	0	75,540
Charges for Services	0	2,805,106
Licenses and Permits	0	28,011
Fines and Forfeitures	0	151,962
Intergovernmental	92,528	2,255,316
Interest	0	4,158
Other	0	186,731
	<u>92,528</u>	<u>6,055,286</u>
<i>Total Revenues</i>		
<b>Expenditures</b>		
Current:		
General Government		
Legislative and Executive	0	886,208
Judicial	0	641,675
Public Safety	238,952	1,089,275
Public Works	0	657,946
Health	0	1,016,235
Human Services	0	1,435,121
Economic Development	0	120,147
	<u>238,952</u>	<u>5,846,607</u>
<i>Total Expenditures</i>		
<i>Excess of Revenues Over (Under) Expenditures</i>	(146,424)	208,679
<b>Other Financing Sources</b>		
Transfers In	0	63,821
	<u>0</u>	<u>63,821</u>
<i>Net Changes in Fund Balances</i>	(146,424)	272,500
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>215,862</u>	<u>4,781,929</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$69,438</u>	<u>\$5,054,429</u>

**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2017*

	<u>Capital Projects</u>	<u>County Infrastructure Projects</u>	<u>Courthouse Roof and Projects</u>	<u>Ohio Public Works Commission Projects</u>
<b>Revenues</b>				
Intergovernmental	\$0	\$589,564	\$0	\$101,094
<b>Expenditures</b>				
Current:				
Public Works	0	602,651	0	0
Capital Outlay	221,240	0	170,857	101,094
<i>Total Expenditures</i>	<u>221,240</u>	<u>602,651</u>	<u>170,857</u>	<u>101,094</u>
<i>Excess of Revenues Under Expenditures</i>	(221,240)	(13,087)	(170,857)	0
<b>Other Financing Sources</b>				
Transfers In	223,324	0	0	0
<i>Net Changes in Fund Balances</i>	2,084	(13,087)	(170,857)	0
<i>Fund Balances Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>283,511</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$2,084</u>	<u>(\$13,087)</u>	<u>\$112,654</u>	<u>\$0</u>

(continued)

**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds (continued)*  
*For the Year Ended December 31, 2017*

	Total
<b>Revenues</b>	
Intergovernmental	\$690,658
<b>Expenditures</b>	
Current:	
Public Works	602,651
Capital Outlay	493,191
<i>Total Expenditures</i>	1,095,842
<i>Excess of Revenues</i>	
<i>Under Expenditures</i>	(405,184)
<b>Other Financing Sources</b>	
Transfers In	223,324
<i>Net Changes in Fund Balances</i>	(181,860)
<i>Fund Balances Beginning of Year</i>	283,511
<i>Fund Balances (Deficit) End of Year</i>	\$101,651

## **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, 2017*

	Electronic Document Management System	Health Insurance Shared Corridor	Total
<b>Assets</b>			
Current Assets			
Equity in Pooled Cash and Cash Equivalents	\$45,286	\$0	\$45,286
Prepaid Items	14,698	0	14,698
<i>Total Current Assets</i>	59,984	0	59,984
Noncurrent Assets			
Capital Assets			
Depreciable Capital Assets, Net	3,187	0	3,187
<i>Total Assets</i>	63,171	0	63,171
<b>Liabilities</b>			
Current Liabilities			
Contracts Payable	0	5,982	5,982
<b>Net Position</b>			
Net Investment in Capital Assets	3,187	0	3,187
Unrestricted (Deficit)	59,984	(5,982)	54,002
<i>Total Net Position (Deficit)</i>	<u>\$63,171</u>	<u>(\$5,982)</u>	<u>\$57,189</u>



**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenses, and Changes in Fund Net Position*  
*Internal Service Funds*  
*For the Year Ended December 31, 2017*

	Electronic Document Management System	Health Insurance Shared Corridor	Information Technology Services	Total
<b>Operating Revenues</b>				
Charges for Services	\$16,375	\$147,146	\$0	\$163,521
<b>Operating Expenses</b>				
Personal Services	0	0	3,750	3,750
Contractual Services	15,801	0	16,345	32,146
Claims	0	148,525	0	148,525
Depreciation	18,700	0	0	18,700
<i>Total Operating Expenses</i>	<u>34,501</u>	<u>148,525</u>	<u>20,095</u>	<u>203,121</u>
<i>Changes in Net Position</i>	(18,126)	(1,379)	(20,095)	(39,600)
<i>Net Position (Deficit) Beginning of Year</i>	<u>81,297</u>	<u>(4,603)</u>	<u>20,095</u>	<u>96,789</u>
<i>Net Position (Deficit) End of Year</i>	<u><u>\$63,171</u></u>	<u><u>(\$5,982)</u></u>	<u><u>\$0</u></u>	<u><u>\$57,189</u></u>

**Crawford County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
*For the Year Ended December 31, 2017*

	Electronic Document Management System	Health Insurance Shared Corridor	Information Technology 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	\$16,375	\$147,146	\$0	\$163,521
Cash Payments for Personal Services	0	0	(7,195)	(7,195)
Cash Payments for Contractual Services	(16,281)	0	(13,271)	(29,552)
Cash Payments for Claims	0	(147,146)	0	(147,146)
<i>Net Cash Provided by (Used for) Operating Activities</i>	94	0	(20,466)	(20,372)
<i>Cash and Cash Equivalents Beginning of Year</i>	45,192	0	20,466	65,658
<i>Cash and Cash Equivalents End of Year</i>	\$45,286	\$0	\$0	\$45,286
<b>Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities</b>				
Operating Loss	(\$18,126)	(\$1,379)	(\$20,095)	(\$39,600)
Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used for) Operating Activities				
Depreciation	18,700	0	0	18,700
(Increase) Decrease in Assets				
Prepaid Items	(74)	0	6,775	6,701
Increase (Decrease) in Liabilities				
Wages Payable	0	0	(1,073)	(1,073)
Accounts Payable	(406)	0	(2,994)	(3,400)
Contracts Payable	0	1,379	0	1,379
Due to Other Governments	0	0	(767)	(767)
Compensated Absences Payable	0	0	(2,312)	(2,312)
<i>Net Cash Provided by (Used for) Operating Activities</i>	\$94	\$0	(\$20,466)	(\$20,372)

**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.

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

*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:

<i>County Health</i>	<i>Rover Pipeline Historical Preservation</i>
<i>Domestic Shelter</i>	<i>Sheriff Civil</i>
<i>Medicaid Sales Tax Transition Aid</i>	<i>Soil and Water</i>
<i>Ohio Elections Commission</i>	<i>Special Emergency Planning</i>
<i>Park District</i>	

**Crawford County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2017*

	Balance at December 31, 2016	Additions	Reductions	Balance at December 31, 2017
<b>County Court Fund</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$204,115	\$3,762,597	\$3,823,105	\$143,607
<b>Liabilities</b>				
Undistributed Assets	\$204,115	\$3,762,597	\$3,823,105	\$143,607
<b>Tangible Tax Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$94,168	\$94,168	\$0
Due from Other Governments	24,854	8,272	24,854	8,272
<b>Total Assets</b>	<b>\$24,854</b>	<b>\$102,440</b>	<b>\$119,022</b>	<b>\$8,272</b>
<b>Liabilities</b>				
Due to Other Governments	\$24,854	\$102,440	\$119,022	\$8,272
<b>Undivided Tax Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,288	\$1,896,738	\$1,896,426	\$3,600
Due from Other Governments	888,921	903,401	888,921	903,401
<b>Total Assets</b>	<b>\$892,209</b>	<b>\$2,800,139</b>	<b>\$2,785,347</b>	<b>\$907,001</b>
<b>Liabilities</b>				
Due to Other Governments	\$892,209	\$2,800,139	\$2,785,347	\$907,001
<b>Undivided General Tax Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,901,818	\$28,007,750	\$28,043,724	\$1,865,844
Special Assessments Receivable	369,745	422,807	369,745	422,807
Property Taxes Receivable	27,876,045	28,127,318	27,876,045	28,127,318
<b>Total Assets</b>	<b>\$30,147,608</b>	<b>\$56,557,875</b>	<b>\$56,289,514</b>	<b>\$30,415,969</b>
<b>Liabilities</b>				
Due to Other Governments	\$30,147,608	\$56,557,875	\$56,289,514	\$30,415,969

(continued)

**Crawford County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2017*

	Balance at December 31, 2016	Additions	Reductions	Balance at December 31, 2017
<b><i>Housing Trust Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$40,295	\$158,861	\$165,060	\$34,096
<b>Liabilities</b>				
Due to Other Governments	\$40,295	\$158,861	\$165,060	\$34,096
<b><i>Indigent Application Fee Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and and Cash Equivalents	\$101	\$1,254	\$1,209	\$146
<b>Liabilities</b>				
Due to Other Governments	\$101	\$1,254	\$1,209	\$146
<b><i>Local Government Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$757,697	\$757,697	\$0
Due from Other Governments	375,560	378,849	375,560	378,849
<b>Total Assets</b>	<b>\$375,560</b>	<b>\$1,136,546</b>	<b>\$1,133,257</b>	<b>\$378,849</b>
<b>Liabilities</b>				
Due to Other Governments	\$375,560	\$1,136,546	\$1,133,257	\$378,849
<b><i>Library Local Government Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,492,589	\$1,492,589	\$0
Due from Other Governments	743,297	746,294	743,297	746,294
<b>Total Assets</b>	<b>\$743,297</b>	<b>\$2,238,883</b>	<b>\$2,235,886</b>	<b>\$746,294</b>
<b>Liabilities</b>				
Due to Other Governments	\$743,297	\$2,238,883	\$2,235,886	\$746,294
<b><i>Mental Health Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$39,124	\$661,725	\$663,584	\$37,265
Due from Other Governments	43,654	41,393	43,654	41,393
Property Taxes Receivable	578,393	566,975	578,393	566,975
<b>Total Assets</b>	<b>\$661,171</b>	<b>\$1,270,093</b>	<b>\$1,285,631</b>	<b>\$645,633</b>
<b>Liabilities</b>				
Due to Other Governments	\$661,171	\$1,270,093	\$1,285,631	\$645,633

(continued)

**Crawford County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2017*

	Balance at December 31, 2016	Additions	Reductions	Balance at December 31, 2017
<b><i>Payroll Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$185,869	\$18,506,315	\$18,531,330	\$160,854
<b>Liabilities</b>				
Payroll Withholdings	\$185,869	\$18,506,315	\$18,531,330	\$160,854
<b><i>County Health Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$854,919	\$2,445,172	\$2,298,491	\$1,001,600
<b>Liabilities</b>				
Undistributed Assets	\$854,919	\$2,445,172	\$2,298,491	\$1,001,600
<b><i>Domestic Shelter Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$7,033	\$11,135	\$11,801	\$6,367
<b>Liabilities</b>				
Undistributed Assets	\$7,033	\$11,135	\$11,801	\$6,367
<b><i>Medicaid Sales Tax Transition Aid Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$873,826	\$873,826	\$0
<b>Liabilities</b>				
Undistributed Asses	\$0	\$873,826	\$873,826	\$0
<b><i>Ohio Elections Commission Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$635	\$2,590	\$3,200	\$25
<b>Liabilities</b>				
Due to Other Governments	\$635	\$2,590	\$3,200	\$25
<b><i>Park District Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$69,230	\$507,016	\$486,156	\$90,090
<b>Liabilities</b>				
Undistributed Assets	\$69,230	\$507,016	\$486,156	\$90,090

(continued)

**Crawford County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2017*

	Balance at December 31, 2016	Additions	Reductions	Balance at December 31, 2017
<b><i>Rover Pipeline</i></b>				
<b><i>Historical Preservation Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$50,000	\$50,000	\$0
<b>Liabilities</b>				
Undistributed Assets	\$0	\$50,000	\$50,000	\$0
<b><i>Sheriff Civil Fund</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$38,509	\$1,175,710	\$1,173,465	\$40,754
<b>Liabilities</b>				
Undistributed Assets	\$38,509	\$1,175,710	\$1,173,465	\$40,754
<b><i>Soil and Water Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$55,755	\$257,408	\$248,712	\$64,451
<b>Liabilities</b>				
Undistributed Assets	\$55,755	\$257,408	\$248,712	\$64,451
<b><i>Special Emergency Planning Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$39,229	\$15,375	\$34,275	\$20,329
<b>Liabilities</b>				
Due to Other Governments	\$39,229	\$15,375	\$34,275	\$20,329
<b><i>All Agency Funds</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,197,296	\$55,739,619	\$55,652,248	\$3,284,667
Cash and Cash Equivalents in Segregated Accounts	242,624	4,938,307	4,996,570	184,361
Due from Other Governments	2,076,286	2,078,209	2,076,286	2,078,209
Special Assessments Receivable	369,745	422,807	369,745	422,807
Property Taxes Receivable	28,454,438	28,694,293	28,454,438	28,694,293
<b>Total Assets</b>	<b>\$34,340,389</b>	<b>\$91,873,235</b>	<b>\$91,549,287</b>	<b>\$34,664,337</b>
<b>Liabilities</b>				
Due to Other Governments	\$32,924,959	\$64,284,056	\$64,052,401	\$33,156,614
Payroll Withholdings	185,869	18,506,315	18,531,330	160,854
Undistributed Assets	1,229,561	9,082,864	8,965,556	1,346,869
<b>Total Liabilities</b>	<b>\$34,340,389</b>	<b>\$91,873,235</b>	<b>\$91,549,287</b>	<b>\$34,664,337</b>

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

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$1,320,320	\$1,320,320	\$1,298,618	(\$21,702)
Sales Taxes	3,375,000	3,966,024	4,102,365	136,341
Charges for Services	2,280,722	2,191,971	2,358,807	166,836
Licenses and Permits	2,380	2,380	2,618	238
Fines and Forfeitures	146,000	154,000	139,116	(14,884)
Intergovernmental	1,445,119	1,455,119	2,305,314	850,195
Interest	180,000	257,000	357,050	100,050
Other	39,660	69,405	105,833	36,428
<i>Total Revenues</i>	<u>8,789,201</u>	<u>9,416,219</u>	<u>10,669,721</u>	<u>1,253,502</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive Commissioners				
Personal Services	358,909	358,909	323,585	35,324
Materials and Supplies	3,242	4,173	3,718	455
Contractual Services	102,697	107,197	104,697	2,500
Capital Outlay	1,000	203	203	0
Other	11,522	19,055	10,076	8,979
Auditor				
Personal Services	422,294	422,294	379,016	43,278
Materials and Supplies	2,196	2,196	2,114	82
Contractual Services	1,500	1,414	1,414	0
Capital Outlay	2,000	2,000	0	2,000
Other	3,156	3,242	3,235	7
Treasurer				
Personal Services	194,229	199,179	188,274	10,905
Materials and Supplies	4,080	4,080	2,831	1,249
Contractual Services	2,554	2,554	2,554	0
Capital Outlay	750	0	0	0
Other	3,000	3,100	2,543	557
Prosecutor				
Personal Services	582,353	582,353	565,565	16,788
Materials and Supplies	4,266	4,266	2,919	1,347
Contractual Services	3,591	4,091	3,440	651
Capital Outlay	3,641	3,641	3,029	612
Other	33,321	33,321	20,350	12,971
Bureau of Examination				
Contractual Services	83,130	87,330	87,322	8
Auto Data Processing Board				
Personal Services	61,533	61,533	58,850	2,683
Materials and Supplies	500	500	312	188
Contractual Services	55,579	55,579	38,507	17,072
Capital Outlay	15,000	15,000	0	15,000
Other	700	700	42	658
Board of Elections				
Personal Services	358,614	354,764	335,766	18,998
Materials and Supplies	10,200	10,200	6,723	3,477
Contractual Services	55,200	68,200	67,949	251
Capital Outlay	15,000	9,500	4,346	5,154
Other	13,629	19,979	18,113	1,866

(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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Courthouse and Jail				
Personal Services	\$270,607	\$283,607	\$277,890	\$5,717
Materials and Supplies	12,685	18,685	16,468	2,217
Contractual Services	348,187	378,064	345,938	32,126
Capital Outlay	4,000	26,123	24,718	1,405
Other	231,255	269,057	260,384	8,673
Recorder				
Personal Services	179,444	216,621	159,257	57,364
Materials and Supplies	1,860	3,460	3,439	21
Contractual Services	38,814	47,573	45,788	1,785
Capital Outlay	10,000	1,790	300	1,490
Other	2,729	2,729	2,129	600
Insurances				
Contractual Services	167,939	167,939	165,936	2,003
Clerk of Courts Title				
Personal Services	152,893	160,893	159,257	1,636
Materials and Supplies	3,289	3,289	2,739	550
Contractual Services	24,242	24,242	24,227	15
Capital Outlay	588	838	724	114
Other	2,578	2,328	2,070	258
<b>Total General Government - Legislative and Executive</b>	<b>3,860,496</b>	<b>4,047,791</b>	<b>3,728,757</b>	<b>319,034</b>
<b>General Government - Judicial</b>				
Commissioners				
Other	12,375	18,375	16,731	1,644
Court of Appeals				
Other	17,544	19,044	17,251	1,793
Common Pleas Court				
Personal Services	622,876	622,781	587,346	35,435
Materials and Supplies	5,404	3,680	2,895	785
Contractual Services	8,175	12,675	12,581	94
Other	119,477	191,701	189,776	1,925
Jury Commission				
Personal Services	1,399	1,399	1,329	70
Materials and Supplies	201	201	198	3
Juvenile Court				
Personal Services	285,006	283,007	281,595	1,412
Materials and Supplies	10,425	10,125	8,935	1,190
Contractual Services	9,526	10,526	9,656	870
Capital Outlay	8,000	9,649	9,624	25
Other	84,937	112,537	110,972	1,565
Probate Court				
Personal Services	140,763	141,463	139,243	2,220
Materials and Supplies	2,000	2,000	1,527	473
Contractual Services	5,050	4,350	510	3,840
Capital Outlay	5,000	5,000	5,000	0
Other	3,075	3,075	600	2,475

(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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Clerk of Courts				
Personal Services	\$235,467	\$235,467	\$204,207	\$31,260
Materials and Supplies	5,324	5,324	4,757	567
Contractual Services	4,000	4,000	3,901	99
Capital Outlay	2,500	2,500	825	1,675
Other	928	928	263	665
Municipal Court				
Personal Services	465,622	481,622	471,883	9,739
Materials and Supplies	2,700	2,700	2,164	536
Contractual Services	13,146	13,146	10,703	2,443
Other	110,928	112,278	107,389	4,889
<b>Total General Government - Judicial</b>	<b>2,181,848</b>	<b>2,309,553</b>	<b>2,201,861</b>	<b>107,692</b>
Public Safety				
Probation Department				
Personal Services	256,938	288,318	274,930	13,388
Contractual Services	87,847	87,247	79,648	7,599
Other	3,000	1,825	1,639	186
Coroner				
Personal Services	74,773	79,378	76,608	2,770
Contractual Services	68,097	83,097	80,292	2,805
Capital Outlay	400	400	0	400
Other	3,133	3,133	2,300	833
<b>Total Public Safety</b>	<b>494,188</b>	<b>543,398</b>	<b>515,417</b>	<b>27,981</b>
Public Works				
Engineer				
Personal Services	123,923	123,923	116,067	7,856
Materials and Supplies	2,003	2,003	1,158	845
Contractual Services	10,687	10,687	8,928	1,759
Capital Outlay	1,000	1,000	0	1,000
Other	200	200	0	200
Sanitary Engineer				
Contractual Services	12,457	12,457	5,832	6,625
<b>Total Public Works</b>	<b>150,270</b>	<b>150,270</b>	<b>131,985</b>	<b>18,285</b>
Health				
Agriculture				
Personal Services	173	173	133	40
Other	312,582	312,582	312,573	9
T.B. Hospital				
Materials and Supplies	1,365	1,365	1,025	340
Other	113	113	0	113
Vital Statistics				
Other	1,025	1,025	854	171
Other Health				
Other	71,521	71,521	71,521	0
<b>Total Health</b>	<b>386,779</b>	<b>386,779</b>	<b>386,106</b>	<b>673</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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Human Services				
Veterans Service Commission				
Personal Services	\$53,030	\$44,030	\$36,586	\$7,444
Materials and Supplies	3,101	2,101	1,970	131
Contractual Services	15,000	29,100	23,749	5,351
Capital Outlay	39,000	70,400	66,188	4,212
Other	82,888	54,388	42,997	11,391
Veterans Services				
Personal Services	193,968	193,968	173,218	20,750
Other	33,000	26,000	23,733	2,267
Total Human Services	<u>419,987</u>	<u>419,987</u>	<u>368,441</u>	<u>51,546</u>
<i>Total Expenditures</i>	<u>7,493,568</u>	<u>7,857,778</u>	<u>7,332,567</u>	<u>525,211</u>
<i>Excess of Revenues Over Expenditures</i>	<u>1,295,633</u>	<u>1,558,441</u>	<u>3,337,154</u>	<u>1,778,713</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	95,069	95,069
Advances Out	0	0	(58,043)	(58,043)
Transfers Out	(1,966,470)	(2,835,585)	(2,798,325)	37,260
<i>Total Other Financing Sources (Uses)</i>	<u>(1,966,470)</u>	<u>(2,835,585)</u>	<u>(2,761,299)</u>	<u>74,286</u>
<i>Net Changes in Fund Balance</i>	(670,837)	(1,277,144)	575,855	1,852,999
<i>Fund Balance Beginning of Year</i>	4,505,242	4,505,242	4,505,242	0
Prior Year Outstanding Advances	104,268	104,268	0	(104,268)
Prior Year Encumbrances Appropriated	<u>129,651</u>	<u>129,651</u>	<u>129,651</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$4,068,324</u>	<u>\$3,462,017</u>	<u>\$5,210,748</u>	<u>\$1,748,731</u>

**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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$25,000	\$25,000	\$87,115	\$62,115
Fines and Forfeitures	25,000	25,000	21,563	(3,437)
Intergovernmental	3,645,000	3,645,000	3,711,731	66,731
Interest	3,000	3,000	23,840	20,840
<i>Total Revenues</i>	<u>3,698,000</u>	<u>3,698,000</u>	<u>3,844,249</u>	<u>146,249</u>
<b>Expenditures</b>				
Current:				
Public Works				
Personal Services	1,347,789	1,314,789	1,202,369	112,420
Materials and Supplies	657,743	557,743	346,745	210,998
Contractual Services	1,323,192	1,336,192	1,216,646	119,546
Capital Outlay	358,707	383,707	380,623	3,084
Other	223,765	218,765	167,497	51,268
<i>Total Expenditures</i>	<u>3,911,196</u>	<u>3,811,196</u>	<u>3,313,880</u>	<u>497,316</u>
<i>Net Changes in Fund Balance</i>	(213,196)	(113,196)	530,369	643,565
<i>Fund Balance Beginning of Year</i>	4,518,303	4,518,303	4,518,303	0
Prior Year Encumbrances Appropriated	228,907	228,907	228,907	0
<i>Fund Balance End of Year</i>	<u><u>\$4,534,014</u></u>	<u><u>\$4,634,014</u></u>	<u><u>\$5,277,579</u></u>	<u><u>\$643,565</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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$168,010	\$168,010	\$194,575	\$26,565
Charges for Services	44,356	44,356	71,533	27,177
Intergovernmental	1,504,479	1,504,479	1,630,277	125,798
Other	6,000	6,000	7,385	1,385
<i>Total Revenues</i>	<u>1,722,845</u>	<u>1,722,845</u>	<u>1,903,770</u>	<u>180,925</u>
<b>Expenditures</b>				
Current:				
Human Services				
Children Services				
Contractual Services	1,777,359	1,912,359	1,762,864	149,495
Other	586,108	891,108	868,327	22,781
Independent Living				
Other	22,938	22,938	4,238	18,700
<i>Total Expenditures</i>	<u>2,386,405</u>	<u>2,826,405</u>	<u>2,635,429</u>	<u>190,976</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(663,560)	(1,103,560)	(731,659)	371,901
<b>Other Financing Sources</b>				
Transfers In	291,613	731,613	785,132	53,519
<i>Net Changes in Fund Balance</i>	(371,947)	(371,947)	53,473	425,420
<i>Fund Balance Beginning of Year</i>	172,078	172,078	172,078	0
Prior Year Encumbrances Appropriated	212,439	212,439	212,439	0
<i>Fund Balance End of Year</i>	<u>\$12,570</u>	<u>\$12,570</u>	<u>\$437,990</u>	<u>\$425,420</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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$1,463,690	\$1,482,690	\$1,482,565	(\$125)
Intergovernmental	261,805	261,805	258,518	(3,287)
Other	0	0	4,989	4,989
<i>Total Revenues</i>	<u>1,725,495</u>	<u>1,744,495</u>	<u>1,746,072</u>	<u>1,577</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	1,781,638	1,840,638	1,788,633	52,005
Materials and Supplies	73,941	82,941	82,213	728
Contractual Services	98,806	107,306	105,215	2,091
Capital Outlay	35,300	48,300	48,300	0
Other	40,173	34,673	33,905	768
<i>Total Expenditures</i>	<u>2,029,858</u>	<u>2,113,858</u>	<u>2,058,266</u>	<u>55,592</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(304,363)	(369,363)	(312,194)	57,169
<b>Other Financing Sources</b>				
Transfers In	<u>242,000</u>	<u>307,000</u>	<u>307,000</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	(62,363)	(62,363)	(5,194)	57,169
<i>Fund Balance Beginning of Year</i>	47,651	47,651	47,651	0
Prior Year Encumbrances Appropriated	<u>14,747</u>	<u>14,747</u>	<u>14,747</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$35</u>	<u>\$35</u>	<u>\$57,204</u>	<u>\$57,169</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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$595,007	\$595,007	\$846,167	\$251,160
Intergovernmental	3,544,339	3,045,141	2,504,455	(540,686)
Other	58,380	58,381	60,093	1,712
<i>Total Revenues</i>	<u>4,197,726</u>	<u>3,698,529</u>	<u>3,410,715</u>	<u>(287,814)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Public Assistance/Administration				
Personal Services	1,492,089	1,352,089	1,333,831	18,258
Materials and Supplies	30,070	35,070	35,035	35
Contractual Services	318,215	193,215	191,928	1,287
Capital Outlay	54,853	44,853	44,041	812
Other	396,440	436,840	416,391	20,449
Public Assistance/Social Services				
Personal Services	716,447	716,534	708,929	7,605
Contractual Services	525,447	305,447	299,048	6,399
Other	56,411	69,881	52,139	17,742
Public Assistance/Transfers				
Personal Services	362,945	352,945	316,455	36,490
Workforce Investment Act				
Contractual Services	187,575	82,363	65,237	17,126
Capital Outlay	5,000	5,000	0	5,000
Other	67,858	119,915	84,661	35,254
<i>Total Expenditures</i>	<u>4,213,350</u>	<u>3,714,152</u>	<u>3,547,695</u>	<u>166,457</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(15,624)	(15,623)	(136,980)	(121,357)
<b>Other Financing Sources</b>				
Transfers In	126,503	126,503	214,304	87,801
<i>Net Changes in Fund Balance</i>	110,879	110,880	77,324	(33,556)
<i>Fund Balance Beginning of Year</i>	86,107	86,107	86,107	0
Prior Year Encumbrances Appropriated	2,128	2,128	2,128	0
<i>Fund Balance End of Year</i>	<u>\$199,114</u>	<u>\$199,115</u>	<u>\$165,559</u>	<u>(\$33,556)</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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Sales Taxes	\$1,333,000	\$1,564,512	\$1,673,358	\$108,846
Charges for Services	110,000	150,000	172,366	22,366
Other	90,000	90,000	107,946	17,946
<i>Total Revenues</i>	<u>1,533,000</u>	<u>1,804,512</u>	<u>1,953,670</u>	<u>149,158</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	1,747,929	1,866,929	1,819,056	47,873
Materials and Supplies	11,811	35,067	33,742	1,325
Contractual Services	693,828	806,328	786,719	19,609
Capital Outlay	100	2,000	1,905	95
Other	2,500	20,512	20,512	0
<i>Total Expenditures</i>	<u>2,456,168</u>	<u>2,730,836</u>	<u>2,661,934</u>	<u>68,902</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(923,168)	(926,324)	(708,264)	218,060
<b>Other Financing Sources</b>				
Transfers In	680,000	680,000	680,000	0
<i>Net Changes in Fund Balance</i>	(243,168)	(246,324)	(28,264)	218,060
<i>Fund Balance Beginning of Year</i>	203,556	203,556	203,556	0
Prior Year Encumbrances Appropriated	45,639	45,639	45,639	0
<i>Fund Balance End of Year</i>	<u>\$6,027</u>	<u>\$2,871</u>	<u>\$220,931</u>	<u>\$218,060</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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$2,647,169	\$2,647,169	\$2,681,364	\$34,195
Charges for Services	0	0	270,804	270,804
Intergovernmental	2,166,797	2,166,797	2,085,991	(80,806)
Interest	0	0	815	815
Other	305,200	305,200	66,329	(238,871)
<i>Total Revenues</i>	<u>5,119,166</u>	<u>5,119,166</u>	<u>5,105,303</u>	<u>(13,863)</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	2,997,673	3,024,668	2,772,331	252,337
Materials and Supplies	94,305	84,505	69,906	14,599
Contractual Services	2,348,261	2,410,367	1,986,544	423,823
Capital Outlay	64,800	109,392	68,238	41,154
Other	183,787	168,787	78,087	90,700
<i>Total Expenditures</i>	<u>5,688,826</u>	<u>5,797,719</u>	<u>4,975,106</u>	<u>822,613</u>
<i>Net Changes in Fund Balance</i>	(569,660)	(678,553)	130,197	808,750
<i>Fund Balance Beginning of Year</i>	8,090,944	8,090,944	8,090,944	0
Prior Year Encumbrances Appropriated	<u>107,043</u>	<u>107,043</u>	<u>107,043</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,628,327</u></u>	<u><u>\$7,519,434</u></u>	<u><u>\$8,328,184</u></u>	<u><u>\$808,750</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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$183,857	\$267,278	\$277,477	\$10,199
Other	0	2,445	2,445	0
General Obligation Refunding Bonds Issued	0	215,000	215,000	0
<i>Total Revenues</i>	<u>183,857</u>	<u>484,723</u>	<u>494,922</u>	<u>10,199</u>
<b>Expenses</b>				
Personal Services	10,720	14,183	11,426	2,757
Materials and Supplies	5,043	6,882	2,257	4,625
Contractual Services	179,500	190,922	162,343	28,579
Capital Outlay	10,213	15,232	10,402	4,830
Other	4,810	4,809	1,860	2,949
Debt Service:				
Principal Retirement	67,479	72,479	72,479	0
Payment to Refunded Bond Escrow Agent	0	212,753	212,753	0
Interest Expense	8,400	13,092	9,991	3,101
<i>Total Expenses</i>	<u>286,165</u>	<u>530,352</u>	<u>483,511</u>	<u>46,841</u>
<i>Net Changes in Fund Balance</i>	(102,308)	(45,629)	11,411	57,040
<i>Fund Balance Beginning of Year</i>	200,158	200,158	200,158	0
Prior Year Encumbrances Appropriated	<u>35,426</u>	<u>35,426</u>	<u>35,426</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$133,276</u></u>	<u><u>\$189,955</u></u>	<u><u>\$246,995</u></u>	<u><u>\$57,040</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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$26,500	\$26,500	\$31,860	\$5,360
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Common Pleas Court				
Contractual Services	10,800	13,584	13,584	0
Capital Outlay	3,600	3,600	2,195	1,405
Juvenile Court				
Capital Outlay	3,000	3,000	3,000	0
Probate Court				
Capital Outlay	1,000	1,000	1,000	0
<i>Total Expenditures</i>	<u>18,400</u>	<u>21,184</u>	<u>19,779</u>	<u>1,405</u>
<i>Net Changes in Fund Balance</i>	8,100	5,316	12,081	6,765
<i>Fund Balance Beginning of Year</i>	<u>115,644</u>	<u>115,644</u>	<u>115,644</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$123,744</u></u>	<u><u>\$120,960</u></u>	<u><u>\$127,725</u></u>	<u><u>\$6,765</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Community Development Block Grant Fund*  
*For the Year Ended December 31, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$1,225,968	\$585,011	\$579,897	(\$5,114)
Interest	0	0	164	164
Other	32,529	32,529	32,716	187
<i>Total Revenues</i>	<u>1,258,497</u>	<u>617,540</u>	<u>612,777</u>	<u>(4,763)</u>
<b>Expenditures</b>				
Current:				
Public Works				
Contractual Services	1,028,656	524,447	512,523	11,924
Other	138,000	70,950	70,950	0
<i>Total Expenditures</i>	<u>1,166,656</u>	<u>595,397</u>	<u>583,473</u>	<u>11,924</u>
<i>Net Changes in Fund Balance</i>	91,841	22,143	29,304	7,161
<i>Fund Balance Beginning of Year</i>	<u>32,535</u>	<u>32,535</u>	<u>32,535</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$124,376</u>	<u>\$54,678</u>	<u>\$61,839</u>	<u>\$7,161</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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Licenses and Permits	\$18,000	\$18,000	\$28,011	\$10,011
<b>Expenditures</b>				
Current:				
Public Safety				
Materials and Supplies	3,000	3,000	1,500	1,500
Contractual Services	14,834	14,834	13,102	1,732
Capital Outlay	0	500	295	205
<i>Total Expenditures</i>	<u>17,834</u>	<u>18,334</u>	<u>14,897</u>	<u>3,437</u>
<i>Net Changes in Fund Balance</i>	166	(334)	13,114	13,448
<i>Fund Balance Beginning of Year</i>	112,966	112,966	112,966	0
Prior Year Encumbrances Appropriated	<u>2,834</u>	<u>2,834</u>	<u>2,834</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$115,966</u></u>	<u><u>\$115,466</u></u>	<u><u>\$128,914</u></u>	<u><u>\$13,448</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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$543,576	\$543,576	\$550,467	\$6,891
Intergovernmental	88,968	88,968	77,376	(11,592)
<i>Total Revenues</i>	632,544	632,544	627,843	(4,701)
<b>Expenditures</b>				
Current:				
Human Services				
Contractual Services	632,544	632,544	627,725	4,819
<i>Net Changes in Fund Balance</i>	0	0	118	118
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$118	\$118



**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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$93,000	\$93,000	\$99,865	\$6,865
Other	0	0	39,289	39,289
<i>Total Revenues</i>	<u>93,000</u>	<u>93,000</u>	<u>139,154</u>	<u>46,154</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Materials and Supplies	90,950	110,950	82,249	28,701
Capital Outlay	5,000	10,000	7,998	2,002
<i>Total Expenditures</i>	<u>95,950</u>	<u>120,950</u>	<u>90,247</u>	<u>30,703</u>
<i>Net Changes in Fund Balance</i>	(2,950)	(27,950)	48,907	76,857
<i>Fund Balance Beginning of Year</i>	108,134	108,134	108,134	0
Prior Year Encumbrances Appropriated	950	950	950	0
<i>Fund Balance End of Year</i>	<u>\$106,134</u>	<u>\$81,134</u>	<u>\$157,991</u>	<u>\$76,857</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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$179,080	\$179,080	\$179,283	\$203
Intergovernmental	532,402	532,402	545,419	13,017
Other	65,201	65,201	54,782	(10,419)
<i>Total Revenues</i>	<u>776,683</u>	<u>776,683</u>	<u>779,484</u>	<u>2,801</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	639,797	654,806	576,051	78,755
Contractual Services	133,984	133,984	92,155	41,829
Capital Outlay	0	4,000	1,296	2,704
Other	182,102	188,602	186,970	1,632
<i>Total Expenditures</i>	<u>955,883</u>	<u>981,392</u>	<u>856,472</u>	<u>124,920</u>
<i>Net Changes in Fund Balance</i>	(179,200)	(204,709)	(76,988)	127,721
<i>Fund Balance Beginning of Year</i>	452,937	452,937	452,937	0
Prior Year Encumbrances Appropriated	63,309	63,309	63,309	0
<i>Fund Balance End of Year</i>	<u>\$337,046</u>	<u>\$311,537</u>	<u>\$439,258</u>	<u>\$127,721</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Diversion Program Fund*  
*For the Year Ended December 31, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$3,000	\$3,000	\$1,200	(\$1,800)
<b>Expenditures</b>	0	0	0	0
<i>Net Changes in Fund Balance</i>	3,000	3,000	1,200	(1,800)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$1,200</u>	<u>(\$1,800)</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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$143,200	\$143,200	\$153,334	\$10,134
Fines and Forfeitures	500	500	1,104	604
<i>Total Revenues</i>	<u>143,700</u>	<u>143,700</u>	<u>154,438</u>	<u>10,738</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	86,432	84,582	71,291	13,291
Materials and Supplies	10,990	10,990	6,442	4,548
Contractual Services	39,920	41,920	40,752	1,168
Capital Outlay	25,122	26,972	117	26,855
Other	16,195	16,195	15,398	797
<i>Total Expenditures</i>	<u>178,659</u>	<u>180,659</u>	<u>134,000</u>	<u>46,659</u>
<i>Net Changes in Fund Balance</i>	(34,959)	(36,959)	20,438	57,397
<i>Fund Balance Beginning of Year</i>	169,070	169,070	169,070	0
Prior Year Encumbrances Appropriated	768	768	768	0
<i>Fund Balance End of Year</i>	<u>\$134,879</u>	<u>\$132,879</u>	<u>\$190,276</u>	<u>\$57,397</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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Fines and Forfeitures	\$5,000	\$5,000	\$5,850	\$850
<b>Expenditures</b>				
Current:				
Public Safety				
Capital Outlay	2,500	2,500	645	1,855
Other	0	4,851	4,851	0
<i>Total Expenditures</i>	2,500	7,351	5,496	1,855
<i>Net Changes in Fund Balance</i>	2,500	(2,351)	354	2,705
<i>Fund Balance Beginning of Year</i>	67,568	67,568	67,568	0
<i>Fund Balance End of Year</i>	\$70,068	\$65,217	\$67,922	\$2,705

**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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Special Assessments	\$55,828	\$78,466	\$75,043	(\$3,423)
<b>Expenditures</b>				
Current:				
Public Works				
Materials and Supplies	0	4,000	3,773	227
Contractual Services	0	6,999	6,999	0
Other	39,525	102,074	43,772	58,302
<i>Total Expenditures</i>	39,525	113,073	54,544	58,529
<i>Excess of Revenues Over (Under) Expenditures</i>	16,303	(34,607)	20,499	55,106
<b>Other Financing Sources</b>				
Transfers In	0	0	3,821	3,821
<i>Net Changes in Fund Balance</i>	16,303	(34,607)	24,320	58,927
<i>Fund Balance Beginning of Year</i>	34,616	34,616	34,616	0
<i>Fund Balance End of Year</i>	\$50,919	\$9	\$58,936	\$58,927

**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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$153,500	\$153,500	\$163,522	\$10,022
Other	2,596	2,596	17,593	14,997
<i>Total Revenues</i>	<u>156,096</u>	<u>156,096</u>	<u>181,115</u>	<u>25,019</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Treasurer				
Personal Services	37,924	57,474	56,324	1,150
Materials and Supplies	2,040	2,040	1,961	79
Contractual Services	73,000	99,136	82,769	16,367
Capital Outlay	2,144	1,594	402	1,192
Other	1,400	1,500	809	691
Prosecutor				
Personal Services	29,017	45,162	44,790	372
Contractual Services	5,826	15,826	11,609	4,217
Other	13,500	30,000	22,850	7,150
<i>Total Expenditures</i>	<u>164,851</u>	<u>252,732</u>	<u>221,514</u>	<u>31,218</u>
<i>Net Changes in Fund Balance</i>	(8,755)	(96,636)	(40,399)	56,237
<i>Fund Balance Beginning of Year</i>	108,640	108,640	108,640	0
Prior Year Encumbrances Appropriated	644	644	644	0
<i>Fund Balance End of Year</i>	<u>\$100,529</u>	<u>\$12,648</u>	<u>\$68,885</u>	<u>\$56,237</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, 2017*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Intergovernmental	\$137,365	\$55,727	\$44,825	(\$10,902)
<b>Expenditures</b>				
Current:				
Economic Development				
Contractual Services	<u>137,634</u>	<u>56,053</u>	<u>56,053</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	(269)	(326)	(11,228)	(10,902)
<i>Fund Balance Beginning of Year</i>	<u>11,228</u>	<u>11,228</u>	<u>11,228</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10,959</u></u>	<u><u>\$10,902</u></u>	<u><u>\$0</u></u>	<u><u>(\$10,902)</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, 2017*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Fines and Forfeitures	\$1,000	\$1,000	\$781	(\$219)
<b>Expenditures</b>				
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	1,000	1,000	781	(219)
<i>Fund Balance Beginning of Year</i>	<u>7,409</u>	<u>7,409</u>	<u>7,409</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,409</u></u>	<u><u>\$8,409</u></u>	<u><u>\$8,190</u></u>	<u><u>(\$219)</u></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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$18,757	\$18,757	\$23,757	\$5,000
Intergovernmental	60,000	60,000	64,478	4,478
Other	10,000	10,000	36,500	26,500
<i>Total Revenues</i>	<u>88,757</u>	<u>88,757</u>	<u>124,735</u>	<u>35,978</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	134,400	134,400	116,128	18,272
Materials and Supplies	1,221	1,341	1,341	0
Contractual Services	25,300	25,300	20,227	5,073
Capital Outlay	11,500	10,500	1,341	9,159
Other	4,603	5,483	3,424	2,059
<i>Total Expenditures</i>	<u>177,024</u>	<u>177,024</u>	<u>142,461</u>	<u>34,563</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(88,267)	(88,267)	(17,726)	70,541
<b>Other Financing Sources</b>				
Transfers In	60,000	60,000	60,000	0
<i>Net Changes in Fund Balance</i>	(28,267)	(28,267)	42,274	70,541
<i>Fund Balance Beginning of Year</i>	77,694	77,694	77,694	0
Prior Year Encumbrances Appropriated	3,376	3,376	3,376	0
<i>Fund Balance End of Year</i>	<u>\$52,803</u>	<u>\$52,803</u>	<u>\$123,344</u>	<u>\$70,541</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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$194,593	\$194,593	\$260,772	\$66,179
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	100,276	110,243	106,957	3,286
Materials and Supplies	2,582	2,582	1,139	1,443
Contractual Services	102,196	130,842	99,531	31,311
Other	28,779	37,783	20,421	17,362
<i>Total Expenditures</i>	<u>233,833</u>	<u>281,450</u>	<u>228,048</u>	<u>53,402</u>
<i>Net Changes in Fund Balance</i>	(39,240)	(86,857)	32,724	119,581
<i>Fund Balance Beginning of Year</i>	96,618	96,618	96,618	0
Prior Year Encumbrances Appropriated	<u>18,307</u>	<u>18,307</u>	<u>18,307</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$75,685</u></u>	<u><u>\$28,068</u></u>	<u><u>\$147,649</u></u>	<u><u>\$119,581</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Indigent Driver Alcohol Treatment Fund  
 For the Year Ended December 31, 2017*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Fines and Forfeitures	\$15,000	\$15,000	\$24,053	\$9,053
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Contractual Services	<u>10,000</u>	<u>10,000</u>	<u>4,000</u>	<u>6,000</u>
<i>Net Changes in Fund Balance</i>	5,000	5,000	20,053	15,053
<i>Fund Balance Beginning of Year</i>	<u>147,492</u>	<u>147,492</u>	<u>147,492</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$152,492</u></u>	<u><u>\$152,492</u></u>	<u><u>\$167,545</u></u>	<u><u>\$15,053</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Indigent Driver Interlock and Alcohol Monitoring Fund*  
*For the Year Ended December 31, 2017*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Intergovernmental	\$5,000	\$7,000	\$8,261	\$1,261
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Contractual Services	<u>13,400</u>	<u>18,400</u>	<u>16,093</u>	<u>2,307</u>
<i>Net Changes in Fund Balance</i>	(8,400)	(11,400)	(7,832)	(1,046)
<i>Fund Balance Beginning of Year</i>	44,923	44,923	44,923	0
Prior Year Encumbrances Appropriated	<u>3,400</u>	<u>3,400</u>	<u>3,400</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$39,923</u></u>	<u><u>\$36,923</u></u>	<u><u>\$40,491</u></u>	<u><u>(\$1,046)</u></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, 2017*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Charges for Services	\$8,000	\$8,000	\$7,910	(\$90)
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Other	<u>7,100</u>	<u>8,100</u>	<u>7,000</u>	<u>1,100</u>
<i>Net Changes in Fund Balance</i>	900	(100)	910	1,010
<i>Fund Balance Beginning of Year</i>	<u>21,405</u>	<u>21,405</u>	<u>21,405</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$22,305</u></u>	<u><u>\$21,305</u></u>	<u><u>\$22,315</u></u>	<u><u>\$1,010</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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Public Safety				
Contractual Services	0	4,000	3,670	330
<i>Net Changes in Fund Balance</i>	0	(4,000)	(3,670)	330
<i>Fund Balance Beginning of Year</i>	21,780	21,780	21,780	0
<i>Fund Balance End of Year</i>	<u>\$21,780</u>	<u>\$17,780</u>	<u>\$18,110</u>	<u>\$330</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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$21,620	\$21,620	\$19,559	(\$2,061)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	25,422	25,422	19,207	6,215
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,802)	(3,802)	352	4,154
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	27,859	27,859
Advances Out	0	0	(21,620)	(21,620)
<i>Total Other Financing Sources (Uses)</i>	0	0	6,239	6,239
<i>Net Change in Fund Balance</i>	(3,802)	(3,802)	6,591	10,393
<i>Fund Balance Beginning of Year</i>	28,205	28,205	28,205	0
Prior Year Outstanding Advances	(21,620)	(21,620)	0	26,432
<i>Fund Balance End of Year</i>	<u>\$2,783</u>	<u>\$2,783</u>	<u>\$34,796</u>	<u>\$36,825</u>



**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Law Enforcement Records Management Fund*  
*For the Year Ended December 31, 2017*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Charges for Services	\$96,628	\$96,628	\$96,629	\$1
<b>Expenditures</b>				
Current:				
Public Safety				
Contractual Services	57,280	58,010	57,930	80
Capital Outlay	20,536	19,806	19,069	737
<i>Total Expenditures</i>	<u>77,816</u>	<u>77,816</u>	<u>76,999</u>	<u>817</u>
<i>Net Changes in Fund Balance</i>	18,812	18,812	19,630	818
<i>Fund Balance Beginning of Year</i>	29,672	29,672	29,672	0
Prior Year Encumbrances Appropriated	<u>2,934</u>	<u>2,934</u>	<u>2,934</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$51,418</u></u>	<u><u>\$51,418</u></u>	<u><u>\$52,236</u></u>	<u><u>\$818</u></u>

**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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Fines and Forfeitures	\$91,000	\$91,000	\$99,513	\$8,513
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Personal Services	5,294	5,294	2,928	2,366
Materials and Supplies	300	300	0	300
Contractual Services	101,340	101,340	98,186	3,154
Capital Outlay	13,099	13,099	5,448	7,651
Other	3,500	3,500	2,055	1,445
<i>Total Expenditures</i>	<u>123,533</u>	<u>123,533</u>	<u>108,617</u>	<u>14,916</u>
<i>Net Changes in Fund Balances</i>	(32,533)	(32,533)	(9,104)	23,429
<i>Fund Balance Beginning of Year</i>	240,007	240,007	240,007	0
Prior Year Encumbrances Appropriated	<u>14,789</u>	<u>14,789</u>	<u>14,789</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$222,263</u></u>	<u><u>\$222,263</u></u>	<u><u>\$245,692</u></u>	<u><u>\$23,429</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Library and Legal Research Fund  
 For the Year Ended December 31, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$46	\$46
<b>Expenditures</b>	0	0	0	0
<i>Net Changes in Fund Balances</i>	0	0	46	46
<i>Fund Balance Beginning of Year</i>	21,766	21,766	21,766	0
<i>Fund Balance End of Year</i>	\$21,766	\$21,766	\$21,812	\$46

**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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$130,000	\$130,000	\$140,217	\$10,217
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Personal Services	135,811	143,461	132,344	11,117
Other	4,500	4,500	1,242	3,258
<i>Total Expenditures</i>	<u>140,311</u>	<u>147,961</u>	<u>133,586</u>	<u>14,375</u>
<i>Net Changes in Fund Balance</i>	(10,311)	(17,961)	6,631	24,592
<i>Fund Balance Beginning of Year</i>	<u>127,821</u>	<u>127,821</u>	<u>127,821</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$117,510</u></u>	<u><u>\$109,860</u></u>	<u><u>\$134,452</u></u>	<u><u>\$24,592</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Probate Court Fund*  
*For the Year Ended December 31, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$250	\$250	\$255	\$5
<b>Expenditures</b>	0	0	0	0
<i>Net Changes in Fund Balance</i>	250	250	255	5
<i>Fund Balance Beginning of Year</i>	7,624	7,624	7,624	0
<i>Fund Balance End of Year</i>	<u>\$7,874</u>	<u>\$7,874</u>	<u>\$7,879</u>	<u>\$5</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Prepayment Interest Fund*  
*For the Year Ended December 31, 2017*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Interest	\$400	\$400	\$2,605	\$2,205
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Materials and Supplies	<u>0</u>	<u>137</u>	<u>137</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	400	263	2,468	2,205
<i>Fund Balance Beginning of Year</i>	<u>2,152</u>	<u>2,152</u>	<u>2,152</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,552</u></u>	<u><u>\$2,415</u></u>	<u><u>\$4,620</u></u>	<u><u>\$2,205</u></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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$565,000	\$565,000	\$576,339	\$11,339
Other	4,215	4,215	4,098	(117)
<i>Total Revenues</i>	<u>569,215</u>	<u>569,215</u>	<u>580,437</u>	<u>11,222</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Personal Services	408,441	408,441	312,212	96,229
Materials and Supplies	11,744	11,744	7,101	4,643
Contractual Services	479,375	479,375	365,497	113,878
Capital Outlay	12,000	12,000	205	11,795
Other	9,251	9,251	3,621	5,630
<i>Total Expenditures</i>	<u>920,811</u>	<u>920,811</u>	<u>688,636</u>	<u>232,175</u>
<i>Net Changes in Fund Balance</i>	(351,596)	(351,596)	(108,199)	243,397
<i>Fund Balance Beginning of Year</i>	1,236,966	1,236,966	1,236,966	0
Prior Year Encumbrances Appropriated	<u>78,075</u>	<u>78,075</u>	<u>78,075</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$963,445</u></u>	<u><u>\$963,445</u></u>	<u><u>\$1,206,842</u></u>	<u><u>\$243,397</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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$5,000	\$5,000
Interest	589	589	733	144
Other	6,962	6,962	4,669	(2,293)
<i>Total Revenues</i>	7,551	7,551	10,402	2,851
<b>Expenditures</b>	0	0	0	0
<i>Net Changes in Fund Balance</i>	7,551	7,551	10,402	2,851
<i>Fund Balance Beginning of Year</i>	49,300	49,300	49,300	0
<i>Fund Balance End of Year</i>	<u>\$56,851</u>	<u>\$56,851</u>	<u>\$59,702</u>	<u>\$2,851</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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Fines and Forfeitures	\$6,000	\$6,000	\$1,750	(\$4,250)
<b>Expenditures</b>	0	0	0	0
<i>Net Changes in Fund Balance</i>	6,000	6,000	1,750	(4,250)
<i>Fund Balance Beginning of Year</i>	73,329	73,329	73,329	0
<i>Fund Balance End of Year</i>	<u>\$79,329</u>	<u>\$79,329</u>	<u>\$75,079</u>	<u>(\$4,250)</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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$10,000	\$20,000	\$21,815	\$1,815
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Personal Services	17,483	17,823	17,670	153
Capital Outlay	0	500	467	33
<i>Total Expenditures</i>	17,483	18,323	18,137	186
<i>Net Changes in Fund Balance</i>	(7,483)	1,677	3,678	2,001
<i>Fund Balance Beginning of Year</i>	75,498	75,498	75,498	0
<i>Fund Balance End of Year</i>	\$68,015	\$77,175	\$79,176	\$2,001

**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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$275,000	\$358,000	\$387,195	\$29,195
Fines and Forfeitures	6,500	6,500	6,928	428
<i>Total Revenues</i>	<u>281,500</u>	<u>364,500</u>	<u>394,123</u>	<u>29,623</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Personal Services	182,120	222,555	206,356	16,199
Contractual Services	5,300	63,324	63,252	72
Capital Outlay	24,000	86,289	84,701	1,588
Other	10,180	10,180	10,164	16
<i>Total Expenditures</i>	<u>221,600</u>	<u>382,348</u>	<u>364,473</u>	<u>17,875</u>
<i>Net Changes in Fund Balance</i>	59,900	(17,848)	29,650	47,498
<i>Fund Balance Beginning of Year</i>	502,196	502,196	502,196	0
Prior Year Encumbrances Appropriated	480	480	480	0
<i>Fund Balance End of Year</i>	<u><u>\$562,576</u></u>	<u><u>\$484,828</u></u>	<u><u>\$532,326</u></u>	<u><u>\$47,498</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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$12,000	\$24,600	\$26,211	\$1,611
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Personal Services	29,721	32,876	32,608	268
Contractual Services	0	1,965	1,965	0
Capital Outlay	10,056	6,901	6,523	378
Other	10,250	10,250	3,207	7,043
<i>Total Expenditures</i>	<u>50,027</u>	<u>51,992</u>	<u>44,303</u>	<u>7,689</u>
<i>Net Changes in Fund Balance</i>	(38,027)	(27,392)	(18,092)	9,300
<i>Fund Balance Beginning of Year</i>	121,770	121,770	121,770	0
Prior Year Encumbrances Appropriated	<u>306</u>	<u>306</u>	<u>306</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$84,049</u></u>	<u><u>\$94,684</u></u>	<u><u>\$103,984</u></u>	<u><u>\$9,300</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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$552,366	\$552,366	\$619,778	\$67,412
Intergovernmental	175,000	350,000	350,000	0
Other	0	0	241	241
<i>Total Revenues</i>	<u>727,366</u>	<u>902,366</u>	<u>970,019</u>	<u>67,653</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	391,674	391,674	359,724	31,950
Materials and Supplies	34,200	34,200	25,395	8,805
Contractual Services	305,429	480,429	478,500	1,929
Capital Outlay	10,000	10,000	3,551	6,449
Other	6,187	6,187	4,064	2,123
<i>Total Expenditures</i>	<u>747,490</u>	<u>922,490</u>	<u>871,234</u>	<u>51,256</u>
<i>Net Changes in Fund Balance</i>	(20,124)	(20,124)	98,785	118,909
<i>Fund Balance Beginning of Year</i>	31,275	31,275	31,275	0
Prior Year Encumbrances Appropriated	<u>17,516</u>	<u>17,516</u>	<u>17,516</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$28,667</u></u>	<u><u>\$28,667</u></u>	<u><u>\$147,576</u></u>	<u><u>\$118,909</u></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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$5,000	\$5,000	\$4,000	(\$1,000)
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Materials and Supplies	4,000	4,000	1,061	2,939
Contractual Services	4,000	4,000	1,408	2,592
Capital Outlay	500	500	0	500
<i>Total Expenditures</i>	8,500	8,500	2,469	6,031
<i>Net Changes in Fund Balance</i>	(3,500)	(3,500)	1,531	5,031
<i>Fund Balance Beginning of Year</i>	14,960	14,960	14,960	0
<i>Fund Balance End of Year</i>	<u>\$11,460</u>	<u>\$11,460</u>	<u>\$16,491</u>	<u>\$5,031</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, 2017*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Charges for Services	\$4,000	\$4,000	\$6,500	\$2,500
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive Other	<u>7,500</u>	<u>7,500</u>	<u>6,000</u>	<u>1,500</u>
<i>Net Changes in Fund Balance</i>	(3,500)	(3,500)	500	4,000
<i>Fund Balance Beginning of Year</i>	28,141	28,141	28,141	0
Prior Year Encumbrances Appropriated	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$25,641</u></u>	<u><u>\$25,641</u></u>	<u><u>\$29,641</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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$82,648	\$86,164	\$80,574	(\$5,590)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	70,806	75,722	73,305	2,417
Materials and Supplies	1,359	1,291	1,291	0
Contractual Services	150	27	0	27
Capital Outlay	100	100	0	100
Other	5,750	5,818	5,318	500
<i>Total Expenditures</i>	<u>78,165</u>	<u>82,958</u>	<u>79,914</u>	<u>3,044</u>
<i>Excess of Revenues Over Expenditures</i>	4,483	3,206	660	(2,546)
<b>Other Financing Uses</b>				
Advances Out	<u>0</u>	<u>0</u>	<u>(73,449)</u>	<u>(73,449)</u>
<i>Net Changes in Fund Balance</i>	4,483	3,206	(72,789)	(75,995)
<i>Fund Balance Beginning of Year</i>	79,333	79,333	79,333	0
Prior Year Outstanding Advances	(82,648)	(82,648)	0	76,605
Prior Year Encumbrances Appropriated	<u>109</u>	<u>109</u>	<u>109</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,277</u></u>	<u><u>\$0</u></u>	<u><u>\$6,653</u></u>	<u><u>\$610</u></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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$92,528	\$92,528	\$92,528	\$0
<b>Expenditures</b>				
Current:				
Public Safety				
Contractual Services	95,960	95,960	72,487	23,473
Capital Outlay	167,452	167,452	167,452	0
<i>Total Expenditures</i>	263,412	263,412	239,939	23,473
<i>Net Changes in Fund Balance</i>	(170,884)	(170,884)	(147,411)	23,473
<i>Fund Balance Beginning of Year</i>	24,590	24,590	24,590	0
Prior Year Encumbrances Appropriated	178,412	178,412	178,412	0
<i>Fund Balance End of Year</i>	<u>\$32,118</u>	<u>\$32,118</u>	<u>\$55,591</u>	<u>\$23,473</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Debt Service Fund*  
*For the Year Ended December 31, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Sales Taxes	\$388,850	\$388,850	\$378,545	(\$10,305)
Special Assessments	20,229	20,229	20,065	(164)
Charges for Services	366,600	366,600	366,600	0
Rent	107,540	107,540	89,792	(17,748)
Other	0	0	8,824	8,824
<i>Total Revenues</i>	<u>883,219</u>	<u>883,219</u>	<u>863,826</u>	<u>(19,393)</u>
<b>Expenditures</b>				
Debt Service:				
Principal Retirement	1,131,846	1,156,846	1,156,846	0
Interest and Fiscal Charges	269,974	349,025	346,533	2,492
<i>Total Expenditures</i>	<u>1,401,820</u>	<u>1,505,871</u>	<u>1,503,379</u>	<u>2,492</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(518,601)</u>	<u>(622,652)</u>	<u>(639,553)</u>	<u>(16,901)</u>
<b>Other Financing Sources (Uses)</b>				
General Obligation Refunding Bonds Issued	0	4,555,000	4,555,000	0
Premium on General Obligation Refunding Bonds Issued	0	235,551	235,551	0
Payment to Refunded Bond Escrow Agent	0	(4,691,566)	(4,691,566)	0
Transfers In	558,805	558,805	524,744	(34,061)
<i>Total Other Financing Sources (Uses)</i>	558,805	657,790	623,729	(34,061)
<i>Net Changes in Fund Balance</i>	40,204	35,138	(15,824)	(50,962)
<i>Fund Balance Beginning of Year</i>	<u>62,156</u>	<u>62,156</u>	<u>62,156</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$102,360</u></u>	<u><u>\$97,294</u></u>	<u><u>\$46,332</u></u>	<u><u>(\$50,962)</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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	67,524	34,350	5,403	28,947
Capital Outlay	178,740	216,006	215,831	175
<i>Total Expenditures</i>	<u>246,264</u>	<u>250,356</u>	<u>221,234</u>	<u>29,122</u>
<i>Excess of Revenues Under Expenditures</i>	(246,264)	(250,356)	(221,234)	29,122
<b>Other Financing Sources</b>				
Transfers In	<u>368,220</u>	<u>368,220</u>	<u>223,324</u>	<u>(144,896)</u>
<i>Net Changes in Fund Balance</i>	121,956	117,864	2,090	(115,774)
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$121,956</u></u>	<u><u>\$117,864</u></u>	<u><u>\$2,090</u></u>	<u><u>(\$115,774)</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*County Infrastructure Projects Fund*  
*For the Year Ended December 31, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$682,580	\$682,580	\$589,564	(\$93,016)
<b>Expenditures</b>				
Public Works				
Contractual Services	682,580	682,580	619,748	62,832
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	0	0	(30,184)	(30,184)
<b>Other Financing Sources</b>				
Advances In	0	0	30,184	30,184
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Courthouse Roof and Projects Fund*  
*For the Year Ended December 31, 2017*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	<u>543,037</u>	<u>543,037</u>	<u>472,471</u>	<u>70,566</u>
<i>Net Changes in Fund Balance</i>	(543,037)	(543,037)	(472,471)	70,566
<i>Fund Balance Beginning of Year</i>	42,088	42,088	42,088	0
Prior Year Encumbrances Appropriated	<u>543,037</u>	<u>543,037</u>	<u>543,037</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$42,088</u></u>	<u><u>\$42,088</u></u>	<u><u>\$112,654</u></u>	<u><u>\$70,566</u></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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$115,194	\$115,194	\$101,094	(\$14,100)
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	115,194	115,194	101,094	14,100
<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*  
*Electronic Document Management System Fund*  
*For the Year Ended December 31, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$22,470	\$22,470	\$16,375	(\$6,095)
<b>Expenses</b>				
Contractual Services	23,220	23,220	16,281	6,939
Capital Outlay	43,939	43,939	33,939	10,000
<i>Total Expenses</i>	<u>67,159</u>	<u>67,159</u>	<u>50,220</u>	<u>16,939</u>
<i>Net Changes in Fund Balance</i>	(44,689)	(44,689)	(33,845)	10,844
<i>Fund Balance Beginning of Year</i>	10,503	10,503	10,503	0
Prior Year Encumbrances Appropriated	<u>34,689</u>	<u>34,689</u>	<u>34,689</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$503</u></u>	<u><u>\$503</u></u>	<u><u>\$11,347</u></u>	<u><u>\$10,844</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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$140,005	\$161,534	\$147,146	(\$14,388)
<b>Expenses</b>				
Claims	140,005	161,534	147,146	14,388
<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, 2017*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
<b>Revenues</b>				
<b>Expenses</b>				
Personal Services	7,215	7,195	7,195	0
Contractual Services	7,192	7,301	7,301	0
Capital Outlay	5,970	5,970	5,970	0
<i>Total Expenses</i>	<u>20,377</u>	<u>20,466</u>	<u>20,466</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	(20,377)	(20,466)	(20,466)	0
<i>Fund Balance Beginning of Year</i>	11,304	11,304	11,304	0
Prior Year Encumbrances Appropriated	<u>9,162</u>	<u>9,162</u>	<u>9,162</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$89</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**STATISTICAL  
SECTION**

**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>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$37,319,817	\$36,891,541	\$41,980,979	\$42,030,439
Restricted	16,049,799	15,509,679	19,282,135	18,254,085
Unrestricted (Deficit)	<u>5,076,544</u>	<u>3,153,956</u>	<u>2,045,068</u>	<u>3,831,465</u>
Total Governmental Activities Net Position	<u>58,446,160</u>	<u>55,555,176</u>	<u>63,308,182</u>	<u>64,115,989</u>
<b>Business-Type Activities</b>				
Net Investment in Capital Assets	1,273,683	1,270,584	1,224,380	1,174,473
Unrestricted	<u>89,246</u>	<u>5,125</u>	<u>50,058</u>	<u>119,397</u>
Total Business-Type Activities Net Position	<u>1,362,929</u>	<u>1,275,709</u>	<u>1,274,438</u>	<u>1,293,870</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	38,593,500	38,162,125	43,205,359	43,204,912
Restricted	16,049,799	15,509,679	19,282,135	18,254,085
Unrestricted (Deficit)	<u>5,165,790</u>	<u>3,159,081</u>	<u>2,095,126</u>	<u>3,950,862</u>
Total Primary Government Net Position	<u>\$59,809,089</u>	<u>\$56,830,885</u>	<u>\$64,582,620</u>	<u>\$65,409,859</u>

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

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
\$41,156,048	\$37,481,382	\$37,228,378	\$38,489,024	\$38,848,634	\$39,697,854
20,356,982	20,379,552	20,606,359	20,732,376	22,655,490	24,286,107
4,979,713	6,071,811	(4,945,528)	(4,124,196)	(5,776,469)	(6,236,794)
<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>	<u>57,747,167</u>
1,121,463	5,383,600	5,277,521	5,195,402	5,092,243	4,995,005
179,511	215,124	196,879	212,699	251,919	298,170
<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>	<u>5,293,175</u>
42,277,511	42,864,982	42,505,899	43,684,426	43,940,877	44,692,859
20,356,982	20,379,552	20,606,359	20,732,376	22,655,490	24,286,107
5,159,224	6,286,935	(4,748,649)	(3,911,497)	(5,524,550)	(5,938,624)
<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>	<u>\$63,040,342</u>

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

	2008	2009	2010	2011
<b>Expenses</b>				
Governmental Activities				
General Government				
Legislative and Executive	\$4,206,245	\$4,318,611	\$4,264,896	\$4,184,705
Judicial	2,266,083	2,320,533	2,316,244	2,168,933
Internal Service Fund-External Portion	0	0	0	0
Public Safety				
Criminal Justice Services	0	0	99,629	1,960,973
Jail Operation	2,335,753	2,417,540	2,071,455	2,100,250
Other Public Safety	3,821,026	3,940,232	3,720,723	1,693,219
Public Works				
	4,303,304	11,116,383	11,596,896	12,675,447
Health				
Developmental Disabilities	3,935,917	3,998,040	4,313,585	4,774,233
Other Health	1,506,528	1,961,382	1,503,309	1,298,936
Intergovernmental	476,448	774,990	70,280	0
Human Services				
Child Welfare	2,161,178	1,986,386	1,895,790	1,798,983
County Home	1,861,175	1,907,290	1,374,944	553,065
Job and Family Services	7,265,263	6,549,016	5,940,657	4,475,883
Other Human Services	2,098,065	2,003,395	2,204,258	1,735,252
Economic Development	92,507	337,134	657,676	138,378
Interest and Fiscal Charges	597,194	563,420	845,717	649,060
Total Governmental Activities Expenses	<u>36,926,686</u>	<u>44,194,352</u>	<u>42,876,059</u>	<u>40,207,317</u>
Business-Type Activities				
Sewer	200,240	333,296	203,204	201,194
Sanitary Landfill	6,968,574	0	0	0
Total Business-Type Activities Expenses	<u>7,168,814</u>	<u>333,296</u>	<u>203,204</u>	<u>201,194</u>
Total Primary Government Expenses	<u>44,095,500</u>	<u>44,527,648</u>	<u>43,079,263</u>	<u>40,408,511</u>
<b>Program Revenues</b>				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	2,059,046	2,920,829	3,177,608	3,248,573
Judicial	1,162,389	1,181,869	1,063,879	1,245,745
Internal Service Fund-External Portion	0	0	0	0
Public Safety				
Criminal Justice Services	0	0	0	1,910
Jail Operation	217,391	196,483	56,005	59,657
Other Public Safety	422,729	389,167	532,899	582,554
Public Works				
	217,194	6,552,361	6,353,560	6,615,393
Health				
Developmental Disabilities	0	0	0	0
Other Health	1,094,670	1,050,795	1,039,398	725,001
Human Services				
Child Welfare	111,038	122,068	32,799	71,227
County Home	1,058,385	1,018,894	611,904	75,035
Job and Family Services	1,394,091	1,367,870	1,510,181	1,126,165
Other Human Services	372,315	168,759	170,905	165,978
Economic Development	10,667	67,000	37,000	1,000
Operating Grants, Contributions, and Interest				
	14,756,482	14,483,649	15,620,291	12,722,777
Capital Grants and Contributions				
	281,708	47,556	7,763,950	29,081
Total Governmental Activities Program Revenues	<u>23,158,105</u>	<u>29,567,300</u>	<u>37,970,379</u>	<u>26,670,096</u>

2012	2013	2014	2015	2016	2017
\$4,247,964	\$4,109,188	\$4,233,970	\$4,465,816	\$4,903,590	\$5,232,867
2,288,337	2,292,230	2,398,258	2,512,270	2,765,487	3,120,251
0	0	0	6,395	6,296	4,456
1,908,111	1,942,384	2,188,681	2,080,966	2,072,271	2,043,690
2,282,282	2,488,758	2,581,772	2,476,862	2,551,435	2,581,532
1,877,806	1,778,645	1,659,392	1,736,161	1,972,018	2,362,087
11,949,745	11,257,175	11,226,605	10,379,311	9,447,354	10,977,579
4,767,686	4,715,932	5,183,784	5,486,464	4,443,148	5,099,270
1,235,941	1,258,607	1,193,406	736,609	1,277,227	1,218,419
0	0	0	0	0	0
1,940,609	2,102,160	1,989,641	2,174,443	2,056,701	2,426,732
0	0	0	0	0	0
3,463,289	3,404,357	3,523,229	3,506,450	3,257,074	3,405,389
1,592,655	2,065,527	1,546,153	1,551,877	1,826,425	2,314,488
90,192	108,501	82,771	24,592	92,963	120,147
730,294	555,989	483,415	495,050	359,249	311,815
<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>	<u>41,218,722</u>
216,709	251,716	368,446	339,942	320,400	330,202
0	0	0	0	0	0
<u>216,709</u>	<u>251,716</u>	<u>368,446</u>	<u>339,942</u>	<u>320,400</u>	<u>330,202</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>	<u>41,548,924</u>
3,070,951	2,633,059	2,071,950	2,228,320	2,336,681	2,151,489
1,207,404	1,198,313	1,147,836	1,180,323	1,449,204	1,488,745
0	0	0	5,792	6,669	4,414
33	34	0	0	0	0
144,590	134,379	97,231	118,884	153,192	160,692
517,878	482,073	496,577	531,780	621,213	608,563
6,779,405	6,034,977	5,884,800	5,244,223	4,956,948	6,662,262
0	0	0	67,136	228,614	264,340
675,792	590,725	534,508	456,422	595,735	777,043
38,254	101,935	73,138	150,613	36,001	72,792
0	0	0	0	0	0
1,131,873	839,455	451,077	507,621	348,148	844,787
172,435	283,869	291,885	279,130	282,015	179,283
0	0	0	0	0	0
12,717,807	11,921,292	13,209,560	13,437,791	12,459,233	13,008,227
486,753	1,681,557	204,192	1,152,779	139,038	703,745
<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>	<u>26,926,382</u>

(continued)

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

	2008	2009	2010	2011
Business-Type Activities				
Charges for Services				
Sewer	\$184,384	\$194,843	\$201,395	\$219,887
Sanitary Landfill	7,415,609	0	0	0
Capital Grants and Contributions	0	50,737	0	0
Total Business-Type Activities				
Program Revenues	7,599,993	245,580	201,395	219,887
Total Primary Government Program Revenues	30,758,098	29,812,880	38,171,774	26,889,983
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(13,768,581)	(14,627,052)	(4,905,680)	(13,537,221)
Business-Type Activities	431,179	(87,716)	(1,809)	18,693
Total Primary Government Net Expense	(13,337,402)	(14,714,768)	(4,907,489)	(13,518,528)
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities				
Property Taxes Levied for:				
General Operating	1,290,082	1,240,244	1,209,754	1,379,673
Public Safety-Criminal Justice Services	0	0	190,382	1,349,190
Health-Mental Health	368,980	563,697	0	0
Health-Developmental Disabilities	1,886,334	1,930,352	2,590,606	2,658,218
Human Services-Child Welfare	195,971	185,793	181,706	185,855
Human Services-County Home	538,953	517,801	509,940	451,457
Human Services-Council on Aging	323,370	310,682	322,743	444,357
Sales Taxes Levied for:				
General Operating	3,386,325	2,917,010	3,073,580	3,307,658
Public Safety-Jail Operation	1,321,525	1,343,072	1,382,318	1,308,684
Public Safety-Jail Debt	371,121	116,068	154,355	343,736
Grants and Entitlements not Restricted to Specific Purposes	1,586,344	1,381,547	1,465,074	1,464,173
Interest	883,494	484,621	330,574	197,143
Other	1,212,359	901,690	1,247,654	1,254,884
Transfers	(1,205)	0	0	0
Total Governmental Activities	13,363,653	11,892,577	12,658,686	14,345,028
Business-Type Activities				
Other	550	496	538	739
Transfers	1,205	0	0	0
Total Business-Type Activities	1,755	496	538	739
Total Primary Government	13,365,408	11,893,073	12,659,224	14,345,767
<b>Change in Net Position</b>				
Governmental Activities	(404,928)	(2,734,475)	7,753,006	807,807
Business-Type Activities	432,934	(87,220)	(1,271)	19,432
Total Primary Government	\$28,006	(\$2,821,695)	\$7,751,735	\$827,239

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



2012	2013	2014	2015	2016	2017
\$223,354	\$222,037	\$236,943	\$256,354	\$256,461	\$276,770
0	0	0	0	0	0
0	0	0	0	0	0
<u>223,354</u>	<u>222,037</u>	<u>236,943</u>	<u>256,354</u>	<u>256,461</u>	<u>276,770</u>
<u>27,166,529</u>	<u>26,123,705</u>	<u>24,699,697</u>	<u>25,617,168</u>	<u>23,869,152</u>	<u>27,203,152</u>
(11,431,736)	(12,177,785)	(13,828,323)	(12,272,452)	(13,418,547)	(14,292,340)
6,645	(29,679)	(131,503)	(83,588)	(63,939)	(53,432)
<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>	<u>(14,345,772)</u>
1,231,181	1,166,292	1,129,589	1,170,608	1,319,544	1,290,976
1,541,850	1,459,508	1,413,076	1,438,602	1,462,215	1,474,637
0	0	0	0	0	0
2,692,398	2,628,601	2,550,175	2,603,899	2,644,429	2,667,054
190,009	188,240	184,848	188,979	167,451	301,651
0	0	0	0	0	0
448,059	424,226	410,828	430,710	543,039	547,585
3,577,282	3,531,698	3,676,997	4,002,345	4,037,295	3,953,179
1,443,220	1,413,538	1,468,679	1,618,044	1,630,847	1,600,021
345,371	352,264	368,670	383,130	387,847	377,247
1,034,480	1,182,025	1,273,157	1,345,056	1,241,195	3,238,121
171,207	120,319	148,677	237,446	148,824	314,720
1,133,433	1,478,149	1,183,483	1,078,812	466,312	546,661
0	(4,327,073)	(7,000)	(17,184)	0	0
<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>	<u>16,311,852</u>
459	356	179	105	0	2,445
0	4,327,073	7,000	17,184	0	0
459	4,327,429	7,179	17,289	0	2,445
<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>	<u>16,314,297</u>
2,376,754	(2,559,998)	(27,144)	2,207,995	630,451	2,019,512
7,104	4,297,750	(124,324)	(66,299)	(63,939)	(50,987)
<u>\$2,383,858</u>	<u>\$1,737,752</u>	<u>(\$151,468)</u>	<u>\$2,141,696</u>	<u>\$566,512</u>	<u>\$1,968,525</u>

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

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<b>General Fund</b>				
Reserved	\$350,266	\$0	\$0	\$0
Unreserved	4,142,873	0	0	0
Nonspendable	0	268,335	205,954	258,787
Restricted	0	184,844	54,284	0
Assigned	0	160,057	223,539	261,850
Unassigned	<u>0</u>	<u>2,612,183</u>	<u>2,119,238</u>	<u>3,399,135</u>
<b>Total General Fund</b>	<u>4,493,139</u>	<u>3,225,419</u>	<u>2,603,015</u>	<u>3,919,772</u>
<b>All Other Governmental Funds</b>				
Reserved	538,301	0	0	0
Unreserved, reported in				
Special Revenue Funds	12,022,329	0	0	0
Debt Service Fund	151,741	0	0	0
Capital Projects Funds	87,675	0	0	0
Nonspendable	0	277,157	291,364	280,566
Restricted	0	12,289,524	14,549,811	14,593,520
Committed	0	279,916	81,700	69,572
Assigned	0	5,235	0	0
Unassigned (Deficit)	<u>0</u>	<u>(746,047)</u>	<u>(712,925)</u>	<u>(574,714)</u>
<b>Total All Other Governmental Funds</b>	<u>12,800,046</u>	<u>12,105,785</u>	<u>14,209,950</u>	<u>14,368,944</u>
<b>Total Governmental Funds</b>	<u>\$17,293,185</u>	<u>\$15,331,204</u>	<u>\$16,812,965</u>	<u>\$18,288,716</u>

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

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
329,346	251,454	208,899	248,567	237,775	280,835
0	0	0	0	0	0
290,771	2,520,300	1,416,901	770,393	1,051,104	1,573,800
<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>4,959,227</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>	<u>6,813,862</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
297,109	374,397	371,049	497,281	621,271	479,342
15,676,112	16,087,667	16,315,594	17,208,033	18,716,304	20,564,366
4,394	21,826	86,652	77,406	107,641	125,163
0	0	85,270	99,922	283,511	114,738
<u>(129,032)</u>	<u>(63,156)</u>	<u>(76,687)</u>	<u>(286,720)</u>	<u>(15,763)</u>	<u>(91,939)</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>21,191,670</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>	<u>\$28,005,532</u>

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

	2008	2009	2010	2011
<b>Revenues</b>				
Property Taxes	\$4,593,182	\$4,664,714	\$4,995,942	\$6,412,708
Sales Taxes	5,059,585	4,473,474	4,461,226	4,788,146
Special Assessments	94,619	74,479	63,268	64,658
Charges for Services	7,567,705	14,304,222	13,813,196	13,182,703
Licenses and Permits	19,019	14,773	16,685	16,268
Fines and Forfeitures	316,022	285,470	409,574	541,269
Intergovernmental	16,855,323	16,038,062	21,510,562	15,250,509
Interest	1,214,187	483,152	434,021	230,280
Rent	204,044	157,521	198,445	160,529
Other	1,212,359	901,620	1,234,159	1,241,638
Total Revenues	<u>37,136,045</u>	<u>41,397,487</u>	<u>47,137,078</u>	<u>41,888,708</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	3,866,689	4,025,650	3,996,782	3,909,667
Judicial	2,223,636	2,267,622	2,142,540	2,210,445
Public Safety	5,715,853	6,194,252	5,352,996	5,324,787
Public Works	4,122,926	9,552,598	10,792,634	11,846,803
Health	5,329,485	5,919,854	5,388,566	6,251,419
Intergovernmental	465,294	756,229	0	0
Human Services	13,127,323	12,266,920	10,990,597	8,535,518
Economic Development	90,565	333,757	654,966	135,824
Capital Outlay	315,233	196,496	4,863,722	1,330,716
Debt Service:				
Principal Retirement	565,000	1,145,000	3,373,106	538,334
Interest and Fiscal Charges	536,511	652,410	994,408	842,063
Total Expenditures	<u>36,358,515</u>	<u>43,310,788</u>	<u>48,550,317</u>	<u>40,925,576</u>
Excess of Revenues Over (Under) Expenditures	<u>777,530</u>	<u>(1,913,301)</u>	<u>(1,413,239)</u>	<u>963,132</u>
<b>Other Financing Sources (Uses)</b>				
General Obligation Refunding Bonds Issued	0	0	2,895,000	0
Special Assessment Bonds Issued	0	0	0	0
OPWC Loans Issued	0	0	0	0
OWDA Loans Issued	0	0	0	512,619
Premium on General Obligation Refunding Bonds Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Transfers In	1,947,939	1,923,183	1,595,852	1,781,789
Transfers Out	(1,949,144)	(1,923,183)	(1,595,852)	(1,781,789)
Total Other Financing Sources (Uses)	<u>(1,205)</u>	<u>0</u>	<u>2,895,000</u>	<u>512,619</u>
Net Changes in Fund Balances	<u>\$776,325</u>	<u>(\$1,913,301)</u>	<u>\$1,481,761</u>	<u>\$1,475,751</u>
Debt Service as a Percentage of Noncapital Expenditures	3.2%	3.1%	10.2%	3.7%

2012	2013	2014	2015	2016	2017
\$6,121,697	\$5,844,140	\$5,706,737	\$5,842,020	\$6,127,927	\$6,247,256
5,352,445	5,315,660	5,477,795	5,919,955	5,972,699	6,086,303
307,096	87,082	98,632	97,425	84,936	95,605
13,006,264	11,451,089	10,795,781	10,214,447	10,423,116	12,706,926
24,746	52,325	28,431	30,353	43,326	30,629
367,586	344,327	333,815	317,059	371,474	314,588
14,008,903	13,891,457	14,391,820	16,611,690	13,983,630	16,765,990
188,485	134,035	130,124	248,811	111,532	351,317
41,985	115,301	113,301	110,801	108,051	89,792
1,145,686	1,492,350	1,182,111	1,076,841	468,329	545,598
<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>	<u>43,234,004</u>
4,062,611	3,805,103	4,050,722	4,080,009	4,357,611	4,462,372
2,284,177	2,287,880	2,394,388	2,554,165	2,678,625	2,761,678
5,621,272	5,883,385	6,137,317	6,192,595	6,021,703	6,222,783
11,151,044	10,069,437	10,426,548	10,460,993	8,280,552	10,340,359
6,077,845	5,853,040	6,348,028	6,736,440	5,429,248	6,553,776
0	0	0	0	0	0
6,942,884	7,052,507	6,999,959	7,164,230	6,958,174	7,628,389
91,374	107,520	98,936	24,592	92,963	120,147
532,137	396,464	239,788	554,903	1,325,913	493,191
579,445	1,029,735	931,949	1,006,878	1,078,742	1,156,846
836,716	816,959	472,779	534,469	343,608	346,533
<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>	<u>40,086,074</u>
<u>2,385,388</u>	<u>1,425,736</u>	<u>158,133</u>	<u>1,160,128</u>	<u>1,127,881</u>	<u>3,147,930</u>
0	0	0	2,690,000	0	4,555,000
3,454	0	0	0	0	0
0	0	0	131,873	0	0
1,661,998	450	0	0	0	0
0	0	0	0	0	235,551
0	0	0	(2,570,000)	0	(4,691,566)
293,930	1,797,837	2,601,324	2,047,831	3,619,677	2,798,325
(1,661,998)	(1,797,837)	(2,637,195)	(2,215,839)	(3,752,870)	(2,798,325)
<u>297,384</u>	<u>450</u>	<u>(35,871)</u>	<u>83,865</u>	<u>(133,193)</u>	<u>98,985</u>
<u>\$2,682,772</u>	<u>\$1,426,186</u>	<u>\$122,262</u>	<u>\$1,243,993</u>	<u>\$994,688</u>	<u>\$3,246,915</u>
4.0%	5.2%	3.9%	4.4%	4.2%	4.1%

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

Collection Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial			
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
2017	595,615,260	87,323,620	1,951,253,942	35,515,150	40,358,125

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 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 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 Personal Property		Total		Weighted Average Tax Rate (1)
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
\$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
0	0	718,454,030	1,991,612,067	12.63

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

	2008	2009	2010	2011	2012
County					
General	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
Fairway					
Effective Millage Rates					
Residential/Agriculture	3.21	4.74	4.75	4.77	4.94
Commercial/Industrial	3.12	4.70	4.74	4.79	5.00
Tangible/Personal	3.50	5.00	5.00	5.00	5.00
Fairview					
Effective Millage Rates					
Residential/Agriculture	0.92	0.93	0.93	0.00	0.00
Commercial/Industrial	0.89	0.92	0.92	0.00	0.00
Tangible/Personal	1.00	1.00	1.00	0.00	0.00
Mental Health					
Effective Millage Rates					
Residential/Agriculture	1.00	1.00	1.00	1.00	1.00
Commercial/Industrial	1.00	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	0.32
Commercial/Industrial	0.41	0.43	0.43	0.44	0.48
Tangible/Personal	0.50	0.50	0.50	0.50	0.50
Council on Aging					
Effective Millage Rates					
Residential/Agriculture	0.55	0.56	0.80	0.80	0.80
Commercial/Industrial	0.54	0.55	0.80	0.80	0.80
Tangible/Personal	0.60	0.60	0.80	0.80	0.80
Criminal Justice Services					
Effective Millage Rates					
Residential/Agriculture	0.00	0.00	2.75	2.75	2.75
Commercial/Industrial	0.00	0.00	2.75	2.75	2.75
Tangible/Personal	0.00	0.00	2.75	2.75	2.75
Total County (Total Direct Rate)	<u>8.80</u>	<u>10.30</u>	<u>13.25</u>	<u>12.25</u>	<u>12.25</u>
Effective Millage Rates					
Residential/Agriculture	8.18	9.73	12.73	11.82	12.01
Commercial/Industrial	8.16	9.80	12.84	11.98	12.23
Tangible/Personal	8.80	10.30	13.25	12.25	12.25
Total Weighted Average Tax Rate	8.22	9.76	12.77	11.86	12.05
School Districts					
Buckeye Central	28.08-30.22	28.08-30.26	28.08-30.34	28.08-30.18	26.44-29.79
Bucyrus	36.23-38.73	37.74-39.07	37.94-39.46	38.07-40.56	41.97-43.11
Colonel Crawford	27.72-36.68	26.96-42.77	26.99-42.72	27.00-43.07	27.44-41.84
Crestline	30.43-44.21	39.99-53.13	40.25-55.34	40.49-55.47	45.05-60.72
Galion	29.63-39.80	33.72-41.95	33.80-42.34	33.79-42.49	37.11-47.80
Wynford	32.58-34.73	30.54-34.12	30.24-34.31	30.20-34.22	28.85-37.00
Joint Vocational School Districts					
Pioneer	2.00-3.10	2.00-2.26	2.00-2.31	2.03-2.40	2.08-2.55
Tri-Rivers	2.22-3.25	2.23-3.32	2.20-3.37	2.21-3.49	2.21-3.56
Vanguard	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60



2013	2014	2015	2016	2017
\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
4.95	4.97	4.27	4.27	4.28
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	0.86	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	0.28	0.28	1.78
0.50	0.50	0.50	0.50	2.00
0.50	0.50	0.50	0.50	2.00
0.80	0.80	0.86	0.86	0.86
0.80	0.80	1.00	1.00	1.00
0.80	0.80	1.00	1.00	1.00
2.75	2.75	2.36	2.37	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>12.45</u>	<u>12.45</u>	<u>13.95</u>
12.02	12.04	10.83	10.84	12.35
12.25	12.25	12.45	12.45	13.95
12.25	12.25	12.45	12.45	13.95
12.06	12.08	11.14	11.11	12.63
25.94-29.29	25.89-29.13	25.32-28.68	24.92-28.24	24.97-28.77
43.85-46.95	43.91-47.10	44.52-47.76	45.42-48.67	45.71-49.81
27.47-42.30	27.49-42.46	27.00-42.50	28.01-43.50	28.00-43.47
43.45-59.52	42.83-60.54	41.36-59.90	42.24-60.94	43.12-61.63
37.20-48.62	37.03-49.07	36.53-49.21	36.62-49.60	36.81-49.67
27.99-36.73	27.97-36.67	25.30-35.84	24.65-35.24	30.79-40.75
2.08-2.59	2.83-3.39	2.70-3.41	2.70-3.42	2.73-3.39
2.04-3.55	2.00-3.62	2.00-3.65	2.00-3.64	2.00-3.55
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*

	2008	2009	2010	2011	2012
<b>Out-of-County School Districts</b>					
Mohawk	\$25.15-\$27.92	\$25.15-\$27.93	\$25.14-\$28.44	\$25.13-\$28.34	\$25.14-\$28.41
Plymouth	27.18-28.68	26.98-28.52	26.99-28.51	26.95-28.46	27.26-29.65
Ridgedale	25.82-25.96	25.82-29.35	22.72-25.82	25.00-25.02	25.00-25.01
Upper Sandusky	20.03-21.16	20.05-21.16	20.00-21.24	20.00-21.26	20.00-21.40
Willard	27.94-32.74	27.48-33.76	27.17-33.22	30.17-36.27	29.70-37.27
<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	2.20-2.20	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	4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00
Crestline/Colonel Crawford	2.10-2.10	2.10-2.10	2.80-2.80	2.80-2.80	2.80-2.80
Galion/City	1.95-1.95	2.08-2.08	3.00-3.00	3.00-3.00	3.00-3.00
Galion/Crestline	.70-.70	.83-.83	.70-.70	.70-.70	.70-.70
New Washington	4.87-5.36	4.38-4.48	4.38-4.49	4.38-4.49	4.65-4.68
North Robinson	4.60-4.60	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	3.77-4.10	3.77-4.10	3.77-4.10	3.64-4.10
Bucyrus	5.12-5.12	4.79-5.15	4.80-5.15	4.80-5.15	4.58-5.20
Chatfield	4.30-4.30	3.94-4.30	3.95-4.30	4.40-4.75	4.26-4.80
Cranberry	2.09-2.17	2.30-2.30	2.30-2.30	2.30-2.30	2.24-2.30
Dallas	4.07-4.30	3.62-4.30	3.63-4.30	3.63-4.30	3.48-4.30
Holmes	3.22-3.32	3.19-3.22	3.20-3.22	3.20-3.22	3.21-3.30
Jackson	2.90-3.27	2.90-3.22	2.90-3.22	2.90-3.22	3.16-3.26
Jefferson	3.47-3.50	3.70-3.70	3.70-3.70	3.70-3.70	3.66-3.70
Liberty	5.54-5.77	5.21-5.77	5.22-5.77	5.22-5.77	5.34-5.91
Lykens	2.20-2.20	3.06-3.20	3.07-3.20	3.07-3.20	3.01-3.20
Polk	6.45-6.73	6.77-6.81	5.72-5.77	5.72-5.78	5.09-6.03
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	2.70-2.70	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	3.89-3.89	3.89-3.94	3.89-3.94	4.30-4.30	4.19-4.30
Whetstone	1.00-1.02	.94-1.10	.94-1.10	.94-1.10	.96-1.10
<b>Other Districts</b>					
Crawford Park District	0.00	0.00	0.00	0.00	.40-.40
Extension Library District	0.00	0.00	0.00	.98-.98	.98-.98
Mohawk Community Library	0.00	.42-.47	.78-.80	.75-.80	.75-.80
Upper Sandusky Library	0.00	1.40-1.40	1.31-1.40	1.31-1.40	1.31-1.40
Wyandot East Fire District	2.19-2.26	2.11-2.26	1.89-2.27	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.

2013	2014	2015	2016	2017
\$25.09-\$28.88	\$23.71-\$27.50	\$23.61-27.43	\$23.30-26.62	\$24.28-29.10
27.31-30.06	26.89-29.33	26.19-28.91	26.20-30.09	28.18-29.63
24.00-24.00	24.02-25.37	24.00-25.37	23.74-24.93	23.97-25.15
20.00-21.99	20.05-22.34	22.04-24.44	21.88-24.41	21.89-24.35
29.73-37.52	30.56-38.13	30.15-38.10	30.21-37.73	30.21-37.75
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	6.30-6.30	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
3.90-3.90	3.90-3.90	3.90-3.90	3.90-3.90	3.90-3.90
.70-.70	2.00-2.00	2.00-2.00	2.00-2.00	2.00-2.00
4.65-4.67	4.65-4.68	4.44-4.65	4.44-4.65	4.44-4.79
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	2.97-4.10	5.07-6.15	2.97-4.09
5.59-6.20	5.59-6.20	4.76-6.20	4.76-6.20	4.76-5.98
4.70-5.05	4.71-5.05	3.59-5.05	5.90-7.00	5.20-6.30
2.25-2.30	2.82-2.30	1.81-2.30	3.41-3.90	1.81-2.30
3.49-4.30	3.50-4.30	2.96-4.30	2.96-4.30	2.96-4.30
3.21-3.30	3.23-3.30	5.19-6.10	5.19-6.10	5.21-6.10
3.16-3.26	3.16-3.26	3.17-3.57	3.57-4.00	2.87-3.30
3.66-3.70	3.66-3.70	3.36-3.66	4.86-5.16	3.36-3.60
4.22-4.69	4.21-4.68	3.81-4.80	3.81-4.80	3.81-4.80
3.01-3.20	3.01-3.20	2.76-3.20	2.76-3.20	2.76-3.20
5.17-6.04	5.25-6.05	5.25-5.59	6.32-6.65	6.66-6.32
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	2.44-2.70	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	3.85-4.30	3.84-4.30	3.84-4.30
.97-1.10	.96-1.10	.85-1.10	2.65-2.90	.85-1.10
.40-.40	.40-.40	.40-.40	.34-.40	.34-.40
.98-.98	.98-.98	.88-.97	.88-.96	.89-.96
.67-.80	.59-.80	.58-.80	.56-.78	.60-.80
1.06-1.40	1.06-1.40	1.06-1.40	1.00-1.40	1.00-1.39
1.52-2.27	1.53-2.32	1.43-2.32	1.36-2.34	1.37-2.35

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

Year	Current Taxes Levied (1)(2)	Current Taxes Collected	Percent of Current Taxes Collected	Delinquent Taxes Collected (3)
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
2017	8,043,998	6,677,969	83.02	295,815

Source: Crawford County Auditor

- (1) Real estate taxes are billed one year after the property is assessed and is collected semi-annually approximately in February and August. Beginning in 2011, tangible personal property was no longer assessed.
- (2) State reimbursements of rollback, homestead, and tangible personal property exemptions are included.
- (3) The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

Total Taxes Collected	Percent of Total Taxes Collected to Current Taxes Levied	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Current Taxes Levied
\$4,478,991	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
6,973,784	86.70	740,402	9.20

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

	2017			2008		
	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation
Hord Family Farms	\$4,904,560	1	0.69%			
Burkhart Farms	3,227,160	2	0.45			
Leonhardt Farms	2,319,390	3	0.32			
Timken Company	1,879,610	4	0.26	\$11,947,857	1	1.74%
Worcester, Ronald	1,623,460	5	0.23	6,006,313	2	0.87
Bucyrus Precision Tech	1,451,530	6	0.20	3,706,457	9	0.54
Imasen Bucyrus Tech	1,449,790	7	0.20			
Sunrise Cooperative	1,430,670	8	0.20			
Arctic Cat	1,309,500	9	0.18	4,933,400	5	0.72
Walmart	1,303,230	10	0.18	4,563,828	7	0.66
General Electric				5,778,714	3	0.84
TPI Acquisition				5,558,685	4	0.81
Hydraulic Technologies, Inc.				4,579,057	6	0.67
Baja Boats				4,397,971	8	0.64
Orchard Park Place				3,172,142	10	0.46
All Other	697,555,130		97.09	632,405,088		92.05
Total	<u>\$718,454,030</u>		<u>100.00%</u>	<u>\$687,049,512</u>		<u>100.00%</u>

Source: Crawford County Auditor

**Crawford County, Ohio**

*Taxable Sales by Type*

*Last Ten Years*

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Sales Tax Payments	\$1,763,349	\$1,580,414	\$1,661,644	\$1,672,215
Direct Pay Tax Return Payments	347,715	259,177	533,712	554,943
Seller's Use Tax Return Payments	462,931	410,951	474,675	503,075
Consumer's Use Tax Return Payments	238,360	116,177	86,756	116,170
Motor Vehicle Tax Payments	888,896	796,037	896,213	1,007,597
Non-Resident Motor Vehicle Tax Payments	3,711	2,172	1,465	2,273
Watercraft and Outboard Motors	5,513	7,510	7,727	6,254
Department of Liquor Control	17,987	19,100	19,706	20,779
Sales Tax on Motor Vehicle Fuel Refunds	899	696	814	775
Sales/Use Tax Voluntary Payments	4,842	5,683	4,781	4,775
Statewide Master Numbers	1,306,248	1,283,142	1,220,883	1,310,093
Sales/Use Tax Assessment Payments	44,023	30,407	30,211	30,989
Streamlined Sales Tax	2,405	2,766	5,588	4,929
Use Tax Amnesty	0	0	0	833
Managed Audits	0	0	0	62
Adjustments	<u>(7,908)</u>	<u>(138,082)</u>	<u>(333,922)</u>	<u>(275,684)</u>
Total Sales Tax	<u>\$5,078,971</u>	<u>\$4,376,150</u>	<u>\$4,610,253</u>	<u>\$4,960,078</u>
Total Taxable Sales Rate (1)	1.50%	1.50%	1.50%	1.50%

Source: Crawford County Auditor

(1) The County Commissioners established by resolution a one-half percent sales tax in 1978.

In 1993, the County Commissioners imposed an additional one-half percent sales tax.

In 1994, the voters approved a twenty-five year one-half percent sales tax for the construction and operation of a county jail.

Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately two months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.



<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
\$1,652,074	\$1,671,550	\$1,678,178	\$1,700,181	\$1,750,307	\$1,682,193
532,430	538,999	663,424	750,316	712,208	392,912
529,362	587,613	642,177	670,427	763,591	818,730
145,954	118,704	124,171	119,526	141,101	166,801
1,026,855	1,093,238	1,155,868	1,219,119	1,194,948	1,296,486
2,319	2,920	3,194	6,641	5,821	5,914
9,543	4,609	6,804	10,397	10,694	10,756
21,760	23,240	23,982	25,549	29,920	30,226
1,421	1,089	1,641	1,502	744	708
10,071	9,548	92,874	4,739	2,011	1,949
1,428,230	1,426,108	1,447,056	1,441,323	1,389,856	1,458,531
28,360	35,906	19,459	45,038	28,825	49,280
5,176	6,192	9,241	7,668	8,513	15,660
7,123	7,826	47	44	17	978
0	0	6,064	8,308	21,200	6,664
<u>(34,805)</u>	<u>(230,042)</u>	<u>(359,834)</u>	<u>(7,259)</u>	<u>(3,767)</u>	<u>(7,341)</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>	<u>\$5,930,447</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	Jail	Job and Family Services Building	Landfill Improvements	Other	Special Assessment Bonds	OPWC Loan	OWDA Loans
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
2017	755,000	0	1,105,000	5,510,000	237,818	102,567	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				
Obligation		Total		Percentage
Bonds	OPWC	Primary	Per	of Personal
Waterline	Loan	Government	Capita (1)	Income (1)
\$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
145,000	22,311	7,877,696	189	0.54

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

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Debt Limit	\$15,676,238	\$15,206,849	\$15,148,163	\$15,268,190
Total Net Debt Applicable to Limit	<u>7,065,000</u>	<u>6,829,765</u>	<u>6,595,000</u>	<u>6,345,000</u>
Legal Debt Margin	<u>\$8,611,238</u>	<u>\$8,377,084</u>	<u>\$8,553,163</u>	<u>\$8,923,190</u>
Total Net Debt Applicable to the Debt Limit as a Percentage of the Debt Limit	45.07%	44.91%	43.54%	41.56%

**Legal Debt Margin Calculation for Year 2017**

Assessed Value	\$718,454,030
Debt Limit	16,461,351
Debt Applicable to Limit	
General Obligation Bonds	7,515,000
Special Assessment Bonds	237,818
OPWC Loan	124,879
Less Exemptions	(3,432,697)
Less Amount Available in Debt Service Fund	<u>(132,176)</u>
Total Net Debt Applicable to Limit	<u>4,312,824</u>
Legal Debt Margin	<u><u>\$12,148,527</u></u>

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
\$15,244,365	\$14,314,089	\$14,303,528	\$14,309,488	\$16,380,337	\$16,461,351
<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>4,312,824</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>	<u><u>\$12,148,527</u></u>
39.82%	40.38%	38.31%	36.58%	28.90%	26.20%

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

<u>Year</u>	<u>General Bonded Debt Outstanding (1)</u>	<u>Percentage of Estimated Actual Value of Taxable Property (2)</u>	<u>Per Capita (3)</u>
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
2017	7,515,000	0.38	180.02

Source: Crawford County Auditor

- (1) Refer to S24 for the breakdown of general bonded debt outstanding.
- (2) The actual value of taxable property can be found on S13.
- (3) The population of the County can be found on S29.

Resources have not been externally restricted for the repayment of debt. Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

**Crawford County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

Year	Population	Personal Income (in thousands)	Per Capita Personal Income	Unemployment Rate
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
2017	41,746	1,471,213	35,242	5.70

Source: Labor Market Information

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

Employer	2017			2008		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Avita Health System	1,305	1	7.29%			
Imasen Bucyrus Tech	469	2	2.62	550	2	2.75%
Timken Company	370	3	2.07	900	1	4.50
Covert Manufacturing, Inc.	300	4	1.68	300	4	1.50
Lifetouch	279	5	1.56	175	9	0.87
General Electric	276	6	1.54	185	7	0.93
Bucyrus Precision Tech	243	7	1.36	200	6	1.00
Ohio Mutual Insurance Group	236	8	1.32			
Hord Family Farms	185	9	1.03			
ESCO Bucyrus	183	10	1.02	175	8	0.87
Galion Community Hospital				404	3	2.02
Bucyrus Community Hospital				215	5	1.08
Arctic Cat				130	10	0.65
Total	<u>3,846</u>		<u>21.49%</u>	<u>3,234</u>		<u>16.17%</u>
Total Employed within County	<u>17,900</u>			<u>20,000</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	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government										
Legislative and Executive	50	50	47	49	47	49	48	50	47	48
Judicial	37	38	38	38	35	32	34	33	38	38
Public Safety										
Jail Operation	30	29	27	28	28	30	29	30	30	29
Other Public Safety	42	42	40	38	44	43	41	42	40	39
Public Works	28	28	28	27	26	26	21	22	22	22
Health										
Developmental Disabilities	53	53	52	53	53	57	54	50	50	48
Other Health	7	7	9	8	9	9	12	9	9	9
Human Services										
County Home	36	30	18	0	0	0	0	0	0	0
Job and Family Services	62	61	59	52	48	43	44	44	43	45
Other Human Services	18	19	17	13	13	13	12	14	13	15
Economic Development	1	2	1	1	1	1	0	0	0	0
<b>Total</b>	<b><u>364</u></b>	<b><u>359</u></b>	<b><u>336</u></b>	<b><u>307</u></b>	<b><u>304</u></b>	<b><u>303</u></b>	<b><u>295</u></b>	<b><u>294</u></b>	<b><u>292</u></b>	<b><u>293</u></b>

Source: Crawford County Auditor

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

Program/Department	2008	2009	2010	2011	2012
<b>Legislative/Executive</b>					
<b>Auditor</b>					
Number of Non-Exempt Conveyances	874	834	845	726	920
Number of Exempt Conveyances	829	753	757	758	803
Number of Transfers	1,703	1,587	1,602	1,484	1,723
<b>Board of Elections</b>					
Number of Registered Voters	29,754	28,951	29,170	28,832	29,410
Number of Voters Last General Election	21,448	12,654	14,325	14,024	19,847
Percent of Registered Voters Voting	72%	44%	49%	49%	67%
<b>Recorder</b>					
Number of Deeds Filed	1,519	1,514	1,487	1,389	1,632
Number of Mortgages Filed	1,571	1,464	1,161	1,087	1,287
<b>Judicial</b>					
<b>Common Pleas Court</b>					
Number of Civil Cases Filed	622	644	598	467	463
Number of Criminal Cases Filed	190	204	187	241	253
Number of Domestic Cases Filed	337	320	330	298	322
<b>Juvenile Court</b>					
Number of Civil Cases Filed	166	194	202	150	132
Number of Criminal Cases Filed	7	8	7	14	14
Number of Adjudged Delinquent Cases Filed	313	305	404	345	249
<b>Probate Court</b>					
Number of Civil Cases Filed	11	13	12	6	7
<b>Municipal Court</b>					
Number of Civil Cases Filed	1,881	1,916	1,720	1,832	1,830
Number of Criminal Cases Filed	7,649	7,970	7,160	8,783	8,133
<b>Public Safety</b>					
<b>Jail Operation</b>					
Prison Arrivals	2,195	2,014	1,460	1,569	1,606
Releases	2,206	1,994	1,495	1,531	1,584
Average Daily Count	110	119	77	81	103
<b>Public Works</b>					
<b>Engineer</b>					
Roads Resurfaced	6	3	5	6	4
Bridges Repaired	4	4	7	0	3
Bridges Replaced	0	1	1	1	1
Culverts Built	0	1	8	2	5
<b>Health</b>					
<b>Dog and Kennel</b>					
Number of Dog Licenses Sold	8,274	8,373	8,703	8,559	8,261
Number of Kennel Licenses Sold	119	101	99	93	79
<b>Developmental Disabilities</b>					
Number of Students Enrolled at Fairway	12	7	15	12	11
Number of Students Enrolled at Waycraft	119	138	141	113	116
<b>Business-Type Activity</b>					
<b>Sewer</b>					
Water Consumption (thousands of gallons)	9,175	8,900	8,783	9,740	8,586

Source: Various county departments

2013	2014	2015	2016	2017
936	814	861	946	993
846	880	861	892	786
1,782	1,694	1,722	1,838	1,779
28,151	28,333	27,259	28,156	28,268
9,398	12,205	12,920	19,534	9,732
33%	43%	47%	69%	34%
1,646	1,559	1,591	2,230	2,097
1,339	1,141	1,202	3,204	3,154
365	381	367	336	408
248	271	404	388	370
280	295	282	313	275
126	110	103	105	109
17	18	29	14	10
302	292	267	309	291
8	12	8	3	6
1,606	1,335	1,492	1,426	1,611
8,585	9,199	8,794	9,006	8,889
1,652	1,538	1,610	1,144	1,564
1,641	1,534	1,622	1,603	1,583
114	116	109	108	94
7	4	5	5	3
6	5	2	5	3
1	3	3	0	1
0	1	2	0	2
8,320	8,069	8,199	8,196	8,459
70	67	49	42	20
16	8	0	48	50
113	123	4	106	99
9,209	7,412	8,599	8,625	8,377

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

Program/Department	2008	2009	2010	2011
Legislative and Executive				
Auditor				
Vehicles	1	1	1	1
Commissioners				
Vehicles	1	1	1	1
Judicial				
Juvenile Court				
Vehicles	0	2	2	2
Public Safety				
Emergency Management				
Vehicles	2	2	2	2
Sheriff				
Vehicles	33	33	28	26
Public Works				
Engineer				
Vehicles	70	69	71	73
Roads (miles)	233.9	233.9	233.9	233.9
Bridges	182	183	186	193
Culverts	2,243	2,244	2,244	2,246
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	2
Dog and Kennel				
Vehicles	1	1	1	1
Solid Waste				
Vehicles	22	27	24	23
Human Services				
Child Support				
Vehicles	1	0	0	0
Child Welfare				
Vehicles	2	2	2	1
County Home				
Vehicles	6	6	5	1
Job and Family Services				
Vehicles	8	8	8	8
Veterans Services				
Vehicles	2	2	2	2

Source: Various county departments

2012	2013	2014	2015	2016	2017
1	1	1	1	1	1
1	1	1	1	0	0
2	2	2	3	3	3
2	2	2	2	2	2
26	28	32	34	28	31
68	68	69	74	72	74
233.9	233.9	233.9	233.9	233.9	233.9
196	197	197	200	200	200
2,251	2,251	2,251	2,253	2,253	2,253
3	4	4	3	3	3
3.50	9.50	9.50	9.50	9.50	9.50
7.50	7.50	7.50	7.50	7.50	7.50
3	3	3	3	4	5
2	2	2	2	2	2
25	26	26	28	28	28
0	0	0	0	0	0
1	1	1	1	1	1
1	1	1	0	0	0
8	8	8	8	7	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  
OCTOBER 2, 2018**