

Crawford County, Ohio

COMPREHENSIVE ANNUAL

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2012

**Robin E. Hildebrand**

CRAWFORD COUNTY AUDITOR

Prepared by:

Robyn M. Sheets

GAAP Coordinator

**Crawford County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2012*  
*Table of Contents*

**I. INTRODUCTORY SECTION**

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

**II. FINANCIAL SECTION**

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

**Crawford County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2012*  
*Table of Contents (continued)*

Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds .....	34
Statement of Cash Flows - Proprietary Funds.....	35
Statement of Fiduciary Net Position - Fiduciary Funds.....	36
Statement of Change in Fiduciary Net Position - Private Purpose Trust Funds .....	37
Notes to the Basic Financial Statements .....	38
 Combining Statements and Individual Fund Schedules	
Combining Statements - Nonmajor Governmental Funds	
Fund Descriptions .....	85
Combining Balance Sheet - Nonmajor Governmental Funds.....	89
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds.....	99
 Combining Statements - Internal Service Funds	
Fund Descriptions .....	110
Statement of Fund Net Position - Internal Service Fund .....	111
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Internal Service Funds .....	112
Combining Statement of Cash Flows - Internal Service Funds .....	113
 Combining Statements - Fiduciary Funds	
Fund Descriptions .....	114
Statement of Fiduciary Net Position - Private Purpose Trust Fund .....	116
Combining Statement of Changes in Fiduciary Net Position - Private Purpose Trust Funds .....	117
Combining Statement of Changes in Assets and Liabilities - Agency Funds.....	118
 Individual Fund Schedules of Revenues, Expenditures/Expenses, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual .....	
Major Funds.....	123
Nonmajor Funds.....	124
	135

**Crawford County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2012*  
*Table of Contents (continued)*

**III. STATISTICAL SECTION**

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



**Crawford County Auditor**



**Robin Hildebrand**

June 24, 2013

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, 2012. 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, 2012. The Independent Auditor's Report is located at the front of the financial section of this report.

#### PROFILE OF THE COUNTY

The County was formed by an act of the General Assembly on April 1, 1826. Located approximately sixty miles from the state capital of Columbus, the County encompasses two municipalities, five villages, and sixteen townships. The central part of the County is comprised largely of the two municipalities, Bucyrus (which is the County seat) and Galion. The remaining areas of the County are semi-rural to rural. The County includes 400 square miles and has an estimated population of 42,849.

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, the Crawford County Park District, and the Regional Planning Commission.

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

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

## LOCAL ECONOMY

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

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

Employers continue to offer jobs, but these employers continue to struggle to fill them due to the lack of available local candidates. The County continues to create powerful demand-driven training programs that result in jobs for the trainees and skilled employees for employers. Most recently a scholarship program for advanced manufacturing training has been piloted by our County's Job and Family Services Office.

The partnership is assuring that the needs of area businesses are being addressed through a Retention and Expansion survey and Wage and Benefit data gathering. A recent Hiring Fair attracted approximately thirty employers and four hundred job applicants...connecting "work and worker" and helping us identify skill shortcomings in our workforce.

Rather than lose half of the County's medical care in the County, when one of the two hospitals entered into forced bankruptcy, the County worked to merge the two hospitals into a new, vital, aggressive health care system now known as Avita Health System. Now the County's largest employer, Avita operates hospitals in Galion and Bucyrus, and a back office operation in a former hospital in Crestline, all facilities are located within Crawford County.

The County economic development partnership has created a countywide career pathway process for high school seniors in ALL of the schools in our County. Crawford County is the only county in Ohio and, possibly, the only county in America, where this type of initiative has taken place. This initiative will soon add a comprehensive co-op and internship program, and is developing a three to twelve grade curriculum that will better prepare young people for careers. All this is being done at no additional cost to the local school systems.

With available acreage for development, utility served sites are now being offered, at incentive induced pricing, to attract new industry and encourage growth from within. New acreage is being developed and serviced with utilities for further expansion.

The County economic development partnership has created a leadership development program that was championed by a \$200,000 grant from a local employer, The Ohio Mutual Insurance Group. The goals and objectives of this leadership program are to provide leadership training and educational opportunities for community and business organizations so that the County can develop quality, committed, and dedicated leaders in future years.

Additional funds for the Crawford: 20/20 Vision Initiative have been secured for a three-year period through a recent local campaign that raised about \$1.2 million.

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 insure that a sustainable forecasting model for the General Operating 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. For 2012 and going forward, the County Commissioners and County Auditor will continue to work together in updating the financial information annually.

In conjunction with the three-year financial forecast, the County Commissioners, elected officials, and department heads determined that an outside review and audit of the County's health insurance program was necessary. The initiative resulted in a comprehensive health care strategy plan that is updated on an annual basis to anticipate health care trends. Furthermore, the County anticipates health care changes due to the Affordable Care Act. The legislative changes and the emergence of Affordable Health Insurance Exchanges are expected to increase premiums to the County. Because the new law continues to evolve and change, the amount of increase to premiums cannot be estimated at this time. The County Commissioners continue to look for ways to reduce the cost of health care for the County. As such, employee participation in wellness and preventative services continues to be encouraged for County employees. Future health care trends and costs are difficult to predict until the Affordable Care Act of 2014 is in full effect and the markets are open for individuals to purchase private health insurance through Exchanges in Ohio. Implementing and understanding the new Health Exchanges and the Affordable Care Act will play a critical role in providing the right service to County employees and their dependents.

## RELEVANT FINANCIAL POLICIES

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

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 allowable rules for the safekeeping of County funds.

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

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

## MAJOR INITIATIVES

The County Commissioners have been responsible for various building projects over the last several years. Beginning in 2011, the County began consulting with an architect for renovations to the portion of the courthouse that houses the courts. These renovations will include a new roof, replacement of copper balustrades, rehabilitation of the courthouse dome and clock tower, constructing a roof over the stained glass dome located in the common pleas court room, equipping it with artificial lighting, and updating heating, ventilation, and air conditioning components. The anticipated cost of these renovations is \$1.25 million with construction expected to begin in the spring of 2014.

During 2012, the Crawford County Commissioners entered into a sub-grant agreement with the Crawford County Education and Economic Development Partnership, Inc. (CCEEDP) for the purpose of restoration of the Crawford County Courthouse Annex. The Courthouse Annex will be used by the Crawford County Education and Economic Development Partnership, Inc. to centralize the offices of the partnership. In this sub-grant agreement, the County agreed to match a \$60,000 grant that was received by the Timken Foundation and that was awarded to the CCEEDP for the purpose of restoration of the Crawford County Courthouse Annex. The Board of County Commissioners also agreed to provide an additional \$26,100 of in-kind support for this project. The project is to be completed in 2013.

## 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, 2011.

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 were able to complete this audit in a timely fashion.

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

Sincerely,



Robin E. Hildebrand  
Crawford County Auditor

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Crawford County  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2011

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



*Christopher P. Moynell*

President

*Jeffrey R. Emer*

Executive Director

**Crawford County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2012*  
*Elected Officials*

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

Auditor  
Robin E. Hildebrand

Treasurer  
Gary Cole

Recorder  
Karen Scott

Clerk of Courts  
Sheila Lester

Coroner  
Michael Johnson

Engineer  
Cecil Newcome

Prosecutor  
Stanley E. Flegm

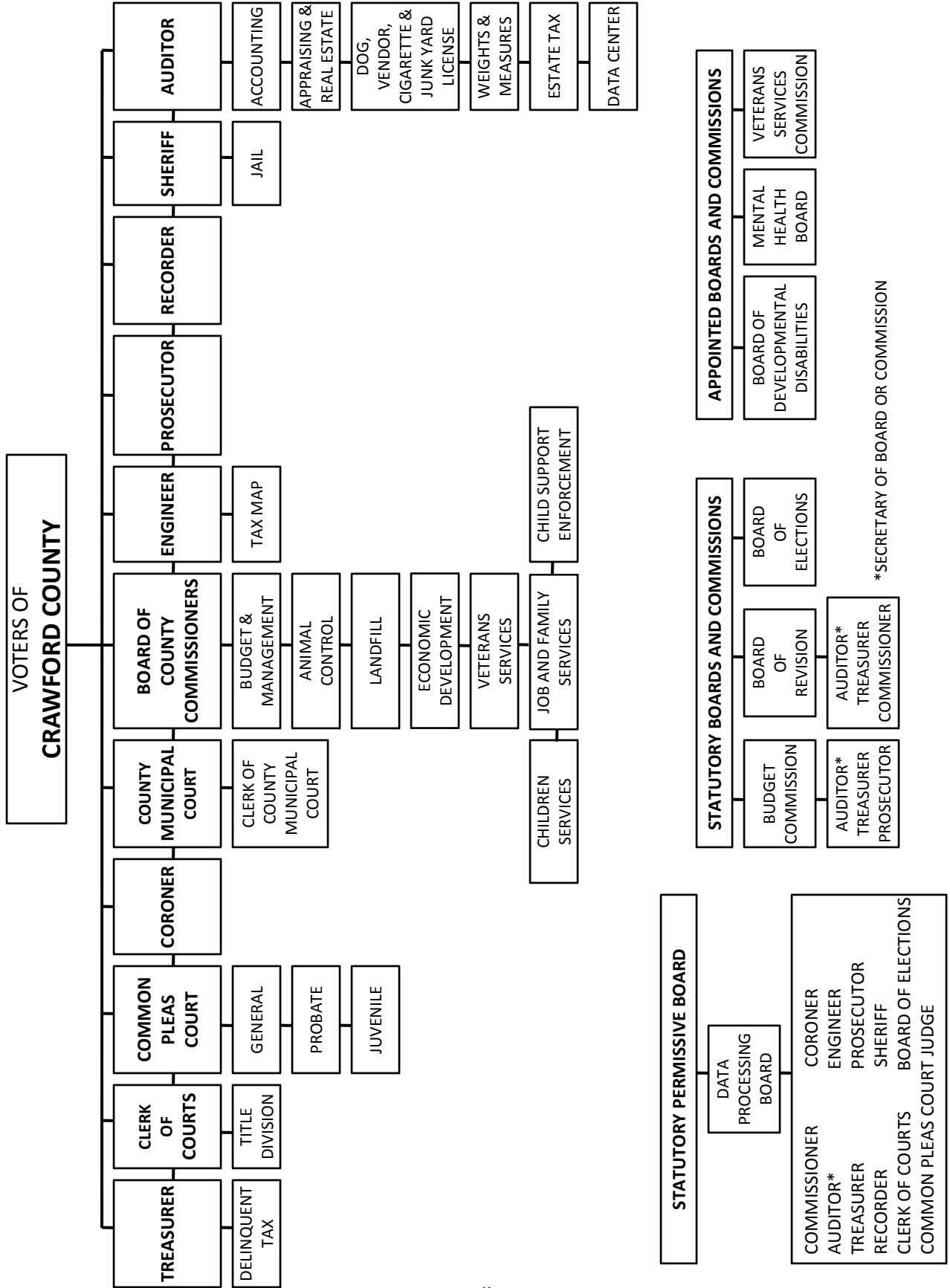
Sheriff  
Ronny J. Shawber

Common Pleas Court Judge  
Russell Wiseman

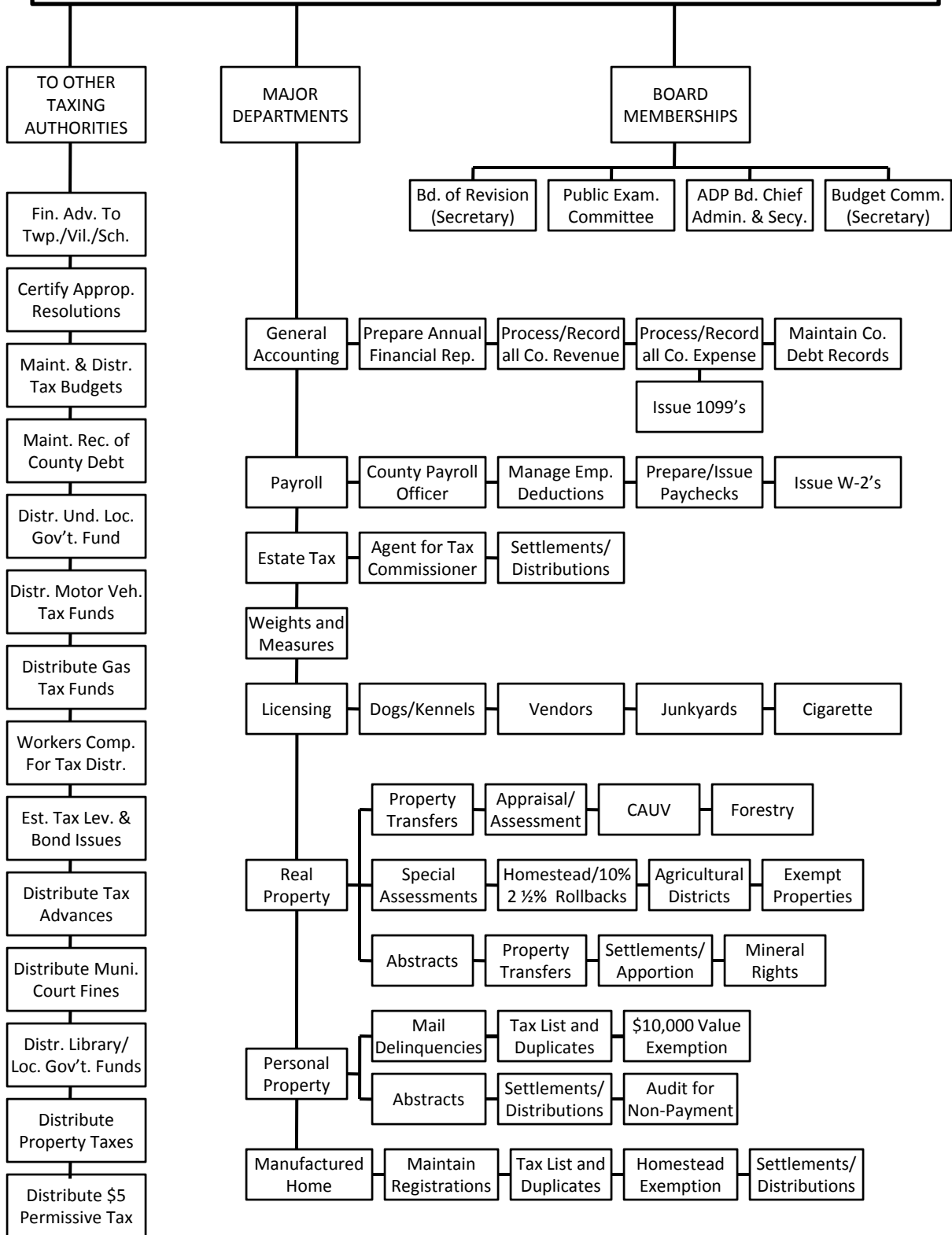
Probate/Juvenile Court Judge  
Steven D. Eckstein

Municipal Court Judge  
Sean Leuthold

# ORGANIZATION CHART



# DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



**ROBIN E. HILDEBRAND, CRAWFORD COUNTY AUDITOR**

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Crawford County  
112 East Mansfield Street  
Bucyrus, Ohio 44820

To the Board of Commissioners:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Crawford County, Ohio (the County), as of and for the year ended December 31, 2012, 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. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Waycraft Workshop, Inc., is based solely on the report of other auditors. We conducted our audit 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 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Crawford County, Ohio, as of December 31, 2012, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Auto License and Gas Tax, Child Welfare, Criminal Justice Services Levy, Job and Family Services, Jail Operation Levy and Developmental Disabilities funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As discussed more fully in Note 27, the County is currently in negotiations with the Ohio Environmental Protection Agency and the Ohio Attorney General's Office regarding lease payments made in 2009 by the Crawford County Solid Waste Management District to the County's General Fund.

### ***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*, 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 financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information 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 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 in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.



***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2013, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

**Dave Yost**  
Auditor of State

Columbus, Ohio

June 24, 2013

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**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2012  
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, 2012. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

### **Highlights**

Highlights for 2012 are as follows:

The County's total net position increased slightly from 2011.

Some of the County's long-term obligations were fully retired in 2012. The 2002 various purpose bonds for courthouse renovations, the County administration building, and the Job and Family Services building were retired in addition to the 1992 bonds for the Job and Family Services building.

### **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**

One of the most important questions asked about the County's finances is "How did the County do financially during 2012". The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting that is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2012  
Unaudited

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

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

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

### **Reporting the County's Most Significant Funds**

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

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

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

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

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

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

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2012  
Unaudited

Proprietary Funds - The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities on the government-wide financial statements. The County uses an enterprise fund to account for the sewer operation. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's other programs and activities. The Electronic Document Management System Fund accounted for the purchase and ongoing maintenance of an Electronic Document Management System. The Health Benefits Fund accounted for claims and liabilities relating to the County's health benefits self-insurance program. In 2012, the activity within this program ceased due to the County contracting with a third party for health care.

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 that 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 2012 and 2011:

Table 1  
Net Position  
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2012	2011	2012	2011	2012	2011
<b>Assets</b>						
Current and Other Assets	\$34,674	\$32,189	\$235	\$207	\$34,909	\$32,396
Capital Assets, Net	53,027	54,002	1,571	1,631	54,598	55,633
Total Assets	<u>87,701</u>	<u>86,191</u>	<u>1,806</u>	<u>1,838</u>	<u>89,507</u>	<u>88,029</u>
Deferred Outflows of Resources	370	393	0	0	370	393
<b>Liabilities</b>						
Current and Other Liabilities	1,647	1,674	13	5	1,660	1,679
Long-Term Liabilities	14,265	14,792	487	534	14,752	15,326
Total Liabilities	<u>15,912</u>	<u>16,466</u>	<u>500</u>	<u>539</u>	<u>16,412</u>	<u>17,005</u>
Deferred Inflows of Resources	5,666	6,003	5	6	5,671	6,009
<b>Net Position</b>						
Net Investment in Capital Assets	41,156	41,965	1,121	1,174	42,277	43,139
Restricted	20,357	18,319	0	0	20,357	18,319
Unrestricted	4,980	3,831	180	119	5,160	3,950
Total Net Position	<u>\$66,493</u>	<u>\$64,115</u>	<u>\$1,301</u>	<u>\$1,293</u>	<u>\$67,794</u>	<u>\$65,408</u>

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2012  
Unaudited

Total assets for governmental activities did not change significantly from the prior year. The majority of the increase in current and other assets was due to the continued accumulation of cash and cash equivalents in 2012. Deferred inflows of resources decreased from the reappraisal of property within the County, subsequently the amount of property tax to be collected was reduced. Restricted net position increased by 11 percent principally from carryover reserves for the Developmental Disabilities program and the reserves held to pay the OWDA loan. Unrestricted net position increased substantially from the County maintaining costs significantly less than the revenues received in the year.

Net position for business-type activities did not change significantly.

Table 2 shows the change in net position for 2012 and 2011.

Table 2  
Change in Net Position  
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2012	2011	2012	2011	2012	2011
Revenues						
Program Revenues						
Charges for Services	\$13,739	\$13,918	\$224	\$220	\$13,963	\$14,138
Operating Grants, Contributions, and Interest	12,718	12,723	0	0	12,718	12,723
Capital Grants and Contributions	487	29	0	0	487	29
Total Program Revenues	<u>26,944</u>	<u>26,670</u>	<u>224</u>	<u>220</u>	<u>27,168</u>	<u>26,890</u>
General Revenues						
Property Taxes	6,104	6,469	0	0	6,104	6,469
Sales Taxes	5,312	4,910	0	0	5,312	4,910
Grants and Entitlements	1,034	1,464	0	0	1,034	1,464
Interest	171	197	0	0	171	197
Other	1,134	1,255	1	1	1,135	1,256
Total General Revenues	<u>13,755</u>	<u>14,295</u>	<u>1</u>	<u>1</u>	<u>13,756</u>	<u>14,296</u>
Total Revenues	<u>40,699</u>	<u>40,965</u>	<u>225</u>	<u>221</u>	<u>40,924</u>	<u>41,186</u>
Program Expenses						
General Government						
Legislative and Executive	4,248	4,185	0	0	4,248	4,185
Judicial	2,288	2,169	0	0	2,288	2,169
Public Safety	6,014	5,705	0	0	6,014	5,705
Public Works	11,950	12,676	0	0	11,950	12,676
Health	6,004	6,073	0	0	6,004	6,073
Human Services	6,997	8,563	0	0	6,997	8,563
Economic Development	90	138	0	0	90	138
Interest and Fiscal Charges	730	649	0	0	730	649
Sewer	0	0	217	202	217	202
Total Expenses	<u>38,321</u>	<u>40,158</u>	<u>217</u>	<u>202</u>	<u>38,538</u>	<u>40,360</u>
Increase in Net Position	2,378	807	8	19	2,386	826
Net Position Beginning of Year	<u>64,115</u>	<u>63,308</u>	<u>1,293</u>	<u>1,274</u>	<u>65,408</u>	<u>64,582</u>
Net Position End of Year	<u>\$66,493</u>	<u>\$64,115</u>	<u>\$1,301</u>	<u>\$1,293</u>	<u>\$67,794</u>	<u>\$65,408</u>

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2012  
Unaudited

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, program revenues did not change significantly. Capital grants and contributions decreased from the completion of the Westmoor Sanitary Sewer project. Overall, general revenues decreased as a result of the reappraisal of real property and the resulting reduction in property values as well as a continued reduction in State funding as outlined in the State biennial budget.

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 increase in costs for the Public Safety program is principally attributed to additional personnel costs in the Juvenile Court's probation department and the Sheriff's Department. The Public Works program accounts for costs associated with the operation of the County Engineer and Highway Department. The Health program primarily accounts for costs associated with providing services for Developmental Disabilities. The Human Services program accounts for costs associated with providing services for various state and locally mandated welfare programs. The Human Services program also includes the costs associated with Child Support, Child Welfare, and the Jobs and Family Services Department. The most significant Human Services program that is supported with local tax resources is providing services to the elderly through the Council on Aging. Expenses for the Human Services program decreased significantly due to the State assuming the administration and payments for the childcare program.

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

Table 3  
Governmental Activities  
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2012	2011	2012	2011
General Government				
Legislative and Executive	\$4,248	\$4,185	\$1,102	\$867
Judicial	2,288	2,169	972	836
Public Safety	6,014	5,705	4,362	4,350
Public Works	11,950	12,676	(216)	2,220
Health	6,004	6,073	2,672	2,917
Human Services	6,997	8,563	1,666	1,567
Economic Development	90	138	90	82
Interest and Fiscal Charges	730	649	730	649
Total Expenses	<u>\$38,321</u>	<u>\$40,158</u>	<u>\$11,378</u>	<u>\$13,488</u>

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2012  
Unaudited

For 2012, 30 percent of the costs for services provided by the County were paid for by general revenues, which remain relatively consistent with general revenue support in prior years. A review of the above table demonstrates that program revenues contributed significantly to several programs. Costs for both the legislative and executive and judicial programs were well supported through charges for services, 72 and 53 percent, respectively (for example charges for property tax transfers, real estate assessments, and document recording fees in the legislative and executive program and various court filing and administrative fees in the judicial program). During 2012, the public works program was fully funded through program revenues. Public works expenses are provided for through operating and capital grants. Generally, the remainder of public works costs is provided for through charges for services. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for various 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 very little change in either revenues or expenditures from the prior year in the General Fund; however, there was a sizable increase in fund balance simply due to the excess of revenues over expenditures.

The change in fund balance in the Auto License and Gas Tax Fund was less than 1 percent.

Fund balance decreased in the Child Welfare Fund due to a decrease in State funding and an increase in expenditures for services provided to foster care programs.

Fund balance increased significantly in the Criminal Justice Services Levy Fund due to an increase in property taxes received from the collection of delinquencies. Designated transfers were made from the General Fund in accordance with County Commissioner resolutions to pay for road patrol operations.

There was a slight decrease in fund balance in the Job and Family Services Fund due to a significant reduction in State support.

There was a decrease in fund balance in the Jail Operation Levy Fund. An improved economy led to a 15 percent increase in sales tax revenues along with increases in charges for services for housing prisoners due to the County pursuing out-of-county contracts. Although revenues increased significantly, expenditures exceeded revenues and the General Fund continued to support the fund with transfers.

The Developmental Disabilities Fund had a 17 percent increase in fund balance. Despite a decrease in revenues due to a reduction in State funding and expenditures similar to the prior year, revenues were in excess of expenditures.

### **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 twenty 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 changed less than 1 percent from the prior year.



**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2012  
Unaudited

**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, there was little change from the original budget to the final budget. Actual revenues were almost 9 percent greater than the final budget. Sales tax revenues improved more than expected and charges for services were higher due to more charges being received at the landfill. Changes in expenditures from the original budget to the final budget were minimal. Actual expenditures were 6 percent less than the final budget. Expenditures with the largest change were in the legislative and executive program. Personnel changes, timing of anticipated contractual needs, and less than anticipated Veterans assistance contributed to this change.

**Capital Assets and Debt Administration**

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2012, was \$42,277 thousand (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment, roads, and bridges.

Note 11 provides information on capital asset activity for 2012. During 2012, various roads were resurfaced and bridges and culverts constructed bringing the infrastructure investment of the County to \$36,799 thousand. Additions to capital assets also included the construction of a new salt storage building for the Engineer, the purchase of an electronic document management system for various County departments, and the purchase of a baler for the Solid Waste and Recycling Department.

Long-Term Debt - At December 31, 2012, the County's overall long-term obligations included \$12,755 thousand in general obligation bonds, \$293 thousand in special assessment bonds, \$503 thousand in OWDA loans, and \$35 thousand in OPWC loans. Of this amount, \$487 thousand is expected to be repaid from the business-type activity.

Citing sound financial operations, healthy reserves, a moderately-sized agricultural base, and an affordable debt burden with limited future borrowing, Moody's Investors Service has assigned an underlying rating of A3. In June 2013, the County was notified that Standard and Poor's has upgraded the County's credit rating from A to A+ primarily due to the passage of the Criminal Justices Services levy. However, a AAA credit rating was listed on the bonds since the County purchased insurance from AMBAC Indemnity Corporation guaranteeing bond payments.

In addition to the bonded debt, OWDA loans, and OPWC loans, the County's long-term obligations include compensated absences. 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. Despite the State of Ohio requiring the phasing out of tangible personal property in recent years, the County's tax base held at \$1.9 billion in 2012, just a slight decrease from the prior year.

The unemployment rate for the County decreased to 8.7 percent as of year end from a rate of 14.4 percent in 2009 during the economic downturn. The County's unemployment rate for 2012 exceeded the State's average unemployment rate of 7.2 percent and the national average of 8.1 percent.

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2012  
Unaudited

The General Fund balance at December 31, 2012, was \$5,122,905, which is a 31 percent increase from the 2011 balance of \$3,919,772. This increase was partially attributable to the taxpayers approving the Criminal Justice Services Levy that authorized expenditures associated with the Sheriff's Road Patrol activities to be moved from the General Fund to the Criminal Justice Services Levy Fund. In 2012, general operating revenues exceeded department expenditures by approximately 18 percent. The General Fund's change in fund balance remained positive after transfers were made to the Criminal Justice Services Levy and Jail Operation Levy special revenue funds designated for all sheriff and jail operations in accordance with County Commissioner resolutions. Transfers were also made from the General Fund to the Debt Service Fund to pay principal and interest payments.

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 Robin Hildebrand, Crawford County Auditor, 112 East Mansfield Street, Suite 105, Bucyrus, Ohio 44820.

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**Crawford County, Ohio**  
*Statement of Net Position*  
*December 31, 2012*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$20,412,896	\$212,119	\$20,625,015	\$0
Cash and Cash Equivalents				
in Segregated Accounts	109,348	0	109,348	39,342
Cash and Cash Equivalents with Fiscal Agent	536,864	0	536,864	0
Investments in Segregated Accounts	0	0	0	153,344
Accounts Receivable	332,768	22,873	355,641	42,097
Accrued Interest Receivable	5,150	0	5,150	0
Sales Taxes Receivable	1,367,368	0	1,367,368	0
Due from Other Governments	5,012,611	0	5,012,611	0
Due from Primary Government	0	0	0	27,834
Special Assessments Receivable	341,613	0	341,613	0
Prepaid Items	300,154	320	300,474	692
Materials and Supplies Inventory	221,748	0	221,748	0
Internal Balances	(20)	20	0	0
Property Taxes Receivable	5,980,420	0	5,980,420	0
Other Assets	0	0	0	927
Loans Receivable	53,557	0	53,557	0
Nondepreciable Capital Assets	11,698,044	0	11,698,044	39,440
Depreciable Capital Assets, Net	41,328,735	1,571,443	42,900,178	487,345
<i>Total Assets</i>	<u>87,701,256</u>	<u>1,806,775</u>	<u>89,508,031</u>	<u>791,021</u>
<b>Deferred Outflows of Resources</b>				
Deferred Charge on Refunding	370,240	0	370,240	0
<b>Liabilities</b>				
Wages Payable	534,022	353	534,375	29,880
Accounts Payable	432,205	7,508	439,713	2,691
Contracts Payable	142,833	4,625	147,458	0
Due to Other Governments	469,753	349	470,102	15,669
Due to Component Unit	27,834	0	27,834	0
Matured Compensated Absences Payable	20,567	0	20,567	3,244
Accrued Interest Payable	20,226	725	20,951	0
Long-Term Liabilities				
Due Within One Year	1,051,879	7,878	1,059,757	19,361
Due in More Than One Year	13,213,147	479,534	13,692,681	232,847
<i>Total Liabilities</i>	<u>15,912,466</u>	<u>500,972</u>	<u>16,413,438</u>	<u>303,692</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	5,666,287	0	5,666,287	0
Deferred Gain on Refunding	0	4,829	4,829	0
<i>Total Deferred Inflows of Resources</i>	<u>5,666,287</u>	<u>4,829</u>	<u>5,671,116</u>	<u>0</u>

(continued)

**Crawford County, Ohio**  
*Statement of Net Position (continued)*  
 December 31, 2012

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	
<b>Net Position</b>				
Net Investment in Capital Assets	\$41,156,048	\$1,121,463	\$42,277,511	\$274,577
Restricted for				
Capital Projects	205,363	0	205,363	0
Debt Service	792,668	0	792,668	0
General Government:				
Legislative and Executive	923,159	0	923,159	0
Judicial	1,147,013	0	1,147,013	0
Public Safety	1,880,465	0	1,880,465	0
Public Works	6,543,325	0	6,543,325	0
Health	7,092,755	0	7,092,755	0
Human Services	1,442,888	0	1,442,888	0
Other Purposes	329,346	0	329,346	0
Unrestricted	4,979,713	179,511	5,159,224	212,752
<i>Total Net Position</i>	\$66,492,743	\$1,300,974	\$67,793,717	\$487,329

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2012

	<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	\$4,247,964	\$3,070,951	\$75,049	\$0
Judicial	2,288,337	1,207,404	108,749	0
Public Safety				
Criminal Justice Services	1,908,111	33	287,273	0
Jail Operation	2,264,396	144,590	0	0
Other Public Safety	1,842,032	517,878	702,918	0
Public Works	11,949,745	6,779,405	4,899,462	486,753
Health				
Developmental Disabilities	4,767,686	0	2,656,217	0
Other Health	1,235,941	675,792	0	0
Human Services				
Child Welfare	1,940,609	38,254	1,320,113	0
Job and Family Services	3,463,289	1,131,873	2,050,664	0
Other Human Services	1,592,655	172,435	617,362	0
Economic Development	90,192	0	0	0
Interest and Fiscal Charges	730,294	0	0	0
<i>Total Governmental Activities</i>	<u>38,321,251</u>	<u>13,738,615</u>	<u>12,717,807</u>	<u>486,753</u>
<b>Business-Type Activity</b>				
Sewer	216,709	223,354	0	0
<i>Total Primary Government</i>	<u>\$38,537,960</u>	<u>\$13,961,969</u>	<u>\$12,717,807</u>	<u>\$486,753</u>
<b>Component Unit</b>				
Waycraft Workshop, Inc.	\$1,131,972	\$1,128,258	\$0	\$0

**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 (Note 4)*

*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
(\$1,101,964)	\$0	(\$1,101,964)	\$0
(972,184)	0	(972,184)	0
(1,620,805)	0	(1,620,805)	0
(2,119,806)	0	(2,119,806)	0
(621,236)	0	(621,236)	0
215,875	0	215,875	0
(2,111,469)	0	(2,111,469)	0
(560,149)	0	(560,149)	0
(582,242)	0	(582,242)	0
(280,752)	0	(280,752)	0
(802,858)	0	(802,858)	0
(90,192)	0	(90,192)	0
(730,294)	0	(730,294)	0
(11,378,076)	0	(11,378,076)	0
0	6,645	6,645	0
(11,378,076)	6,645	(11,371,431)	0
0	0	0	(3,714)
1,231,181	0	1,231,181	0
1,541,850	0	1,541,850	0
2,692,398	0	2,692,398	0
190,009	0	190,009	0
448,059	0	448,059	0
3,541,508	0	3,541,508	0
1,425,334	0	1,425,334	0
345,371	0	345,371	0
1,034,480	0	1,034,480	0
171,207	0	171,207	8,448
1,133,433	459	1,133,892	2,308
13,754,830	459	13,755,289	10,756
2,376,754	7,104	2,383,858	7,042
64,115,989	1,293,870	65,409,859	480,287
\$66,492,743	\$1,300,974	\$67,793,717	\$487,329

**Crawford County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2012*

	General	Auto License and Gas Tax	Child Welfare
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$4,419,541	\$4,271,563	\$417,433
Cash and Cash Equivalents in Segregated Accounts	0	0	98,688
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	234,712	63	0
Accrued Interest Receivable	5,150	0	0
Sales Taxes Receivable	911,587	0	0
Due from Other Governments	583,153	1,775,438	257,890
Special Assessments Receivable	0	0	0
Prepaid Items	185,894	2,434	0
Materials and Supplies Inventory	38,899	135,439	0
Interfund Receivable	310,153	1,037	11,730
Property Taxes Receivable	1,189,417	0	192,380
Loans Receivable	0	0	0
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	104,553	0	0
<i>Total Assets</i>	<u>\$7,983,059</u>	<u>\$6,185,974</u>	<u>\$978,121</u>
<b>Liabilities</b>			
Wages Payable	\$132,570	\$63,612	\$0
Accounts Payable	85,767	16,966	109,072
Contracts Payable	17,670	222	0
Due to Other Governments	133,943	34,059	0
Due to Component Unit	0	0	0
Interfund Payable	0	0	0
Matured Compensated Absences Payable	3,904	0	0
<i>Total Liabilities</i>	<u>373,854</u>	<u>114,859</u>	<u>109,072</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes	1,126,951	0	182,244
Unavailable Revenue	1,359,349	1,497,853	276,856
<i>Total Deferred Inflows of Resources</i>	<u>2,486,300</u>	<u>1,497,853</u>	<u>459,100</u>
<b>Fund Balances</b>			
Nonspendable	329,346	137,873	0
Restricted	0	4,435,389	409,949
Committed	0	0	0
Assigned	290,771	0	0
Unassigned (Deficit)	4,502,788	0	0
<i>Total Fund Balances</i>	<u>5,122,905</u>	<u>4,573,262</u>	<u>409,949</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$7,983,059</u>	<u>\$6,185,974</u>	<u>\$978,121</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
\$322,801	\$662,344	\$314,130	\$4,359,151	\$5,468,704	\$20,235,667
0	0	0	0	10,660	109,348
0	0	0	536,864	0	536,864
0	13,750	33	9,375	74,835	332,768
0	0	0	0	0	5,150
0	0	349,341	0	106,440	1,367,368
134,199	0	9,296	1,471,454	781,181	5,012,611
0	0	0	0	341,613	341,613
3,687	34,506	6,424	34,418	32,791	300,154
16,843	5,701	9,991	4,615	10,260	221,748
0	5,963	1,920	0	0	330,803
1,486,771	0	0	2,679,337	432,515	5,980,420
0	0	0	0	53,557	53,557
0	0	0	0	0	104,553
<u>\$1,964,301</u>	<u>\$722,264</u>	<u>\$691,135</u>	<u>\$9,095,214</u>	<u>\$7,312,556</u>	<u>\$34,932,624</u>
\$60,287	\$75,647	\$59,298	\$82,533	\$60,075	\$534,022
25,252	19,633	11,411	53,447	110,657	432,205
525	12,410	20,669	5,993	85,344	142,833
56,619	64,105	53,211	75,609	52,207	469,753
0	0	0	27,834	0	27,834
0	3,644	1,037	184	325,958	330,823
0	16,663	0	0	0	20,567
<u>142,683</u>	<u>192,102</u>	<u>145,626</u>	<u>245,600</u>	<u>634,241</u>	<u>1,958,037</u>
1,408,688	0	0	2,538,604	409,800	5,666,287
212,282	19,713	249,084	1,493,863	1,227,812	6,336,812
<u>1,620,970</u>	<u>19,713</u>	<u>249,084</u>	<u>4,032,467</u>	<u>1,637,612</u>	<u>12,003,099</u>
20,530	40,207	16,415	39,033	43,051	626,455
180,118	470,242	280,010	4,778,114	5,122,290	15,676,112
0	0	0	0	4,394	4,394
0	0	0	0	0	290,771
0	0	0	0	(129,032)	4,373,756
<u>200,648</u>	<u>510,449</u>	<u>296,425</u>	<u>4,817,147</u>	<u>5,040,703</u>	<u>20,971,488</u>
<u>\$1,964,301</u>	<u>\$722,264</u>	<u>\$691,135</u>	<u>\$9,095,214</u>	<u>\$7,312,556</u>	<u>\$34,932,624</u>

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**Crawford County, Ohio**  
*Reconciliation of Total Governmental Fund Balances  
to Net Position of Governmental Activities  
December 31, 2012*

*Total Governmental Fund Balances* \$20,971,488

***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	53,026,779	
Internal Service Fund	(88,232)	
		52,938,547

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	226,865	
Accrued Interest Receivable	5,150	
Sales Taxes Receivable	929,237	
Due from Other Governments	4,505,257	
Special Assessments Receivable	341,613	
Interfund Receivable	14,557	
Delinquent Property Taxes Receivable	314,133	
		6,336,812

Deferred outflows of resources include deferred charges on refundings which do not provide current financial resources and, therefore, are not reported in the funds. 370,240

The internal service fund is used to charge the costs of the electronic document mangement system and health care benefits to individual funds. The assets and liabilities of the internal service funds are included as governmental activities on the statement of net position. 160,908

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

Accrued Interest Payable	(20,226)	
General Obligation Bonds Payable	(12,349,768)	
Special Assessment Bonds Payable	(293,428)	
OWDA Loans Payable	(503,454)	
Compensated Absences Payable	(1,118,376)	
		(14,285,252)

*Net Position of Governmental Activities* \$66,492,743

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, 2012*

	General	Auto License and Gas Tax	Child Welfare
<b>Revenues</b>			
Property Taxes	\$1,236,501	\$0	\$189,985
Sales Taxes	3,568,329	0	0
Special Assessments	0	0	0
Charges for Services	9,357,633	34,373	38,254
Licenses and Permits	2,374	0	0
Fines and Forfeitures	156,299	25,291	0
Intergovernmental	1,191,281	3,710,024	1,360,750
Interest	167,911	15,333	52
Rent	0	0	0
Other	86,544	10,692	53,445
<i>Total Revenues</i>	<u>15,766,872</u>	<u>3,795,713</u>	<u>1,642,486</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive	3,401,223	0	0
Judicial	1,854,256	0	0
Public Safety	532,479	0	0
Public Works	6,491,961	3,837,249	0
Health	349,110	0	0
Human Services	272,730	0	1,940,609
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>12,901,759</u>	<u>3,837,249</u>	<u>1,940,609</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,865,113</u>	<u>(41,536)</u>	<u>(298,123)</u>
<b>Other Financing Sources (Uses)</b>			
Special Assessment Bonds Issued	0	0	0
OWDA Loans Issued	0	0	0
Transfers In	9	0	0
Transfers Out	(1,661,989)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,661,980)</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	1,203,133	(41,536)	(298,123)
<i>Fund Balances Beginning of Year</i>	<u>3,919,772</u>	<u>4,614,798</u>	<u>708,072</u>
<i>Fund Balances End of Year</i>	<u><u>\$5,122,905</u></u>	<u><u>\$4,573,262</u></u>	<u><u>\$409,949</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
\$1,547,820	\$0	\$0	\$2,697,595	\$449,796	\$6,121,697
0	0	1,438,643	0	345,473	5,352,445
0	0	0	0	307,096	307,096
0	1,122,910	148,775	0	2,304,319	13,006,264
0	0	0	0	22,372	24,746
0	0	0	0	185,996	367,586
289,358	2,050,664	0	2,217,443	3,189,383	14,008,903
0	0	0	424	4,765	188,485
0	0	0	0	41,985	41,985
17,824	149,832	109,105	552,295	165,949	1,145,686
<u>1,855,002</u>	<u>3,323,406</u>	<u>1,696,523</u>	<u>5,467,757</u>	<u>7,017,134</u>	<u>40,564,893</u>
0	0	0	0	661,388	4,062,611
0	0	0	0	429,921	2,284,177
1,891,287	0	2,259,877	0	937,629	5,621,272
0	0	0	0	821,834	11,151,044
0	0	0	4,769,562	959,173	6,077,845
0	3,483,232	0	0	1,246,313	6,942,884
0	0	0	0	91,374	91,374
0	0	0	0	532,137	532,137
0	0	0	0	579,445	579,445
0	0	0	0	836,716	836,716
<u>1,891,287</u>	<u>3,483,232</u>	<u>2,259,877</u>	<u>4,769,562</u>	<u>7,095,930</u>	<u>38,179,505</u>
<u>(36,285)</u>	<u>(159,826)</u>	<u>(563,354)</u>	<u>698,195</u>	<u>(78,796)</u>	<u>2,385,388</u>
0	0	0	0	293,930	293,930
0	0	0	0	3,454	3,454
189,106	150,648	416,265	0	905,970	1,661,998
0	0	0	0	(9)	(1,661,998)
<u>189,106</u>	<u>150,648</u>	<u>416,265</u>	<u>0</u>	<u>1,203,345</u>	<u>297,384</u>
152,821	(9,178)	(147,089)	698,195	1,124,549	2,682,772
47,827	519,627	443,514	4,118,952	3,916,154	18,288,716
<u>\$200,648</u>	<u>\$510,449</u>	<u>\$296,425</u>	<u>\$4,817,147</u>	<u>\$5,040,703</u>	<u>\$20,971,488</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, 2012*

*Net Changes in Fund Balances - Total Governmental Funds* \$2,682,772

***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 depreciation exceeded capital outlays in the current year:

Capital Outlay - Nondepreciable Capital Assets	37,167	
Capital Outlay - Depreciable Capital Assets	2,383,718	
Capital Outlay - Depreciable Capital Assets - Internal Service Fund	(89,728)	
Depreciation	(3,317,133)	
Depreciation - Internal Service Fund	<u>1,496</u>	(984,480)

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. (78,636)

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

Delinquent Property Taxes	(18,200)	
Sales Taxes	(40,232)	
Special Assessments	259,097	
Charges for Services	(267,582)	
Fines and Forfeitures	(577)	
Intergovernmental	209,564	
Interest	3,296	
Other	<u>(12,254)</u>	133,112

Repayment of principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities on the statement of net position. 579,445

Debt proceeds are other financing sources in the governmental funds but the issuance increases long-term liabilities on the statement of net position. (297,384)

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	(153,078)	
Annual Accretion	(60,462)	
Payment of Accretion on Capital Appreciation Bonds	328,676	
Amortization of Premium	14,600	
Amortization of Deferred Charge on Refunding	<u>(23,314)</u>	106,422

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. (37,805)

(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, 2012*

The internal service fund used by management to charge the cost of an electronic document management system and health benefits 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.

\$273,308

*Change in Net Position of Governmental Activities*

\$2,376,754

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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$1,229,142	\$1,229,142	\$1,217,480	(\$11,662)
Sales Taxes	3,238,627	3,238,627	3,556,388	317,761
Charges for Services	2,672,796	2,672,796	2,945,508	272,712
Licenses and Permits	2,310	2,310	2,374	64
Fines and Forfeitures	168,000	168,000	156,189	(11,811)
Intergovernmental	1,209,167	1,284,916	1,221,439	(63,477)
Interest	180,000	180,000	242,031	62,031
Other	41,108	41,108	225,063	183,955
<i>Total Revenues</i>	<u>8,741,150</u>	<u>8,816,899</u>	<u>9,566,472</u>	<u>749,573</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	3,402,600	3,563,909	3,384,793	179,116
Judicial	1,974,009	1,965,836	1,876,250	89,586
Public Safety	576,168	576,669	554,214	22,455
Public Works	123,127	122,627	119,484	3,143
Health	319,349	360,126	347,682	12,444
Human Services	350,275	352,672	267,501	85,171
<i>Total Expenditures</i>	<u>6,745,528</u>	<u>6,941,839</u>	<u>6,549,924</u>	<u>391,915</u>
<i>Excess of Revenues Over Expenditures</i>	<u>1,995,622</u>	<u>1,875,060</u>	<u>3,016,548</u>	<u>1,141,488</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	625,287	625,287
Advances Out	0	0	(53,730)	(53,730)
Transfers In	0	0	9	9
Transfers Out	(1,836,967)	(2,081,549)	(1,661,989)	419,560
<i>Total Other Financing Sources (Uses)</i>	<u>(1,836,967)</u>	<u>(2,081,549)</u>	<u>(1,090,423)</u>	<u>991,126</u>
<i>Net Changes in Fund Balance</i>	158,655	(206,489)	1,926,125	2,132,614
<i>Fund Balance Beginning of Year</i>	2,059,323	2,059,323	2,059,323	0
Prior Year Outstanding Advances	1,016,767	1,016,767	0	(1,016,767)
Prior Year Encumbrances Appropriated	137,231	137,231	137,231	0
<i>Fund Balance End of Year</i>	<u>\$3,371,976</u>	<u>\$3,006,832</u>	<u>\$4,122,679</u>	<u>\$1,115,847</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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$55,000	\$55,000	\$32,541	(\$22,459)
Fines and Forfeitures	25,000	25,000	25,662	662
Intergovernmental	3,660,000	3,660,000	3,722,223	62,223
Interest	15,000	15,000	16,535	1,535
<i>Total Revenues</i>	3,755,000	3,755,000	3,796,961	41,961
<b>Expenditures</b>				
Current:				
Public Works	4,634,888	4,548,047	3,925,095	622,952
<i>Net Changes in Fund Balance</i>	(879,888)	(793,047)	(128,134)	664,913
<i>Fund Balance Beginning of Year</i>	4,231,652	4,231,652	4,231,652	0
Prior Year Encumbrances Appropriated	141,889	141,889	141,889	0
<i>Fund Balance End of Year</i>	<u>\$3,493,653</u>	<u>\$3,580,494</u>	<u>\$4,245,407</u>	<u>\$664,913</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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$189,300	\$189,300	\$185,412	(\$3,888)
Charges for Services	68,772	68,772	38,254	(30,518)
Intergovernmental	1,486,706	1,486,706	1,286,383	(200,323)
Interest	0	0	4	4
Other	22,378	22,378	53,319	30,941
<i>Total Revenues</i>	1,767,156	1,767,156	1,563,372	(203,784)
<b>Expenditures</b>				
Current:				
Human Services	1,931,452	2,067,720	1,994,447	73,273
<i>Net Changes in Fund Balance</i>	(164,296)	(300,564)	(431,075)	(130,511)
<i>Fund Balance Beginning of Year</i>	646,312	646,312	646,312	0
Prior Year Encumbrances Appropriated	13,983	13,983	13,983	0
<i>Fund Balance End of Year</i>	<u>\$495,999</u>	<u>\$359,731</u>	<u>\$229,220</u>	<u>(\$130,511)</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*  
*Criminal Justice Services Levy Fund*  
*For the Year Ended December 31, 2012*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Property Taxes	\$1,829,136	\$1,782,126	\$1,524,043	(\$258,083)
Intergovernmental	25,109	36,989	289,358	252,369
<i>Total Revenues</i>	1,854,245	1,819,115	1,813,401	(5,714)
<b>Expenditures</b>				
Current:				
Public Safety	2,113,473	2,078,345	1,935,339	143,006
<i>Excess of Revenues Under Expenditures</i>	(259,228)	(259,230)	(121,938)	137,292
<b>Other Financing Sources</b>				
Transfers In	189,106	189,106	189,106	0
<i>Net Changes in Fund Balance</i>	(70,122)	(70,124)	67,168	137,292
<i>Fund Balance Beginning of Year</i>	53,347	53,347	53,347	0
Prior Year Encumbrances Appropriated	22,504	22,504	22,504	0
<i>Fund Balance End of Year</i>	<u>\$5,729</u>	<u>\$5,727</u>	<u>\$143,019</u>	<u>\$137,292</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*  
*Job and Family Services Fund*  
*For the Year Ended December 31, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$1,182,383	\$1,054,084	\$1,125,227	\$71,143
Intergovernmental	3,078,793	2,139,688	2,050,664	(89,024)
Other	97,000	97,000	120,164	23,164
<i>Total Revenues</i>	4,358,176	3,290,772	3,296,055	5,283
<b>Expenditures</b>				
Current:				
Human Services	4,597,336	4,093,775	3,542,873	550,902
<i>Excess of Revenues Under Expenditures</i>	(239,160)	(803,003)	(246,818)	556,185
<b>Other Financing Sources</b>				
Transfers In	153,947	153,947	150,648	(3,299)
<i>Net Changes in Fund Balance</i>	(85,213)	(649,056)	(96,170)	552,886
<i>Fund Balance Beginning of Year</i>	562,622	562,622	562,622	0
Prior Year Encumbrances Appropriated	86,434	86,434	86,434	0
<i>Fund Balance End of Year</i>	\$563,843	\$0	\$552,886	\$552,886

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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Sales Taxes	\$1,130,885	\$1,130,885	\$1,431,661	\$300,776
Charges for Services	30,000	30,000	148,773	118,773
Other	75,000	75,000	91,933	16,933
<i>Total Revenues</i>	1,235,885	1,235,885	1,672,367	436,482
<b>Expenditures</b>				
Current:				
Public Safety	2,478,221	2,452,364	2,319,358	133,006
<i>Excess of Revenues Under Expenditures</i>	(1,242,336)	(1,216,479)	(646,991)	569,488
<b>Other Financing Sources</b>				
Transfers In	832,528	806,630	416,265	(390,365)
<i>Net Changes in Fund Balance</i>	(409,808)	(409,849)	(230,726)	179,123
<i>Fund Balance Beginning of Year</i>	318,581	318,581	318,581	0
Prior Year Encumbrances Appropriated	91,268	91,268	91,268	0
<i>Fund Balance End of Year</i>	\$41	\$0	\$179,123	\$179,123

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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$3,150,000	\$3,150,000	\$2,646,462	(\$503,538)
Intergovernmental	1,874,265	1,847,302	2,159,208	311,906
Interest	0	0	458	458
Other	365,200	365,200	522,377	157,177
<i>Total Revenues</i>	5,389,465	5,362,502	5,328,505	(33,997)
<b>Expenditures</b>				
Current:				
Health	5,372,551	5,274,899	4,779,054	495,845
<i>Net Changes in Fund Balance</i>	16,914	87,603	549,451	461,848
<i>Fund Balance Beginning of Year</i>	3,262,273	3,262,273	3,262,273	0
Prior Year Encumbrances Appropriated	131,962	131,962	131,962	0
<i>Fund Balance End of Year</i>	<u>\$3,411,149</u>	<u>\$3,481,838</u>	<u>\$3,943,686</u>	<u>\$461,848</u>

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2012*

	Business-Type Activity- Sewer	Governmental Activity- Internal Service
<b>Assets</b>		
<b>Current Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$212,119	\$72,676
Accounts Receivable	22,873	0
Prepaid Items	320	0
Interfund Receivable	20	0
<i>Total Current Assets</i>	235,332	72,676
<b>Noncurrent Assets</b>		
<b>Capital Assets</b>		
Depreciable Capital Assets, Net	1,571,443	88,232
<i>Total Assets</i>	1,806,775	160,908
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Wages Payable	353	0
Accounts Payable	7,508	0
Contracts Payable	4,625	0
Due to Other Governments	349	0
Accrued Interest Payable	725	0
General Obligation Bonds Payable	5,399	0
OPWC Loans Payable	2,479	0
<i>Total Current Liabilities</i>	21,438	0
<b>Long-Term Liabilities</b>		
General Obligation Bonds Payable	447,307	0
OPWC Loans Payable	32,227	0
<i>Total Long-Term Liabilities</i>	479,534	0
<i>Total Liabilities</i>	500,972	0
<b>Deferred Inflows of Resources</b>		
Deferred Gain on Refunding	4,829	0
<b>Net Position</b>		
Net Investment in Capital Assets	1,121,463	88,232
Unrestricted	179,511	72,676
<i>Total Net Position</i>	\$1,300,974	\$160,908

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, 2012*

	Business-Type Activity- Sewer	Governmental Activity - Internal Service
<b>Operating Revenues</b>		
Charges for Services	\$223,354	\$301,718
Other	459	0
	<u>223,813</u>	<u>301,718</u>
<i>Total Operating Revenues</i>		
<b>Operating Expenses</b>		
Personal Services	12,008	0
Materials and Supplies	3,788	0
Contractual Services	96,949	26,914
Depreciation	59,889	1,496
Other	9,746	0
	<u>182,380</u>	<u>28,410</u>
<i>Total Operating Expenses</i>		
<i>Operating Income</i>	41,433	273,308
<b>Non-Operating Expense</b>		
Interest Expense	(34,329)	0
	<u>7,104</u>	<u>273,308</u>
<i>Changes in Net Position</i>		
<i>Net Position (Deficit) Beginning of Year</i>	<u>1,293,870</u>	<u>(112,400)</u>
<i>Net Position End of Year</i>	<u>\$1,300,974</u>	<u>\$160,908</u>

See accompanying notes to the basic financial statements



**Crawford County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2012

	Business-Type Activity- Sewer	Governmental Activity- Internal Service
<b>Increase (Decrease) in Cash and Cash Equivalents</b>		
<b>Cash Flows from Operating Activities</b>		
Cash Received from Customers	\$221,505	\$0
Cash Received from Transactions with Other Funds	0	301,718
Cash Received from Other Revenues	12	0
Cash Payments for Personal Services	(13,623)	0
Cash Payments for Materials and Supplies	(3,788)	0
Cash Payments for Contractual Services	(89,742)	(26,914)
Cash Payments for Other	(9,309)	0
	<u>105,055</u>	<u>274,804</u>
<i>Net Cash Provided by Operating Activities</i>		
<b>Cash Flows from Noncapital Financing Activities</b>		
Advances Out	0	(112,400)
	<u>0</u>	<u>(112,400)</u>
<b>Cash Flows from Capital and Related Financing Activities</b>		
Acquisition of Capital Assets	0	(89,728)
Principal Paid on General Obligation Bonds	(6,313)	0
Interest Paid on General Obligation Bonds	(66,337)	0
Principal Paid on OPWC Loans	(3,718)	0
	<u>(76,368)</u>	<u>(89,728)</u>
<i>Net Cash Used for Capital and Related Financing Activities</i>		
	<u>(76,368)</u>	<u>(89,728)</u>
<i>Net Increase in Cash and Cash Equivalents</i>		
	28,687	72,676
<i>Cash and Cash Equivalents Beginning of Year</i>		
	<u>183,432</u>	<u>0</u>
<i>Cash and Cash Equivalents End of Year</i>		
	<u>\$212,119</u>	<u>\$72,676</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>		
Operating Income	\$41,433	\$273,308
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities		
Depreciation	59,889	1,496
(Increase) Decrease in Assets		
Accounts Receivable	(1,859)	0
Prepaid Items	184	0
Increase (Decrease) in Liabilities		
Wages Payable	(499)	0
Accounts Payable	6,135	0
Contracts Payable	4,175	0
Due to Other Governments	(198)	0
Interfund Payable	(2,880)	0
Compensated Absences Payable	(1,325)	0
	<u>\$105,055</u>	<u>\$274,804</u>
<i>Net Cash Provided by Operating Activities</i>		

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Fiduciary Net Position*  
*Fiduciary Funds*  
*December 31, 2012*

	Private Purpose Trust	Agency
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,398,467
Cash and Cash Equivalents in Segregated Accounts	55,568	334,392
Due from Other Governments	0	2,026,738
Special Assessments Receivable	0	184,787
Property Taxes Receivable	0	24,483,768
<i>Total Assets</i>	55,568	\$30,428,152
<b>Liabilities</b>		
Payroll Taxes Withholding	0	\$157,768
Due to Other Governments	0	29,094,573
Undistributed Assets	0	1,175,811
<i>Total Liabilities</i>	0	\$30,428,152
<b>Net Position</b>		
Held in Trust for Undistributed Probate	55,568	
<i>Total Net Position</i>	\$55,568	

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Change in Fiduciary Net Position*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2012*

<b>Additions</b>	
Interest	\$125
Other	225
	<hr/>
<i>Total Additions</i>	350
<b>Deductions</b>	
Human Services	1,255
	<hr/>
<i>Change in Net Position</i>	(905)
<i>Net Position Beginning of Year</i>	56,473
	<hr/>
<i>Net Position End of Year</i>	<u><u>\$55,568</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, 2012*

**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 for which the County approves the budget, the issuance of debt, or the levying of taxes.

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. 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.

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:

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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)

The Regional Planning Commission is statutorily created as a separate and distinct political subdivision of the State. The Commission consists of representatives from the county, each township, and each municipality. The Commission members adopt their own budget, authorize Commission expenditures, hire and fire staff, and do not rely on the County to finance deficits.

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 Association of Ohio Service Corporation, an insurance purchasing pool. (See Note 25)

**Note 2 - Summary of Significant Accounting Policies**

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

**A. Basis of Presentation**

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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

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

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

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

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

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

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

Proprietary Funds

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

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

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

Internal Service Funds - The internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds account for the purchase and ongoing maintenance of an electronic document management system and for an employee benefits self-insurance plan.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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 funds account for resources held for county home residents for their personal expenses and 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.

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

The private purpose trust funds are accounted for using a flow of economic resources measurement focus.

D. Basis of Accounting

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



**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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 consists of a deferred charge on refunding reported in the government-wide statement of net position.

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 as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, a deferred gain on refunding, and unavailable revenue. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2012, but which were levied to finance 2013 operations. A deferred gain on refunding results from the difference in the carrying value of refunded debt and the reacquisition price. These amounts have been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental and proprietary fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes accrued interest, sales taxes, intergovernmental revenues including grants, special assessments, interfund, delinquent property taxes, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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 it is not included in the entity for which the "appropriated budget" is adopted or the fund had no activity during the year. The County does not budget for advances; rather, the outstanding advance balances at the beginning of the year are included within the creditor fund and excluded from the debtor fund amounts available for appropriation. These balances are reflected as prior year outstanding advances on the budgetary schedules.

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

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

F. Cash and Investments

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

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

The County's investments included nonnegotiable certificates of deposit, a U.S. corporation note, commercial paper, and STAR Ohio. The County's investments are reported at fair value, except for nonnegotiable certificates of deposit, which are reported at cost. Fair value is based on quoted market price. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share, which is the price the investment could be sold for on December 31, 2012.

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 2012 was \$167,911, which includes \$165,820 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, 2012, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

**H. Inventory**

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

**I. Restricted Assets**

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

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

**J. Deferred Charge or Gain on Refunding**

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

**K. 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 fund are reported in both the governmental activities column on the government-wide statement of net position and in the applicable fund.

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

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
Improvements Other Than Buildings	40 years	N/A
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.

**L. Interfund Receivables/Payables**

On fund financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used are classified as "Interfund Receivables/Payables". Interfund balances within governmental activities and within business-type activities are eliminated on the government-wide statement of net position. The only interfund balances which remain on the government-wide statement of net position are those between governmental and business-type activities. These amounts are reflected as "Internal Balances".

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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, and compensated absences that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year.

O. Unamortized Premium

On government-wide financial statements, 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 debt is issued.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

P. Net Position

Net position represents the difference between all other elements in the statement of net 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 includes activities of the County Auditor, County Treasurer, County Prosecutor, County Recorder, and the Courts. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Q. Fund Balance

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

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

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

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

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

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. In governmental funds, other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. Assigned amounts represent intended uses established by the County Commissioners. The County Commissioners have authorized department managers to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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 resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

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 funds for user fees and premiums charged to other funds. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. Revenues and expenses not meeting these definitions are reported as nonoperating.

S. Internal Activity

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

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

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

T. 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.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

**Note 3 - Changes in Accounting Principles**

For 2012, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements", Statement No. 62, "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements", Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position", Statement No. 64, "Derivative Instruments: Application of Hedge Accounting Termination Provisions-an amendment of GASB Statement No. 53", Statement No. 65, "Items Previously Reported as Assets and Liabilities", and Statement No. 66, "Technical Corrections-2012-an amendment of GASB Statements No. 10 and No. 62".

GASB Statement No. 60 improves financial reporting by addressing issues related to service concession arrangements which are a type of public-public or public-private partnership. The implementation of this statement did not result in any change to the County's financial statements.

GASB Statement No. 62 incorporates into GASB's authoritative literature certain FASB and AICPA pronouncements issued on or before November 30, 1989. The implementation of this statement did not result in any change to the County's financial statements.

GASB Statement No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in the statement of financial position and related note disclosures. These changes were incorporated in the County's 2012 financial statements; however, there was no effect on beginning net position and/or fund balance.

GASB Statement No. 64 clarifies whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. The implementation of this statement did not result in any change to the County's financial statements.

GASB Statement No. 65 properly classifies certain items that were previously reported as assets or liabilities as deferred outflows of resources or deferred inflows of resources or recognizes certain items that were previously reported as assets or liabilities as inflows of resources (revenues) or outflows of resources (expenses or expenditures). These changes were incorporated in the County's 2012 financial statements; however, there was no effect on beginning net position and/or fund balance.

GASB Statement No. 66 resolves conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting and, thereby, enhance the usefulness of the financial reports. The implementation of this statement did not result in any change to the County's financial statements.

**Note 4 - Restatement of Net Position**

In prior years, the County incorrectly recorded loan proceeds for the construction of the Westmoor Sanitary Sewer.



**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

The restatement had the following effect on net position as it was previously reported.

	Total Governmental Activities
Net Position at December 31, 2011	\$64,628,608
OWDA Loans Payable	(512,619)
Adjusted Net Position at December 31, 2011	\$64,115,989

**Note 5 - Accountability**

The following funds had deficit fund balances as of December 31, 2012.

	Deficit Fund Balances
Special Revenue Funds	
Bridge Load Rating	\$887
Community Development Block Grant	48,914
CEAO Sign Upgrade Project	42,945
Economic Development	29,485
Law Enforcement Overtime Project	416
Capital Projects Fund	
Courthouse Roof and Projects	5,581

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

**Note 6 - Budgetary Basis of Accounting**

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

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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	\$1,203,133	(\$41,536)	(\$298,123)	\$152,821
Non-Budgeted Cash Activity	118,724	14,249	(79,093)	(10,610)
Net Adjustment for Revenue Accruals	107,997	16,021	1,450	0
Net Adjustment for Expenditure Accruals	100,552	(79,332)	38,038	(43,286)
Prepaid Items	(25,611)	(2,338)	0	1,212
Materials and Supplies Inventory	(10,314)	(11,132)	0	651
Advances In	625,287	0	0	0
Advances Out	(53,730)	0	0	0
Encumbrances	(139,913)	(24,066)	(93,347)	(33,620)
Budget Basis	\$1,926,125	(\$128,134)	(\$431,075)	\$67,168

	Net Changes in Fund Balance		
	Job and Family Services	Jail Operation Levy	Developmental Disabilities
GAAP Basis	(\$9,178)	(\$147,089)	\$698,195
Non-Budgeted Cash Activity	25,483	13,096	84,404
Net Adjustment for Revenue Accruals	2,317	(7,785)	22,205
Net Adjustment for Expenditure Accruals	(22,997)	31,447	(82,962)
Prepaid Items	14,341	9,686	(23,405)
Materials and Supplies Inventory	2,650	4,521	819
Advances In	0	0	0
Advances Out	0	0	0
Encumbrances	(108,786)	(134,602)	(149,805)
Budget Basis	(\$96,170)	(\$230,726)	\$549,451

**Note 7 - 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.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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

1. United States treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2);
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
  - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
  - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

12. Up to 1 percent of the County’s average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

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

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

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$4,875,652 of the County’s bank balance of \$23,199,510 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

As of December 31, 2012, the County had the following investments:

	Total	Maturities	
		Less Than 6 Months	6 Months to 1 Year
General Electric Capital Corporation Notes	\$504,930	\$0	\$504,930
Commercial Paper	997,280	997,280	0
STAR Ohio	40,463	40,463	0
Total Investments	\$1,542,673	\$1,037,743	\$504,930

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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 General Electric Capital Corporation Notes carry a rating of AA+ by Standard and Poor's. The commercial paper carries a rating of A1 by Moodys. 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 corporate notes be rated in the second highest or higher category at the time of purchase by at least two nationally recognized standard rating services, commercial paper be rated in the highest classification 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.

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

	Fair Value	Percentage of Portfolio
General Electric Capital Corporation Notes	\$504,930	32.73%
Commercial Paper	997,280	64.65

**Note 8 - Receivables**

Receivables at December 31, 2012, 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 \$292,418, will not be received within one year. At December 31, 2012, the amount of delinquent special assessments was \$1,288. 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 3.50 to 5.25 percent and are to be repaid over a period of ten years. During 2012, new loans were issued in the amount of \$12,300 and principal, in the amount of \$5,418, was repaid. Loans outstanding at December 31, 2012, were \$53,557. Loans receivable, in the amount of \$46,727, 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**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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

Fund	Description	Amount
Governmental Activities		
Major Funds		
General Fund	Local Government	\$360,104
	Casino Distribution	100,470
	Grants and Subsidies	122,579
Total General Fund		583,153
Auto License and Gas Tax	Motor Vehicle License Tax and Gas Tax	1,775,438
Child Welfare	Tangible Personal Property Reimbursement, Homestead, and Rollback	18,930
	Child Welfare Grants	238,960
Total Child Welfare		257,890
Criminal Justice Services Levy	Tangible Personal Property Reimbursement, Homestead, and Rollback	123,665
	Grants and Subsidies	10,534
Total Criminal Justice Services Levy		134,199
Jail Operation Levy	Housing of Prisoners	9,296
Developmental Disabilities	Tangible Personal Property Reimbursement, Homestead, and Rollback	241,828
	Developmental Disability Grants	1,229,626
Total Developmental Disabilities		1,471,454
Total Major Funds		4,231,430
Nonmajor Funds		
Bridge Load Rating	ODOT Grant	887
Community Development Block Grant	Community Development Grant	381,874
Council on Aging Levy	Tangible Personal Property Reimbursement, Homestead, and Rollback	40,519
CEAO Sign Upgrade Project	ODOT Grant	45,229
Economic Development	Economic Development Grants	29,893
Emergency Management Agency	Emergency Management Grants	47,989
Felony Delinquent Care	Felony Delinquent Care Grant	146,136
Home Sewage Treatment Program	OWDA Grants	20,468
Indigent Driver Alcohol Treatment	Bureau of Motor Vehicles	3,195
Indigent Driver Interlock and Alcohol Monitoring	Bureau of Motor Vehicles	600
Law Enforcement Overtime Project	Law Enforcement Overtime Grant	18,968
Victims of Crime	Victims of Crime Grant	32,262
Wireless E-911	Public Utilities Commission of Ohio	8,424
Westmoor Sewer Construction	USDA Grants	4,737
Total Nonmajor Funds		781,181
Total Governmental Activities		\$5,012,611

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

Fund	Description	Amount
Agency Funds		
Tangible Tax	Tangible Personal Property Reimbursement	\$34,228
Undivided Tax	Motor Vehicle License Tax and Gas Tax	869,415
Local Government	Local Government	390,111
Library Local Government	Library Local Government	682,433
Mental Health	Tangible Personal Property Reimbursement, Homestead, and Rollback	50,551
Total Agency Funds		<u>\$2,026,738</u>

**Note 9 - 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 2012. On the accrual basis, the full amount of the receivable is recognized as revenue. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred inflow of resources-unavailable revenue.

**Note 10 - Property Taxes**

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2012 represent the collection of 2011 taxes. Real property taxes received in 2012 were levied after October 1, 2011, on the assessed values as of January 1, 2011, 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.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

Public utility property tax revenues received in 2012 represent the collection of 2011 taxes. Public utility real and tangible personal property taxes received in 2012 became a lien on December 31, 2010, were levied after October 1, 2011, 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, 2012, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2012 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, 2012, was \$12.25 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2012 property tax receipts were based are as follows:

	Amount
Agricultural/Residential and Other Real Estate	\$645,229,700
Public Utility	24,544,880
Total Assessed Value	\$669,774,580

**Note 11 - Capital Assets**

Capital asset activity for the year ended December 31, 2012, was as follows:

	Balance at December 31, 2011	Additions	Reductions	Balance at December 31, 2012
Primary Government				
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$861,565	\$19,000	\$0	\$880,565
Land Improvements	5,562,881	0	0	5,562,881
Landfill Improvements	1,097,764	0	0	1,097,764
Construction in Progress	4,138,667	18,167	0	4,156,834
Total Nondepreciable Capital Assets	11,660,877	37,167	0	11,698,044

(continued)



**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2012

	Balance at December 31, 2011	Additions	Reductions	Balance at December 31, 2012
Primary Government				
Governmental Activities (continued)				
Depreciable Capital Assets				
Buildings and Building Improvements	\$29,361,784	\$111,892	\$0	\$29,473,676
Improvements Other Than Buildings	10,000	0	0	10,000
Equipment	2,902,214	124,389	(1,150,035)	1,876,568
Vehicles	5,454,904	194,681	(266,349)	5,383,236
Furniture/Fixtures	280,933	0	0	280,933
Infrastructure	34,846,350	1,952,756	0	36,799,106
Landfill Cells	13,862,399	0	0	13,862,399
Total Depreciable Capital Assets	<u>86,718,584</u>	<u>2,383,718</u>	<u>(1,416,384)</u>	<u>87,685,918</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(10,036,375)	(738,336)	0	(10,774,711)
Improvements Other Than Buildings	(10,000)	0	0	(10,000)
Equipment	(2,318,570)	(132,295)	1,071,399	(1,379,466)
Vehicles	(3,458,012)	(385,856)	266,349	(3,577,519)
Furniture/Fixtures	(138,498)	(14,053)	0	(152,551)
Infrastructure	(18,095,024)	(1,684,942)	0	(19,779,966)
Landfill Cells	(10,321,319)	(361,651)	0	(10,682,970)
Total Accumulated Depreciation	<u>(44,377,798)</u>	<u>(3,317,133)</u>	<u>1,337,748</u>	<u>(46,357,183)</u>
Total Depreciable Capital Assets, Net	<u>42,340,786</u>	<u>(933,415)</u>	<u>(78,636)</u>	<u>41,328,735</u>
Governmental Activities Capital Assets, Net	<u>\$54,001,663</u>	<u>(\$896,248)</u>	<u>(\$78,636)</u>	<u>\$53,026,779</u>
	Balance at December 31, 2011	Additions	Reductions	Balance at December 31, 2012
Business-Type Activities				
Depreciable Capital Assets				
Buildings and Building Improvements	\$225,984	\$0	\$0	\$225,984
Equipment	41,800	0	(41,800)	0
Infrastructure	2,166,729	0	0	2,166,729
Total Depreciable Capital Assets	<u>2,434,513</u>	<u>0</u>	<u>(41,800)</u>	<u>2,392,713</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(107,361)	(5,694)	0	(113,055)
Equipment	(41,800)	0	41,800	0
Infrastructure	(654,020)	(54,195)	0	(708,215)
Total Accumulated Depreciation	<u>(803,181)</u>	<u>(59,889)</u>	<u>41,800</u>	<u>(821,270)</u>
Business-Type Activities Capital Assets, Net	<u>\$1,631,332</u>	<u>(\$59,889)</u>	<u>\$0</u>	<u>\$1,571,443</u>

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$267,981
Judicial	27,578
Public Safety	
Jail Operation	398,402
Other Public Safety	29,086
Public Works	2,310,045
Health	
Developmental Disabilities	83,944
Other Health	81,323
Human Services	
Child Welfare	23,136
Job and Family Services	71,123
Other Human Services	24,515
Total Depreciation Expense-Governmental Activities	\$3,317,133

**Note 12 - Interfund Receivables/Payables**

Interfund balances at December 31, 2012, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Job and Family Services Fund	\$1,908
Other Governmental Funds	308,245
Total General Fund	\$310,153
Due to Auto License and Gas Tax Fund from:	
Jail Operation Levy Fund	\$1,037
Due to Child Welfare Fund from:	
Other Governmental Funds	\$11,730
Due to Job and Family Services Fund from:	
Other Governmental Funds	\$5,963
Due to Jail Operation Levy Fund from:	
Job and Family Services Fund	\$1,736
Developmental Disabilities Fund	184
Total Jail Operation Levy Fund	\$1,920
Due to Sewer Fund from:	
Other Governmental Funds	\$20

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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

**Note 13 - 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 2012, the County contracted with the County Risk Sharing Authority (CORSA) for the following coverage.

Property	\$75,914,367
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
Errors and Omissions	1,000,000
Excess Liability	2,000,000

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

**B. Health Care Benefits**

During 2012, the County provided medical/surgical benefits through United Healthcare, 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**

For 2012, the County participated in the County Commissioners Association Service Corporation (Plan), a workers' compensation insurance purchasing pool. The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, annually the Plan's executive committee calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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

**Note 14 - Defined Benefit Pension Plans**

**A. Ohio Public Employees Retirement System**

Plan Description - The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the traditional plan benefit. Member contributions, the investment of which is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in the state and local classifications and 12 percent for public safety and law enforcement members. For the year ended December 31, 2012, members in the state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 11.5 percent and 12.1 percent, respectively. Effective January 1, 2013, the member contribution rate for public safety and law enforcement increased to 12 percent and 12.6 percent, respectively. While members in the state and local classifications may participate in all three plans, public safety and law enforcement classifications exist only within the traditional plan. For 2012, member and employer contribution rates were consistent across all three plans.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

The County's contribution rate for 2012 was 14 percent of covered payroll, except for those plan members in public safety law or enforcement, for whom the County's contribution was 18.1 percent of covered payroll. The portion of the County's contribution used to fund pension benefits is net of postemployment health care benefits. The portion of the County's contribution allocated to health care for members in the traditional plan was 4 percent for 2012. The portion of the employer contribution allocated to health care for members in the combined plan was 6.05 percent for 2012. Employer contribution rates are actuarially determined.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2012, 2011, and 2010 was \$1,173,053, \$1,209,520, and \$1,160,023, respectively. For 2012, 89 percent has been contributed with the balance reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010. Contributions to the member-directed plan for 2012 were \$24,737 made by the County and \$17,670 made by plan members.

**B. State Teachers Retirement System**

Plan Description - Certified teachers, employed by the school for Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site 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). The DBP offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service or on an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DCP allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. 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, member contributions are invested by the member and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DBP. The DBP portion of the CP payment is payable to a member on or after age sixty; the DCP portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DBP or CP member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor 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.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the STRS Ohio Board upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. For the fiscal year ended June 30, 2012, plan members were required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contribution for pension obligations to the DBP for the years ended December 31, 2012, 2011, and 2010 were \$51,998, \$63,516, and \$57,226, respectively; 100 percent has been contributed all three years. Contributions for the DCP and CP for the year ended December 31, 2012, were \$6,534 made by the County and \$4,667 made by plan members.

**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 plan for qualifying members of both the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including postemployment health care coverage. The plan includes a medical plan, a prescription drug program, and Medicare Part B premium reimbursement.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided 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/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The postemployment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through contributions to OPERS. A portion of each employer's contribution is set aside for the funding of postemployment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2012, state and local employers contributed 14 percent of covered payroll and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of the employer contribution allocated to health care for members in the traditional plan was 4 percent for 2012. The portion of the employer contribution allocated to health care for members in the combined plan was 6.05 percent for 2012. Effective January 1, 2013, the portion of the employer contribution allocated to healthcare was lowered to 1 percent for both plans as recommended by the OPERS actuary.

The OPERS retirement board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the postemployment health care plan.

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2012, 2011, and 2010 was \$468,539, \$482,829, and \$658,058, respectively. For 2012, 89 percent has been contributed with the balance reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 9, 2012, with a transition plan commencing on January 1, 2014. With the recent passage of pension legislation under Senate Bill 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contribution toward the health care fund after the end of the transition period.

**B. State Teachers Retirement System**

Plan Description - For certified teachers employed by the school for Developmental Disabilities, the County participates in a cost-sharing, multiple-employer defined benefit Health Care Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the Defined Benefit or Combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. The Plan is included in STRS Ohio's financial report which may be obtained by calling (888) 227-7877 or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

Funding Policy - Ohio law authorizes STRS Ohio to offer the Health Care Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions. For fiscal year 2012, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to postemployment health care. The County's contribution for health care for years ended December 31, 2012, 2011, and 2010 was \$4,502, \$5,352, and \$4,846, respectively; 100 percent has been contributed for all three years.

**Note 16 - Other Employee Benefits**

**A. Health Insurance**

The County provides medical/surgical benefits through United Healthcare, 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.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

**B. Compensated Absences**

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

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

**Note 17 - Long-Term Liabilities**

Changes in the County's long-term obligations during 2012 were as follows:

	Balance at December 31, 2011	Additions	Reductions	Balance at December 31, 2012	Due Within One Year
Governmental Activities					
General Obligation Bonds					
1999 New Jail Facility Refunding 3.15-5.80%					
Capital Appreciation Bonds	\$38,327	\$0	\$20,662	\$17,665	\$17,665
Capital Appreciation Accretion	299,370	14,650	159,338	154,682	0
Total 1999 New Jail Facility Bonds	337,697	14,650	180,000	172,347	17,665
2010 Various Purpose Refunding 1.00-4.00%					
Serial Bonds	2,880,000	0	10,000	2,870,000	10,000
2002 Various Purpose Bonds 2.25-5.25%					
Serial Bonds	170,000	0	170,000	0	0
Premium	4,655	0	4,655	0	0
Total 2002 Various Purpose Bonds	174,655	0	174,655	0	0
2005 Various Purpose Bonds 3.25-5.00%					
Serial Bonds	165,000	0	40,000	125,000	40,000
Term Bonds	555,000	0	0	555,000	0
Premium	14,327	0	1,102	13,225	0
Total 2005 Various Purpose Bonds	734,327	0	41,102	693,225	40,000
1992 Job and Family Services Building 6.25-6.60%	70,000	0	70,000	0	0
2005 Administrative Building Term Bonds 5.25-6.00%	1,665,000	0	80,000	1,585,000	85,000
Premium	33,016	0	2,539	30,477	0
Total 2005 Administrative Building Bonds	1,698,016	0	82,539	1,615,477	85,000

(continued)



**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

	Balance at December 31, 2011	Additions	Reductions	Balance at December 31, 2012	Due Within One Year
2007 Various Purpose Refunding Bonds 4.00-4.20%					
Serial Bonds	\$4,705,000	\$0	\$115,000	\$4,590,000	\$305,000
Term Bonds	1,315,000	0	0	1,315,000	0
Premium	61,538	0	4,957	56,581	0
Total 2007 Various Purpose Refunding Bonds	6,081,538	0	119,957	5,961,581	305,000
1999 Landfill Improvements Refunding 3.15-4.80%					
Capital Appreciation Bonds	38,327	0	20,662	17,665	17,665
Capital Appreciation Accretion	251,836	45,812	159,338	138,310	0
Total 1999 Landfill Improvements Refunding Bonds	290,163	45,812	180,000	155,975	17,665
2005 Various Purpose Bonds 3.25-5.00%					
Serial Bonds	205,000	0	50,000	155,000	50,000
Term Bonds	710,000	0	0	710,000	0
Premium	17,510	0	1,347	16,163	0
Total 2005 Various Purpose Bonds	932,510	0	51,347	881,163	50,000
Total General Obligation Bonds	13,198,906	60,462	909,600	12,349,768	525,330
Special Assessment Bonds					
Special Assessment Bonds 3.50%	0	275,000	0	275,000	0
Special Assessment Bonds 3.25%	0	18,930	502	18,428	1,010
Total Special Assessment Bonds	0	293,930	502	293,428	1,010
OWDA Loans	512,619	3,454	12,619	503,454	503,454
Compensated Absences	1,080,571	133,266	95,461	1,118,376	22,085
Total Governmental Activities	\$14,792,096	\$491,112	\$1,018,182	\$14,265,026	\$1,051,879
Business-Type Activities					
General Obligation Bonds					
1999 Waterline Improvement 3.15-4.80%					
Capital Appreciation Bonds	\$11,712	\$0	\$6,313	\$5,399	\$5,399
Capital Appreciation Accretion	76,695	14,253	48,687	42,261	0
Total 1999 Waterline Improvement Bonds	88,407	14,253	55,000	47,660	5,399

(continued)

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

	Balance at December 31, 2011	Additions	Reductions	Balance at December 31, 2012	Due Within One Year
2007 Various Purpose Refunding Bonds 4.00-4.20%					
Serial Bonds	\$395,000	\$0	\$0	\$395,000	\$0
Premium	11,482	0	1,436	10,046	0
Total 2007 Various Purpose Refunding Bonds	406,482	0	1,436	405,046	0
Total General Obligation Bonds	494,889	14,253	56,436	452,706	5,399
OPWC Loans	38,424	0	3,718	34,706	2,479
Compensated Absences	1,325	0	1,325	0	0
Total Business-Type Activities	\$534,638	\$14,253	\$61,479	\$487,412	\$7,878

General Obligation Bonds

1999 New Jail Facility General Obligation Refunding Bonds - On February 1, 1999, the County issued \$3,839,407 in unvoted general obligation bonds with an average interest rate of 4.28 percent to advance refund \$2,360,000 of outstanding 1994 Series bonds with an average interest rate of 5.84 percent and to retire \$1,500,000 in notes. The bond issue included serial, term, and capital appreciation bonds, in the original amount of \$1,885,000, \$1,820,000, and \$134,407, respectively. On May 17, 2007, the County refunded a portion of the serial, term, and capital appreciation bonds, in the amount of \$240,000, \$585,000, and \$42,860, respectively. The serial bonds were paid from 1999 through 2009, the term bonds were refunded on September 22, 2010, and the capital appreciation bonds will be paid in 2013. The bonds will be retired from the voted sales tax levy for jail improvements approved in May 1994.

The capital appreciation bonds will mature in 2013. The maturity amount of the bonds is \$725,000. For 2012, \$14,650 was accreted and principal, in the amount of \$169,338, was paid for a total bond value of \$172,347.

All of the refunded bonds have been retired by the escrow agent.

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 \$554,394 and is not included in the calculation of net investment in capital assets.

2002 Various Purpose General Obligation Bonds - On April 1, 2002, general obligation bonds were issued for the retirement of bond anticipation notes that were used for renovating the courthouse, constructing an addition to the courthouse, constructing an addition to the Job and Family Services building, and constructing improvements to the Sanitary Landfill, in the amount of \$3,000,000, \$1,835,000, \$1,660,000, and \$1,500,000, respectively.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

On May 17, 2007, the County refunded a portion of the following general obligation bonds:

	Serial Bonds	Term Bonds	Total Bonds Refunded
Courthouse Addition	\$150,000	\$2,180,000	\$2,330,000
Administrative Addition	130,000	1,125,000	1,255,000
Job and Family Services	80,000	1,205,000	1,285,000
Sanitary Landfill	700,000	0	700,000
Total	\$1,060,000	\$4,510,000	\$5,570,000

The bonds issued for the courthouse renovation and addition to the courthouse will be paid from the General Fund. The bonds issued for the addition to the Job and Family Services building will be paid from rental charges from the Job and Family Services department and other tenants who occupy the facility. The landfill improvements will be paid from charges received at the Sanitary Landfill.

2005 Various Purpose General Obligation Bonds - On May 25, 2005, general obligation bonds were issued for the retirement of bond anticipation notes that were used for paying the cost of improvements to the County Landfill and renovating and remodeling the county courthouse, in the amount of \$1,100,000 and \$900,000 respectively. The bonds issued for renovating and remodeling the courthouse will be paid from the General Fund. The bonds issued for landfill improvements will be paid from charges received at the Sanitary Landfill.

The term bonds maturing on December 1, 2017, 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, 2016 (with the balance of \$110,000 to be paid at stated maturity on December 1, 2017), 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
2016	\$100,000

The term bonds maturing on December 1, 2020, 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, 2018, through 2019 (with the balance of \$125,000 to be paid at stated maturity on December 1, 2020) 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
2018	\$110,000
2019	115,000

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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, 2021, through 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
2021	\$130,000
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 \$150,000 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	\$150,000

The term bonds maturing on December 1, 2017, and thereafter, are subject to optional redemption by and at the sole option of the County, in whole or in part (as selected by the County), on any date commencing after December 1, 2015, and in integral multiples of \$5,000, at the following redemption prices (expressed as percentages of the principal amount redeemed), plus accrued interest to the redemption date:

Redemption dates	Redemption Prices
December 1, 2015 and thereafter	100%

1992 Job and Family Services Building General Obligation Bonds - On December 1, 1991, the County issued general obligation bonds for constructing the Job and Family Services building, in the amount of \$800,000. The bonds were fully retired in 2012.

2005 Administrative Building General Obligation Bonds - On May 25, 2005, general obligation bonds were issued for the retirement of bond anticipation notes that were used for paying part of the cost of constructing an administration building, in the amount of \$2,000,000. The bonds will be paid with transfers from the General Fund.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

The term bonds maturing on December 1, 2015, 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, 2013, through 2014 (with the balance of \$100,000 to be paid at stated maturity on December 1, 2015), 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
2013	\$85,000
2014	95,000

The term bonds maturing 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, 2016, through 2024 (with the balance of \$160,000 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
2016	\$105,000
2017	110,000
2018	115,000
2019	120,000
2020	125,000
2021	130,000
2022	140,000
2023	145,000
2024	155,000

The term bonds maturing on December 1, 2025, are subject to optional redemption by and at the sole option of the County, in whole or in part (as selected by the County), on any date commencing after December 1, 2015, and in integral multiples of \$5,000, at the following redemption prices (expressed as percentages of the principal amount redeemed), plus accrued interest to the redemption date:

Redemption dates	Redemption Prices
December 1, 2015 and thereafter	100%

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.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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

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

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

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

At December 31, 2012, \$8,342 of the refunded bonds was still outstanding.

1999 Landfill Improvements General Obligation Refunding Bonds - On February 1, 1999, the County issued \$6,151,547 in unvoted general obligation bonds with an average interest rate of 4.28 percent to advance refund \$2,370,000 of outstanding 1994 Series bonds with an average interest rate of 5.83 percent and to retire \$3,500,000 in bond anticipation notes. The bond issue included serial, term, and capital appreciation bonds, in the original amount of \$4,805,000, \$1,255,000, and \$91,547, respectively. A portion of the bond proceeds was used to finance the closure of the original cell of the landfill which was not capitalized. On September 25, 2007, the County refunded a portion of the serial bonds, in the amount of \$475,000. The remaining serial bonds were paid from 1999 through 2009; the term bonds were refunded on September 22, 2010; and the capital appreciation bonds will be paid in 2013. The bonds will be retired from charges received at the Sanitary Landfill.

The capital appreciation bonds will mature in 2013. The maturity amount of the bonds is \$725,000. For 2012, \$45,812 was accreted and principal, in the amount of \$159,338, was paid for a total bond value of \$155,975.

All of the refunded bonds have been retired by the escrow agent.

1999 Waterline Improvement General Obligation Bonds - On February 1, 1999, the County issued \$933,518 in unvoted general obligation bonds with an average interest rate of 4.28 percent for constructing a water line and water tower. The bond issue included serial, term, and capital appreciation bonds, in the original amount of \$510,000, \$395,000, and \$28,518, respectively. On May 17, 2007, the County refunded the term bonds, in the amount of \$395,000. The serial bonds were paid from 1999 through 2009, and the capital appreciation bonds will be paid in 2013. The bonds will be retired from the operating revenues of the Sewer enterprise fund.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

The capital appreciation bonds will mature in 2013. The maturity amount of the bonds is \$225,000. For 2012, \$14,253 was accreted and principal, in the amount of \$48,687, was paid for a total bond value of \$47,660.

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

**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, and were capitalized by the County. Additional special assessment bonds were issued for a ditch project, in the original amount of \$18,930, that was not capitalized by the County.

**Ohio Water Development Authority Loans**

OWDA loans consist of moneys owed to the Ohio Water Development Authority for the Westmoor Sanitary Sewer project. OWDA loans are payable solely from special assessments.

**Ohio Public Works Commission Loans**

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 \$34,706, payable through July 2024. For the current year, principal paid and total net revenues were \$3,718 and \$101,322, respectively.

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

The County's legal debt margin as of December 31, 2012, was \$9,174,365.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2012

Principal and interest requirements to retire the general obligation debt outstanding at December 31, 2012, were as follows:

Governmental Activities				
General Obligation Bonds				
Year Ending	Serial		Term	
	Principal	Interest	Principal	Interest
2013	\$405,000	\$284,451	\$85,000	\$198,530
2014	825,000	268,950	95,000	193,430
2015	870,000	241,837	100,000	187,730
2016	805,000	211,825	205,000	181,730
2017	860,000	183,200	220,000	171,217
2018-2022	2,645,000	497,600	1,245,000	689,137
2023-2027	1,330,000	201,200	1,140,000	369,513
2028-2031	0	0	1,075,000	115,290
Totals	\$7,740,000	\$1,889,063	\$4,165,000	\$2,106,577

Capital Appreciation Bonds			
Year Ending	Principal	Interest	
2013	\$35,330	\$324,670	

Year Ending	Special Assessment Bonds		OWDA Loans
	Principal	Interest	Principal
2013	\$1,010	\$10,306	\$503,454
2014	11,444	10,649	0
2015	11,878	10,215	0
2016	12,213	9,787	0
2017	12,751	9,298	0
2018-2022	70,454	38,909	0
2023-2027	82,978	24,507	0
2028-2031	90,700	8,965	0
Totals	\$293,428	\$122,636	\$503,454



**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

The interest on the capital appreciation bonds represents the accretion of the deep-discounted bonds from the initial value at the time of issuance to their value at final maturity.

Business-Type Activities - Sewer Enterprise Fund		
General Obligation Bonds		
Serial		
Year Ending	Principal	Interest
2013	\$0	\$17,650
2014	60,000	17,650
2015	60,000	14,650
2016	65,000	11,650
2017	65,000	8,400
2018-2019	145,000	8,800
Totals	\$395,000	\$78,800

Year Ending	Capital Appreciation Bonds		OPWC Loans
	Principal	Interest	Principal
2013	\$5,399	\$49,601	\$2,479
2014	0	0	2,479
2015	0	0	2,479
2016	0	0	2,479
2017	0	0	2,479
2018-2022	0	0	12,395
2023-2026	0	0	9,916
Totals	\$5,399	\$49,601	\$34,706

**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, 2012, \$851,522 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, 2012, \$242,833 in Health Care Facilities Revenue Bonds was still outstanding.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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, 2012, \$979,504 in Health Care Facilities Revenue Bonds was still outstanding.

On December 29, 2010, the County issued \$27,430,000 in Hospital Facilities Revenue Refunding and Improvement Bonds on behalf of Avita Health System. The proceeds were used to acquire, construct, renovate, and equip hospital facilities. 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, 2012, \$27,245,000 in Health Care Facilities Revenue Refunding and Improvement 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.

**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 2012 was \$5,698,828.

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 2012, 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 2012, these costs were \$7,489,722. 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.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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 2012, the General Fund transferred \$189,106 to the Criminal Justice Services Levy Fund, \$150,648 to the Job and Family Services Fund, \$416,265 to the Jail Operation Levy Fund, and \$905,970 to other governmental funds. Transfers from the General Fund were used to subsidize activities in those funds and to make debt payments when due.

Other governmental funds transferred \$9 to the General Fund to close out inactive funds.

**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	\$185,894	\$2,434	\$0	\$3,687
Materials and Supplies Inventory	38,899	135,439	0	16,843
Unclaimed Moneys	104,553	0	0	0
<b>Total Nonspendable</b>	<b>329,346</b>	<b>137,873</b>	<b>0</b>	<b>20,530</b>
Restricted for:				
Child Welfare Operations	0	0	409,949	0
Road and Bridge Repair/ Improvement	0	4,435,389	0	0
Sheriff Operations	0	0	0	180,118
<b>Total Restricted</b>	<b>0</b>	<b>4,435,389</b>	<b>409,949</b>	<b>180,118</b>
Assigned for:				
Document Recording	5,812	0	0	0
Vehicle Titling	196,052	0	0	0
Unpaid Obligations	88,907	0	0	0
<b>Total Assigned</b>	<b>290,771</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unassigned	4,502,788	0	0	0
<b>Total Fund Balance</b>	<b>\$5,122,905</b>	<b>\$4,573,262</b>	<b>\$409,949</b>	<b>\$200,648</b>

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

Fund Balance	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental
Nonspendable for:				
Prepaid Items	\$34,506	\$6,424	\$34,418	\$32,791
Materials and Supplies Inventory	5,701	9,991	4,615	10,260
<b>Total Nonspendable</b>	<b>40,207</b>	<b>16,415</b>	<b>39,033</b>	<b>43,051</b>
Restricted for:				
Building Improvement	0	0	0	107,625
Child Support Enforcement	0	0	0	314,176
County Home	0	0	0	9,137
Court Operations	0	0	0	1,334,498
Crime Victims Assistance	0	0	0	4,080
Debt Retirement	0	0	0	545,227
Delinquent Tax Collections	0	0	0	68,220
Developmental Disabilities Operations	0	0	4,778,114	0
Ditch Maintenance	0	0	0	98,739
Dog and Kennel Operations	0	0	0	103,922
Economic Development	0	0	0	66,242
Emergency Management	0	0	0	113,886
Jail Operations	0	280,010	0	84,015
Job and Family Services Operations	470,242	0	0	0
Real Estate Assessments	0	0	0	876,213
Road and Bridge Repair/ Improvement	0	0	0	31,829
Senior Citizens	0	0	0	42,402
Sewer Construction	0	0	0	93,001
Sheriff Operations	0	0	0	422,660
Solid Waste Management	0	0	0	806,418
<b>Total Restricted</b>	<b>470,242</b>	<b>280,010</b>	<b>4,778,114</b>	<b>5,122,290</b>
Committed for:				
Debt Retirement	0	0	0	4,394
Unassigned for:				
Building Improvement	0	0	0	(5,581)
Debt Retirement	0	0	0	(804)
Economic Development	0	0	0	(78,399)
Road and Bridge Repair/ Improvement	0	0	0	(43,832)
Sheriff Operations	0	0	0	(416)
<b>Total Unassigned</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(129,032)</b>
<b>Total Fund Balance</b>	<b>\$510,449</b>	<b>\$296,425</b>	<b>\$4,817,147</b>	<b>\$5,040,703</b>

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

**Note 22 - Waycraft Workshop, Inc.**

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

Cash and Cash Equivalents - At year end, the carrying amount (book balance) of the Workshop's deposits and cash on hand was \$39,342 and the unadjusted bank balance (before outstanding checks were deducted) was \$103,420, which was covered by federal depository insurance.

Depository	Description	2012	2011
United Bank	Operating and Payroll	\$35,382	\$11,606
Famers Citizens Bank	Savings	1,022	1,020
First Federal Community Bank	Donation Checking	2,938	2,859
		<u>\$39,342</u>	<u>\$15,485</u>

Investments - Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at fair value. Unrealized gains and losses are included on the statement of activities. The Workshop's investments as of December 31, 2012, consisted of government securities and certificates of deposit, in the amount of \$153,344, reported at fair value. The net unrealized gain for 2012 was \$5,227.

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

Capital Assets - Additions and improvements to property and equipment are recorded at cost when purchased and at fair market value when donated. A summary of the Workshop's capital assets at December 31, 2012, follows:

	Balance at December 31, 2011	Additions	Reductions	Balance at December 31, 2012
<b>Nondepreciable Capital Assets</b>				
Land	\$39,440	\$0	\$0	\$39,440
<b>Depreciable Capital Assets</b>				
Buildings	530,146	3,280	0	533,426
Improvements Other Than Buildings	45,849	0	0	45,849
Trucks	43,469	0	0	43,469
Tools and Equipment	125,701	578	0	126,279
Leasehold Improvements	48,643	1,094	0	49,737
Office Equipment	37,877	0	0	37,877
Total Depreciable Capital Assets	831,685	4,952	0	836,637
Total Capital Assets	871,125	4,952	0	876,077
Accumulated Depreciation	(312,456)	(36,836)	0	(349,292)
Net Capital Assets	\$558,669	(\$31,884)	0	\$526,785

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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

A mortgage was issued through United Bank, N.A. during 2004. The monthly payments of \$2,233 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, 2011	Additions	Reductions	Balance at December 31, 2012	Amount Due in One Year
Loan from CCBDD	\$9,375	\$0	\$0	\$9,375	\$2,700
Mortgage Payable	258,930	0	16,097	242,833	16,661
	<u>\$268,305</u>	<u>\$0</u>	<u>\$16,097</u>	<u>\$252,208</u>	<u>\$19,361</u>

The annual requirements to retire the debt as of December 31, 2012, are as follows:

Year Ending	Principal	Interest
2013	\$19,361	\$10,054
2014	24,147	9,325
2015	18,233	8,564
2016	19,004	7,793
2017	19,853	6,944
2018-2022	112,994	20,991
2023-2024	38,616	1,431
Totals	<u>\$252,208</u>	<u>\$65,102</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, 2012*

**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 2012, \$52,516 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, 2012. 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, 2012*

**Note 25 - Insurance Purchasing Pool**

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

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

**Note 26 - Related Party Transaction**

The County provides the management and staff personnel, at no charge, to Waycraft Workshop, Inc. In addition, management services and salaries, land and facilities, utilities, and certain other general and administrative costs are provided by the County to the Workshop. The Workshop's management has estimated the value of this support to be approximately \$357,517 for the year ended December 31, 2012. 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 \$1,329,588.

**Note 27 - Contingent Liabilities**

**A. Grants**

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

**B. Housing Loans**

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



**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

C. Litigation

The County is a party to several legal proceedings seeking damages or injunctive relief generally incidental to its operations and pending projects. The Director of the Ohio Environmental Protection Agency (EPA) asserts that the County improperly received a total of \$860,000 from the Solid Waste Management District (District) in 2009 for rent. Based on the terms of the lease, the District was required in 2009 to pay a lump sum payment of \$500,000 plus \$30,000 per month for each month in 2009 and is to continue at that rate for a period of five years. Additional similar payments for 2010 were placed in escrow pending resolution of the assertion. The County maintains that these payments were properly made by the District in compliance with the District's Solid Waste Management Plan. The EPA disagrees with this contention. Although litigation has been threatened by the Ohio Attorney General acting on behalf of the EPA to recover some or all of these payments, along with payment of civil penalties for alleged violations of Ohio's solid waste laws and regulations, no litigation has yet been instituted. At present, the parties are in discussion to resolve the EPA's claims. It cannot be determined at this time what the ultimate outcome will be or if any potential loss will occur in the event of an unfavorable outcome.

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## 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:

*Bridge Load Rating Fund* - To account for grants from the Ohio Department of Transportation restricted for consulting services for load rating for bridges.

*Court Computer Fund* - To account for additional 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.

*County Home Fund* - To account for the residual balance of a voted county-wide property tax levy and resources received from residents that had been restricted for the operation of the County Home. The County Home has been closed and remaining resources are being used for related closing costs.

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

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

*CEAO Safety Study Fund* - To account for grants from the Ohio Department of Transportation restricted for the Rural Sign Inventory Safety Study and associated software.

*CEAO Sign Upgrade Project Fund* - To account for grants from the Ohio Department of Transportation restricted for the purchase and upgrading of road signs and accessories.

*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.

(continued)

## Crawford County, Ohio

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

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

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

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

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

*Guardrails Project Fund* - To account for grants from the Ohio Department of Transportation restricted for the installation of guardrails at various locations within the County.

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

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

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

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

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

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

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

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

(continued)

## **Crawford County, Ohio**

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

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

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

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

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

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

*Revolving Loan Fund* - To account for community development block grants and the repayment of loans (principal and interest) restricted for new CDBG business loans or with ODOT 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 Incentive Review Fund* - To account for fees collected by the Tax Incentive Review Council restricted for economic development.

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

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

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

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

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

(continued)

*Crawford County, Ohio*

*Nonmajor Capital Projects Funds (continued)*

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).

*County Buildings Fund* - To account for a grant and transfers from the General Fund restricted for the maintenance and renovation of County buildings.

*Courthouse Roof and Projects Fund* - To account for transfers from the General Fund assigned for the repair and maintenance of the County courthouse roof and other courthouse grounds projects.

*Galion-New Winchester Paving Project Fund* - To account for grants from the Ohio Public Works Commission restricted for paving Galion-New Winchester Road.

*Taylor Road Bridge Project Fund* - To account for grants from the Ohio Department of Transportation restricted for the construction of a bridge on Taylor Road.

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

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2012*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,673,120	\$514,337	\$281,247	\$5,468,704
Cash and Cash Equivalents in Segregated Accounts	10,660	0	0	10,660
Accounts Receivable	74,835	0	0	74,835
Sales Taxes Receivable	0	106,440	0	106,440
Due from Other Governments	776,444	0	4,737	781,181
Special Assessments Receivable	66,613	275,000	0	341,613
Prepaid Items	32,791	0	0	32,791
Materials and Supplies Inventory	10,260	0	0	10,260
Property Taxes Receivable	432,515	0	0	432,515
Loans Receivable	53,557	0	0	53,557
<i>Total Assets</i>	<u>\$6,130,795</u>	<u>\$895,777</u>	<u>\$285,984</u>	<u>\$7,312,556</u>
<b>Liabilities</b>				
Wages Payable	\$60,075	\$0	\$0	\$60,075
Accounts Payable	98,090	0	12,567	110,657
Contracts Payable	11,709	0	73,635	85,344
Due to Other Governments	52,207	0	0	52,207
Interfund Payable	324,958	1,000	0	325,958
<i>Total Liabilities</i>	<u>547,039</u>	<u>1,000</u>	<u>86,202</u>	<u>634,241</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	409,800	0	0	409,800
Unavailable Revenue	877,115	345,960	4,737	1,227,812
<i>Total Deferred Inflows of Resources</i>	<u>1,286,915</u>	<u>345,960</u>	<u>4,737</u>	<u>1,637,612</u>
<b>Fund Balances</b>				
Nonspendable	43,051	0	0	43,051
Restricted	4,376,437	545,227	200,626	5,122,290
Committed	0	4,394	0	4,394
Unassigned (Deficit)	(122,647)	(804)	(5,581)	(129,032)
<i>Total Fund Balances</i>	<u>4,296,841</u>	<u>548,817</u>	<u>195,045</u>	<u>5,040,703</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$6,130,795</u>	<u>\$895,777</u>	<u>\$285,984</u>	<u>\$7,312,556</u>

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2012*

	Bridge Load Rating	Court Computer	Community Development Block Grant	Concealed Handgun Expense
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$887	\$195,669	\$155,549	\$37,667
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	887	0	381,874	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	1,188	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$1,774</u>	<u>\$196,857</u>	<u>\$537,423</u>	<u>\$37,667</u>
<b>Liabilities</b>				
Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	0	6,116	28,358	0
Contracts Payable	887	0	0	0
Due to Other Governments	0	0	0	609
Interfund Payable	887	0	189,318	0
<i>Total Liabilities</i>	<u>1,774</u>	<u>6,116</u>	<u>217,676</u>	<u>609</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	887	1,819	368,661	0
<i>Total Deferred Inflows of Resources</i>	<u>887</u>	<u>1,819</u>	<u>368,661</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	0	1,188	0	0
Restricted	0	187,734	0	37,058
Unassigned (Deficit)	(887)	0	(48,914)	0
<i>Total Fund Balances (Deficit)</i>	<u>(887)</u>	<u>188,922</u>	<u>(48,914)</u>	<u>37,058</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$1,774</u>	<u>\$196,857</u>	<u>\$537,423</u>	<u>\$37,667</u>



<u>Council on Aging Levy</u>	<u>County Home</u>	<u>Commissary</u>	<u>Child Support Enforcement Agency</u>	<u>CEAO Sign Upgrade Project</u>	<u>Dog and Kennel</u>	<u>Drug Law Enforcement</u>
\$42,402	\$12,172	\$74,599	\$353,867	\$20,549	\$108,597	\$43,148
0	0	10,014	0	0	0	0
0	0	0	0	0	0	0
40,519	0	0	0	45,229	0	0
0	0	0	0	0	0	0
0	0	0	0	0	235	0
0	0	0	0	0	435	0
432,515	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$515,436</u>	<u>\$12,172</u>	<u>\$84,613</u>	<u>\$353,867</u>	<u>\$65,778</u>	<u>\$109,267</u>	<u>\$43,148</u>
\$0	\$0	\$0	\$14,922	\$0	\$2,094	\$0
0	0	598	0	13,494	847	0
0	3,035	0	46	0	0	0
0	0	0	12,801	0	1,734	0
0	0	0	11,922	50,000	0	0
0	3,035	598	39,691	63,494	4,675	0
409,800	0	0	0	0	0	0
63,234	0	0	0	45,229	0	0
473,034	0	0	0	45,229	0	0
0	0	0	0	0	670	0
42,402	9,137	84,015	314,176	0	103,922	43,148
0	0	0	0	(42,945)	0	0
42,402	9,137	84,015	314,176	(42,945)	104,592	43,148
<u>\$515,436</u>	<u>\$12,172</u>	<u>\$84,613</u>	<u>\$353,867</u>	<u>\$65,778</u>	<u>\$109,267</u>	<u>\$43,148</u>

(continued)

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2012*

	Ditch Maintenance	Delinquent Real Estate Tax Collection	Economic Development	Enforcement and Education
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$98,739	\$73,389	\$6,538	\$4,250
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	29,893	0
Special Assessments Receivable	66,613	0	0	0
Prepaid Items	0	9	0	0
Materials and Supplies Inventory	0	1,591	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$165,352</u>	<u>\$74,989</u>	<u>\$36,431</u>	<u>\$4,250</u>
<b>Liabilities</b>				
Wages Payable	\$0	\$1,704	\$3,352	\$0
Accounts Payable	0	1,734	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	1,474	2,778	0
Interfund Payable	0	0	29,893	0
<i>Total Liabilities</i>	<u>0</u>	<u>4,912</u>	<u>36,023</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	66,613	257	29,893	0
<i>Total Deferred Inflows of Resources</i>	<u>66,613</u>	<u>257</u>	<u>29,893</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	0	1,600	0	0
Restricted	98,739	68,220	0	4,250
Unassigned (Deficit)	0	0	(29,485)	0
<i>Total Fund Balances (Deficit)</i>	<u>98,739</u>	<u>69,820</u>	<u>(29,485)</u>	<u>4,250</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$165,352</u>	<u>\$74,989</u>	<u>\$36,431</u>	<u>\$4,250</u>

<u>Emergency Management Agency</u>	<u>Felony Delinquent Care</u>	<u>Home Sewage Treatment Program</u>	<u>Indigent Driver Alcohol Treatment</u>	<u>Indigent Driver Interlock and Alcohol Monitoring</u>	<u>Indigent Guardianship</u>	<u>Law Enforcement Assistance</u>
\$128,986	\$226,025	\$2,500	\$82,818	\$24,663	\$2,049	\$10,000
0	0	0	0	0	0	0
0	0	0	0	0	0	0
47,989	146,136	20,468	3,195	600	0	0
0	0	0	0	0	0	0
3,495	0	0	0	0	0	0
120	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$180,590</u>	<u>\$372,161</u>	<u>\$22,968</u>	<u>\$86,013</u>	<u>\$25,263</u>	<u>\$2,049</u>	<u>\$10,000</u>
\$3,384	\$2,747	\$0	\$0	\$0	\$0	\$0
3,716	15,051	2,500	2,444	0	1,375	0
0	0	0	0	0	0	0
3,000	2,354	0	0	0	0	0
5,000	11,730	0	0	0	0	0
<u>15,100</u>	<u>31,882</u>	<u>2,500</u>	<u>2,444</u>	<u>0</u>	<u>1,375</u>	<u>0</u>
0	0	0	0	0	0	0
47,989	146,136	20,468	3,134	0	0	0
<u>47,989</u>	<u>146,136</u>	<u>20,468</u>	<u>3,134</u>	<u>0</u>	<u>0</u>	<u>0</u>
3,615	0	0	0	0	0	0
113,886	194,143	0	80,435	25,263	674	10,000
0	0	0	0	0	0	0
<u>117,501</u>	<u>194,143</u>	<u>0</u>	<u>80,435</u>	<u>25,263</u>	<u>674</u>	<u>10,000</u>
<u>\$180,590</u>	<u>\$372,161</u>	<u>\$22,968</u>	<u>\$86,013</u>	<u>\$25,263</u>	<u>\$2,049</u>	<u>\$10,000</u>

(continued)

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2012*

	Law Enforcement Overtime Project	Law Enforcement Records Management	Law Enforcement Trust	Law Library Resource
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$23,859	\$9,950	\$148,480	\$169,165
Cash and Cash Equivalents in Segregated Accounts	0	0	646	0
Accounts Receivable	0	0	0	0
Due from Other Governments	18,968	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	16,704	0	111
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>\$42,827</u>	<u>\$26,654</u>	<u>\$149,126</u>	<u>\$169,276</u>
<b>Liabilities</b>				
Wages Payable	\$870	\$0	\$0	\$125
Accounts Payable	0	0	0	8,625
Contracts Payable	0	0	0	0
Due to Other Governments	935	0	0	119
Interfund Payable	22,470	0	0	0
<i>Total Liabilities</i>	<u>24,275</u>	<u>0</u>	<u>0</u>	<u>8,869</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	18,968	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>18,968</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	0	16,704	0	111
Restricted	0	9,950	149,126	160,296
Unassigned (Deficit)	(416)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>(416)</u>	<u>26,654</u>	<u>149,126</u>	<u>160,407</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$42,827</u>	<u>\$26,654</u>	<u>\$149,126</u>	<u>\$169,276</u>

Library and Legal Research	Municipal Court Probation Officer	Probate Court	Prepayment Interest	Real Estate Assessment	Revolving Loan	Railroad Grade Crossing Improvement
\$34,146	\$81,573	\$6,545	\$12,020	\$887,985	\$12,044	\$31,829
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	2,551	0	0
0	0	0	493	4,284	0	0
0	0	0	0	0	0	0
0	0	0	0	0	53,557	0
<u>\$34,146</u>	<u>\$81,573</u>	<u>\$6,545</u>	<u>\$12,513</u>	<u>\$894,820</u>	<u>\$65,601</u>	<u>\$31,829</u>
\$0	\$3,214	\$0	\$319	\$10,510	\$0	\$0
0	352	0	0	2,697	0	0
0	0	0	0	1,568	0	0
0	2,682	0	266	8,432	0	0
0	0	0	0	0	0	0
0	6,248	0	585	23,207	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	493	6,835	0	0
34,146	75,325	6,545	11,435	864,778	65,601	31,829
0	0	0	0	0	0	0
<u>34,146</u>	<u>75,325</u>	<u>6,545</u>	<u>11,928</u>	<u>871,613</u>	<u>65,601</u>	<u>31,829</u>
<u>\$34,146</u>	<u>\$81,573</u>	<u>\$6,545</u>	<u>\$12,513</u>	<u>\$894,820</u>	<u>\$65,601</u>	<u>\$31,829</u>

(continued)

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2012*

	Sanction Costs	Special Projects	Special Projects- Common Pleas	Solid Waste Management District
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$79,831	\$382,703	\$116,029	\$801,125
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	74,835
Due from Other Governments	0	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	611
Materials and Supplies Inventory	0	0	0	2,149
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$79,831</u>	<u>\$382,703</u>	<u>\$116,029</u>	<u>\$878,720</u>
<b>Liabilities</b>				
Wages Payable	\$491	\$4,346	\$0	\$10,160
Accounts Payable	0	0	0	10,183
Contracts Payable	0	0	0	6,173
Due to Other Governments	414	3,375	0	8,377
Interfund Payable	0	0	0	238
<i>Total Liabilities</i>	<u>905</u>	<u>7,721</u>	<u>0</u>	<u>35,131</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	34,411
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>34,411</u>
<b>Fund Balances</b>				
Nonspendable	0	0	0	2,760
Restricted	78,926	374,982	116,029	806,418
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>78,926</u>	<u>374,982</u>	<u>116,029</u>	<u>809,178</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$79,831</u>	<u>\$382,703</u>	<u>\$116,029</u>	<u>\$878,720</u>

<u>Tax Incentive Review</u>	<u>Victims of Crime</u>	<u>Wireless E-911</u>	<u>Total</u>
\$5,440	\$4,629	\$160,704	\$4,673,120
0	0	0	10,660
0	0	0	74,835
0	32,262	8,424	776,444
0	0	0	66,613
0	0	9,075	32,791
0	0	0	10,260
0	0	0	432,515
0	0	0	53,557
<u>\$5,440</u>	<u>\$36,891</u>	<u>\$178,203</u>	<u>\$6,130,795</u>
\$0	\$1,837	\$0	\$60,075
0	0	0	98,090
0	0	0	11,709
1,299	1,558	0	52,207
3,500	0	0	324,958
<u>4,799</u>	<u>3,395</u>	<u>0</u>	<u>547,039</u>
0	0	0	409,800
0	29,416	0	877,115
<u>0</u>	<u>29,416</u>	<u>0</u>	<u>1,286,915</u>
0	0	9,075	43,051
641	4,080	169,128	4,376,437
0	0	0	(122,647)
<u>641</u>	<u>4,080</u>	<u>178,203</u>	<u>4,296,841</u>
<u>\$5,440</u>	<u>\$36,891</u>	<u>\$178,203</u>	<u>\$6,130,795</u>

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2012*

	County Buildings	Courthouse Roof and Projects	Westmoor Sewer Construction	Total
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$114,117	\$0	\$167,130	\$281,247
Due from Other Governments	0	0	4,737	4,737
<i>Total Assets</i>	<u>\$114,117</u>	<u>\$0</u>	<u>\$171,867</u>	<u>\$285,984</u>
<b>Liabilities</b>				
Accounts Payable	\$6,492	\$5,581	\$494	\$12,567
Contracts Payable	0	0	73,635	73,635
<i>Total Liabilities</i>	<u>6,492</u>	<u>5,581</u>	<u>74,129</u>	<u>86,202</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue	0	0	4,737	4,737
<b>Fund Balances</b>				
Restricted	107,625	0	93,001	200,626
Unassigned (Deficit)	0	(5,581)	0	(5,581)
<i>Total Fund Balances (Deficit)</i>	<u>107,625</u>	<u>(5,581)</u>	<u>93,001</u>	<u>195,045</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$114,117</u>	<u>\$0</u>	<u>\$171,867</u>	<u>\$285,984</u>



**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2012*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$449,796	\$0	\$0	\$449,796
Sales Taxes	0	345,473	0	345,473
Special Assessments	82,815	224,281	0	307,096
Charges for Services	2,053,561	250,758	0	2,304,319
Licenses and Permits	22,372	0	0	22,372
Fines and Forfeitures	185,996	0	0	185,996
Intergovernmental	2,186,273	12,619	990,491	3,189,383
Interest	4,765	0	0	4,765
Rent	0	41,985	0	41,985
Other	163,949	2,000	0	165,949
<i>Total Revenues</i>	<u>5,149,527</u>	<u>877,116</u>	<u>990,491</u>	<u>7,017,134</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	661,388	0	0	661,388
Judicial	429,921	0	0	429,921
Public Safety	937,629	0	0	937,629
Public Works	821,834	0	0	821,834
Health	959,173	0	0	959,173
Human Services	1,246,313	0	0	1,246,313
Economic Development	91,374	0	0	91,374
Capital Outlay	0	0	532,137	532,137
Debt Service:				
Principal Retirement	0	579,445	0	579,445
Interest and Fiscal Charges	0	836,716	0	836,716
<i>Total Expenditures</i>	<u>5,147,632</u>	<u>1,416,161</u>	<u>532,137</u>	<u>7,095,930</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,895</u>	<u>(539,045)</u>	<u>458,354</u>	<u>(78,796)</u>
<b>Other Financing Sources (Uses)</b>				
Special Assessment Bonds Issued	18,930	275,000	0	293,930
OWDA Loans Issued	0	0	3,454	3,454
Transfers In	137,126	699,293	69,551	905,970
Transfers Out	(9)	0	0	(9)
<i>Total Other Financing Sources (Uses)</i>	<u>156,047</u>	<u>974,293</u>	<u>73,005</u>	<u>1,203,345</u>
<i>Net Changes in Fund Balances</i>	<u>157,942</u>	<u>435,248</u>	<u>531,359</u>	<u>1,124,549</u>
<i>Fund Balances Beginning of Year</i>	<u>4,138,899</u>	<u>113,569</u>	<u>(336,314)</u>	<u>3,916,154</u>
<i>Fund Balances End of Year</i>	<u><u>4,296,841</u></u>	<u><u>\$548,817</u></u>	<u><u>\$195,045</u></u>	<u><u>\$5,040,703</u></u>

**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2012*

	Bridge Load Rating	Court Computer	Community Development Block Grant	Concealed Handgun Expense
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	22,315	0	0
Licenses and Permits	0	0	0	22,372
Fines and Forfeitures	0	0	0	0
Intergovernmental	14,191	0	319,638	0
Interest	0	0	130	0
Other	0	3,099	3,594	0
<i>Total Revenues</i>	<u>14,191</u>	<u>25,414</u>	<u>323,362</u>	<u>22,372</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	70,353	0	0
Public Safety	0	0	0	20,107
Public Works	13,057	0	257,984	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>13,057</u>	<u>70,353</u>	<u>257,984</u>	<u>20,107</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,134</u>	<u>(44,939)</u>	<u>65,378</u>	<u>2,265</u>
<b>Other Financing Sources (Uses)</b>				
Special Assessment Bonds Issued	0	0	0	0
Transfers In	0	0	9,905	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>9,905</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	1,134	(44,939)	75,283	2,265
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(2,021)</u>	<u>233,861</u>	<u>(124,197)</u>	<u>34,793</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$887)</u></u>	<u><u>\$188,922</u></u>	<u><u>(\$48,914)</u></u>	<u><u>\$37,058</u></u>

Council on Aging Levy	County Home	Commissary	Child Support Enforcement Agency	CEAO Safety Study	CEAO Sign Upgrade Project	Dog and Kennel
\$449,796	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	215,301	172,435	0	0	151,455
0	0	0	0	0	0	0
0	0	0	0	0	0	521
115,387	0	0	504,506	46,350	0	0
0	0	0	0	0	0	0
0	3,727	0	34,192	0	0	878
<u>565,183</u>	<u>3,727</u>	<u>215,301</u>	<u>711,133</u>	<u>46,350</u>	<u>0</u>	<u>152,854</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	204,212	0	0	0	0
0	0	0	0	46,350	42,945	0
0	0	0	0	0	0	134,914
558,267	34,925	0	653,121	0	0	0
0	0	0	0	0	0	0
<u>558,267</u>	<u>34,925</u>	<u>204,212</u>	<u>653,121</u>	<u>46,350</u>	<u>42,945</u>	<u>134,914</u>
<u>6,916</u>	<u>(31,198)</u>	<u>11,089</u>	<u>58,012</u>	<u>0</u>	<u>(42,945)</u>	<u>17,940</u>
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>
6,916	(31,198)	11,089	58,012	0	(42,945)	17,940
<u>35,486</u>	<u>40,335</u>	<u>72,926</u>	<u>256,164</u>	<u>0</u>	<u>0</u>	<u>86,652</u>
<u>\$42,402</u>	<u>\$9,137</u>	<u>\$84,015</u>	<u>\$314,176</u>	<u>\$0</u>	<u>(\$42,945)</u>	<u>\$104,592</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, 2012*

	Drug Law Enforcement	Ditch Maintenance	Delinquent Real Estate Tax Collection	Economic Development
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	82,815	0	0
Charges for Services	0	0	100,449	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	1,338	0	0	0
Intergovernmental	0	0	0	77,783
Interest	0	0	0	0
Other	0	0	607	31,122
<i>Total Revenues</i>	<u>1,338</u>	<u>82,815</u>	<u>101,056</u>	<u>108,905</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	0	0	83,354	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	129,777	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	85,034
<i>Total Expenditures</i>	<u>0</u>	<u>129,777</u>	<u>83,354</u>	<u>85,034</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,338</u>	<u>(46,962)</u>	<u>17,702</u>	<u>23,871</u>
<b>Other Financing Sources (Uses)</b>				
Special Assessment Bonds Issued	0	18,930	0	0
Transfers In	0	0	0	54,740
Transfers Out	0	0	0	(7)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>18,930</u>	<u>0</u>	<u>54,733</u>
<i>Net Changes in Fund Balances</i>	1,338	(28,032)	17,702	78,604
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>41,810</u>	<u>126,771</u>	<u>52,118</u>	<u>(108,089)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$43,148</u>	<u>\$98,739</u>	<u>\$69,820</u>	<u>(\$29,485)</u>

Enforcement and Education	Emergency Management Agency	Felony Delinquent Care	Guardrails Project	Help America Vote Act	Home Sewage Treatment Program	Indigent Driver Alcohol Treatment
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	8,757	0	0	0	0	0
0	0	0	0	0	0	0
934	0	0	0	0	0	25,227
0	153,971	245,030	273,619	2,528	49,532	0
0	0	0	0	0	0	0
0	13,266	959	0	0	7,649	0
<u>934</u>	<u>175,994</u>	<u>245,989</u>	<u>273,619</u>	<u>2,528</u>	<u>57,181</u>	<u>25,227</u>
0	0	0	0	2,528	0	0
0	0	0	0	0	0	12,095
0	215,898	242,934	0	0	0	0
0	0	0	273,619	0	57,181	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>215,898</u>	<u>242,934</u>	<u>273,619</u>	<u>2,528</u>	<u>57,181</u>	<u>12,095</u>
<u>934</u>	<u>(39,904)</u>	<u>3,055</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,132</u>
0	0	0	0	0	0	0
0	60,000	0	0	0	0	0
0	(2)	0	0	0	0	0
<u>0</u>	<u>59,998</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
934	20,094	3,055	0	0	0	13,132
3,316	97,407	191,088	0	0	0	67,303
<u>\$4,250</u>	<u>\$117,501</u>	<u>\$194,143</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$80,435</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, 2012*

	Indigent Driver Interlock and Alcohol Monitoring	Indigent Guardianship	Law Enforcement Assistance	Law Enforcement Overtime Project
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	8,070	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	7,468	0	0	26,468
Interest	0	0	0	0
Other	0	0	0	310
<i>Total Revenues</i>	<u>7,468</u>	<u>8,070</u>	<u>0</u>	<u>26,778</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	8,371	0	0
Public Safety	0	0	0	24,813
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>8,371</u>	<u>0</u>	<u>24,813</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>7,468</u>	<u>(301)</u>	<u>0</u>	<u>1,965</u>
<b>Other Financing Sources (Uses)</b>				
Special Assessment Bonds Issued	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	7,468	(301)	0	1,965
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>17,795</u>	<u>975</u>	<u>10,000</u>	<u>(2,381)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$25,263</u></u>	<u><u>\$674</u></u>	<u><u>\$10,000</u></u>	<u><u>(\$416)</u></u>

Law Enforcement Records Management	Law Enforcement Trust	Law Library Resource	Library and Legal Research	Municipal Court Probation Officer	Probate Court	Prepayment Interest
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
20,885	0	0	2,913	116,503	268	0
0	0	0	0	0	0	0
0	51,496	97,833	0	0	0	0
0	0	0	0	0	0	0
0	19	0	0	0	0	2,477
0	0	122	0	998	0	103
<u>20,885</u>	<u>51,515</u>	<u>97,955</u>	<u>2,913</u>	<u>117,501</u>	<u>268</u>	<u>2,580</u>
0	0	0	0	0	0	11,754
0	0	48,183	619	107,589	0	0
3,296	107,454	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>3,296</u>	<u>107,454</u>	<u>48,183</u>	<u>619</u>	<u>107,589</u>	<u>0</u>	<u>11,754</u>
<u>17,589</u>	<u>(55,939)</u>	<u>49,772</u>	<u>2,294</u>	<u>9,912</u>	<u>268</u>	<u>(9,174)</u>
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>
17,589	(55,939)	49,772	2,294	9,912	268	(9,174)
9,065	205,065	110,635	31,852	65,413	6,277	21,102
<u>\$26,654</u>	<u>\$149,126</u>	<u>\$160,407</u>	<u>\$34,146</u>	<u>\$75,325</u>	<u>\$6,545</u>	<u>\$11,928</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, 2012*

	Real Estate Assessment	Revolving Loan	Railroad Grade Crossing Improvement	Sanction Costs
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	552,940	0	0	13,535
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	2,000	0
Intergovernmental	36,229	0	0	0
Interest	0	2,139	0	0
Other	7,979	0	0	168
<i>Total Revenues</i>	<u>597,148</u>	<u>2,139</u>	<u>2,000</u>	<u>13,703</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	552,005	0	0	0
Judicial	0	0	0	15,236
Public Safety	0	0	0	0
Public Works	0	0	921	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	6,340	0	0
<i>Total Expenditures</i>	<u>552,005</u>	<u>6,340</u>	<u>921</u>	<u>15,236</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>45,143</u>	<u>(4,201)</u>	<u>1,079</u>	<u>(1,533)</u>
<b>Other Financing Sources (Uses)</b>				
Special Assessment Bonds Issued	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	45,143	(4,201)	1,079	(1,533)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>826,470</u>	<u>69,802</u>	<u>30,750</u>	<u>80,459</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$871,613</u></u>	<u><u>\$65,601</u></u>	<u><u>\$31,829</u></u>	<u><u>\$78,926</u></u>



Special Projects	Special Projects-Common Pleas	Solid Waste Management District	Tax Incentive Review	Victims of Crime	Wireless E-911	Total
\$0	\$0	\$0	\$0	\$0	\$0	\$449,796
0	0	0	0	0	0	82,815
139,004	21,385	493,346	14,000	0	0	2,053,561
0	0	0	0	0	0	22,372
6,647	0	0	0	0	0	185,996
0	0	175,000	0	41,013	97,560	2,186,273
0	0	0	0	0	0	4,765
4,462	0	50,085	0	629	0	163,949
<u>150,113</u>	<u>21,385</u>	<u>718,431</u>	<u>14,000</u>	<u>41,642</u>	<u>97,560</u>	<u>5,149,527</u>
0	0	0	11,747	0	0	661,388
151,543	15,932	0	0	0	0	429,921
0	0	0	0	55,259	63,656	937,629
0	0	0	0	0	0	821,834
0	0	824,259	0	0	0	959,173
0	0	0	0	0	0	1,246,313
0	0	0	0	0	0	91,374
<u>151,543</u>	<u>15,932</u>	<u>824,259</u>	<u>11,747</u>	<u>55,259</u>	<u>63,656</u>	<u>5,147,632</u>
<u>(1,430)</u>	<u>5,453</u>	<u>(105,828)</u>	<u>2,253</u>	<u>(13,617)</u>	<u>33,904</u>	<u>1,895</u>
0	0	0	0	0	0	18,930
0	0	0	0	12,481	0	137,126
0	0	0	0	0	0	(9)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,481</u>	<u>0</u>	<u>156,047</u>
(1,430)	5,453	(105,828)	2,253	(1,136)	33,904	157,942
<u>376,412</u>	<u>110,576</u>	<u>915,006</u>	<u>(1,612)</u>	<u>5,216</u>	<u>144,299</u>	<u>4,138,899</u>
<u>\$374,982</u>	<u>\$116,029</u>	<u>\$809,178</u>	<u>\$641</u>	<u>\$4,080</u>	<u>\$178,203</u>	<u>\$4,296,841</u>

**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2012*

	County Buildings	Courthouse Roof and Projects	Galion- New Winchester Paving Project	Taylor Road Bridge Project
<b>Revenues</b>				
Intergovernmental	\$60,000	\$0	\$148,128	\$259,127
<b>Expenditures</b>				
Capital Outlay	12,375	15,132	148,128	259,127
<i>Excess of Revenues Over (Under) Expenditures</i>	47,625	(15,132)	0	0
<b>Other Financing Sources</b>				
OWDA Loans Issued	0	0	0	0
Transfers In	60,000	9,551	0	0
Total Other Financing Sources	60,000	9,551	0	0
<i>Net Changes in Fund Balances</i>	107,625	(5,581)	0	0
<i>Fund Balances (Deficit) Beginning of Year</i>	0	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	\$107,625	(\$5,581)	\$0	\$0

Westmoor Sewer Construction	Total
\$523,236	\$990,491
<u>97,375</u>	<u>532,137</u>
<u>425,861</u>	<u>458,354</u>
3,454	3,454
<u>0</u>	<u>69,551</u>
<u>3,454</u>	<u>73,005</u>
429,315	531,359
<u>(336,314)</u>	<u>(336,314)</u>
<u>\$93,001</u>	<u>\$195,045</u>

## **Crawford County, Ohio**

### ***Combining Statements - Internal Service Funds***

Internal service funds are used to account for the financing of goods and 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 County's purchase and ongoing maintenance of an Electronic Document Management System. Charges are allocated to departments based on use.

*Health Benefits Fund* - To account for the self insurance program for employee health and drug card benefits.

**Crawford County, Ohio**  
*Statement of Fund Net Position*  
*Internal Service Fund*  
*December 31, 2012*

	<u>Electronic Document Management System</u>
<b>Assets</b>	
Current Assets	
Equity in Pooled Cash and Cash Equivalents	\$72,676
Noncurrent Assets	
Capital Assets	
Depreciable Capital Assets, Net	<u>88,232</u>
<i>Total Assets</i>	<u><u>\$160,908</u></u>
 <b>Net Position</b>	
Net Investment in Capital Assets	
Unrestricted	<u>72,676</u>
<i>Total Net Position</i>	<u><u>\$160,908</u></u>

**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenses, and Changes in Fund Net Position*  
*Internal Service Funds*  
*For the Year Ended December 31, 2012*

	<u>Electronic Document Management System</u>	<u>Health Benefits</u>	<u>Total</u>
<b>Operating Revenues</b>			
Charges for Services	\$189,318	\$112,400	\$301,718
<b>Operating Expenses</b>			
Contractual Services	26,914	0	26,914
Depreciation	1,496	0	1,496
<i>Total Operating Expenses</i>	<u>28,410</u>	<u>0</u>	<u>28,410</u>
<i>Changes in Net Position</i>	160,908	112,400	273,308
<i>Net Position (Deficit) Beginning of Year</i>	<u>0</u>	<u>(112,400)</u>	<u>(112,400)</u>
<i>Net Position End of Year</i>	<u>\$160,908</u>	<u>\$0</u>	<u>\$160,908</u>

**Crawford County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
For the Year Ended December 31, 2012

	<u>Electronic Document Management System</u>	<u>Health Benefits</u>	<u>Total</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Transactions with Other Funds	\$189,318	\$112,400	\$301,718
Cash Payments for Contractual Services	<u>(26,914)</u>	<u>0</u>	<u>(26,914)</u>
<i>Net Cash Provided by Operating Activities</i>	162,404	112,400	274,804
<b>Cash Flows from Noncapital and Related Financing Activities</b>			
Advances Out	0	(112,400)	(112,400)
<b>Cash Flows from Capital and Related Financing Activities</b>			
Acquisition of Capital Assets	<u>(89,728)</u>	<u>0</u>	<u>(89,728)</u>
<i>Net Increase in Cash and Cash Equivalents</i>	72,676	0	72,676
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$72,676</u></u>	<u><u>\$0</u></u>	<u><u>\$72,676</u></u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>			
Operating Income	\$160,908	\$112,400	\$273,308
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities			
Depreciation	<u>1,496</u>	<u>0</u>	<u>1,496</u>
<i>Net Cash Provided by Operating Activities</i>	<u><u>\$162,404</u></u>	<u><u>\$112,400</u></u>	<u><u>\$274,804</u></u>

## **Crawford County, Ohio**

### ***Combining Statements - Fiduciary Funds***

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

#### ***Private Purpose Trust Funds***

*County Home Resident Trust Fund* - To account for resources held in trust for personal expenses of the residents at the County Home.

*Probate Trust Fund* - To account for the custodial savings accounts held in trust by the Probate Court. For 2012, this fund was not budgeted.

#### ***Agency Funds***

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

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

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

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

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

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

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

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

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

(continued)



**Crawford County, Ohio**

*Agency Funds (continued)*

*Other Agency Funds* - To account for various resources held by the County:

*Ohio Water and Sewer Rotary*  
*Coder-Wechter Ditch*  
*County Health*  
*Domestic Shelter*  
*Special Emergency Planning*

*Sheriff Civil*  
*Soil and Water*  
*Park District*  
*Ohio Elections Commission*  
*Regional Planning Commission*

**Crawford County, Ohio**  
*Statement of Fiduciary Net Position*  
*Private Purpose Trust Fund*  
*December 31, 2012*

	<u>Probate Trust</u>
<b>Assets</b>	
Cash and Cash Equivalents in Segregated Accounts	<u>\$55,568</u>
<b>Net Position</b>	
Held in Trust for Undistributed Probate	<u>\$55,568</u>

**Crawford County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Position*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2012*

	<u>County Home Resident Trust</u>	<u>Probate Trust</u>	<u>Total</u>
<b>Additions</b>			
Interest	\$0	\$125	\$125
Other	225	0	225
<i>Total Additions</i>	225	125	350
<b>Deductions</b>			
Human Services	1,255	0	1,255
<i>Net Changes in Net Position</i>	(1,030)	125	(905)
<i>Net Position Beginning of Year</i>	1,030	55,443	56,473
<i>Net Position End of Year</i>	<u>\$0</u>	<u>\$55,568</u>	<u>\$55,568</u>

**Crawford County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2012*

	Balance at December 31, 2011	Additions	Reductions	Balance at December 31, 2012
<b>County Court Fund</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$298,109	\$3,412,436	\$3,414,944	\$295,601
<b>Liabilities</b>				
Undistributed Assets	\$298,109	\$3,412,436	\$3,414,944	\$295,601
<b>Estate Tax Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$653,676	\$1,389,574	\$1,711,487	\$331,763
<b>Liabilities</b>				
Due to Other Governments	\$653,676	\$1,389,574	\$1,711,487	\$331,763
<b>Tangible Tax Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,672	\$514,094	\$516,766	\$0
Due from Other Governments	53,719	34,228	53,719	34,228
<b>Total Assets</b>	<b>\$56,391</b>	<b>\$548,322</b>	<b>\$570,485</b>	<b>\$34,228</b>
<b>Liabilities</b>				
Due to Other Governments	\$56,391	\$548,322	\$570,485	\$34,228
<b>Undivided Tax Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$10,008	\$2,178,928	\$2,168,362	\$20,574
Due from Other Governments	871,998	869,415	871,998	869,415
<b>Total Assets</b>	<b>\$882,006</b>	<b>\$3,048,343</b>	<b>\$3,040,360</b>	<b>\$889,989</b>
<b>Liabilities</b>				
Due to Other Governments	\$882,006	\$3,048,343	\$3,040,360	\$889,989
<b>Undivided General Tax Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,810,759	\$26,090,569	\$25,979,448	\$1,921,880
Special Assessments Receivable	206,401	184,787	206,401	184,787
Property Taxes Receivable	24,065,003	23,943,124	24,065,003	23,943,124
<b>Total Assets</b>	<b>\$26,082,163</b>	<b>\$50,218,480</b>	<b>\$50,250,852</b>	<b>\$26,049,791</b>
<b>Liabilities</b>				
Due to Other Governments	\$26,082,163	\$50,218,480	\$50,250,852	\$26,049,791

(continued)

**Crawford County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2012*

	Balance at December 31, 2011	Additions	Reductions	Balance at December 31, 2012
<b><i>Housing Trust Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$35,263	\$154,243	\$148,224	\$41,282
<b>Liabilities</b>				
Due to Other Governments	\$35,263	\$154,243	\$148,224	\$41,282
<b><i>Indigent Application Fee Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$54	\$556	\$525	\$85
<b>Liabilities</b>				
Due to Other Governments	\$54	\$556	\$525	\$85
<b><i>Local Government Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$780,221	\$780,221	\$0
Due from Other Governments	547,712	390,111	547,712	390,111
<b>Total Assets</b>	<b>\$547,712</b>	<b>\$1,170,332</b>	<b>\$1,327,933</b>	<b>\$390,111</b>
<b>Liabilities</b>				
Due to Other Governments	\$547,712	\$1,170,332	\$1,327,933	\$390,111
<b><i>Library Local Government Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,364,865	\$1,364,865	\$0
Due from Other Governments	723,384	682,433	723,384	682,433
<b>Total Assets</b>	<b>\$723,384</b>	<b>\$2,047,298</b>	<b>\$2,088,249</b>	<b>\$682,433</b>
<b>Liabilities</b>				
Due to Other Governments	\$723,384	\$2,047,298	\$2,088,249	\$682,433
<b><i>Mental Health Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$107,747	\$758,191	\$812,935	\$53,003
Due from Other Governments	54,891	50,551	54,891	50,551
Property Taxes Receivable	583,658	540,644	583,658	540,644
<b>Total Assets</b>	<b>\$746,296</b>	<b>\$1,349,386</b>	<b>\$1,451,484</b>	<b>\$644,198</b>
<b>Liabilities</b>				
Due to Other Governments	\$746,296	\$1,349,386	\$1,451,484	\$644,198

(continued)

**Crawford County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2012

	Balance at December 31, 2011	Additions	Reductions	Balance at December 31, 2012
<b>Payroll Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$138,003	\$17,010,441	\$16,990,676	\$157,768
<b>Liabilities</b>				
Payroll Taxes Withholding	(\$5,139)	\$17,010,441	\$16,847,534	\$157,768
Due to External Party	143,142	0	143,142	0
<b>Total Liabilities</b>	<b>\$138,003</b>	<b>\$17,010,441</b>	<b>\$16,990,676</b>	<b>\$157,768</b>
<b>Ohio Water and Sewer Rotary Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$67,091	\$67,091	\$0
<b>Liabilities</b>				
Due to Other Governments	\$0	\$67,091	\$67,091	\$0
<b>Coder-Wechter Ditch Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$44,611	\$0	\$44,611	\$0
<b>Liabilities</b>				
Due to Other Governments	\$44,611	\$0	\$44,611	\$0
<b>County Health Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$660,439	\$1,600,837	\$1,556,960	\$704,316
<b>Liabilities</b>				
Undistributed Assets	\$660,439	\$1,600,837	\$1,556,960	\$704,316
<b>Domestic Shelter Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$6,516	\$10,412	\$10,787	\$6,141
<b>Liabilities</b>				
Undistributed Assets	\$6,516	\$10,412	\$10,787	\$6,141
<b>Special Emergency Planning Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$27,635	\$13,595	\$13,637	\$27,593
<b>Liabilities</b>				
Due to Other Governments	\$27,635	\$13,595	\$13,637	\$27,593

(continued)

**Crawford County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2012*

	Balance at December 31, 2011	Additions	Reductions	Balance at December 31, 2012
<b><i>Sheriff Civil Fund</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$56,724	\$2,202,153	\$2,220,086	\$38,791
<b>Liabilities</b>				
Undistributed Assets	\$56,724	\$2,202,153	\$2,220,086	\$38,791
<b><i>Soil and Water Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$51,177	\$223,961	\$196,700	\$78,438
<b>Liabilities</b>				
Undistributed Assets	\$51,177	\$223,961	\$196,700	\$78,438
<b><i>Park District Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$73,067	\$126,310	\$178,612	\$20,765
<b>Liabilities</b>				
Undistributed Assets	\$73,067	\$126,310	\$178,612	\$20,765
<b><i>Ohio Elections Commission Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,055	\$45	\$0	\$3,100
<b>Liabilities</b>				
Due to Other Governments	\$3,055	\$45	\$0	\$3,100
<b><i>Regional Planning Commission Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and and Cash Equivalents	\$45,686	\$35,880	\$49,807	\$31,759
<b>Liabilities</b>				
Undistributed Assets	\$45,686	\$35,880	\$49,807	\$31,759

(continued)

**Crawford County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2012*

	Balance at December 31, 2011	Additions	Reductions	Balance at December 31, 2012
<b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,670,368	\$52,319,813	\$52,591,714	\$3,398,467
Cash and Cash Equivalents in Segregated Accounts	354,833	5,614,589	5,635,030	334,392
Due from Other Governments	2,251,704	2,026,738	2,251,704	2,026,738
Special Assessments Receivable	206,401	184,787	206,401	184,787
Property Taxes Receivable	24,648,661	24,483,768	24,648,661	24,483,768
<b>Total Assets</b>	<b>\$31,131,967</b>	<b>\$84,629,695</b>	<b>\$85,333,510</b>	<b>\$30,428,152</b>
<b>Liabilities</b>				
Payroll Taxes Withholding	(\$5,139)	\$17,010,441	\$16,847,534	\$157,768
Due to Other Governments	29,802,246	59,940,174	60,647,847	29,094,573
Due to External Party	143,142	0	143,142	0
Undistributed Assets	1,191,718	7,611,989	7,627,896	1,175,811
<b>Total Liabilities</b>	<b>\$31,131,967</b>	<b>\$84,562,604</b>	<b>\$85,266,419</b>	<b>\$30,428,152</b>



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

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$1,229,142	\$1,229,142	\$1,217,480	(\$11,662)
Sales Taxes	3,238,627	3,238,627	3,556,388	317,761
Charges for Services	2,672,796	2,672,796	2,945,508	272,712
Licenses and Permits	2,310	2,310	2,374	64
Fines and Forfeitures	168,000	168,000	156,189	(11,811)
Intergovernmental	1,209,167	1,284,916	1,221,439	(63,477)
Interest	180,000	180,000	242,031	62,031
Other	41,108	41,108	225,063	183,955
<i>Total Revenues</i>	<u>8,741,150</u>	<u>8,816,899</u>	<u>9,566,472</u>	<u>749,573</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Commissioners				
Personal Services	298,461	299,381	295,521	3,860
Materials and Supplies	2,100	4,977	3,443	1,534
Contractual Services	16,974	13,875	10,850	3,025
Capital Outlay	0	4,899	4,899	0
Other	12,015	11,730	10,479	1,251
Auditor				
Personal Services	340,413	355,214	354,597	617
Materials and Supplies	3,500	1,500	1,500	0
Capital Outlay	0	37,441	37,441	0
Other	2,505	1,500	1,500	0
Treasurer				
Personal Services	139,079	139,120	135,593	3,527
Materials and Supplies	4,500	4,459	2,617	1,842
Other	2,100	2,100	1,513	587
Prosecutor				
Personal Services	563,102	565,298	542,278	23,020
Materials and Supplies	7,025	7,024	5,097	1,927
Contractual Services	5,100	4,919	2,828	2,091
Capital Outlay	0	22,546	22,546	0
Other	31,743	32,743	29,496	3,247
Bureau of Examination				
Contractual Services	80,014	80,000	72,078	7,922
Auto Data Processing Board				
Personal Services	59,677	59,677	59,512	165
Materials and Supplies	1,000	1,000	94	906
Contractual Services	36,262	36,262	35,646	616
Other	700	900	441	459
Board of Elections				
Personal Services	326,650	326,101	304,363	21,738
Materials and Supplies	25,000	25,000	23,680	1,320
Contractual Services	91,500	91,815	63,673	28,142
Capital Outlay	7,512	10,813	10,366	447
Other	21,559	19,561	12,044	7,517

(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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Courthouse and Jail</b>				
Personal Services	\$212,185	\$216,766	\$210,035	\$6,731
Materials and Supplies	21,845	39,388	30,389	8,999
Contractual Services	340,346	398,737	391,538	7,199
Capital Outlay	6,000	8,661	8,661	0
Other	191,092	187,000	182,956	4,044
<b>Recorder</b>				
Personal Services	162,041	162,888	159,306	3,582
Materials and Supplies	3,000	2,839	2,258	581
Contractual Services	32,695	32,821	30,213	2,608
Capital Outlay	0	161	161	0
Other	2,800	2,800	2,466	334
<b>Insurances</b>				
Contractual Services	155,000	155,000	143,779	11,221
<b>Planning Commission</b>				
Other	10,000	10,000	10,000	0
<b>Clerk of Courts Title</b>				
Personal Services	141,350	141,395	140,016	1,379
Materials and Supplies	4,200	4,127	3,528	599
Contractual Services	32,555	32,471	21,974	10,497
Capital Outlay	3,000	3,000	946	2,054
Other	6,000	6,000	2,472	3,528
<b>Total General Government - Legislative and Executive</b>	<b>3,402,600</b>	<b>3,563,909</b>	<b>3,384,793</b>	<b>179,116</b>
<b>General Government - Judicial</b>				
<b>Commissioners</b>				
Other	7,036	8,862	8,306	556
<b>Court of Appeals</b>				
Other	24,000	24,000	18,421	5,579
<b>Common Pleas Court</b>				
Personal Services	435,739	436,458	434,877	1,581
Materials and Supplies	8,400	8,400	4,581	3,819
Contractual Services	7,009	9,259	8,632	627
Other	152,983	191,321	185,582	5,739
<b>Jury Commission</b>				
Personal Services	1,406	1,404	1,404	0
Materials and Supplies	200	200	184	16
<b>Juvenile Court</b>				
Personal Services	286,697	292,916	276,167	16,749
Materials and Supplies	9,000	9,000	9,000	0
Contractual Services	4,776	4,710	3,200	1,510
Other	107,000	106,711	93,322	13,389
<b>Probate Court</b>				
Personal Services	109,956	111,923	111,188	735
Materials and Supplies	2,000	2,500	2,000	500
Contractual Services	2,044	2,044	2,044	0
Capital Outlay	2,500	2,000	1,294	706
Other	1,375	1,050	839	211

(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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Clerk of Courts				
Personal Services	\$258,730	\$261,030	\$231,319	\$29,711
Materials and Supplies	10,010	9,794	8,642	1,152
Contractual Services	4,693	4,649	4,068	581
Other	3,000	3,000	576	2,424
Municipal Court				
Personal Services	373,643	373,383	370,636	2,747
Materials and Supplies	7,500	2,593	2,593	0
Contractual Services	1,950	1,927	1,604	323
Other	152,362	96,702	95,771	931
<b>Total General Government - Judicial</b>	<b>1,974,009</b>	<b>1,965,836</b>	<b>1,876,250</b>	<b>89,586</b>
Public Safety				
Adult Probation				
Personal Services	69,697	70,039	69,725	314
Materials and Supplies	100	200	0	200
Contractual Services	1,100	1,162	722	440
Other	200	400	0	400
Probation Department				
Personal Services	261,497	256,498	243,479	13,019
Contractual Services	115,000	111,929	111,929	0
Other	10,675	9,878	7,749	2,129
Coroner				
Personal Services	67,612	67,514	65,595	1,919
Contractual Services	48,487	47,802	44,509	3,293
Capital Outlay	500	500	85	415
Other	1,300	1,450	1,124	326
Sheriff				
Personal Services	0	9,297	9,297	0
<b>Total Public Safety</b>	<b>576,168</b>	<b>576,669</b>	<b>554,214</b>	<b>22,455</b>
Public Works				
Engineer				
Personal Services	105,703	105,424	105,261	163
Materials and Supplies	2,750	3,389	3,389	0
Contractual Services	8,509	7,649	7,649	0
Sanitary Engineer				
Personal Services	1,165	1,165	785	380
Contractual Services	5,000	5,000	2,400	2,600
<b>Total Public Works</b>	<b>123,127</b>	<b>122,627</b>	<b>119,484</b>	<b>3,143</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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Health</b>				
Agriculture				
Personal Services	\$135	\$135	\$112	\$23
Other	248,288	288,288	278,325	9,963
T.B. Hospital				
Materials and Supplies	1,800	1,800	1,800	0
Other	1,443	2,220	0	2,220
Vital Statistics				
Other	1,000	1,000	762	238
Other Health				
Other	66,683	66,683	66,683	0
<b>Total Health</b>	<u>319,349</u>	<u>360,126</u>	<u>347,682</u>	<u>12,444</u>
<b>Human Services</b>				
Veterans Service Commission				
Personal Services	34,105	34,706	33,093	1,613
Materials and Supplies	3,000	3,200	3,195	5
Contractual Services	6,625	6,625	6,253	372
Capital Outlay	200	1,486	1,447	39
Other	114,775	112,606	47,445	65,161
Veterans Services				
Personal Services	172,570	173,249	160,968	12,281
Other	19,000	20,800	15,100	5,700
<b>Total Human Services</b>	<u>350,275</u>	<u>352,672</u>	<u>267,501</u>	<u>85,171</u>
<b>Total Expenditures</b>	<u>6,745,528</u>	<u>6,941,839</u>	<u>6,549,924</u>	<u>391,915</u>
<i>Excess of Revenues Over Expenditures</i>	<u>1,995,622</u>	<u>1,875,060</u>	<u>3,016,548</u>	<u>1,141,488</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	625,287	625,287
Advances Out	0	0	(53,730)	(53,730)
Transfers In	0	0	9	9
Transfers Out	(1,836,967)	(2,081,549)	(1,661,989)	419,560
<b>Total Other Financing Sources (Uses)</b>	<u>(1,836,967)</u>	<u>(2,081,549)</u>	<u>(1,090,423)</u>	<u>991,126</u>
<b>Net Changes in Fund Balance</b>	158,655	(206,489)	1,926,125	2,132,614
<b>Fund Balance Beginning of Year</b>	2,059,323	2,059,323	2,059,323	0
Prior Year Outstanding Advances	1,016,767	1,016,767	0	(1,016,767)
Prior Year Encumbrances Appropriated	137,231	137,231	137,231	0
<b>Fund Balance End of Year</b>	<u><u>\$3,371,976</u></u>	<u><u>\$3,006,832</u></u>	<u><u>\$4,122,679</u></u>	<u><u>\$1,115,847</u></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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$55,000	\$55,000	\$32,541	(\$22,459)
Fines and Forfeitures	25,000	25,000	25,662	662
Intergovernmental	3,660,000	3,660,000	3,722,223	62,223
Interest	15,000	15,000	16,535	1,535
<i>Total Revenues</i>	<u>3,755,000</u>	<u>3,755,000</u>	<u>3,796,961</u>	<u>41,961</u>
<b>Expenditures</b>				
Current:				
Public Works				
Personal Services	1,571,000	1,574,000	1,449,387	124,613
Materials and Supplies	480,000	688,790	610,114	78,676
Contractual Services	2,027,943	1,949,299	1,565,915	383,384
Capital Outlay	226,170	45,500	33,735	11,765
Other	329,775	290,458	265,944	24,514
<i>Total Expenditures</i>	<u>4,634,888</u>	<u>4,548,047</u>	<u>3,925,095</u>	<u>622,952</u>
<i>Net Changes in Fund Balance</i>	(879,888)	(793,047)	(128,134)	664,913
<i>Fund Balance Beginning of Year</i>	4,231,652	4,231,652	4,231,652	0
Prior Year Encumbrances Appropriated	141,889	141,889	141,889	0
<i>Fund Balance End of Year</i>	<u><u>\$3,493,653</u></u>	<u><u>\$3,580,494</u></u>	<u><u>\$4,245,407</u></u>	<u><u>\$664,913</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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$189,300	\$189,300	\$185,412	(\$3,888)
Charges for Services	68,772	68,772	38,254	(30,518)
Intergovernmental	1,486,706	1,486,706	1,286,383	(200,323)
Interest	0	0	4	4
Other	22,378	22,378	53,319	30,941
<i>Total Revenues</i>	<u>1,767,156</u>	<u>1,767,156</u>	<u>1,563,372</u>	<u>(203,784)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Children Services				
Personal Services	2,000	2,000	172	1,828
Contractual Services	947,778	1,084,467	1,079,565	4,902
Other	969,030	968,719	913,090	55,629
Independent Living				
Other	12,644	12,534	1,620	10,914
<i>Total Expenditures</i>	<u>1,931,452</u>	<u>2,067,720</u>	<u>1,994,447</u>	<u>73,273</u>
<i>Net Changes in Fund Balance</i>	(164,296)	(300,564)	(431,075)	(130,511)
<i>Fund Balance Beginning of Year</i>	646,312	646,312	646,312	0
Prior Year Encumbrances Appropriated	13,983	13,983	13,983	0
<i>Fund Balance End of Year</i>	<u><u>\$495,999</u></u>	<u><u>\$359,731</u></u>	<u><u>\$229,220</u></u>	<u><u>(\$130,511)</u></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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$1,829,136	\$1,782,126	\$1,524,043	(\$258,083)
Intergovernmental	25,109	36,989	289,358	252,369
<i>Total Revenues</i>	<u>1,854,245</u>	<u>1,819,115</u>	<u>1,813,401</u>	<u>(5,714)</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	1,818,310	1,778,327	1,655,314	123,013
Materials and Supplies	38,193	37,685	31,240	6,445
Contractual Services	125,070	120,582	110,677	9,905
Capital Outlay	5,000	16,880	16,127	753
Other	126,900	124,871	121,981	2,890
<i>Total Expenditures</i>	<u>2,113,473</u>	<u>2,078,345</u>	<u>1,935,339</u>	<u>143,006</u>
<i>Excess of Revenues Under Expenditures</i>	(259,228)	(259,230)	(121,938)	137,292
<b>Other Financing Sources</b>				
Transfers In	189,106	189,106	189,106	0
<i>Net Changes in Fund Balance</i>	(70,122)	(70,124)	67,168	137,292
<i>Fund Balance Beginning of Year</i>	53,347	53,347	53,347	0
Prior Year Encumbrances Appropriated	22,504	22,504	22,504	0
<i>Fund Balance End of Year</i>	<u>\$5,729</u>	<u>\$5,727</u>	<u>\$143,019</u>	<u>\$137,292</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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$1,182,383	\$1,054,084	\$1,125,227	\$71,143
Intergovernmental	3,078,793	2,139,688	2,050,664	(89,024)
Other	97,000	97,000	120,164	23,164
<i>Total Revenues</i>	<u>4,358,176</u>	<u>3,290,772</u>	<u>3,296,055</u>	<u>5,283</u>
<b>Expenditures</b>				
Current:				
Human Services				
Public Assistance/Administration				
Personal Services	1,539,258	1,539,258	1,441,547	97,711
Materials and Supplies	41,150	40,903	16,349	24,554
Contractual Services	364,029	340,039	223,450	116,589
Capital Outlay	28,000	28,000	3,901	24,099
Other	625,897	262,597	257,644	4,953
Public Assistance/Social Services				
Personal Services	775,677	775,677	672,594	103,083
Contractual Services	239,242	235,996	163,977	72,019
Other	76,500	76,501	68,118	8,383
Public Assistance/Transfers				
Personal Services	322,051	322,051	292,277	29,774
Workforce Investment Act				
Personal Services	2,000	29,339	20,789	8,550
Contractual Services	376,000	205,244	189,915	15,329
Capital Outlay	2,000	2,000	0	2,000
Other	205,532	236,170	192,312	43,858
<i>Total Expenditures</i>	<u>4,597,336</u>	<u>4,093,775</u>	<u>3,542,873</u>	<u>550,902</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(239,160)	(803,003)	(246,818)	556,185
<b>Other Financing Sources</b>				
Transfers In	153,947	153,947	150,648	(3,299)
<i>Net Changes in Fund Balance</i>	(85,213)	(649,056)	(96,170)	552,886
<i>Fund Balance Beginning of Year</i>	562,622	562,622	562,622	0
Prior Year Encumbrances Appropriated	86,434	86,434	86,434	0
<i>Fund Balance End of Year</i>	<u>\$563,843</u>	<u>\$0</u>	<u>\$552,886</u>	<u>\$552,886</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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Sales Taxes	\$1,130,885	\$1,130,885	\$1,431,661	\$300,776
Charges for Services	30,000	30,000	148,773	118,773
Other	75,000	75,000	91,933	16,933
<i>Total Revenues</i>	<u>1,235,885</u>	<u>1,235,885</u>	<u>1,672,367</u>	<u>436,482</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	1,597,055	1,583,040	1,506,163	76,877
Materials and Supplies	34,285	33,018	30,299	2,719
Contractual Services	838,148	827,573	774,493	53,080
Capital Outlay	500	500	330	170
Other	8,233	8,233	8,073	160
<i>Total Expenditures</i>	<u>2,478,221</u>	<u>2,452,364</u>	<u>2,319,358</u>	<u>133,006</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(1,242,336)	(1,216,479)	(646,991)	569,488
<b>Other Financing Sources</b>				
Transfers In	832,528	806,630	416,265	(390,365)
<i>Net Changes in Fund Balance</i>	(409,808)	(409,849)	(230,726)	179,123
<i>Fund Balance Beginning of Year</i>	318,581	318,581	318,581	0
Prior Year Encumbrances Appropriated	91,268	91,268	91,268	0
<i>Fund Balance End of Year</i>	<u>\$41</u>	<u>\$0</u>	<u>\$179,123</u>	<u>\$179,123</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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$3,150,000	\$3,150,000	\$2,646,462	(\$503,538)
Intergovernmental	1,874,265	1,847,302	2,159,208	311,906
Interest	0	0	458	458
Other	365,200	365,200	522,377	157,177
<i>Total Revenues</i>	<u>5,389,465</u>	<u>5,362,502</u>	<u>5,328,505</u>	<u>(33,997)</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	3,256,571	3,212,243	2,876,716	335,527
Materials and Supplies	39,902	47,003	34,838	12,165
Contractual Services	1,897,352	1,799,124	1,675,313	123,811
Capital Outlay	57,169	97,269	73,340	23,929
Other	121,557	119,260	118,847	413
<i>Total Expenditures</i>	<u>5,372,551</u>	<u>5,274,899</u>	<u>4,779,054</u>	<u>495,845</u>
<i>Net Changes in Fund Balance</i>	16,914	87,603	549,451	461,848
<i>Fund Balance Beginning of Year</i>	3,262,273	3,262,273	3,262,273	0
Prior Year Encumbrances Appropriated	131,962	131,962	131,962	0
<i>Fund Balance End of Year</i>	<u><u>\$3,411,149</u></u>	<u><u>\$3,481,838</u></u>	<u><u>\$3,943,686</u></u>	<u><u>\$461,848</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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$203,220	\$203,220	\$221,495	\$18,275
Other	0	0	12	12
<i>Total Revenues</i>	<u>203,220</u>	<u>203,220</u>	<u>221,507</u>	<u>18,287</u>
<b>Expenses</b>				
Personal Services	33,951	16,177	13,623	2,554
Materials and Supplies	7,125	11,343	3,788	7,555
Contractual Services	129,658	146,067	98,846	47,221
Capital Outlay	5,700	9,100	0	9,100
Other	18,260	24,007	13,109	10,898
Debt Service:				
Principal Retirement	8,813	10,052	10,031	21
Interest Expense	66,337	66,337	66,337	0
<i>Total Expenses</i>	<u>269,844</u>	<u>283,083</u>	<u>205,734</u>	<u>77,349</u>
<i>Excess of Revenues Over (Under) Expenses before Advances</i>	(66,624)	(79,863)	15,773	95,624
Advances Out	(5,250)	(5,250)	0	5,250
<i>Net Changes in Fund Balance</i>	(71,874)	(85,113)	15,773	100,874
<i>Fund Balance Beginning of Year</i>	169,686	169,686	169,686	0
Prior Year Encumbrances Appropriated	13,453	13,453	13,453	0
<i>Fund Balance End of Year</i>	<u>\$111,265</u>	<u>\$98,026</u>	<u>\$198,912</u>	<u>\$100,874</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Bridge Load Rating Fund*  
*For the Year Ended December 31, 2012*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Intergovernmental	\$15,078	\$15,078	\$14,191	(\$887)
<b>Expenditures</b>				
Current:				
Public Works				
Contractual Services	<u>15,078</u>	<u>15,078</u>	<u>15,078</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	0	0	(887)	(887)
<b>Other Financing Sources</b>				
Advances In	<u>0</u>	<u>0</u>	<u>887</u>	<u>887</u>
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Court Computer Fund*  
*For the Year Ended December 31, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$10,000	\$10,000	\$22,784	\$12,784
Other	0	0	3,099	3,099
<i>Total Revenues</i>	<u>10,000</u>	<u>10,000</u>	<u>25,883</u>	<u>15,883</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Common Pleas Court				
Materials and Supplies	1,010	1,010	230	780
Contractual Services	10,800	10,800	10,800	0
Capital Outlay	20,200	45,991	37,463	8,528
Juvenile Court				
Contractual Services	3,000	3,000	0	3,000
Capital Outlay	6,000	6,000	1,197	4,803
Probate Court				
Materials and Supplies	200	200	80	120
Contractual Services	2,000	2,000	0	2,000
Capital Outlay	2,000	2,000	0	2,000
Municipal Court				
Materials and Supplies	8,700	8,697	5,597	3,100
Contractual Services	13,589	13,556	4,756	8,800
Capital Outlay	30,500	30,500	10,066	20,434
<i>Total Expenditures</i>	<u>97,999</u>	<u>123,754</u>	<u>70,189</u>	<u>53,565</u>
<i>Net Changes in Fund Balance</i>	(87,999)	(113,754)	(44,306)	69,448
<i>Fund Balance Beginning of Year</i>	229,771	229,771	229,771	0
Prior Year Encumbrances Appropriated	789	789	789	0
<i>Fund Balance End of Year</i>	<u><u>\$142,561</u></u>	<u><u>\$116,806</u></u>	<u><u>\$186,254</u></u>	<u><u>\$69,448</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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$191,340	\$685,205	\$306,425	(\$378,780)
Interest	0	0	140	140
Other	0	0	3,594	3,594
<i>Total Revenues</i>	<u>191,340</u>	<u>685,205</u>	<u>310,159</u>	<u>(375,046)</u>
<b>Expenditures</b>				
Current:				
Public Works				
Contractual Services	119,491	613,356	282,058	331,298
<i>Excess of Revenues Over Expenditures</i>	<u>71,849</u>	<u>71,849</u>	<u>28,101</u>	<u>(43,748)</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	1,843	1,843
Advances Out	0	0	(10,063)	(10,063)
Transfers In	0	0	9,905	9,905
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>1,685</u>	<u>1,685</u>
<i>Net Changes in Fund Balance</i>	71,849	71,849	29,786	(42,063)
<i>Fund Balance Beginning of Year</i>	69,763	69,763	69,763	0
Prior Year Outstanding Advances	(197,538)	(197,538)	0	197,538
Prior Year Encumbrances Appropriated	56,000	56,000	56,000	0
<i>Fund Balance End of Year</i>	<u>\$74</u>	<u>\$74</u>	<u>\$155,549</u>	<u>\$155,475</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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Licenses and Permits	\$10,000	\$10,000	\$22,372	\$12,372
<b>Expenditures</b>				
Current:				
Public Safety				
Materials and Supplies	1,500	1,500	643	857
Contractual Services	15,500	15,405	8,994	6,411
Capital Outlay	17,500	17,500	10,519	6,981
<i>Total Expenditures</i>	34,500	34,405	20,156	14,249
<i>Net Changes in Fund Balance</i>	(24,500)	(24,405)	2,216	26,621
<i>Fund Balance Beginning of Year</i>	34,151	34,151	34,151	0
Prior Year Encumbrances Appropriated	500	500	500	0
<i>Fund Balance End of Year</i>	\$10,151	\$10,246	\$36,867	\$26,621



**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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$427,700	\$525,700	\$442,879	(\$82,821)
Intergovernmental	0	32,566	115,387	82,821
<i>Total Revenues</i>	427,700	558,266	558,266	0
<b>Expenditures</b>				
Current:				
Human Services				
Contractual Services	427,700	599,089	599,089	0
<i>Net Changes in Fund Balance</i>	0	(40,823)	(40,823)	0
<i>Fund Balance Beginning of Year</i>	40,823	40,823	40,823	0
<i>Fund Balance End of Year</i>	\$40,823	\$0	\$0	\$0

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*County Home Fund*  
*For the Year Ended December 31, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
<b>Revenues</b>				
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	143,000	22,651	22,651	0
Contractual Services	9,468	137,300	137,300	0
<i>Total Expenditures</i>	<u>152,468</u>	<u>159,951</u>	<u>159,951</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	(152,468)	(159,951)	(159,951)	0
<i>Fund Balance Beginning of Year</i>	122,483	122,483	122,483	0
Prior Year Encumbrances Appropriated	<u>37,468</u>	<u>37,468</u>	<u>37,468</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,483</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Commissary Fund*  
*For the Year Ended December 31, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$87,500	\$87,500	\$89,667	\$2,167
Other	1,000	1,000	0	(1,000)
<i>Total Revenues</i>	<u>88,500</u>	<u>88,500</u>	<u>89,667</u>	<u>1,167</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Materials and Supplies	76,000	77,900	77,471	429
Contractual Services	10,000	7,600	0	7,600
Capital Outlay	10,000	10,000	1,793	8,207
<i>Total Expenditures</i>	<u>96,000</u>	<u>95,500</u>	<u>79,264</u>	<u>16,236</u>
<i>Net Changes in Fund Balance</i>	(7,500)	(7,000)	10,403	17,403
<i>Fund Balance Beginning of Year</i>	60,498	60,498	60,498	0
Prior Year Encumbrances Appropriated	1,000	1,000	1,000	0
<i>Fund Balance End of Year</i>	<u><u>\$53,998</u></u>	<u><u>\$54,498</u></u>	<u><u>\$71,901</u></u>	<u><u>\$17,403</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Child Support Enforcement Agency Fund*  
*For the Year Ended December 31, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$154,000	\$154,000	\$172,435	\$18,435
Intergovernmental	603,809	603,809	504,506	(99,303)
Other	60,000	60,000	28,244	(31,756)
<i>Total Revenues</i>	<u>817,809</u>	<u>817,809</u>	<u>705,185</u>	<u>(112,624)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	465,357	465,357	460,307	5,050
Contractual Services	111,865	106,963	104,780	2,183
Other	286,120	259,748	254,486	5,262
<i>Total Expenditures</i>	<u>863,342</u>	<u>832,068</u>	<u>819,573</u>	<u>12,495</u>
<i>Net Changes in Fund Balance</i>	(45,533)	(14,259)	(114,388)	(100,129)
<i>Fund Balance Beginning of Year</i>	231,343	231,343	231,343	0
Prior Year Encumbrances Appropriated	68,425	68,425	68,425	0
<i>Fund Balance End of Year</i>	<u>\$254,235</u>	<u>\$285,509</u>	<u>\$185,380</u>	<u>(\$100,129)</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*CEAO Safety Study Fund*  
*For the Year Ended December 31, 2012*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Intergovernmental	\$46,350	\$46,350	\$46,350	\$0
<b>Expenditures</b>				
Current:				
Public Works				
Contractual Services	<u>46,350</u>	<u>46,350</u>	<u>46,350</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*CEAO Sign Upgrade Project Fund*  
*For the Year Ended December 31, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$50,000	\$50,000	\$0	(\$50,000)
<b>Expenditures</b>				
Current:				
Public Works				
Materials and Supplies	50,000	50,000	49,951	49
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	0	0	(49,951)	(49,951)
<b>Other Financing Sources</b>				
Advances In	0	0	50,000	50,000
<i>Net Changes in Fund Balance</i>	0	0	49	49
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$49	\$49

**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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$154,000	\$154,000	\$149,213	(\$4,787)
Fines and Forfeitures	1,000	1,000	511	(489)
<i>Total Revenues</i>	<u>155,000</u>	<u>155,000</u>	<u>149,724</u>	<u>(5,276)</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	86,050	86,050	73,231	12,819
Materials and Supplies	7,775	7,747	7,383	364
Contractual Services	43,446	43,306	41,826	1,480
Capital Outlay	1,000	21,500	20,483	1,017
Other	11,000	11,000	7,263	3,737
<i>Total Expenditures</i>	<u>149,271</u>	<u>169,603</u>	<u>150,186</u>	<u>19,417</u>
<i>Net Changes in Fund Balance</i>	5,729	(14,603)	(462)	14,141
<i>Fund Balance Beginning of Year</i>	104,046	104,046	104,046	0
Prior Year Encumbrances Appropriated	<u>1,021</u>	<u>1,021</u>	<u>1,021</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$110,796</u>	<u>\$90,464</u>	<u>\$104,605</u>	<u>\$14,141</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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Fines and Forfeitures	\$5,000	\$5,000	\$1,338	(\$3,662)
<b>Expenditures</b>				
Current:				
Public Safety				
Contractual Services	12,500	12,500	0	12,500
Capital Outlay	12,500	12,500	0	12,500
Other	12,500	12,500	0	12,500
<i>Total Expenditures</i>	<u>37,500</u>	<u>37,500</u>	<u>0</u>	<u>37,500</u>
<i>Net Changes in Fund Balance</i>	(32,500)	(32,500)	1,338	33,838
<i>Fund Balance Beginning of Year</i>	<u>41,810</u>	<u>41,810</u>	<u>41,810</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,310</u></u>	<u><u>\$9,310</u></u>	<u><u>\$43,148</u></u>	<u><u>\$33,838</u></u>



**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Ditch Maintenance Fund*  
*For the Year Ended December 31, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Special Assessments	\$75,000	\$90,625	\$82,815	(\$7,810)
<b>Expenditures</b>				
Current:				
Public Works				
Contractual Services	0	8,700	8,700	0
Other	122,852	207,667	121,077	86,590
<i>Total Expenditures</i>	122,852	216,367	129,777	86,590
<i>Excess of Revenues Under Expenditures</i>	(47,852)	(125,742)	(46,962)	78,780
<b>Other Financing Sources</b>				
Special Assessment Bonds Issued	0	18,930	18,930	0
<i>Net Changes in Fund Balance</i>	(47,852)	(106,812)	(28,032)	78,780
<i>Fund Balance Beginning of Year</i>	126,771	126,771	126,771	0
<i>Fund Balance End of Year</i>	\$78,919	\$19,959	\$98,739	\$78,780

**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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$68,500	\$79,500	\$100,574	\$21,074
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Treasurer				
Personal Services	27,370	27,370	26,254	1,116
Materials and Supplies	4,000	4,000	1,069	2,931
Contractual Services	3,000	3,000	500	2,500
Capital Outlay	1,000	1,000	0	1,000
Other	1,500	1,500	1,025	475
Prosecutor				
Personal Services	25,010	25,010	24,839	171
Materials and Supplies	2,000	0	0	0
Contractual Services	8,500	5,000	4,016	984
Capital Outlay	2,071	1,768	1,697	71
Other	10,700	28,200	25,783	2,417
<i>Total Expenditures</i>	<u>85,151</u>	<u>96,848</u>	<u>85,183</u>	<u>11,665</u>
<i>Net Changes in Fund Balance</i>	(16,651)	(17,348)	15,391	32,739
<i>Fund Balance Beginning of Year</i>	54,491	54,491	54,491	0
Prior Year Encumbrances Appropriated	<u>1,700</u>	<u>1,700</u>	<u>1,700</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$39,540</u></u>	<u><u>\$38,843</u></u>	<u><u>\$71,582</u></u>	<u><u>\$32,739</u></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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$2,000	\$2,000	\$0	(\$2,000)
Intergovernmental	107,676	107,676	77,783	(29,893)
Other	58,000	58,000	29,898	(28,102)
<i>Total Revenues</i>	<u>167,676</u>	<u>167,676</u>	<u>107,681</u>	<u>(59,995)</u>
<b>Expenditures</b>				
Current:				
Economic Development				
Personal Services	83,071	83,173	83,103	70
Materials and Supplies	7	0	0	0
Other	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>84,078</u>	<u>84,173</u>	<u>83,103</u>	<u>1,070</u>
<i>Excess of Revenues Over Expenditures</i>	<u>83,598</u>	<u>83,503</u>	<u>24,578</u>	<u>(58,925)</u>
<b>Other Financing Sources (Uses)</b>				
Advances Out	0	0	(77,783)	(77,783)
Transfers In	26,640	26,640	54,740	28,100
Transfers Out	0	(7)	(7)	0
<i>Total Other Financing Sources (Uses)</i>	<u>26,640</u>	<u>26,633</u>	<u>(23,050)</u>	<u>(49,683)</u>
<i>Net Changes in Fund Balance</i>	110,238	110,136	1,528	(108,608)
<i>Fund Balance Beginning of Year</i>	5,010	5,010	5,010	0
<i>Prior Year Outstanding Advances</i>	<u>(107,676)</u>	<u>(107,676)</u>	<u>0</u>	<u>107,676</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,572</u></u>	<u><u>\$7,470</u></u>	<u><u>\$6,538</u></u>	<u><u>(\$932)</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, 2012*

	<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	\$1,200	\$1,200	\$860	(\$340)
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Capital Outlay	<u>3,300</u>	<u>3,300</u>	<u>0</u>	<u>3,300</u>
<i>Net Changes in Fund Balance</i>	(2,100)	(2,100)	860	2,960
<i>Fund Balance Beginning of Year</i>	<u>3,316</u>	<u>3,316</u>	<u>3,316</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,216</u></u>	<u><u>\$1,216</u></u>	<u><u>\$4,176</u></u>	<u><u>\$2,960</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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$8,757	\$8,757	\$8,757	\$0
Intergovernmental	132,136	132,136	153,971	21,835
Other	12,000	12,000	12,000	0
<i>Total Revenues</i>	<u>152,893</u>	<u>152,893</u>	<u>174,728</u>	<u>21,835</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	106,485	114,743	112,843	1,900
Materials and Supplies	2,252	2,053	1,053	1,000
Contractual Services	20,490	16,185	10,419	5,766
Capital Outlay	86,118	96,619	92,628	3,991
Other	5,800	6,207	5,236	971
<i>Total Expenditures</i>	<u>221,145</u>	<u>235,807</u>	<u>222,179</u>	<u>13,628</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>(68,252)</u>	<u>(82,914)</u>	<u>(47,451)</u>	<u>35,463</u>
<b>Other Financing Sources (Uses)</b>				
Advances Out	0	0	(50,205)	(50,205)
Transfers In	60,000	60,000	60,000	0
Transfers Out	0	(2)	(2)	0
<i>Total Other Financing Sources (Uses)</i>	<u>60,000</u>	<u>59,998</u>	<u>9,793</u>	<u>(50,205)</u>
<i>Net Changes in Fund Balance</i>	(8,252)	(22,916)	(37,658)	(14,742)
<i>Fund Balance Beginning of Year</i>	148,559	148,559	148,559	0
Prior Year Outstanding Advances	(55,205)	(55,205)	0	55,205
Prior Year Encumbrances Appropriated	13,777	13,777	13,777	0
<i>Fund Balance End of Year</i>	<u><u>\$98,879</u></u>	<u><u>\$84,215</u></u>	<u><u>\$124,678</u></u>	<u><u>\$40,463</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Felony Delinquent Care Fund*  
*For the Year Ended December 31, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$281,821	\$281,821	\$298,469	\$16,648
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	89,567	92,269	84,322	7,947
Materials and Supplies	3,083	4,247	3,426	821
Contractual Services	175,803	168,109	126,989	41,120
Capital Outlay	3,000	4,420	4,409	11
Other	22,865	24,907	20,953	3,954
<i>Total Expenditures</i>	<u>294,318</u>	<u>293,952</u>	<u>240,099</u>	<u>53,853</u>
<i>Net Changes in Fund Balance</i>	(12,497)	(12,131)	58,370	70,501
<i>Fund Balance Beginning of Year</i>	144,098	144,098	144,098	0
Prior Year Encumbrances Appropriated	<u>6,562</u>	<u>6,562</u>	<u>6,562</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$138,163</u></u>	<u><u>\$138,529</u></u>	<u><u>\$209,030</u></u>	<u><u>\$70,501</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Guardrails Project Fund*  
*For the Year Ended December 31, 2012*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Intergovernmental	\$273,619	\$273,619	\$273,619	\$0
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	<u>273,619</u>	<u>273,619</u>	<u>273,619</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Help America Vote Act Fund*  
*For the Year Ended December 31, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$0	\$2,528	\$2,528	\$0
<b>Expenditures</b>				
Current:				
General Government-				
Legislative and Executive				
Personal Services	0	1,090	1,090	0
Materials and Supplies	0	1,438	1,438	0
<i>Total Expenditures</i>	0	2,528	2,528	0
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0



**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Home Sewage Treatment Program Fund*  
*For the Year Ended December 31, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$49,532	\$49,532	\$49,532	\$0
Other	7,649	7,649	7,649	0
<i>Total Revenues</i>	57,181	57,181	57,181	0
<b>Expenditures</b>				
Current:				
Public Works				
Contractual Services	57,181	57,181	54,681	2,500
<i>Net Changes in Fund Balance</i>	0	0	2,500	2,500
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$2,500	\$2,500

**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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Fines and Forfeitures	\$10,000	\$10,000	\$24,985	\$14,985
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Contractual Services	63,000	56,282	15,585	40,697
<i>Net Changes in Fund Balance</i>	(53,000)	(46,282)	9,400	55,682
<i>Fund Balance Beginning of Year</i>	59,805	59,805	59,805	0
Prior Year Encumbrances Appropriated	10,000	10,000	10,000	0
<i>Fund Balance End of Year</i>	<u>\$16,805</u>	<u>\$23,523</u>	<u>\$79,205</u>	<u>\$55,682</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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$3,000	\$3,000	\$7,492	\$4,492
<b>Expenditures</b>	0	0	0	0
<i>Net Changes in Fund Balance</i>	3,000	3,000	7,492	4,492
<i>Fund Balance Beginning of Year</i>	17,171	17,171	17,171	0
<i>Fund Balance End of Year</i>	<u>\$20,171</u>	<u>\$20,171</u>	<u>\$24,663</u>	<u>\$4,492</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, 2012*

	<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	\$8,050	\$50
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Other	<u>8,926</u>	<u>8,731</u>	<u>8,094</u>	<u>637</u>
<i>Net Changes in Fund Balance</i>	(926)	(731)	(44)	687
<i>Fund Balance Beginning of Year</i>	512	512	512	0
Prior Year Encumbrances Appropriated	<u>926</u>	<u>926</u>	<u>926</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$512</u></u>	<u><u>\$707</u></u>	<u><u>\$1,394</u></u>	<u><u>\$687</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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$1,000	\$1,000	\$0	(\$1,000)
<b>Expenditures</b>				
Current:				
Public Safety				
Contractual Services	8,000	8,000	0	8,000
Other	2,000	2,000	0	2,000
<i>Total Expenditures</i>	10,000	10,000	0	10,000
<i>Net Changes in Fund Balance</i>	(9,000)	(9,000)	0	9,000
<i>Fund Balance Beginning of Year</i>	10,000	10,000	10,000	0
<i>Fund Balance End of Year</i>	\$1,000	\$1,000	\$10,000	\$9,000

**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, 2012*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Intergovernmental	\$28,022	\$26,468	\$26,468	\$0
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	<u>26,751</u>	<u>25,865</u>	<u>24,476</u>	<u>1,389</u>
<i>Net Change in Fund Balance</i>	1,271	603	1,992	1,389
<i>Fund Balance Beginning of Year</i>	21,867	21,867	21,867	0
Prior Year Outstanding Advances	<u>(22,470)</u>	<u>(22,470)</u>	<u>0</u>	<u>22,470</u>
<i>Fund Balance End of Year</i>	<u><u>\$668</u></u>	<u><u>\$0</u></u>	<u><u>\$23,859</u></u>	<u><u>\$23,859</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Law Enforcement Records Management Fund*  
*For the Year Ended December 31, 2012*

	<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	\$20,882	\$20,882	\$20,885	\$3
<b>Expenditures</b>				
Current:				
Public Safety				
Contractual Services	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	882	882	885	3
<i>Fund Balance Beginning of Year</i>	<u>9,065</u>	<u>9,065</u>	<u>9,065</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,947</u></u>	<u><u>\$9,947</u></u>	<u><u>\$9,950</u></u>	<u><u>\$3</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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Fines and Forfeitures	\$90,000	\$90,000	\$97,030	\$7,030
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Personal Services	4,567	5,097	4,478	619
Materials and Supplies	200	200	0	200
Contractual Services	45,870	44,079	40,831	3,248
Capital Outlay	7,674	7,624	1,077	6,547
Other	2,500	2,500	1,918	582
<i>Total Expenditures</i>	<u>60,811</u>	<u>59,500</u>	<u>48,304</u>	<u>11,196</u>
<i>Net Changes in Fund Balances</i>	29,189	30,500	48,726	18,226
<i>Fund Balance Beginning of Year</i>	103,104	103,104	103,104	0
Prior Year Encumbrances Appropriated	<u>5,870</u>	<u>5,870</u>	<u>5,870</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$138,163</u></u>	<u><u>\$139,474</u></u>	<u><u>\$157,700</u></u>	<u><u>\$18,226</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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$3,000	\$3,000	\$2,954	(\$46)
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Common Pleas Court				
Materials and Supplies	500	500	0	500
Contractual Services	9,710	9,710	0	9,710
Capital Outlay	3,000	3,000	619	2,381
Other	1,500	1,500	0	1,500
<i>Total Expenditures</i>	<u>14,710</u>	<u>14,710</u>	<u>619</u>	<u>14,091</u>
<i>Net Changes in Fund Balances</i>	(11,710)	(11,710)	2,335	14,045
<i>Fund Balance Beginning of Year</i>	<u>31,648</u>	<u>31,648</u>	<u>31,648</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$19,938</u></u>	<u><u>\$19,938</u></u>	<u><u>\$33,983</u></u>	<u><u>\$14,045</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Municipal Court Probation Officer Fund*  
*For the Year Ended December 31, 2012*

	<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	\$61,672	\$61,672	\$112,126	\$50,454
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Personal Services	102,875	103,450	101,712	1,738
Other	12,200	12,195	4,218	7,977
<i>Total Expenditures</i>	<u>115,075</u>	<u>115,645</u>	<u>105,930</u>	<u>9,715</u>
<i>Net Changes in Fund Balance</i>	(53,403)	(53,973)	6,196	60,169
<i>Fund Balance Beginning of Year</i>	64,747	64,747	64,747	0
Prior Year Encumbrances Appropriated	<u>200</u>	<u>200</u>	<u>200</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$11,544</u></u>	<u><u>\$10,974</u></u>	<u><u>\$71,143</u></u>	<u><u>\$60,169</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, 2012*

	<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	\$200	\$200	\$263	\$63
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Materials and Supplies	100	100	0	100
Other	150	150	0	150
<i>Total Expenditures</i>	<u>250</u>	<u>250</u>	<u>0</u>	<u>250</u>
<i>Net Changes in Fund Balance</i>	(50)	(50)	263	313
<i>Fund Balance Beginning of Year</i>	<u>6,263</u>	<u>6,263</u>	<u>6,263</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,213</u></u>	<u><u>\$6,213</u></u>	<u><u>\$6,526</u></u>	<u><u>\$313</u></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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Interest	\$2,500	\$2,500	\$2,824	\$324
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Personal Services	10,980	11,060	9,657	1,403
Materials and Supplies	1,000	1,000	680	320
Capital Outlay	1,000	920	0	920
Other	800	800	307	493
<i>Total Expenditures</i>	<u>13,780</u>	<u>13,780</u>	<u>10,644</u>	<u>3,136</u>
<i>Net Changes in Fund Balance</i>	(11,280)	(11,280)	(7,820)	3,460
<i>Fund Balance Beginning of Year</i>	<u>19,840</u>	<u>19,840</u>	<u>19,840</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,560</u></u>	<u><u>\$8,560</u></u>	<u><u>\$12,020</u></u>	<u><u>\$3,460</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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$505,000	\$505,000	\$552,940	\$47,940
Intergovernmental	0	0	36,229	36,229
Other	5,083	5,083	4,026	(1,057)
<i>Total Revenues</i>	<u>510,083</u>	<u>510,083</u>	<u>593,195</u>	<u>83,112</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Personal Services	386,365	384,306	292,895	91,411
Materials and Supplies	21,329	20,259	11,853	8,406
Contractual Services	573,413	525,644	249,501	276,143
Capital Outlay	50,000	107,347	57,861	49,486
Other	11,577	10,664	10,116	548
<i>Total Expenditures</i>	<u>1,042,684</u>	<u>1,048,220</u>	<u>622,226</u>	<u>425,994</u>
<i>Net Changes in Fund Balance</i>	(532,601)	(538,137)	(29,031)	509,106
<i>Fund Balance Beginning of Year</i>	670,888	670,888	670,888	0
Prior Year Encumbrances Appropriated	<u>179,531</u>	<u>179,531</u>	<u>179,531</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$317,818</u></u>	<u><u>\$312,282</u></u>	<u><u>\$821,388</u></u>	<u><u>\$509,106</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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Interest	\$0	\$0	\$2,145	\$2,145
Other	0	0	5,418	5,418
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>7,563</u>	<u>7,563</u>
<b>Expenditures</b>				
Current:				
Public Works				
Contractual Services	0	6,340	6,340	0
Other	0	16,781	12,300	4,481
<i>Total Expenditures</i>	<u>0</u>	<u>23,121</u>	<u>18,640</u>	<u>4,481</u>
<i>Net Changes in Fund Balance</i>	0	(23,121)	(11,077)	12,044
<i>Fund Balance Beginning of Year</i>	<u>23,121</u>	<u>23,121</u>	<u>23,121</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$23,121</u></u>	<u><u>\$0</u></u>	<u><u>\$12,044</u></u>	<u><u>\$12,044</u></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, 2012*

	<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	\$2,000	\$2,000	\$2,000	\$0
<b>Expenditures</b>				
Current:				
Public Works				
Contractual Services	<u>0</u>	<u>1,000</u>	<u>921</u>	<u>79</u>
<i>Net Changes in Fund Balance</i>	2,000	1,000	1,079	79
<i>Fund Balance Beginning of Year</i>	<u>30,750</u>	<u>30,750</u>	<u>30,750</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$32,750</u></u>	<u><u>\$31,750</u></u>	<u><u>\$31,829</u></u>	<u><u>\$79</u></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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$15,000	\$15,000	\$14,119	(\$881)
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Personal Services	14,811	15,071	15,015	56
Contractual Services	1,500	1,315	0	1,315
Capital Outlay	3,000	3,000	0	3,000
<i>Total Expenditures</i>	<u>19,311</u>	<u>19,386</u>	<u>15,015</u>	<u>4,371</u>
<i>Net Changes in Fund Balance</i>	(4,311)	(4,386)	(896)	3,490
<i>Fund Balance Beginning of Year</i>	<u>80,577</u>	<u>80,577</u>	<u>80,577</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$76,266</u></u>	<u><u>\$76,191</u></u>	<u><u>\$79,681</u></u>	<u><u>\$3,490</u></u>



**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Special Projects Fund*  
*For the Year Ended December 31, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$125,000	\$125,000	\$139,945	\$14,945
Fines and Forfeitures	2,500	2,500	6,642	4,142
Other	0	0	2,986	2,986
<i>Total Revenues</i>	<u>127,500</u>	<u>127,500</u>	<u>149,573</u>	<u>22,073</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Personal Services	135,018	135,178	132,006	3,172
Contractual Services	3,000	3,000	0	3,000
Capital Outlay	25,000	25,000	14,749	10,251
Other	5,000	5,000	2,930	2,070
<i>Total Expenditures</i>	<u>168,018</u>	<u>168,178</u>	<u>149,685</u>	<u>18,493</u>
<i>Net Changes in Fund Balance</i>	(40,518)	(40,678)	(112)	40,566
<i>Fund Balance Beginning of Year</i>	<u>371,398</u>	<u>371,398</u>	<u>371,398</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$330,880</u></u>	<u><u>\$330,720</u></u>	<u><u>\$371,286</u></u>	<u><u>\$40,566</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, 2012*

	<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	\$20,000	\$20,000	\$22,099	\$2,099
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Contractual Services	500	500	0	500
Capital Outlay	10,000	17,000	15,932	1,068
Other	10,000	3,000	0	3,000
<i>Total Expenditures</i>	<u>20,500</u>	<u>20,500</u>	<u>15,932</u>	<u>4,568</u>
<i>Net Changes in Fund Balance</i>	(500)	(500)	6,167	6,667
<i>Fund Balance Beginning of Year</i>	<u>108,712</u>	<u>108,712</u>	<u>108,712</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$108,212</u></u>	<u><u>\$108,212</u></u>	<u><u>\$114,879</u></u>	<u><u>\$6,667</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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$700,000	\$700,000	\$500,309	(\$199,691)
Intergovernmental	175,000	175,000	175,000	0
Other	60,000	60,000	47,382	(12,618)
<i>Total Revenues</i>	<u>935,000</u>	<u>935,000</u>	<u>722,691</u>	<u>(212,309)</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	312,590	316,390	301,794	14,596
Materials and Supplies	52,000	41,432	41,364	68
Contractual Services	215,547	209,050	206,215	2,835
Capital Outlay	242,625	380,582	380,582	0
Other	24,430	24,375	23,738	637
<i>Total Expenditures</i>	<u>847,192</u>	<u>971,829</u>	<u>953,693</u>	<u>18,136</u>
<i>Net Changes in Fund Balance</i>	87,808	(36,829)	(231,002)	(194,173)
<i>Fund Balance Beginning of Year</i>	878,937	878,937	878,937	0
Prior Year Encumbrances Appropriated	<u>73,066</u>	<u>73,066</u>	<u>73,066</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,039,811</u>	<u>\$915,174</u>	<u>\$721,001</u>	<u>(\$194,173)</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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$16,200	\$12,060	\$11,500	(\$560)
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive				
Personal Services	6,119	5,956	5,956	0
Other	8,850	5,250	5,250	0
<i>Total Expenditures</i>	14,969	11,206	11,206	0
<i>Net Changes in Fund Balance</i>	1,231	854	294	(560)
<i>Fund Balance Beginning of Year</i>	2,646	2,646	2,646	0
Prior Year Outstanding Advances	(3,500)	(3,500)	0	3,500
<i>Fund Balance End of Year</i>	\$377	\$0	\$2,940	\$2,940

**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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$44,000	\$34,019	\$38,167	\$4,148
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	55,699	54,470	54,470	0
Materials and Supplies	309	0	0	0
Contractual Services	550	0	0	0
Capital Outlay	515	0	0	0
Other	2,270	0	0	0
<i>Total Expenditures</i>	<u>59,343</u>	<u>54,470</u>	<u>54,470</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(15,343)</u>	<u>(20,451)</u>	<u>(16,303)</u>	<u>4,148</u>
<b>Other Financing Sources (Uses)</b>				
Advances Out	0	0	(7,150)	(7,150)
Transfers In	12,000	12,000	12,481	481
<i>Total Other Financing Sources (Uses)</i>	<u>12,000</u>	<u>12,000</u>	<u>5,331</u>	<u>(6,669)</u>
<i>Net Changes in Fund Balance</i>	(3,343)	(8,451)	(10,972)	(2,521)
<i>Fund Balance Beginning of Year</i>	15,601	15,601	15,601	0
Prior Year Outstanding Advances	(7,150)	(7,150)	0	7,150
<i>Fund Balance End of Year</i>	<u>\$5,108</u>	<u>\$0</u>	<u>\$4,629</u>	<u>\$4,629</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, 2012*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Intergovernmental	\$90,000	\$90,000	\$101,140	\$11,140
<b>Expenditures</b>				
Current:				
Public Safety				
Contractual Services	70,246	68,246	67,818	428
Capital Outlay	10,000	7,000	0	7,000
<i>Total Expenditures</i>	<u>80,246</u>	<u>75,246</u>	<u>67,818</u>	<u>7,428</u>
<i>Net Changes in Fund Balance</i>	9,754	14,754	33,322	18,568
<i>Fund Balance Beginning of Year</i>	117,727	117,727	117,727	0
Prior Year Encumbrances Appropriated	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$132,481</u></u>	<u><u>\$137,481</u></u>	<u><u>\$156,049</u></u>	<u><u>\$18,568</u></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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Sales Taxes	\$345,525	\$345,525	\$345,525	\$0
Special Assessments	0	805	224,281	223,476
Charges for Services	225,913	225,913	315,838	89,925
Intergovernmental	120,000	120,000	12,619	(107,381)
Rent	179,110	179,110	41,985	(137,125)
Other	0	0	2,000	2,000
<i>Total Revenues</i>	<u>870,548</u>	<u>871,353</u>	<u>942,248</u>	<u>70,895</u>
<b>Expenditures</b>				
Debt Service:				
Principal Retirement	686,324	646,826	579,445	67,381
Interest and Fiscal Charges	836,414	836,716	836,716	0
<i>Total Expenditures</i>	<u>1,522,738</u>	<u>1,483,542</u>	<u>1,416,161</u>	<u>67,381</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(652,190)</u>	<u>(612,189)</u>	<u>(473,913)</u>	<u>138,276</u>
<b>Other Financing Sources (Uses)</b>				
Special Assessment Bonds Issued	0	1,000	275,000	274,000
Advances In	0	0	1,000	1,000
Advances Out	0	0	(178)	(178)
Transfers In	652,190	652,191	699,293	47,102
<i>Total Other Financing Sources (Uses)</i>	<u>652,190</u>	<u>653,191</u>	<u>975,115</u>	<u>321,924</u>
<i>Net Changes in Fund Balance</i>	0	41,002	501,202	460,200
<i>Fund Balance Beginning of Year</i>	13,135	13,135	13,135	0
Prior Year Outstanding Advances	(178)	(178)	0	178
<i>Fund Balance End of Year</i>	<u>\$12,957</u>	<u>\$53,959</u>	<u>\$514,337</u>	<u>\$460,378</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*County Buildings Project Fund*  
*For the Year Ended December 31, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$60,000	\$60,000	\$60,000	\$0
<b>Expenditures</b>				
Capital Outlay				
Material and Supplies	626	626	626	0
Capital Outlay	5,245	5,245	5,245	0
Other	12	12	12	0
<i>Total Expenditures</i>	5,883	5,883	5,883	0
<i>Excess of Revenues Over Expenditures</i>	54,117	54,117	54,117	0
<b>Other Financing Sources</b>				
Transfers In	60,000	60,000	60,000	0
<i>Net Changes in Fund Balance</i>	114,117	114,117	114,117	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$114,117	\$114,117	\$114,117	\$0



**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, 2012*

	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	110,100	110,100	9,551	100,549
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(110,100)	(110,100)	(9,551)	100,549
<b>Other Financing Sources</b>				
Transfers In	110,100	110,100	9,551	(100,549)
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Galion-New Winchester Paving Project Fund*  
*For the Year Ended December 31, 2012*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Intergovernmental	\$148,128	\$148,128	\$148,128	\$0
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	<u>148,128</u>	<u>148,128</u>	<u>148,128</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Taylor Road Bridge Project Fund*  
*For the Year Ended December 31, 2012*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Intergovernmental	\$259,127	\$259,127	\$259,127	\$0
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	<u>259,127</u>	<u>259,127</u>	<u>259,127</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Westmoor Sewer Construction Fund*  
*For the Year Ended December 31, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$368,508	\$677,555	\$523,236	(\$154,319)
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	66,012	194,316	154,149	40,167
Capital Outlay	0	38,352	38,352	0
Other	1,079	2,030	2,030	0
<i>Total Expenditures</i>	<u>67,091</u>	<u>234,698</u>	<u>194,531</u>	<u>40,167</u>
<i>Excess of Revenues Over Expenditures</i>	<u>301,417</u>	<u>442,857</u>	<u>328,705</u>	<u>(114,152)</u>
<b>Other Financing Sources (Uses)</b>				
OWDA Loans Issued	0	0	3,454	3,454
Advances Out	0	0	(367,508)	(367,508)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(364,054)</u>	<u>(364,054)</u>
<i>Net Changes in Fund Balance</i>	301,417	442,857	(35,349)	(478,206)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	66,091	66,091	66,091	0
Prior Year Outstanding Advances	(367,508)	(367,508)	0	367,508
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$141,440</u>	<u>\$30,742</u>	<u>(\$110,698)</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, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$189,318	\$189,318	\$189,318	\$0
<b>Expenses</b>				
Capital Outlay	189,318	189,318	189,318	0
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenses, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Health Benefits Fund*  
*For the Year Ended December 31, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$112,400	\$112,400	\$112,400	\$0
<b>Expenses</b>	0	0	0	0
<i>Excess of Revenues Over Expenses Before Advances</i>	112,400	112,400	112,400	0
Advances Out	0	0	(112,400)	(112,400)
<i>Net Changes in Fund Balance</i>	112,400	112,400	0	(112,400)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Outstanding Advances	(112,400)	(112,400)	0	112,400
<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  
 County Home Resident Trust Fund  
 For the Year Ended December 31, 2012*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Other	\$0	\$226	\$226	\$0
<b>Expenses</b>	0	0	0	0
<i>Excess of Revenues Over Expenses Before Transfers</i>	0	226	226	0
Transfers Out	0	(1,012)	(1,012)	0
<i>Net Changes in Fund Balance</i>	0	(786)	(786)	0
<i>Fund Balance Beginning of Year</i>	786	786	786	0
<i>Fund Balance End of Year</i>	<u>\$786</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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**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>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Governmental Activities				
Net Investment in Capital Assets	\$31,269,287	\$29,268,778	\$29,422,090	\$36,519,505
Restricted	9,176,515	9,881,613	10,617,689	12,758,602
Unrestricted	3,864,028	6,213,057	6,005,346	6,260,916
Total Governmental Activities Net Position	<u>44,309,830</u>	<u>45,363,448</u>	<u>46,045,125</u>	<u>55,539,023</u>
Business-Type Activities				
Net Investment in Capital Assets	(2,055,712)	(1,437,483)	(1,387,953)	(785,180)
Unrestricted (Deficit)	(3,456,413)	(1,012,624)	(704,319)	(653,156)
Total Business-Type Activities Net Position	<u>(5,512,125)</u>	<u>(2,450,107)</u>	<u>(2,092,272)</u>	<u>(1,438,336)</u>
Primary Government				
Net Investment in Capital Assets	29,213,575	27,831,295	28,034,137	35,734,325
Restricted	9,176,515	9,881,613	10,617,689	12,758,602
Unrestricted	407,615	5,200,433	5,301,027	5,607,760
Total Primary Government Net Position	<u>\$38,797,705</u>	<u>\$42,913,341</u>	<u>\$43,952,853</u>	<u>\$54,100,687</u>

Source: Crawford County Auditor

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
\$34,876,678	\$37,319,817	\$36,891,541	\$41,980,979	\$42,030,439	\$41,156,048
15,268,104	16,049,799	15,509,679	19,282,135	18,254,085	20,356,982
6,632,328	5,076,544	3,153,956	2,045,068	3,831,465	4,979,713
<u>56,777,110</u>	<u>58,446,160</u>	<u>55,555,176</u>	<u>63,308,182</u>	<u>64,115,989</u>	<u>66,492,743</u>
350,386	1,273,683	1,270,584	1,224,380	1,174,473	1,121,463
(672,021)	89,246	5,125	50,058	119,397	179,511
<u>(321,635)</u>	<u>1,362,929</u>	<u>1,275,709</u>	<u>1,274,438</u>	<u>1,293,870</u>	<u>1,300,974</u>
35,227,064	38,593,500	38,162,125	43,205,359	43,204,912	42,277,511
15,268,104	16,049,799	15,509,679	19,282,135	18,254,085	20,356,982
5,960,307	5,165,790	3,159,081	2,095,126	3,950,862	5,159,224
<u>\$56,455,475</u>	<u>\$59,809,089</u>	<u>\$56,830,885</u>	<u>\$64,582,620</u>	<u>\$65,409,859</u>	<u>\$67,793,717</u>

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

	2003	2004	2005	2006
<b>Expenses</b>				
Governmental Activities				
General Government				
Legislative and Executive	\$3,721,433	\$3,456,823	\$4,083,474	\$4,257,386
Judicial	2,220,693	2,023,302	2,035,724	2,049,387
Public Safety				
Criminal Justice Services	0	0	0	0
Jail Operation	2,136,886	2,094,060	2,189,785	2,183,103
Other Public Safety	3,320,515	3,418,134	3,394,749	3,438,817
Public Works	3,999,798	3,901,126	4,667,665	2,735,317
Health				
Developmental Disabilities	3,770,648	3,867,618	3,627,055	3,687,084
Other Health	1,072,518	824,856	852,069	1,084,483
Intergovernmental	0	0	0	0
Human Services				
Child Welfare	1,983,616	1,906,369	1,489,404	1,657,180
County Home	1,627,730	1,745,013	1,801,938	1,868,174
Job and Family Services	4,385,992	5,026,622	5,610,459	5,662,972
Other Human Services	1,831,406	1,962,194	1,896,512	1,765,187
Economic Development	0	0	0	258,489
Intergovernmental	686,176	462,796	480,828	480,331
Interest and Fiscal Charges	540,028	574,173	650,907	641,449
Total Governmental Activities Expenses	<u>31,297,439</u>	<u>31,263,086</u>	<u>32,780,569</u>	<u>31,769,359</u>
Business-Type Activities				
Sewer	146,553	159,751	164,444	106,176
Sanitary Landfill	1,226,562	1,703,450	3,667,640	3,757,982
Total Business-Type Activities Expenses	<u>1,373,115</u>	<u>1,863,201</u>	<u>3,832,084</u>	<u>3,864,158</u>
Total Primary Government Expenses	<u>32,670,554</u>	<u>33,126,287</u>	<u>36,612,653</u>	<u>35,633,517</u>
<b>Program Revenues</b>				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	1,899,232	2,010,948	2,231,697	2,171,171
Judicial	1,031,703	1,004,817	1,036,924	1,089,033
Public Safety				
Criminal Justice Services	0	0	0	0
Jail Operation	313,311	236,736	325,423	233,820
Other Public Safety	268,128	359,146	403,683	386,601
Public Works	209,485	295,707	286,856	266,934
Health				
Other Health	282,380	327,299	554,111	626,026
Human Services				
Child Welfare	61,566	129,713	79,479	53,053
County Home	1,193,954	1,131,342	1,431,173	1,267,639
Job and Family Services	252,463	590,774	682,828	985,418
Other Human Services	130,082	184,182	357,942	268,934
Economic Development	0	0	11,522	11,084
Operating Grants, Contributions, and Interest	12,396,881	13,746,666	12,317,687	13,881,175
Capital Grants and Contributions	323,468	57,035	729,552	6,701,845
Total Governmental Activities Program Revenues	<u>18,362,653</u>	<u>20,074,365</u>	<u>20,448,877</u>	<u>27,942,733</u>

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
\$3,897,224	\$4,206,245	\$4,318,611	\$4,264,896	\$4,184,705	\$4,247,964
2,105,455	2,266,083	2,320,533	2,316,244	2,168,933	2,288,337
0	0	0	99,629	1,960,973	1,908,111
2,277,125	2,318,046	2,402,949	2,056,087	2,083,728	2,264,396
3,431,062	3,785,606	3,911,061	3,689,988	1,660,143	1,842,032
4,344,607	4,303,304	11,116,383	11,596,896	12,675,447	11,949,745
3,716,048	3,935,917	3,998,040	4,313,585	4,774,233	4,767,686
1,064,754	1,506,528	1,961,382	1,503,309	1,298,936	1,235,941
489,447	476,448	774,990	70,280	0	0
2,381,271	2,161,178	1,986,386	1,895,790	1,798,983	1,940,609
1,901,425	1,861,175	1,907,290	1,374,944	553,065	0
6,642,540	7,265,263	6,549,016	5,940,657	4,475,883	3,463,289
1,728,602	2,098,065	2,003,395	2,204,258	1,735,252	1,592,655
67,908	92,507	337,134	657,676	138,378	90,192
0	0	0	0	0	0
475,371	597,194	563,420	845,717	649,060	730,294
<u>34,522,839</u>	<u>36,873,559</u>	<u>44,150,590</u>	<u>42,829,956</u>	<u>40,157,719</u>	<u>38,321,251</u>
166,961	200,240	333,296	203,204	201,194	216,709
4,999,267	6,968,574	0	0	0	0
<u>5,166,228</u>	<u>7,168,814</u>	<u>333,296</u>	<u>203,204</u>	<u>201,194</u>	<u>216,709</u>
<u>39,689,067</u>	<u>44,042,373</u>	<u>44,483,886</u>	<u>43,033,160</u>	<u>40,358,913</u>	<u>38,537,960</u>
2,070,169	2,059,046	2,920,829	3,177,608	3,248,573	3,070,951
1,069,504	1,162,389	1,181,869	1,063,879	1,245,745	1,207,404
0	0	0	0	1,910	33
146,857	217,391	196,483	56,005	59,657	144,590
360,438	422,729	389,167	532,899	582,554	517,878
263,405	217,194	6,552,361	6,353,560	6,615,393	6,779,405
1,013,247	1,094,670	1,050,795	1,039,398	725,001	675,792
106,263	111,038	122,068	32,799	71,227	38,254
1,072,385	1,058,385	1,018,894	611,904	75,035	0
1,738,220	1,394,091	1,367,870	1,510,181	1,126,165	1,131,873
342,980	372,315	168,759	170,905	165,978	172,435
11,361	10,667	67,000	37,000	1,000	0
14,840,329	14,756,482	14,483,649	15,620,291	12,722,777	12,717,807
0	281,708	47,556	7,763,950	29,081	486,753
<u>23,035,158</u>	<u>23,158,105</u>	<u>29,567,300</u>	<u>37,970,379</u>	<u>26,670,096</u>	<u>26,943,175</u>

(continued)

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

	2003	2004	2005	2006
<b>Business-Type Activities</b>				
Charges for Services				
Sewer	\$131,312	\$154,317	\$157,319	\$157,097
Sanitary Landfill	2,176,199	2,195,801	4,032,098	4,409,383
Capital Grants and Contributions	42,450	0	0	20,000
<b>Total Business-Type Activities</b>	<b>2,349,961</b>	<b>2,350,118</b>	<b>4,189,417</b>	<b>4,586,480</b>
<b>Total Primary Government</b>				
Program Revenues	20,712,614	22,424,483	24,638,294	32,529,213
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(12,934,786)	(11,188,721)	(12,331,692)	(3,826,626)
Business-Type Activities	976,846	486,917	357,333	722,322
<b>Total Primary Government Net Expense</b>	<b>(11,957,940)</b>	<b>(10,701,804)</b>	<b>(11,974,359)</b>	<b>(3,104,304)</b>
<b>General Revenues and Other</b>				
<b>Changes in Net Position</b>				
Governmental Activities				
Property Taxes Levied for:				
General Operating	1,260,830	1,358,743	1,356,872	1,389,967
Public Safety-Criminal Justice Services	0	0	0	0
Health-Mental Health	424,800	430,281	424,472	435,237
Health-Developmental Disabilities	1,531,991	1,618,091	2,157,592	2,190,253
Human Services-Child Welfare	231,757	234,829	226,028	237,773
Human Services-County Home	460,678	465,644	464,974	492,467
Human Services-Council on Aging	301,286	305,731	307,270	375,454
Sales Taxes Levied for:				
General Operating	3,247,875	3,372,329	3,390,957	3,266,092
Public Safety-Jail Operation	1,632,525	1,297,566	1,333,029	1,361,847
Public Safety-Jail Debt	0	355,774	362,196	270,854
Grants and Entitlements not Restricted to Specific Purposes	1,637,839	1,541,123	1,434,342	1,517,968
Interest	602,026	303,052	527,577	853,929
Other	1,217,684	959,623	1,028,562	860,297
Transfers	(6,037)	(447)	(502)	68,386
<b>Total Governmental Activities</b>	<b>12,543,254</b>	<b>12,242,339</b>	<b>13,013,369</b>	<b>13,320,524</b>
Business-Type Activities				
Other	7,517	111,896	0	0
Gain on Landfill Operating Agreement	0	2,462,758	0	0
Transfers	6,037	447	502	(68,386)
<b>Total Business-Type Activities</b>	<b>13,554</b>	<b>2,575,101</b>	<b>502</b>	<b>(68,386)</b>
<b>Total Primary Government</b>	<b>12,556,808</b>	<b>14,817,440</b>	<b>13,013,871</b>	<b>13,252,138</b>
<b>Change in Net Position</b>				
Governmental Activities	(391,532)	1,053,618	681,677	9,493,898
Business-Type Activities	990,400	3,062,018	357,835	653,936
<b>Total Primary Government</b>	<b>\$598,868</b>	<b>\$4,115,636</b>	<b>\$1,039,512</b>	<b>\$10,147,834</b>

Source: Crawford County Auditor

2007	2008	2009	2010	2011	2012
\$181,811	\$184,384	\$194,843	\$201,395	\$219,887	\$223,354
5,530,383	7,415,609	0	0	0	0
0	0	50,737	0	0	0
5,712,194	7,599,993	245,580	201,395	219,887	223,354
28,747,352	30,758,098	29,812,880	38,171,774	26,889,983	27,166,529
(11,487,681)	(13,715,454)	(14,583,290)	(4,859,577)	(13,487,623)	(11,378,076)
545,966	431,179	(87,716)	(1,809)	18,693	6,645
(10,941,715)	(13,284,275)	(14,671,006)	(4,861,386)	(13,468,930)	(11,371,431)
1,380,564	1,290,082	1,240,244	1,209,754	1,379,673	1,231,181
0	0	0	190,382	1,349,190	1,541,850
384,096	368,980	563,697	0	0	0
2,023,633	1,886,334	1,930,352	2,590,606	2,658,218	2,692,398
212,584	195,971	185,793	181,706	185,855	190,009
576,121	538,953	517,801	509,940	451,457	0
346,906	323,370	310,682	322,743	444,357	448,059
3,332,049	3,350,905	2,887,839	3,042,845	3,274,582	3,541,508
1,308,421	1,303,818	1,328,481	1,366,950	1,292,162	1,425,334
357,366	371,121	116,068	154,355	343,736	345,371
1,526,363	1,586,344	1,381,547	1,465,074	1,464,173	1,034,480
993,766	883,494	484,621	330,574	197,143	171,207
854,250	1,212,359	901,690	1,247,654	1,254,884	1,133,433
(570,351)	(1,205)	0	0	0	0
12,725,768	13,310,526	11,848,815	12,612,583	14,295,430	13,754,830
384	550	496	538	739	459
0	0	0	0	0	0
570,351	1,205	0	0	0	0
570,735	1,755	496	538	739	459
13,296,503	13,312,281	11,849,311	12,613,121	14,296,169	13,755,289
1,238,087	(404,928)	(2,734,475)	7,753,006	807,807	2,376,754
1,116,701	432,934	(87,220)	(1,271)	19,432	7,104
\$2,354,788	\$28,006	(\$2,821,695)	\$7,751,735	\$827,239	\$2,383,858

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
General Fund				
Reserved	\$778,573	\$735,792	\$512,947	\$443,599
Unreserved	2,884,065	4,580,930	4,650,120	4,585,069
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total General Fund	<u>3,662,638</u>	<u>5,316,722</u>	<u>5,163,067</u>	<u>5,028,668</u>
All Other Governmental Funds				
Reserved	1,199,238	930,948	929,486	689,624
Unreserved, reported in				
Special Revenue Funds	6,046,053	5,137,073	7,057,012	8,542,645
Debt Service Fund	159,710	192,691	149,623	145,727
Capital Projects Funds (Deficit)	(262,038)	72,538	(389,251)	(51,599)
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned (Deficit)	0	0	0	0
Total All Other Governmental Funds	<u>7,142,963</u>	<u>6,333,250</u>	<u>7,746,870</u>	<u>9,326,397</u>
Total Governmental Funds	<u>\$10,805,601</u>	<u>\$11,649,972</u>	<u>\$12,909,937</u>	<u>\$14,355,065</u>

Source: Crawford County Auditor

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



<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
\$339,603	\$350,266	\$0	\$0	\$0	\$0
3,982,442	4,142,873	0	0	0	0
0	0	268,335	205,954	258,787	329,346
0	0	184,844	54,284	0	0
0	0	160,057	223,539	261,850	290,771
0	0	2,612,183	2,119,238	3,399,135	4,502,788
<u>4,322,045</u>	<u>4,493,139</u>	<u>3,225,419</u>	<u>2,603,015</u>	<u>3,919,772</u>	<u>5,122,905</u>
667,179	538,301	0	0	0	0
10,737,672	12,022,329	0	0	0	0
168,277	151,741	0	0	0	0
12,579	87,675	0	0	0	0
0	0	277,157	291,364	280,566	297,109
0	0	12,289,524	14,549,811	14,593,520	15,676,112
0	0	279,916	81,700	69,572	4,394
0	0	5,235	0	0	0
0	0	(746,047)	(712,925)	(574,714)	(129,032)
<u>11,585,707</u>	<u>12,800,046</u>	<u>12,105,785</u>	<u>14,209,950</u>	<u>14,368,944</u>	<u>15,848,583</u>
<u>\$15,907,752</u>	<u>\$17,293,185</u>	<u>\$15,331,204</u>	<u>\$16,812,965</u>	<u>\$18,288,716</u>	<u>\$20,971,488</u>

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

	2003	2004	2005	2006
<b>Revenues</b>				
Property Taxes	\$4,219,701	\$4,382,951	\$4,915,233	\$4,966,835
Sales Taxes	4,830,279	5,028,685	5,084,380	4,886,663
Special Assessments	94,846	109,080	153,793	141,997
Charges for Services	5,224,169	5,746,967	6,600,687	6,912,255
Licenses and Permits	5,209	12,540	5,597	5,250
Fines and Forfeitures	268,633	284,082	277,579	292,531
Intergovernmental	14,222,540	13,699,478	15,077,308	15,130,094
Interest	693,816	335,053	604,476	925,092
Rent	17,344	18,789	202,271	197,846
Other	1,214,315	974,811	1,028,562	860,299
Total Revenues	<u>30,790,852</u>	<u>30,592,436</u>	<u>33,949,886</u>	<u>34,318,862</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	3,539,192	3,581,420	3,788,011	3,953,311
Judicial	2,285,795	2,152,575	1,965,032	2,041,553
Public Safety	5,216,477	5,298,771	5,336,695	5,396,276
Public Works	3,937,247	4,255,307	4,460,095	3,756,949
Health	4,842,356	4,746,300	4,452,371	4,794,319
Intergovernmental	0	0	0	0
Human Services	9,948,115	10,686,566	10,696,274	11,052,399
Economic Development	0	0	0	258,489
Capital Outlay	2,510,501	575,624	467,627	180,888
Intergovernmental	479,034	470,586	487,385	492,990
Debt Service:				
Principal Retirement	383,373	380,000	3,290,000	410,000
Interest and Fiscal Charges	510,187	500,469	718,758	604,946
Total Expenditures	<u>33,652,277</u>	<u>32,647,618</u>	<u>35,662,248</u>	<u>32,942,120</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,861,425)</u>	<u>(2,055,182)</u>	<u>(1,712,362)</u>	<u>1,376,742</u>
<b>Other Financing Sources (Uses)</b>				
Bond Anticipation Notes Issued	0	2,900,000	0	0
General Obligation Bonds Issued	0	0	2,900,000	0
General Obligation Refunding Bonds Issued	0	0	0	0
Special Assessment Bonds Issued	0	0	0	0
OWDA Loans Issued	0	0	0	0
Premium on General Obligation Bonds Issued	0	0	72,830	0
Premium on General Obligation Refunding Bonds Issued	0	0	0	0
Payment to Refunding Bond Escrow Agent	0	0	0	0
Transfers In	1,523,729	3,580,105	1,397,046	1,965,062
Transfers Out	(1,529,766)	(3,580,552)	(1,397,548)	(1,896,676)
Total Other Financing Sources (Uses)	<u>(6,037)</u>	<u>2,899,553</u>	<u>2,972,328</u>	<u>68,386</u>
Net Changes in Fund Balances	<u>(\$2,867,462)</u>	<u>\$844,371</u>	<u>\$1,259,966</u>	<u>\$1,445,128</u>
Debt Service as a Percentage of Noncapital Expenditures	3.0%	2.9%	11.9%	3.1%

Source: Crawford County Auditor

2007	2008	2009	2010	2011	2012
\$5,010,847	\$4,593,182	\$4,664,714	\$4,995,942	\$6,412,708	\$6,121,697
4,964,071	5,059,585	4,473,474	4,461,226	4,788,146	5,352,445
123,828	94,619	74,479	63,268	64,658	307,096
7,508,809	7,567,705	14,304,222	13,813,196	13,182,703	13,006,264
7,470	19,019	14,773	16,685	16,268	24,746
290,491	316,022	285,470	409,574	541,269	367,586
15,598,627	16,855,323	16,038,062	21,510,562	15,250,509	14,008,903
1,097,280	1,214,187	483,152	434,021	230,280	188,485
198,423	204,044	157,521	198,445	160,529	41,985
854,250	1,212,359	901,620	1,234,159	1,241,638	1,145,686
<u>35,654,096</u>	<u>37,136,045</u>	<u>41,397,487</u>	<u>47,137,078</u>	<u>41,888,708</u>	<u>40,564,893</u>
3,672,009	3,866,689	4,025,650	3,996,782	3,909,667	4,062,611
2,117,820	2,223,636	2,267,622	2,142,540	2,210,445	2,284,177
5,541,432	5,715,853	6,194,252	5,352,996	5,324,787	5,621,272
3,508,568	4,122,926	9,552,598	10,792,634	11,846,803	11,151,044
4,736,142	5,329,485	5,919,854	5,388,566	6,251,419	6,077,845
489,447	465,294	756,229	0	0	0
12,729,864	13,127,323	12,266,920	10,990,597	8,535,518	6,942,884
61,384	90,565	333,757	654,966	135,824	91,374
225,796	315,233	196,496	4,863,722	1,330,716	532,137
0	0	0	0	0	0
565,000	565,000	1,145,000	3,373,106	538,334	579,445
576,586	536,511	652,410	994,408	842,063	836,716
<u>34,224,048</u>	<u>36,358,515</u>	<u>43,310,788</u>	<u>48,550,317</u>	<u>40,925,576</u>	<u>38,179,505</u>
<u>1,430,048</u>	<u>777,530</u>	<u>(1,913,301)</u>	<u>(1,413,239)</u>	<u>963,132</u>	<u>2,385,388</u>
0	0	0	0	0	0
0	0	0	0	0	0
6,535,000	0	0	2,895,000	0	0
0	0	0	0	0	3,454
0	0	0	0	512,619	1,661,998
0	0	0	0	0	0
86,323	0	0	0	0	0
(6,479,187)	0	0	0	0	0
1,987,707	1,947,939	1,923,183	1,595,852	1,781,789	293,930
(2,007,204)	(1,949,144)	(1,923,183)	(1,595,852)	(1,781,789)	(1,661,998)
<u>122,639</u>	<u>(1,205)</u>	<u>0</u>	<u>2,895,000</u>	<u>512,619</u>	<u>297,384</u>
<u>\$1,552,687</u>	<u>\$776,325</u>	<u>(\$1,913,301)</u>	<u>\$1,481,761</u>	<u>\$1,475,751</u>	<u>\$2,682,772</u>
3.4%	3.2%	3.1%	10.2%	3.7%	4.0%

**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			
2003	\$425,424,720	\$82,406,380	\$1,450,946,000	\$29,271,850	\$33,263,466
2004	474,126,180	88,744,210	1,608,201,114	28,489,840	32,374,818
2005	479,064,790	89,668,750	1,624,952,971	28,716,830	32,632,761
2006	483,303,010	90,988,440	1,640,832,714	27,357,020	31,087,523
2007	530,916,770	107,004,300	1,822,631,628	26,869,670	30,533,716
2008	534,429,660	106,876,430	1,832,303,114	21,898,020	24,884,114
2009	538,149,490	106,782,910	1,842,664,000	21,691,330	24,649,239
2010	535,927,610	107,297,280	1,837,785,400	21,958,570	24,952,920
2011	536,319,940	111,305,330	1,850,357,914	23,102,330	26,252,648
2012	536,834,910	108,394,790	1,843,513,428	24,544,880	27,891,909

Source: Crawford County Auditor

Note: Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

Note: The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax was phased out. The assessment percentage was 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes have been levied or collected since 2009 from general business taxpayers, except telephone companies whose last year to pay tangible personal property tax was 2010.

Note: The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property was eliminated.

Tangible Personal Property		Total		Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
\$98,622,075	\$410,925,313	\$635,725,025	\$1,895,134,779	\$8.80
96,865,320	421,153,565	688,225,550	2,061,729,496	8.80
96,066,291	436,664,959	693,516,661	2,094,250,690	8.80
74,145,404	395,442,155	675,793,874	2,067,362,392	8.80
49,513,891	396,111,128	714,304,631	2,249,276,472	8.80
23,845,402	381,526,432	687,049,512	2,238,713,660	8.80
1,650,210	1,650,210	668,273,940	1,868,963,449	10.30
743,070	743,070	665,926,530	1,863,481,390	13.25
0	0	670,727,600	1,876,610,562	12.25
0	0	669,774,580	1,871,405,337	12.25

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

County	2003	2004	2005	2006	2007
General	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
Fairway					
Effective Millage Rates					
Residential/Agriculture	2.08	3.50	3.50	3.21	3.21
Commercial/Industrial	3.24	3.50	3.50	3.09	3.11
Tangible/Personal	3.50	3.50	3.50	3.50	3.50
Fairview					
Effective Millage Rates					
Residential/Agriculture	0.65	0.65	0.65	0.92	0.92
Commercial/Industrial	0.92	0.93	0.93	0.88	0.89
Tangible/Personal	1.00	1.00	1.00	1.00	1.00
Mental Health					
Effective Millage Rates					
Residential/Agriculture	0.56	0.56	0.56	0.51	0.51
Commercial/Industrial	0.90	0.90	0.90	0.80	0.80
Tangible/Personal	1.00	1.00	1.00	1.00	1.00
Childrens Services					
Effective Millage Rates					
Residential/Agriculture	0.32	0.32	0.32	0.30	0.30
Commercial/Industrial	0.46	0.46	0.46	0.41	0.41
Tangible/Personal	0.50	0.50	0.50	0.50	0.50
Council on Aging					
Effective Millage Rates					
Residential/Agriculture	0.45	0.45	0.45	0.55	0.55
Commercial/Industrial	0.55	0.56	0.56	0.53	0.53
Tangible/Personal	0.60	0.60	0.60	0.60	0.60
Criminal Justice Services					
Effective Millage Rates					
Residential/Agriculture	0.00	0.00	0.00	0.00	0.00
Commercial/Industrial	0.00	0.00	0.00	0.00	0.00
Tangible/Personal	0.00	0.00	0.00	0.00	0.00
<b>Total County</b>	<b>8.80</b>	<b>8.80</b>	<b>8.80</b>	<b>8.80</b>	<b>8.80</b>
Effective Millage Rates					
Residential/Agriculture	6.26	7.68	7.68	7.69	7.69
Commercial/Industrial	8.27	8.55	8.55	7.91	7.94
Tangible/Personal	8.80	8.80	8.80	8.80	8.80
School Districts					
Buckeye Central	20.12-45.00	20.13-45.00	20.00-45.00	20.00-45.00	26.32-51.30
Bucyrus	29.65-49.25	30.02-49.60	30.29-49.86	36.21-55.91	35.69-55.35
Colonel Crawford	33.58-57.14	33.64-57.19	33.29-56.84	31.03-55.80	27.75-52.50
Crestline	32.23-64.83	32.19-64.80	32.16-64.82	31.04-64.42	29.81-63.17
Galion	35.31-68.47	35.32-68.47	33.25-59.57	28.90-56.53	29.64-57.23
Wynford	33.93-56.35	33.83-56.35	34.07-56.59	30.22-54.02	30.24-54.54
Joint Vocational School Districts					
Pioneer	2.23-4.70	2.23-4.70	2.09-4.70	2.02-4.70	2.02-4.70
Tri-Rivers	2.56-4.40	2.53-4.40	2.40-4.40	2.39-4.40	2.25-4.40
Vanguard	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60

2008	2009	2010	2011	2012
\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
3.21	4.74	4.75	4.77	4.94
3.12	4.70	4.74	4.79	5.00
3.50	5.00	5.00	5.00	5.00
0.92	0.93	0.93	0.00	0.00
0.89	0.92	0.92	0.00	0.00
1.00	1.00	1.00	0.00	0.00
1.00	1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00	1.00
0.30	0.30	0.30	0.30	0.32
0.41	0.43	0.43	0.44	0.48
0.50	0.50	0.50	0.50	0.50
0.55	0.56	0.80	0.80	0.80
0.54	0.55	0.80	0.80	0.80
0.60	0.60	0.80	0.80	0.80
0.00	0.00	2.75	2.75	2.75
0.00	0.00	2.75	2.75	2.75
0.00	0.00	2.75	2.75	2.75
<u>8.80</u>	<u>10.30</u>	<u>13.25</u>	<u>12.25</u>	<u>12.25</u>
8.18	9.73	12.73	11.82	12.01
8.16	9.80	12.84	11.98	12.23
8.80	10.30	13.25	12.25	12.25
28.08-30.22	28.08-30.26	28.08-30.34	28.08-30.18	26.44-29.79
36.23-38.73	37.74-39.07	37.94-39.46	38.07-40.56	41.97-43.11
27.72-36.68	26.96-42.77	26.99-42.72	27.00-43.07	27.44-41.84
30.43-44.21	39.99-53.13	40.25-55.34	40.49-55.47	45.05-60.72
29.63-39.80	33.72-41.95	33.80-42.34	33.79-42.49	37.11-47.80
32.58-34.73	30.54-34.12	30.24-34.31	30.20-34.22	28.85-37.00
2.00-3.10	2.00-2.26	2.00-2.31	2.03-2.40	2.08-2.55
2.22-3.25	2.23-3.32	2.20-3.37	2.21-3.49	2.21-3.56
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*

	2003	2004	2005	2006	2007
<b>Out-of-County School Districts</b>					
Mohawk	\$25.99-\$42.89	\$25.98-\$42.89	\$25.96-\$42.89	\$25.89-\$42.81	\$25.13-\$42.13
Plymouth	30.27-36.00	29.87-35.60	27.29-33.10	27.29-33.10	27.19-33.00
Ridgedale	26.74-47.39	27.41-47.39	27.40-47.39	27.25-47.60	26.98-47.68
Upper Sandusky	20.00-33.70	20.00-33.70	20.00-33.70	20.00-33.70	20.00-33.70
Willard	23.31-44.29	23.24-44.29	28.97-49.89	27.91-48.95	27.94-48.95
<b>Corporations</b>					
Bucyrus/City	5.22-5.80	5.22-5.80	5.23-5.80	4.30-4.30	4.30-4.30
Bucyrus/Colonel Crawford	3.72-4.30	3.72-4.30	3.73-4.30	2.80-2.80	2.80-2.80
Bucyrus/Wynford	3.12-3.70	3.12-3.70	3.13-3.70	2.20-2.20	2.74-2.74
Chatfield	1.90-1.90	1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30
Crestline/City	7.20-7.20	7.30-7.30	5.50-5.50	5.25-5.25	5.25-5.25
Crestline/Colonel Crawford	6.10-6.10	5.40-5.40	3.60-3.60	3.35-3.35	3.47-3.70
Galion/City	4.45-4.45	3.90-3.90	3.90-3.90	1.95-1.95	1.95-1.95
Galion/Crestline	.70-.70	.70-.70	.70-.70	.70-.70	.70-.70
New Washington	6.06-6.80	5.26-6.00	5.26-6.00	4.86-6.00	4.87-6.00
North Robinson	4.34-4.60	4.35-4.60	4.35-4.60	4.39-4.60	4.39-4.60
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	5.78-8.20	5.92-8.20	5.10-7.20	3.90-7.20	4.10-4.10
Bucyrus	4.68-5.20	4.03-4.20	4.20-4.20	5.10-5.20	5.12-5.20
Chatfield	3.88-5.40	3.93-5.40	3.96-5.43	3.46-5.05	4.30-4.30
Cranberry	2.03-3.90	2.22-3.90	2.22-3.90	1.98-3.90	1.98-2.30
Dallas	3.65-4.80	3.66-4.80	3.35-4.30	4.07-4.30	4.07-4.30
Holmes	3.43-3.70	3.44-3.70	3.37-3.70	3.22-3.70	3.22-3.70
Jackson	.70-1.40	3.45-4.15	3.45-4.15	2.90-4.15	2.90-3.45
Jefferson	5.74-7.70	3.70-5.20	3.70-5.20	3.29-5.20	3.47-3.70
Liberty	4.19-4.80	4.20-4.80	4.38-4.80	4.22-4.80	4.22-4.80
Lykens	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
Polk	6.71-9.00	5.67-9.00	5.67-9.00	5.39-9.00	5.40-6.30
Sandusky	2.00-2.00	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40
Texas	1.70-1.70	1.70-1.70	1.70-1.70	1.70-1.70	1.70-1.70
Tod	2.20-2.20	2.20-2.20	2.20-4.70	2.20-4.70	2.20-2.20
Vernon	4.16-4.30	4.16-4.30	4.16-4.30	3.89-4.30	3.89-4.30
Whetstone	.73-2.70	1.04-2.90	1.04-2.90	1.00-2.90	1.00-1.10
<b>Other Districts</b>					
Crawford Park District	0.00	0.00	0.00	0.00	0.00
Extension Library District	0.00	0.00	0.00	0.00	0.00
Mohawk Community Library	0.00	0.00	0.00	0.00	0.00
Upper Sandusky Library	0.00	0.00	0.00	0.00	0.00
Wyandot East Fire District	2.33-2.49	2.31-2.42	2.31-2.42	2.22-2.43	2.19-2.26

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.



2008	2009	2010	2011	2012
\$25.15-\$27.92	\$25.15-\$27.93	\$25.14-\$28.44	\$25.13-\$28.34	\$25.14-\$28.41
27.18-28.68	26.98-28.52	26.99-28.51	26.95-28.46	27.26-29.65
25.82-25.96	25.82-29.35	22.72-25.82	25.00-25.02	25.00-25.01
20.03-21.16	20.05-21.16	20.00-21.24	20.00-21.26	20.00-21.40
27.94-32.74	27.48-33.76	27.17-33.22	30.17-36.27	29.70-37.27
4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30
2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30
4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00
2.10-2.10	2.10-2.10	2.80-2.80	2.80-2.80	2.80-2.80
1.95-1.95	2.08-2.08	3.00-3.00	3.00-3.00	3.00-3.00
.70-.70	.83-.83	.70-.70	.70-.70	.70-.70
4.87-5.36	4.38-4.48	4.38-4.49	4.38-4.49	4.65-4.68
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
4.10-4.10	3.77-4.10	3.77-4.10	3.77-4.10	3.64-4.10
5.12-5.12	4.79-5.15	4.80-5.15	4.80-5.15	4.58-5.20
4.30-4.30	3.94-4.30	3.95-4.30	4.40-4.75	4.26-4.80
2.09-2.17	2.30-2.30	2.30-2.30	2.30-2.30	2.24-2.30
4.07-4.30	3.62-4.30	3.63-4.30	3.63-4.30	3.48-4.30
3.22-3.32	3.19-3.22	3.20-3.22	3.20-3.22	3.21-3.30
2.90-3.27	2.90-3.22	2.90-3.22	2.90-3.22	3.45-3.51
3.47-3.50	3.70-3.70	3.70-3.70	3.70-3.70	3.66-3.70
5.54-5.77	5.21-5.77	5.22-5.77	5.22-5.77	5.34-5.91
2.20-2.20	3.06-3.20	3.07-3.20	3.07-3.20	3.01-3.20
6.45-6.73	6.77-6.81	5.72-5.77	5.72-5.78	5.09-6.03
2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40
1.70-1.70	1.70-1.70	2.70-2.70	2.70-2.70	2.70-2.70
2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
3.89-3.89	3.89-3.94	3.89-3.94	4.30-4.30	4.19-4.30
1.00-1.02	.94-1.10	.94-1.10	.94-1.10	.96-1.10
0.00	0.00	0.00	0.00	.40-.40
0.00	0.00	0.00	.98-.98	.98-.98
0.00	.42-.47	.78-.80	.75-.80	.75-.80
0.00	1.40-1.40	1.31-1.40	1.31-1.40	1.31-1.40
2.19-2.26	2.11-2.26	1.89-2.27	1.89-2.27	1.89-2.27

**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)
2003	\$3,354,386	\$3,220,751	96.02%	\$138,078
2004	3,493,914	3,323,525	95.12	139,550
2005	4,137,362	3,979,007	96.17	201,879
2006	4,307,821	4,126,176	95.78	186,761
2007	4,630,389	4,432,467	95.73	196,218
2008	4,456,962	4,271,932	95.85	207,059
2009	4,716,345	4,455,654	94.47	206,753
2010	6,418,873	5,320,709	82.89	262,761
2011	8,497,858	6,926,716	81.51	322,384
2012	7,987,607	6,433,991	80.55	319,240

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 is no longer assessed.
- (2) State reimbursements of rollback, homestead, and tangible personal property exemptions are included.
- (3) Collections in subsequent years for property taxes by year is not available because the tax tracking system does not differentiate between tax years.

Total Taxes Collected	Percent of Total Taxes Collected to Current Taxes Levied	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Current Taxes Levied
\$3,358,829	100.13%	\$190,528	5.68%
3,463,075	99.12	281,697	8.06
4,180,886	101.05	262,641	6.35
4,312,937	100.12	277,272	6.44
4,628,685	99.96	297,107	6.42
4,478,991	100.49	319,956	7.18
4,662,407	98.86	408,416	8.66
5,583,470	86.99	553,294	8.62
7,249,100	85.31	570,414	6.71
6,753,231	84.55	603,808	7.56

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

	2012			2003		
	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation
General Electric	\$11,732,971	1	1.75%	\$6,470,490	3	1.02%
TPI Acquisition	5,558,685	2	0.83	7,450,760	2	1.17
Worcester, Ronald	5,429,856	3	0.81			
Timken Company	5,065,000	4	0.76	24,984,820	1	3.93
Arctic Cat	4,933,400	5	0.74			
Hydraulic Technologies, Inc.	4,579,057	6	0.68			
Baja Industrial Center	4,221,571	7	0.63			
Wesley Yard, LLC	4,037,400	8	0.60			
PECO II	3,621,799	9	0.54	4,215,970	5	0.66
Wal-Mart Real Estate	3,500,000	10	0.52			
Galion Community Hospital				5,079,850	4	0.80
Bucyrus Blades				3,587,380	6	0.57
Bucyrus Precision Tech				3,304,030	7	0.52
Brunswick Corporation				2,688,760	8	0.42
McClain EZ Pack, Inc.				2,659,740	9	0.42
National Lime and Stone				2,126,260	10	0.33
All Other	617,094,841		92.14	573,156,965		90.16
Total	<u>\$669,774,580</u>		<u>100.00%</u>	<u>\$635,725,025</u>		<u>100.00%</u>

Source: Crawford County Auditor

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

	2003	2004	2005	2006
Sales Tax Payments	\$1,822,062	\$1,854,515	\$1,936,363	\$1,797,780
Direct Pay Tax Return Payments	216,876	285,295	248,154	279,750
Seller's Use Tax Return Payments	381,073	384,512	400,437	404,895
Consumer's Use Tax Return Payments	183,352	197,447	174,095	159,225
Motor Vehicle Tax Payments	1,165,956	1,087,559	1,037,657	949,568
Non-Resident Motor Vehicle Tax Payments	0	0	0	0
Watercraft and Outboard Motors	11,028	8,350	9,939	9,157
Department of Liquor Control	11,906	13,326	15,356	16,308
Sales Tax on Motor Vehicle Fuel Refunds	3,069	234	877	1,042
Sales/Use Tax Voluntary Payments	19,014	14,543	6,197	4,345
Statewide Master Numbers	1,131,782	1,250,139	1,310,783	1,327,570
Sales/Use Tax Assessment Payments	4,516	6,791	13,276	8,914
Streamlined Sales Tax	0	0	0	0
Use Tax Amnesty	0	0	0	0
Managed Audits	0	0	0	0
County Tax Receipts	4,950,634	5,102,711	5,153,134	4,958,554
Adjustments	(70,234)	(77,042)	(66,952)	(59,761)
<b>Total Sales Tax</b>	<b><u>\$4,880,400</u></b>	<b><u>\$5,025,669</u></b>	<b><u>\$5,086,182</u></b>	<b><u>\$4,898,793</u></b>
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.

Note: 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.

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

2007	2008	2009	2010	2011	2012
\$1,898,806	\$1,763,349	\$1,580,414	\$1,661,644	\$1,672,215	\$1,652,074
228,510	347,715	259,177	533,712	554,943	532,430
425,115	462,931	410,951	474,675	503,075	529,362
146,599	238,360	116,177	86,756	116,170	145,954
990,343	888,896	796,037	896,213	1,007,597	1,026,855
1,108	3,711	2,172	1,465	2,273	2,319
9,809	5,513	7,510	7,727	6,254	9,543
17,245	17,987	19,100	19,706	20,779	21,760
683	899	696	814	775	1,421
4,359	4,842	5,683	4,781	4,775	10,071
1,313,404	1,306,248	1,283,142	1,220,883	1,310,093	1,428,230
17,298	44,023	30,407	30,211	30,989	28,360
1,459	2,405	2,766	5,588	4,929	5,176
0	0	0	0	833	7,123
0	0	0	0	62	0
5,054,738	5,086,879	4,514,232	4,944,175	5,235,762	5,400,678
(56,902)	(61,035)	(181,844)	(380,025)	(325,282)	(88,465)
<u>\$4,997,836</u>	<u>\$5,025,844</u>	<u>\$4,332,388</u>	<u>\$4,564,150</u>	<u>\$4,910,480</u>	<u>\$5,312,213</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	OWDA Loans
2003	\$3,969,224	\$490,000	\$5,497,520	\$6,280,636	\$0	\$0
2004	3,788,221	450,000	4,769,352	6,150,985	0	0
2005	3,604,106	405,000	5,142,454	8,990,523	0	0
2006	3,406,381	360,000	4,350,258	8,852,231	0	0
2007	3,293,123	310,000	4,071,673	8,558,926	0	0
2008	3,076,707	255,000	3,603,663	8,303,224	0	0
2009	2,846,638	200,000	3,116,078	8,042,522	0	0
2010	2,812,165	135,000	2,837,196	7,771,820	0	0
2011	2,599,624	70,000	2,672,673	7,856,609	0	512,619
2012	2,341,533	0	2,482,138	7,526,097	293,428	503,454

Source: Crawford County Auditor

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



Business-Type Activities					
General Obligation Bonds					
Waterline	Bulldozer	OPWC Loan	Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
\$820,178	\$3,232	\$0	\$17,060,790	\$373	1.43%
781,622	0	0	15,940,180	350	1.35
744,835	0	0	18,886,918	418	1.61
705,116	0	49,578	17,723,564	399	1.50
657,470	0	47,099	16,938,291	384	1.40
615,876	0	44,620	15,899,090	364	1.28
577,592	0	43,381	14,826,211	342	1.19
537,368	0	39,663	14,133,212	323	1.12
494,889	0	38,424	14,244,838	329	1.05
452,706	0	34,706	13,634,062	318	1.02

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Debt Limit	\$14,393,126	\$15,705,639	\$15,837,917	\$15,394,847
Total Net Debt Applicable to Limit	<u>4,575,000</u>	<u>4,480,000</u>	<u>7,285,000</u>	<u>7,184,999</u>
Legal Debt Margin	<u>\$9,818,126</u>	<u>\$11,225,639</u>	<u>\$8,552,917</u>	<u>\$8,209,848</u>
Total Net Debt Applicable to the Debt Limit as a Percentage of the Debt Limit	31.79%	28.52%	46.00%	46.67%

Source: Crawford County Auditor

**Legal Debt Margin Calculation for Year 2012**

Assessed Value	\$669,774,580
Debt Limit <sup>a</sup>	15,244,365
Debt Applicable to Limit	
General Obligation Bonds	12,340,729
Special Assessment Bonds	293,428
OWDA Loans	503,454
OPWC Loans	34,706
Less Exemptions	<u>(7,102,317)</u>
Total Net Debt Applicable to Limit	<u>6,070,000</u>
 Legal Debt Margin	 <u><u>\$9,174,365</u></u>

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
\$16,357,616	\$15,676,238	\$15,206,849	\$15,148,163	\$15,268,190	\$15,244,365
<u>7,290,000</u>	<u>7,065,000</u>	<u>6,829,765</u>	<u>6,595,000</u>	<u>6,345,000</u>	<u>6,070,000</u>
<u><u>\$9,067,616</u></u>	<u><u>\$8,611,238</u></u>	<u><u>\$8,377,084</u></u>	<u><u>\$8,553,163</u></u>	<u><u>\$8,923,190</u></u>	<u><u>\$9,174,365</u></u>
 44.57%	 45.07%	 44.91%	 43.54%	 41.56%	 39.82%

<sup>a</sup> The Debt Limit is calculated as follows

Six million plus	\$6,000,000
2 1/2% of Assessed Value	<u>9,244,365</u>
in excess of 300,000,000	<u><u>\$15,244,365</u></u>

**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>
2003	\$16,237,380	0.86%	\$355.13
2004	15,158,558	0.74	333.23
2005	18,142,083	0.87	401.74
2006	16,968,870	0.82	381.67
2007	16,233,722	0.72	367.72
2008	15,238,594	0.68	348.41
2009	14,205,238	0.76	327.29
2010	13,556,181	0.73	309.61
2011	13,198,906	0.70	304.85
2012	12,349,768	0.66	288.22

Source: Crawford County Auditor

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

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

<u>Year</u>	<u>Population</u>	<u>Personal Income (in thousands)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2003	45,722	\$1,192,746	\$26,087	7.60%
2004	45,490	1,177,653	25,888	7.50
2005	45,159	1,173,866	25,994	6.50
2006	44,460	1,183,569	26,621	6.40
2007	44,147	1,210,893	27,429	6.90
2008	43,738	1,242,438	28,406	8.60
2009	43,403	1,246,770	28,725	14.40
2010	43,784	1,265,378	28,900	12.40
2011	43,297	1,357,449	31,352	11.20
2012	42,849	1,340,574	31,286	8.70

Source: Labor Market Information

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

Employer	2012			2003		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Avita Healthcare	988	1	5.31%			
Imasen Bucyrus Tech	520	2	2.80	272	7	1.28%
Timken Company	352	3	1.89	1,000	1	4.72
General Electric	343	4	1.84	280	5	1.32
Covert Manufacturing	337	5	1.81			
Bucyrus Precision Tech	224	6	1.20			
ESCO Bucyrus	176	7	0.95	185	10	0.87
Lifetouch	175	8	0.94			
Galion LLC	143	9	0.77			
Arctic Cat	120	10	0.65			
Galion Community Hospital				350	2	1.65
Dayco Swan				300	3	1.42
Baja Boats				300	4	1.42
Bucyrus Community Hospital				279	6	1.31
PECO II				250	8	1.18
Hydraulic Technologies, Inc.				193	9	0.91
Total	<u>3,378</u>		<u>18.16%</u>	<u>3,409</u>		<u>16.08%</u>
Total Employed within County	<u>18,600</u>			<u>21,200</u>		

Sources: Crawford County Economic Development and Labor Market Information

**Crawford County, Ohio**  
*Full-Time County Government Employees as of December 31 by Program*  
*Last Ten Years*

Program	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government										
Legislative and Executive	56	55	50	50	49	50	50	47	49	47
Judicial	47	46	42	36	40	37	38	38	38	35
Public Safety										
Jail Operation	36	34	34	29	29	30	29	27	28	28
Other Public Safety	38	37	44	43	44	42	42	40	38	44
Public Works	34	34	29	28	28	28	28	28	27	26
Health										
Developmental Disabilities	59	58	57	55	51	53	53	52	53	53
Other Health	7	7	6	6	7	7	7	9	8	9
Human Services										
Child Welfare	30	25	0	0	0	0	0	0	0	0
County Home	40	40	36	36	33	36	30	18	0	0
Job and Family Services	44	41	62	64	63	62	61	59	52	48
Other Human Services	21	21	21	19	17	18	19	17	13	13
Economic Development	0	0	0	0	1	1	2	1	1	1
Total	<u>412</u>	<u>398</u>	<u>381</u>	<u>366</u>	<u>362</u>	<u>364</u>	<u>359</u>	<u>336</u>	<u>307</u>	<u>304</u>

Source: Crawford County Auditor

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

Program/Department	2003	2004	2005	2006	2007
<b>Legislative/Executive</b>					
<b>Auditor</b>					
Number of Non-Exempt Conveyances	1,116	1,174	1,137	1,112	1,036
Number of Exempt Conveyances	1,001	941	889	980	857
Number of Transfers	2,117	2,115	2,026	2,092	1,893
<b>Board of Elections</b>					
Number of Registered Voters	27,506	29,591	28,285	28,923	28,562
Number of Voters Last General Election	11,775	22,289	13,858	17,339	11,897
Percent of Registered Voters Voting	43%	75%	49%	60%	42%
<b>Recorder</b>					
Number of Deeds Filed	2,062	2,046	1,959	2,001	1,797
Number of Mortgages Filed	4,016	2,955	2,880	2,584	2,132
<b>Judicial</b>					
<b>Common Pleas Court</b>					
Number of Civil Cases Filed	453	511	523	554	587
Number of Criminal Cases Filed	175	172	198	179	217
Number of Domestic Cases Filed	378	337	332	322	334
<b>Juvenile Court</b>					
Number of Civil Cases Filed	187	216	186	160	163
Number of Criminal Cases Filed	18	22	17	13	14
Number of Adjudged Delinquent Cases Filed	889	891	662	307	425
<b>Probate Court</b>					
Number of Civil Cases Filed	8	11	7	7	12
<b>Municipal Court</b>					
Number of Civil Cases Filed	1,377	1,386	1,461	1,415	1,559
Number of Criminal Cases Filed	9,751	7,748	7,489	8,394	7,978
<b>Public Safety</b>					
<b>Jail Operation</b>					
Prison Arrivals	2,262	2,078	2,418	2,090	1,930
Releases	2,256	2,077	2,409	2,079	1,909
Average Daily Count	99	92	102	110	112
<b>Public Works</b>					
<b>Engineer</b>					
Roads Resurfaced	13	8	8	7	6
Bridges Repaired	3	5	0	2	4
Bridges Replaced	1	3	0	5	1
Culverts Built	23	14	1	1	1
<b>Health</b>					
<b>Dog and Kennel</b>					
Number of Dog Licenses Sold	7,293	7,306	7,874	8,055	8,108
Number of Kennel Licenses Sold	142	143	139	121	122
<b>Developmental Disabilities</b>					
Number of Students Enrolled at Fairway	13	16	8	8	7
Number of Students Enrolled at Waycraft	123	128	138	133	139
<b>Business-Type Activity</b>					
<b>Sewer</b>					
Water Consumption (thousands of gallons)	9,519	9,638	10,742	9,010	9,334

Source: Various county departments



2008	2009	2010	2011	2012
874	834	845	726	920
829	753	757	758	803
1,703	1,587	1,602	1,484	1,723
29,754	28,951	29,170	28,832	29,410
21,448	12,654	14,325	14,024	19,847
72%	44%	49%	49%	67%
1,519	1,514	1,487	1,389	1,632
1,571	1,464	1,161	1,087	1,287
622	644	598	467	463
190	204	187	241	253
337	320	330	298	322
166	194	202	150	132
7	8	7	14	14
313	305	404	345	249
11	13	12	6	7
1,881	1,916	1,720	1,832	1,830
7,649	7,970	7,160	8,783	8,133
2,195	2,014	1,460	1,569	1,606
2,206	1,994	1,495	1,531	1,584
110	119	77	81	103
6	3	5	6	4
4	4	7	0	3
0	1	1	1	1
0	1	8	2	5
8,274	8,373	8,703	8,559	8,261
119	101	99	93	79
12	7	15	12	11
119	138	141	113	116
9,175	8,900	8,783	9,740	8,586

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

Program/Department	2003	2004	2005	2006
Legislative and Executive				
Auditor				
Vehicles	1	1	1	1
Commissioners				
Vehicles	1	1	1	1
Judicial				
Juvenile Court				
Vehicles	3	3	3	3
Public Safety				
Emergency Management				
Vehicles	1	1	1	2
Sheriff				
Vehicles	30	30	30	33
Public Works				
Engineer				
Vehicles	60	64	66	66
Roads (miles)	224.2	224.2	224.2	233.9
Bridges	173	176	175	182
Culverts	2,226	2,240	2,241	2,242
Sewer Plants	1	2	2	3
Sewer Lines (miles)	1.50	2.00	2.00	2.50
Water Lines (miles)	7.00	7.00	7.00	7.50
Health				
Developmental Disabilities				
Vehicles	0	0	0	0
Dog and Kennel				
Vehicles	2	2	3	2
Solid Waste				
Vehicles	14	14	16	21
Human Services				
Child Support				
Vehicles	1	1	1	1
Child Welfare				
Vehicles	1	1	2	2
County Home				
Vehicles	5	5	5	5
Job and Family Services				
Vehicles	5	5	7	9
Veterans Services				
Vehicles	1	1	1	2

Source: Various county departments

2007	2008	2009	2010	2011	2012
1	1	1	1	1	1
1	1	1	1	1	1
3	0	2	2	2	2
2	2	2	2	2	2
39	33	33	28	26	26
68	70	69	71	73	68
233.9	233.9	233.9	233.9	233.9	233.9
182	182	183	183	182	182
2,243	2,243	2,244	2,244	2,246	2,251
3	3	3	3	3	3
3.50	3.50	3.50	3.50	3.50	3.50
7.50	7.50	7.50	7.50	7.50	7.50
0	0	0	0	2	3
2	1	1	1	1	2
23	22	27	24	23	25
1	1	0	0	0	0
2	2	2	2	1	1
5	6	6	5	1	1
7	8	8	8	8	8
2	2	2	2	2	2

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