

Crawford County, Ohio

COMPREHENSIVE ANNUAL

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2015

Joan M. Wolfe

CRAWFORD COUNTY AUDITOR

Prepared by:

Robyn M. Sheets

GAAP Coordinator

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

Joan M. Wolfe

June 22, 2016

Crawford County Commissioners
Citizens of Crawford County

As County Auditor, I am pleased to present Crawford County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2015. This CAFR conforms to generally accepted accounting principles (GAAP), as applicable to governmental entities. State law requires that the County file basic financial statements with the Auditor of State within one hundred fifty days after the close of the fiscal year. This published report fulfills that requirement and further provides an in-depth review of the County's financial activities.

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

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

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

PROFILE OF THE COUNTY

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

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

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

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

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

LOCAL ECONOMY

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

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

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

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

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

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

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

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

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

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

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

LONG-TERM FINANCIAL PLANNING

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

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

RELEVANT FINANCIAL POLICIES

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

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

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

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

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

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

MAJOR INITIATIVES

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

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

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

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

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

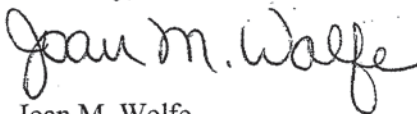
ACKNOWLEDGEMENTS

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

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

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

Sincerely,



Joan M. Wolfe
Crawford County Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Crawford County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO

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

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

Auditor
Joan M. Wolfe

Treasurer
Gary Cole

Recorder
Karen Scott

Clerk of Courts
Sheila Lester

Coroner
Michael Johnson

Engineer
Mark E. Baker

Prosecutor
Matthew E. Crall

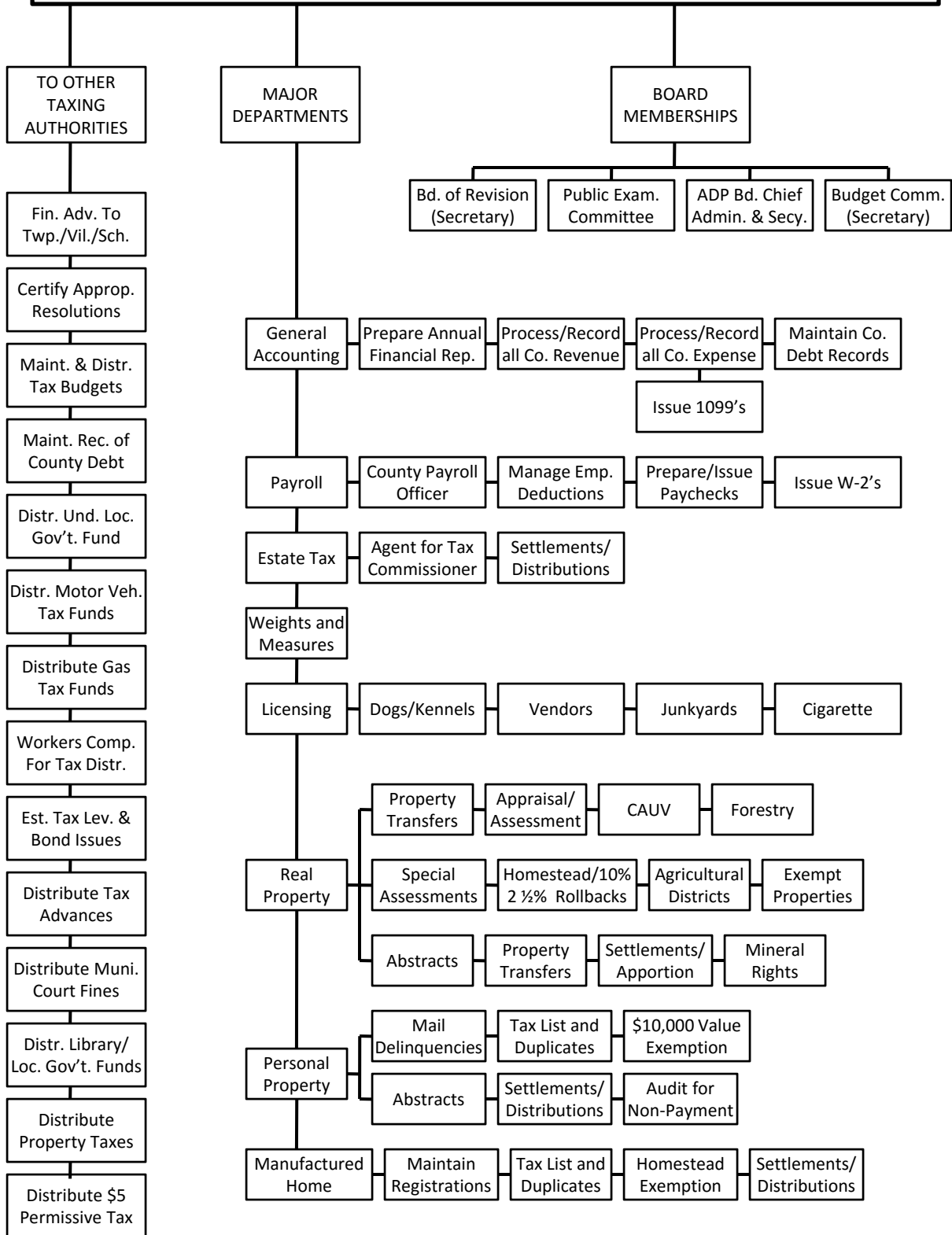
Sheriff
Scott M. Kent

Common Pleas Court Judge
Sean Leuthold

Probate/Juvenile Court Judge
Steven D. Eckstein

Municipal Court Judge
Shane Leuthold

DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



JOAN M. WOLFE, CRAWFORD COUNTY AUDITOR

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of Commissioners:

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

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

Emphasis of Matter

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

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

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

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

Dave Yost
Auditor of State

Columbus, Ohio

June 22, 2016

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

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

Highlights

Highlights for 2015 are as follows:

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

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

Using This Annual Report

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

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

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

Reporting the County as a Whole

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

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

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

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

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

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

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

Reporting the County's Most Significant Funds

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

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

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

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

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

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

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

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

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

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

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

Government-Wide Financial Analysis

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

Table 1
Net Position
(In Thousands)

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

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

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

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

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

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

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

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

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Unaudited

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

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

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

Table 2
Change in Net Position
(In Thousands)

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

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

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

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

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

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

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

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

Table 3
Governmental Activities
(In Thousands)

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

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

Governmental Activities Financial Analysis

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

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

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

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

Crawford County, Ohio
Management's Discussion and Analysis
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The fund balance in the Criminal Justice Services Levy Fund decreased primarily from less resources transferred from the General Fund to subsidize operations.

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

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

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

Business-Type Activity Financial Analysis

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

Budgetary Highlights

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

Capital Assets and Debt Administration

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

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

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

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

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

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

Economic Factors

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

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

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

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

Requests for Information

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

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

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

(continued)

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

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

See accompanying notes to the basic financial statements

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

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

General Revenues

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

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year - Restated (Note 3)

Net Position End of Year

See accompanying notes to the basic financial statements

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

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

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

See accompanying notes to the basic financial statements

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

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

Total Governmental Fund Balances \$23,763,929

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

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

| | | |
|-------------------------|-----------------|------------|
| Governmental Activities | 47,610,159 | |
| Internal Service Funds | <u>(42,082)</u> | 47,568,077 |

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

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

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

300,298

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

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

94,168

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

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

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

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

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

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

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

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

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

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

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

Note 1 - Reporting Entity

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

Primary Government

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

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

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

Waycraft Workshop, Inc. - Waycraft Workshop, Inc. (Workshop) is a legally separate not-for-profit corporation served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Crawford County Board of Developmental Disabilities (DD), provides sheltered employment for mentally disabled or handicapped adults in Crawford County. The Crawford County Board of DD provides the Workshop with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the disabled and handicapped adults of Crawford County, the Workshop is reflected as a component unit of Crawford County. It is management's belief its exclusion from the County's financial statements would cause the financial statements to be misleading. The Workshop operates on a fiscal year ending December 31. Separately issued financial statements can be obtained from Waycraft Workshop, Inc., Bucyrus, Ohio.

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

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

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

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

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

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

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

Note 2 - Summary of Significant Accounting Policies

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

A. Basis of Presentation

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

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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

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

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

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

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

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

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

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

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

Proprietary Funds

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

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

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

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

Fiduciary Funds

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

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

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

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

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

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

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

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

Deferred Outflows/ Inflows of Resources

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

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

Expenses/Expenditures

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

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

E. Budgetary Process

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

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

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

F. Cash and Investments

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

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

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

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

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

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

G. Prepaid Items

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

H. Inventory

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

I. Restricted Assets

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

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

J. Capital Assets

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

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

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

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

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

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

K. Deferred Charge or Gain on Refunding

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

L. Interfund Receivables/Payables

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

M. Compensated Absences

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

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

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

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

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

N. Accrued Liabilities and Long-Term Obligations

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

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

O. Unamortized Premium

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

P. Net Position

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

Q. Fund Balance

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

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

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

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

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

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

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

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

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

R. Operating Revenues and Expenses

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

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

S. Internal Activity

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

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

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

T. Pension

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

U. Estimates

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

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

A. Change in Accounting Principle

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

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

B. Restatement of Net Position

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

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

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

Note 4 - Accountability

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

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

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

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

Note 5 - Budgetary Basis of Accounting

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

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

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

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

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

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

Note 6 - Deposits and Investments

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

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

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

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

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

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

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

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

Deposits

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

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

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

Investments

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

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

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

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

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

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

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

Note 7 - Receivables

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

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

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

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

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

(continued)

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

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

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

Note 8 - Permissive Sales and Use Tax

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

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

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

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

Note 9 - Property Taxes

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

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

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

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

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

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

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

Note 10 - Capital Assets

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

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

(continued)

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

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

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

Depreciation expense was charged to governmental functions as follows:

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

Note 11 - Interfund Receivables/Payables

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

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

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

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

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

Note 12 - Risk Management

A. Property and Liability

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

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

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

B. Health Care Benefits

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

C. Workers' Compensation

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

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

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

Note 13 - Other Significant Commitments

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

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

Note 14 - Defined Benefit Pension Plans

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

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

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

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

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

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

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

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

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

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

(continued)

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

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

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

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

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

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

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

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

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

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

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

Plan Description - State Teachers Retirement System (STRS)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Actuarial Assumptions - OPERS

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

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

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

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

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

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

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

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

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

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

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

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

Crawford County, Ohio
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Actuarial Assumptions - STRS

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

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

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

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

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

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

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

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

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

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

Note 15 - Postemployment Benefits

A. Ohio Public Employees Retirement System

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

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

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

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

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

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

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

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

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

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

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

B. State Teachers Retirement System

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

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

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

Note 16 - Other Employee Benefits

A. Health Insurance

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

B. Compensated Absences

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

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

Note 17 - Long-Term Liabilities

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

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

(continued)

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

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

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

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

General Obligation Bonds

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

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

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

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

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

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

| Year | Amount |
|------|-----------|
| 2020 | \$135,000 |

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

| Year | Amount |
|------|-----------|
| 2022 | \$135,000 |

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

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

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

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

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

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

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

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

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

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

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

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

Special Assessment Bonds

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

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

Ohio Public Works Commission Loans

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

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

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

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

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

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

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

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

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

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

Note 18 - Conduit Debt

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

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

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

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

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

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

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

A. Closure and Postclosure Care Costs

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

The County is required by state and federal laws and regulations to either make annual contributions to an EPA controlled trust fund or demonstrate financial assurance through the "Local Government Financial Test". For 2015, the County met the Local Government Financial Test requirements. The lease agreement with Santek Waste Services, Inc. stipulates that the County will continue to meet the annual financial assurance obligations with Ohio EPA.

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

B. Landfill Lease Agreement

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

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

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

Note 20 - Interfund Transfers

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

Note 21 - Fund Balance

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

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

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

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

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

Note 22 - Waycraft Workshop, Inc.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Note 23 - Related Organization

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

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

Note 24 - Joint Ventures

A. Northland Homes and Properties, Inc.

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

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

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

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

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

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

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

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

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

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

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

Note 25 - Risk Sharing Pool

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

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

Note 26 - Related Party Transaction

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

Note 27 - Contingent Liabilities

A. Grants

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

B. Housing Loans

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

Note 28 - Subsequent Event

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

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

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

(1) Information prior to 2013 is not available.

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

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

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

(1) Information prior to 2013 is not available.

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

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

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

(1) Information prior to 2013 is not available.

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

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

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

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

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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:

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Nonmajor Debt Service Fund

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

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

(continued)

Crawford County, Ohio

Nonmajor Capital Projects Funds

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

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

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

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

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

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

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

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

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

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

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

(continued)

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

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

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

(continued)

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

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

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

(continued)

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

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

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

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

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

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

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

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

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

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

(continued)

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

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

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

(continued)

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

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

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

(continued)

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

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

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

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

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

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

Crawford County, Ohio

Combining Statements - Internal Service Funds

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

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

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

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

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

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

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

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

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

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

Crawford County, Ohio

Combining Statements - Fiduciary Funds

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

Agency Funds

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

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

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

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

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

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

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

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

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

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

Coder-Wechter Ditch
County Health
Domestic Shelter
Special Emergency Planning

Sheriff Civil
Soil and Water
Park District
Ohio Elections Commission

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

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

(continued)

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

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

(continued)

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

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

(continued)

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

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

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

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

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

(continued)

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

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

(continued)

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

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

(continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| | <u>Original Budget</u> | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Over (Under)</u> |
|---------------------------------------|----------------------------|---------------------------|------------------------|--|
| Revenues | | | | |
| Charges for Services | \$8,000 | \$8,000 | \$7,970 | (\$30) |
| Expenditures | | | | |
| Current: | | | | |
| General Government - Judicial | | | | |
| Other | <u>7,100</u> | <u>7,100</u> | <u>4,552</u> | <u>2,548</u> |
| <i>Net Changes in Fund Balance</i> | 900 | 900 | 3,418 | 2,518 |
| <i>Fund Balance Beginning of Year</i> | <u>13,936</u> | <u>13,936</u> | <u>13,936</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$14,836</u></u> | <u><u>\$14,836</u></u> | <u><u>\$17,354</u></u> | <u><u>\$2,518</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, 2015

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|---------------------------|---------------------------|---------------------------|---|
| Revenues | | | | |
| Charges for Services | \$565,000 | \$557,138 | \$537,266 | (\$19,872) |
| Intergovernmental | 0 | 7,862 | 7,862 | 0 |
| Other | 4,000 | 4,000 | 4,215 | 215 |
| <i>Total Revenues</i> | <u>569,000</u> | <u>569,000</u> | <u>549,343</u> | <u>(19,657)</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive | | | | |
| Personal Services | 387,568 | 402,568 | 338,204 | 64,364 |
| Materials and Supplies | 12,285 | 10,911 | 10,911 | 0 |
| Contractual Services | 259,491 | 210,073 | 148,526 | 61,547 |
| Capital Outlay | 31,100 | 31,746 | 31,553 | 193 |
| Other | 9,000 | 8,700 | 7,671 | 1,029 |
| <i>Total Expenditures</i> | <u>699,444</u> | <u>663,998</u> | <u>536,865</u> | <u>127,133</u> |
| <i>Net Changes in Fund Balance</i> | (130,444) | (94,998) | 12,478 | 107,476 |
| <i>Fund Balance Beginning of Year</i> | 1,205,809 | 1,205,809 | 1,205,809 | 0 |
| Prior Year Encumbrances Appropriated | 59,091 | 59,091 | 59,091 | 0 |
| <i>Fund Balance End of Year</i> | <u><u>\$1,134,456</u></u> | <u><u>\$1,169,902</u></u> | <u><u>\$1,277,378</u></u> | <u><u>\$107,476</u></u> |

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

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|-----------------|---|
| Revenues | | | | |
| Interest | \$1,303 | \$1,303 | \$1,198 | (\$105) |
| Other | 6,251 | 6,251 | 5,580 | (671) |
| <i>Total Revenues</i> | 7,554 | 7,554 | 6,778 | (776) |
| Expenditures | 0 | 0 | 0 | 0 |
| <i>Net Changes in Fund Balance</i> | 7,554 | 7,554 | 6,778 | (776) |
| <i>Fund Balance Beginning of Year</i> | 39,968 | 39,968 | 39,968 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$47,522</u> | <u>\$47,522</u> | <u>\$46,746</u> | <u>(\$776)</u> |

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

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|-----------------|---|
| Revenues | | | | |
| Fines and Forfeitures | \$7,000 | \$7,000 | \$17,000 | \$10,000 |
| Expenditures | | | | |
| | 0 | 0 | 0 | 0 |
| <i>Net Changes in Fund Balance</i> | 7,000 | 7,000 | 17,000 | 10,000 |
| <i>Fund Balance Beginning of Year</i> | 51,829 | 51,829 | 51,829 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$58,829</u> | <u>\$58,829</u> | <u>\$68,829</u> | <u>\$10,000</u> |

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

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|----------|---|
| Revenues | | | | |
| Charges for Services | \$10,000 | \$10,000 | \$14,126 | \$4,126 |
| Expenditures | | | | |
| Current: | | | | |
| General Government - Judicial | | | | |
| Personal Services | 16,779 | 16,779 | 15,947 | 832 |
| <i>Net Changes in Fund Balance</i> | (6,779) | (6,779) | (1,821) | 4,958 |
| <i>Fund Balance Beginning of Year</i> | 73,310 | 73,310 | 73,310 | 0 |
| <i>Fund Balance End of Year</i> | \$66,531 | \$66,531 | \$71,489 | \$4,958 |

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

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|-------------------------|-------------------------|-------------------------|---|
| Revenues | | | | |
| Charges for Services | \$180,000 | \$180,000 | \$218,328 | \$38,328 |
| Fines and Forfeitures | 6,000 | 6,000 | 6,571 | 571 |
| <i>Total Revenues</i> | <u>186,000</u> | <u>186,000</u> | <u>224,899</u> | <u>38,899</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - Judicial | | | | |
| Personal Services | 180,251 | 180,951 | 178,612 | 2,339 |
| Contractual Services | 3,500 | 4,000 | 3,743 | 257 |
| Capital Outlay | 24,000 | 23,300 | 11,458 | 11,842 |
| Other | 10,000 | 9,500 | 9,400 | 100 |
| <i>Total Expenditures</i> | <u>217,751</u> | <u>217,751</u> | <u>203,213</u> | <u>14,538</u> |
| <i>Net Changes in Fund Balance</i> | (31,751) | (31,751) | 21,686 | 53,437 |
| <i>Fund Balance Beginning of Year</i> | <u>358,572</u> | <u>358,572</u> | <u>358,572</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$326,821</u></u> | <u><u>\$326,821</u></u> | <u><u>\$380,258</u></u> | <u><u>\$53,437</u></u> |

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

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|--|--------------------|-------------------|-----------|---|
| Revenues | | | | |
| Charges for Services | \$12,000 | \$12,000 | \$20,389 | \$8,389 |
| Expenditures | | | | |
| Current: | | | | |
| General Government - Judicial | | | | |
| Contractual Services | 0 | 2,242 | 2,242 | 0 |
| Capital Outlay | 10,000 | 20,000 | 15,301 | 4,699 |
| Other | 10,000 | 10,000 | 4,739 | 5,261 |
| <i>Total Expenditures</i> | 20,000 | 32,242 | 22,282 | 9,960 |
| <i>Excess of Revenues Under Expenditures</i> | (8,000) | (20,242) | (1,893) | 18,349 |
| Other Financing Sources | | | | |
| Transfers In | 0 | 0 | 19,244 | 19,244 |
| <i>Net Changes in Fund Balance</i> | (8,000) | (20,242) | 17,351 | 37,593 |
| <i>Fund Balance Beginning of Year</i> | 119,531 | 119,531 | 119,531 | 0 |
| <i>Fund Balance End of Year</i> | \$111,531 | \$99,289 | \$136,882 | \$37,593 |

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

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|----------------|---|
| Revenues | | | | |
| Charges for Services | \$391,856 | \$378,888 | \$326,895 | (\$51,993) |
| Other | 54,157 | 54,157 | 56,587 | 2,430 |
| <i>Total Revenues</i> | <u>446,013</u> | <u>433,045</u> | <u>383,482</u> | <u>(49,563)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Health | | | | |
| Personal Services | 374,484 | 380,087 | 378,531 | 1,556 |
| Materials and Supplies | 45,772 | 31,123 | 30,368 | 755 |
| Contractual Services | 184,552 | 355,405 | 343,635 | 11,770 |
| Capital Outlay | 25,000 | 9,196 | 9,156 | 40 |
| Other | 21,748 | 8,788 | 5,485 | 3,303 |
| <i>Total Expenditures</i> | <u>651,556</u> | <u>784,599</u> | <u>767,175</u> | <u>17,424</u> |
| <i>Net Changes in Fund Balance</i> | (205,543) | (351,554) | (383,693) | (32,139) |
| <i>Fund Balance Beginning of Year</i> | 329,531 | 329,531 | 329,531 | 0 |
| Prior Year Encumbrances Appropriated | 56,588 | 56,588 | 56,588 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$180,576</u> | <u>\$34,565</u> | <u>\$2,426</u> | <u>(\$32,139)</u> |

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

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|----------|---|
| Revenues | | | | |
| Charges for Services | \$10,000 | \$10,000 | \$8,360 | (\$1,640) |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive | | | | |
| Materials and Supplies | 5,000 | 5,000 | 2,112 | 2,888 |
| Contractual Services | 5,000 | 5,000 | 944 | 4,056 |
| <i>Total Expenditures</i> | 10,000 | 10,000 | 3,056 | 6,944 |
| <i>Net Changes in Fund Balance</i> | 0 | 0 | 5,304 | 5,304 |
| <i>Fund Balance Beginning of Year</i> | 8,448 | 8,448 | 8,448 | 0 |
| <i>Fund Balance End of Year</i> | \$8,448 | \$8,448 | \$13,752 | \$5,304 |

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

| | <u>Original Budget</u> | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance With Final Budget Over (Under)</u> |
|---------------------------------------|----------------------------|---------------------------|-----------------|--|
| Revenues | | | | |
| Charges for Services | \$10,000 | \$10,000 | \$15,500 | \$5,500 |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive | | | | |
| Other | 13,180 | 8,430 | 6,500 | 1,930 |
| <i>Net Changes in Fund Balance</i> | (3,180) | 1,570 | 9,000 | 7,430 |
| <i>Fund Balance Beginning of Year</i> | 9,891 | 9,891 | 9,891 | 0 |
| Prior Year Encumbrances Appropriated | 5,250 | 5,250 | 5,250 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$11,961</u> | <u>\$16,711</u> | <u>\$24,141</u> | <u>\$7,430</u> |

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

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|--|--------------------|-------------------|-----------------|---|
| Revenues | | | | |
| Intergovernmental | \$46,145 | \$53,420 | \$52,385 | (\$1,035) |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Personal Services | 57,813 | 65,620 | 64,185 | 1,435 |
| Materials and Supplies | 1,000 | 749 | 685 | 64 |
| Contractual Services | 150 | 0 | 0 | 0 |
| Capital Outlay | 100 | 1,105 | 1,105 | 0 |
| Other | 1,500 | 396 | 396 | 0 |
| <i>Total Expenditures</i> | <u>60,563</u> | <u>67,870</u> | <u>66,371</u> | <u>1,499</u> |
| <i>Excess of Revenues Under Expenditures</i> | <u>(14,418)</u> | <u>(14,450)</u> | <u>(13,986)</u> | <u>464</u> |
| Other Financing Sources | | | | |
| Advances In | 0 | 0 | 72,505 | 72,505 |
| Transfers In | 13,442 | 13,442 | 14,046 | 604 |
| <i>Total Other Financing Sources</i> | <u>13,442</u> | <u>13,442</u> | <u>86,551</u> | <u>73,109</u> |
| <i>Net Changes in Fund Balance</i> | (976) | (1,008) | 72,565 | 73,573 |
| <i>Fund Balance Beginning of Year</i> | 5,147 | 5,147 | 5,147 | 0 |
| Prior Year Outstanding Advances | (4,100) | (4,100) | 0 | 4,100 |
| <i>Fund Balance End of Year</i> | <u>\$71</u> | <u>\$39</u> | <u>\$77,712</u> | <u>\$77,673</u> |

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Wireless E-911 Fund
For the Year Ended December 31, 2015

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|------------------|---|
| Revenues | | | | |
| Intergovernmental | \$100,000 | \$100,000 | \$92,528 | (\$7,472) |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Contractual Services | 75,248 | 86,379 | 65,005 | 21,374 |
| Capital Outlay | 15,000 | 15,000 | 12,394 | 2,606 |
| <i>Total Expenditures</i> | 90,248 | 101,379 | 77,399 | 23,980 |
| <i>Net Changes in Fund Balance</i> | 9,752 | (1,379) | 15,129 | 16,508 |
| <i>Fund Balance Beginning of Year</i> | 150,078 | 150,078 | 150,078 | 0 |
| Prior Year Encumbrances Appropriated | 5,248 | 5,248 | 5,248 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$165,078</u> | <u>\$153,947</u> | <u>\$170,455</u> | <u>\$16,508</u> |

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

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|--|--------------------|-------------------|------------------|---|
| Revenues | | | | |
| Sales Taxes | \$370,325 | \$370,325 | \$380,544 | \$10,219 |
| Special Assessments | 21,577 | 21,577 | 20,176 | (1,401) |
| Charges for Services | 336,467 | 336,467 | 336,467 | 0 |
| Rent | 110,801 | 110,801 | 110,801 | 0 |
| Other | 0 | 27,804 | 27,804 | 0 |
| <i>Total Revenues</i> | <u>839,170</u> | <u>866,974</u> | <u>875,792</u> | <u>8,818</u> |
| Expenditures | | | | |
| Debt Service: | | | | |
| Principal Retirement | 981,878 | 1,006,878 | 1,006,878 | 0 |
| Interest and Fiscal Charges | 439,268 | 541,479 | 534,469 | 7,010 |
| <i>Total Expenditures</i> | <u>1,421,146</u> | <u>1,548,357</u> | <u>1,541,347</u> | <u>7,010</u> |
| <i>Excess of Revenues Under Expenditures</i> | <u>(581,976)</u> | <u>(681,383)</u> | <u>(665,555)</u> | <u>15,828</u> |
| Other Financing Sources (Uses) | | | | |
| General Obligation Bonds Issued | 0 | 2,689,155 | 2,690,000 | 845 |
| Payment to Refunded Bond Escrow Agent | 0 | (2,570,000) | (2,570,000) | 0 |
| Transfers In | 565,878 | 546,130 | 546,951 | 821 |
| <i>Total Other Financing Sources</i> | <u>565,878</u> | <u>665,285</u> | <u>666,951</u> | <u>1,666</u> |
| <i>Net Changes in Fund Balance</i> | (16,098) | (16,098) | 1,396 | 17,494 |
| <i>Fund Balance Beginning of Year</i> | <u>57,798</u> | <u>57,798</u> | <u>57,798</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u>\$41,700</u> | <u>\$41,700</u> | <u>\$59,194</u> | <u>\$17,494</u> |

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

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|--|--------------------|-------------------|-------------------|---|
| Revenues | | | | |
| Intergovernmental | \$0 | \$0 | \$27,762 | \$27,762 |
| Expenditures | | | | |
| Capital Outlay | | | | |
| Material and Supplies | 0 | 1,240 | 1,240 | 0 |
| Contractual Services | 235,000 | 254 | 254 | 0 |
| Capital Outlay | 100,000 | 283,821 | 283,821 | 0 |
| <i>Total Expenditures</i> | <u>335,000</u> | <u>285,315</u> | <u>285,315</u> | <u>0</u> |
| <i>Excess of Revenues Under Expenditures</i> | (335,000) | (285,315) | (257,553) | 27,762 |
| Other Financing Sources | | | | |
| Transfers In | 335,000 | 285,315 | 257,553 | (27,762) |
| <i>Net Changes in Fund Balance</i> | 0 | 0 | 0 | 0 |
| <i>Fund Balance Beginning of Year</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> |

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

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---|--------------------|-------------------|------------|---|
| Revenues | | | | |
| Intergovernmental | \$1,107,674 | \$1,717,420 | \$769,154 | (\$948,266) |
| Expenditures | | | | |
| Public Works | | | | |
| Contractual Services | 1,107,674 | 1,108,088 | 1,108,088 | 0 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 0 | 609,332 | (338,934) | (948,266) |
| Other Financing Sources | | | | |
| Advances In | 0 | 0 | 309,933 | 309,933 |
| <i>Net Changes in Fund Balance</i> | 0 | 609,332 | (29,001) | (638,333) |
| <i>Fund Balance Beginning of Year</i> | 0 | 0 | 0 | 0 |
| Prior Year Outstanding Advances | (29,001) | (29,001) | 0 | 29,001 |
| Prior Year Encumbrances Appropriated | 29,001 | 29,001 | 29,001 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$0</u> | <u>\$609,332</u> | <u>\$0</u> | <u>(\$638,333)</u> |

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

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|-----------------|---|
| Revenues | \$0 | \$0 | \$0 | \$0 |
| Expenditures | | | | |
| Capital Outlay | | | | |
| Contractual Services | 498,264 | 98,264 | 75,977 | 22,287 |
| <i>Excess of Revenues</i> | | | | |
| <i>Under Expenditures</i> | (498,264) | (98,264) | (75,977) | 22,287 |
| Other Financing Sources | | | | |
| Transfers In | 400,000 | 0 | 0 | 0 |
| <i>Net Changes in Fund Balance</i> | (98,264) | (98,264) | (75,977) | 22,287 |
| <i>Fund Balance Beginning of Year</i> | 0 | 0 | 0 | 0 |
| Prior Year Encumbrances Appropriated | 98,264 | 98,264 | 98,264 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$0</u> | <u>\$0</u> | <u>\$22,287</u> | <u>\$22,287</u> |

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

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|------------|---|
| Revenues | | | | |
| Intergovernmental | \$230,716 | \$104,879 | \$104,879 | \$0 |
| Expenditures | | | | |
| Capital Outlay | | | | |
| Contractual Services | 230,716 | 236,752 | 236,752 | 0 |
| <i>Excess of Revenues</i> | | | | |
| <i>Under Expenditures</i> | 0 | (131,873) | (131,873) | 0 |
| Other Financing Sources | | | | |
| OPWC Loan Issued | 0 | 167,287 | 131,873 | (35,414) |
| <i>Net Changes in Fund Balance</i> | 0 | 35,414 | 0 | (35,414) |
| <i>Fund Balance Beginning of Year</i> | 0 | 0 | 0 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$0</u> | <u>\$35,414</u> | <u>\$0</u> | <u>(\$35,414)</u> |

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

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|------------|---|
| Revenues | \$0 | \$0 | \$0 | \$0 |
| Expenditures | | | | |
| Capital Outlay | | | | |
| Contractual Services | 47,488 | 47,488 | 47,488 | 0 |
| <i>Net Changes in Fund Balance</i> | (47,488) | (47,488) | (47,488) | 0 |
| <i>Fund Balance Beginning of Year</i> | 47,488 | 47,488 | 47,488 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

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

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|----------|---|
| Revenues | | | | |
| Charges for Services | \$191,905 | \$20,135 | \$20,135 | \$0 |
| Expenses | | | | |
| Materials and Supplies | 0 | 0 | 0 | 0 |
| Contractual Services | 85,777 | 20,835 | 20,835 | 0 |
| Capital Outlay | 154,223 | 62,607 | 55,596 | 7,011 |
| <i>Total Expenses</i> | 240,000 | 83,442 | 76,431 | 7,011 |
| <i>Net Changes in Fund Balance</i> | (48,095) | (63,307) | (56,296) | 7,011 |
| <i>Fund Balance Beginning of Year</i> | 15,211 | 15,211 | 15,211 | 0 |
| Prior Year Encumbrances Appropriated | 48,096 | 48,096 | 48,096 | 0 |
| <i>Fund Balance End of Year</i> | \$15,212 | \$0 | \$7,011 | \$7,011 |

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

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|------------|---|
| Revenues | | | | |
| Charges for Services | \$135,020 | \$115,837 | \$115,837 | \$0 |
| Expenses | | | | |
| Claims | 135,020 | 115,837 | 115,837 | 0 |
| <i>Net Changes in Fund Balance</i> | 0 | 0 | 0 | 0 |
| <i>Fund Balance Beginning of Year</i> | 0 | 0 | 0 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

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

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|-----------|---|
| Revenues | | | | |
| Charges for Services | \$193,098 | \$150,824 | \$0 | (\$150,824) |
| Expenses | | | | |
| Personal Services | 99,930 | 89,655 | 83,837 | 5,818 |
| Materials and Supplies | 500 | 330 | 330 | 0 |
| Contractual Services | 56,726 | 44,584 | 44,584 | 0 |
| Capital Outlay | 35,942 | 16,255 | 16,255 | 0 |
| <i>Total Expenses</i> | 193,098 | 150,824 | 145,006 | 5,818 |
| <i>Net Changes in Fund Balance</i> | 0 | 0 | (145,006) | (145,006) |
| Transfers In | 0 | 0 | 150,824 | 150,824 |
| <i>Fund Balance Beginning of Year</i> | 0 | 0 | 0 | 0 |
| <i>Fund Balance End of Year</i> | \$0 | \$0 | \$5,818 | \$5,818 |

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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>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|---|---------------------|---------------------|---------------------|---------------------|
| Governmental Activities | | | | |
| Net Investment in Capital Assets | \$36,519,505 | \$34,876,678 | \$37,319,817 | \$36,891,541 |
| Restricted | 12,758,602 | 15,268,104 | 16,049,799 | 15,509,679 |
| Unrestricted (Deficit) | <u>6,260,916</u> | <u>6,632,328</u> | <u>5,076,544</u> | <u>3,153,956</u> |
| Total Governmental Activities Net Position | <u>55,539,023</u> | <u>56,777,110</u> | <u>58,446,160</u> | <u>55,555,176</u> |
| Business-Type Activities | | | | |
| Net Investment in Capital Assets | (785,180) | 350,386 | 1,273,683 | 1,270,584 |
| Unrestricted (Deficit) | <u>(653,156)</u> | <u>(672,021)</u> | <u>89,246</u> | <u>5,125</u> |
| Total Business-Type Activities Net Position | <u>(1,438,336)</u> | <u>(321,635)</u> | <u>1,362,929</u> | <u>1,275,709</u> |
| Primary Government | | | | |
| Net Investment in Capital Assets | 35,734,325 | 35,227,064 | 38,593,500 | 38,162,125 |
| Restricted | 12,758,602 | 15,268,104 | 16,049,799 | 15,509,679 |
| Unrestricted (Deficit) | <u>5,607,760</u> | <u>5,960,307</u> | <u>5,165,790</u> | <u>3,159,081</u> |
| Total Primary Government Net Position | <u>\$54,100,687</u> | <u>\$56,455,475</u> | <u>\$59,809,089</u> | <u>\$56,830,885</u> |

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

| <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$41,980,979 | \$42,030,439 | \$41,156,048 | \$37,481,382 | \$37,228,378 | \$38,489,024 |
| 19,282,135 | 18,254,085 | 20,356,982 | 20,379,552 | 20,606,359 | 20,732,376 |
| <u>2,045,068</u> | <u>3,831,465</u> | <u>4,979,713</u> | <u>6,071,811</u> | <u>(4,945,528)</u> | <u>(4,124,196)</u> |
| <u>63,308,182</u> | <u>64,115,989</u> | <u>66,492,743</u> | <u>63,932,745</u> | <u>52,889,209</u> | <u>55,097,204</u> |
| 1,224,380 | 1,174,473 | 1,121,463 | 5,383,600 | 5,277,521 | 5,195,402 |
| <u>50,058</u> | <u>119,397</u> | <u>179,511</u> | <u>215,124</u> | <u>196,879</u> | <u>212,699</u> |
| <u>1,274,438</u> | <u>1,293,870</u> | <u>1,300,974</u> | <u>5,598,724</u> | <u>5,474,400</u> | <u>5,408,101</u> |
| 43,205,359 | 43,204,912 | 42,277,511 | 42,864,982 | 42,505,899 | 43,684,426 |
| 19,282,135 | 18,254,085 | 20,356,982 | 20,379,552 | 20,606,359 | 20,732,376 |
| <u>2,095,126</u> | <u>3,950,862</u> | <u>5,159,224</u> | <u>6,286,935</u> | <u>(4,748,649)</u> | <u>(3,911,497)</u> |
| <u>\$64,582,620</u> | <u>\$65,409,859</u> | <u>\$67,793,717</u> | <u>\$69,531,469</u> | <u>\$58,363,609</u> | <u>\$60,505,305</u> |

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

| | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|--|-------------------|-------------------|-------------------|-------------------|
| Expenses | | | | |
| Governmental Activities | | | | |
| General Government | | | | |
| Legislative and Executive | \$4,257,386 | \$3,897,224 | \$4,206,245 | \$4,318,611 |
| Judicial | 2,049,387 | 2,105,455 | 2,266,083 | 2,320,533 |
| Internal Service Fund-External Portion | 0 | 0 | 0 | 0 |
| Public Safety | | | | |
| Criminal Justice Services | 0 | 0 | 0 | 0 |
| Jail Operation | 2,201,810 | 2,294,391 | 2,335,753 | 2,417,540 |
| Other Public Safety | 3,476,304 | 3,465,600 | 3,821,026 | 3,940,232 |
| Public Works | 2,735,317 | 4,344,607 | 4,303,304 | 11,116,383 |
| Health | | | | |
| Developmental Disabilities | 3,687,084 | 3,716,048 | 3,935,917 | 3,998,040 |
| Other Health | 1,084,483 | 1,064,754 | 1,506,528 | 1,961,382 |
| Intergovernmental | 0 | 489,447 | 476,448 | 774,990 |
| Human Services | | | | |
| Child Welfare | 1,657,180 | 2,381,271 | 2,161,178 | 1,986,386 |
| County Home | 1,868,174 | 1,901,425 | 1,861,175 | 1,907,290 |
| Job and Family Services | 5,662,972 | 6,642,540 | 7,265,263 | 6,549,016 |
| Other Human Services | 1,765,187 | 1,728,602 | 2,098,065 | 2,003,395 |
| Economic Development | 258,489 | 67,908 | 92,507 | 337,134 |
| Intergovernmental | 480,331 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 641,449 | 475,371 | 597,194 | 563,420 |
| Total Governmental Activities Expenses | <u>31,825,553</u> | <u>34,574,643</u> | <u>36,926,686</u> | <u>44,194,352</u> |
| Business-Type Activities | | | | |
| Sewer | 106,176 | 166,961 | 200,240 | 333,296 |
| Sanitary Landfill | 3,757,982 | 4,999,267 | 6,968,574 | 0 |
| Total Business-Type Activities Expenses | <u>3,864,158</u> | <u>5,166,228</u> | <u>7,168,814</u> | <u>333,296</u> |
| Total Primary Government Expenses | <u>35,689,711</u> | <u>39,740,871</u> | <u>44,095,500</u> | <u>44,527,648</u> |
| Program Revenues | | | | |
| Governmental Activities | | | | |
| Charges for Services | | | | |
| General Government | | | | |
| Legislative and Executive | 2,171,171 | 2,070,169 | 2,059,046 | 2,920,829 |
| Judicial | 1,089,033 | 1,069,504 | 1,162,389 | 1,181,869 |
| Internal Service Fund-External Portion | 0 | 0 | 0 | 0 |
| Public Safety | | | | |
| Criminal Justice Services | 0 | 0 | 0 | 0 |
| Jail Operation | 233,820 | 146,857 | 217,391 | 196,483 |
| Other Public Safety | 386,601 | 360,438 | 422,729 | 389,167 |
| Public Works | 266,934 | 263,405 | 217,194 | 6,552,361 |
| Health | | | | |
| Developmental Disabilities | 0 | 0 | 0 | 0 |
| Other Health | 626,026 | 1,013,247 | 1,094,670 | 1,050,795 |
| Human Services | | | | |
| Child Welfare | 53,053 | 106,263 | 111,038 | 122,068 |
| County Home | 1,267,639 | 1,072,385 | 1,058,385 | 1,018,894 |
| Job and Family Services | 985,418 | 1,738,220 | 1,394,091 | 1,367,870 |
| Other Human Services | 268,934 | 342,980 | 372,315 | 168,759 |
| Economic Development | 11,084 | 11,361 | 10,667 | 67,000 |
| Operating Grants, Contributions, and Interest | 13,881,175 | 14,840,329 | 14,756,482 | 14,483,649 |
| Capital Grants and Contributions | 6,701,845 | 0 | 281,708 | 47,556 |
| Total Governmental Activities Program Revenues | <u>27,942,733</u> | <u>23,035,158</u> | <u>23,158,105</u> | <u>29,567,300</u> |

| 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| \$4,264,896 | \$4,184,705 | \$4,247,964 | \$4,109,188 | \$4,233,970 | \$4,465,816 |
| 2,316,244 | 2,168,933 | 2,288,337 | 2,292,230 | 2,398,258 | 2,512,270 |
| 0 | 0 | 0 | 0 | 0 | 6,395 |
| 99,629 | 1,960,973 | 1,908,111 | 1,942,384 | 2,188,681 | 2,080,966 |
| 2,071,455 | 2,100,250 | 2,282,282 | 2,488,758 | 2,581,772 | 2,476,862 |
| 3,720,723 | 1,693,219 | 1,877,806 | 1,778,645 | 1,659,392 | 1,736,161 |
| 11,596,896 | 12,675,447 | 11,949,745 | 11,257,175 | 11,226,605 | 10,379,311 |
| 4,313,585 | 4,774,233 | 4,767,686 | 4,715,932 | 5,183,784 | 5,486,464 |
| 1,503,309 | 1,298,936 | 1,235,941 | 1,258,607 | 1,193,406 | 736,609 |
| 70,280 | 0 | 0 | 0 | 0 | 0 |
| 1,895,790 | 1,798,983 | 1,940,609 | 2,102,160 | 1,989,641 | 2,174,443 |
| 1,374,944 | 553,065 | 0 | 0 | 0 | 0 |
| 5,940,657 | 4,475,883 | 3,463,289 | 3,404,357 | 3,523,229 | 3,506,450 |
| 2,204,258 | 1,735,252 | 1,592,655 | 2,065,527 | 1,546,153 | 1,551,877 |
| 657,676 | 138,378 | 90,192 | 108,501 | 82,771 | 24,592 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 845,717 | 649,060 | 730,294 | 555,989 | 483,415 | 495,050 |
| <u>42,876,059</u> | <u>40,207,317</u> | <u>38,374,911</u> | <u>38,079,453</u> | <u>38,291,077</u> | <u>37,633,266</u> |
| 203,204 | 201,194 | 216,709 | 251,716 | 368,446 | 339,942 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>203,204</u> | <u>201,194</u> | <u>216,709</u> | <u>251,716</u> | <u>368,446</u> | <u>339,942</u> |
| <u>43,079,263</u> | <u>40,408,511</u> | <u>38,591,620</u> | <u>38,331,169</u> | <u>38,659,523</u> | <u>37,973,208</u> |
| 3,177,608 | 3,248,573 | 3,070,951 | 2,633,059 | 2,071,950 | 2,228,320 |
| 1,063,879 | 1,245,745 | 1,207,404 | 1,198,313 | 1,147,836 | 1,180,323 |
| 0 | 0 | 0 | 0 | 0 | 5,792 |
| 0 | 1,910 | 33 | 34 | 0 | 0 |
| 56,005 | 59,657 | 144,590 | 134,379 | 97,231 | 118,884 |
| 532,899 | 582,554 | 517,878 | 482,073 | 496,577 | 531,780 |
| 6,353,560 | 6,615,393 | 6,779,405 | 6,034,977 | 5,884,800 | 5,244,223 |
| 0 | 0 | 0 | 0 | 0 | 67,136 |
| 1,039,398 | 725,001 | 675,792 | 590,725 | 534,508 | 456,422 |
| 32,799 | 71,227 | 38,254 | 101,935 | 73,138 | 150,613 |
| 611,904 | 75,035 | 0 | 0 | 0 | 0 |
| 1,510,181 | 1,126,165 | 1,131,873 | 839,455 | 451,077 | 507,621 |
| 170,905 | 165,978 | 172,435 | 283,869 | 291,885 | 279,130 |
| 37,000 | 1,000 | 0 | 0 | 0 | 0 |
| 15,620,291 | 12,722,777 | 12,717,807 | 11,921,292 | 13,209,560 | 13,437,791 |
| <u>7,763,950</u> | <u>29,081</u> | <u>486,753</u> | <u>1,681,557</u> | <u>204,192</u> | <u>1,152,779</u> |
| <u>37,970,379</u> | <u>26,670,096</u> | <u>26,943,175</u> | <u>25,901,668</u> | <u>24,462,754</u> | <u>25,360,814</u> |

(continued)

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

| | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|---|---------------------|---------------------|---------------------|----------------------|
| Business-Type Activities | | | | |
| Charges for Services | | | | |
| Sewer | \$157,097 | \$181,811 | \$184,384 | \$194,843 |
| Sanitary Landfill | 4,409,383 | 5,530,383 | 7,415,609 | 0 |
| Capital Grants and Contributions | <u>20,000</u> | <u>0</u> | <u>0</u> | <u>50,737</u> |
| Total Business-Type Activities | | | | |
| Program Revenues | <u>4,586,480</u> | <u>5,712,194</u> | <u>7,599,993</u> | <u>245,580</u> |
| Total Primary Government | | | | |
| Program Revenues | <u>32,529,213</u> | <u>28,747,352</u> | <u>30,758,098</u> | <u>29,812,880</u> |
| Net (Expense)/Revenue | | | | |
| Governmental Activities | (3,882,820) | (11,539,485) | (13,768,581) | (14,627,052) |
| Business-Type Activities | <u>722,322</u> | <u>545,966</u> | <u>431,179</u> | <u>(87,716)</u> |
| Total Primary Government Net Expense | <u>(3,160,498)</u> | <u>(10,993,519)</u> | <u>(13,337,402)</u> | <u>(14,714,768)</u> |
| General Revenues and Other | | | | |
| Changes in Net Position | | | | |
| Governmental Activities | | | | |
| Property Taxes Levied for: | | | | |
| General Operating | 1,389,967 | 1,380,564 | 1,290,082 | 1,240,244 |
| Public Safety-Criminal Justice Services | 0 | 0 | 0 | 0 |
| Health-Mental Health | 435,237 | 384,096 | 368,980 | 563,697 |
| Health-Developmental Disabilities | 2,190,253 | 2,023,633 | 1,886,334 | 1,930,352 |
| Human Services-Child Welfare | 237,773 | 212,584 | 195,971 | 185,793 |
| Human Services-County Home | 492,467 | 576,121 | 538,953 | 517,801 |
| Human Services-Council on Aging | 375,454 | 346,906 | 323,370 | 310,682 |
| Sales Taxes Levied for: | | | | |
| General Operating | 3,303,579 | 3,366,587 | 3,386,325 | 2,917,010 |
| Public Safety-Jail Operation | 1,380,554 | 1,325,687 | 1,321,525 | 1,343,072 |
| Public Safety-Jail Debt | 270,854 | 357,366 | 371,121 | 116,068 |
| Grants and Entitlements not Restricted to | | | | |
| Specific Purposes | 1,517,968 | 1,526,363 | 1,586,344 | 1,381,547 |
| Interest | 853,929 | 993,766 | 883,494 | 484,621 |
| Other | 860,297 | 854,250 | 1,212,359 | 901,690 |
| Transfers | <u>68,386</u> | <u>(570,351)</u> | <u>(1,205)</u> | <u>0</u> |
| Total Governmental Activities | <u>13,376,718</u> | <u>12,777,572</u> | <u>13,363,653</u> | <u>11,892,577</u> |
| Business-Type Activities | | | | |
| Other | 0 | 384 | 550 | 496 |
| Transfers | <u>(68,386)</u> | <u>570,351</u> | <u>1,205</u> | <u>0</u> |
| Total Business-Type Activities | <u>(68,386)</u> | <u>570,735</u> | <u>1,755</u> | <u>496</u> |
| Total Primary Government | <u>13,308,332</u> | <u>13,348,307</u> | <u>13,365,408</u> | <u>11,893,073</u> |
| Change in Net Position | | | | |
| Governmental Activities | 9,493,898 | 1,238,087 | (404,928) | (2,734,475) |
| Business-Type Activities | <u>653,936</u> | <u>1,116,701</u> | <u>432,934</u> | <u>(87,220)</u> |
| Total Primary Government | <u>\$10,147,834</u> | <u>\$2,354,788</u> | <u>\$28,006</u> | <u>(\$2,821,695)</u> |

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

| 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$201,395 | \$219,887 | \$223,354 | \$222,037 | \$236,943 | \$256,354 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>201,395</u> | <u>219,887</u> | <u>223,354</u> | <u>222,037</u> | <u>236,943</u> | <u>256,354</u> |
| <u>38,171,774</u> | <u>26,889,983</u> | <u>27,166,529</u> | <u>26,123,705</u> | <u>24,699,697</u> | <u>25,617,168</u> |
| (4,905,680) | (13,537,221) | (11,431,736) | (12,177,785) | (13,828,323) | (12,272,452) |
| (1,809) | 18,693 | 6,645 | (29,679) | (131,503) | (83,588) |
| <u>(4,907,489)</u> | <u>(13,518,528)</u> | <u>(11,425,091)</u> | <u>(12,207,464)</u> | <u>(13,959,826)</u> | <u>(12,356,040)</u> |
| 1,209,754 | 1,379,673 | 1,231,181 | 1,166,292 | 1,129,589 | 1,170,608 |
| 190,382 | 1,349,190 | 1,541,850 | 1,459,508 | 1,413,076 | 1,438,602 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 2,590,606 | 2,658,218 | 2,692,398 | 2,628,601 | 2,550,175 | 2,603,899 |
| 181,706 | 185,855 | 190,009 | 188,240 | 184,848 | 188,979 |
| 509,940 | 451,457 | 0 | 0 | 0 | 0 |
| 322,743 | 444,357 | 448,059 | 424,226 | 410,828 | 430,710 |
| 3,073,580 | 3,307,658 | 3,577,282 | 3,531,698 | 3,676,997 | 4,002,345 |
| 1,382,318 | 1,308,684 | 1,443,220 | 1,413,538 | 1,468,679 | 1,618,044 |
| 154,355 | 343,736 | 345,371 | 352,264 | 368,670 | 383,130 |
| 1,465,074 | 1,464,173 | 1,034,480 | 1,182,025 | 1,273,157 | 1,345,056 |
| 330,574 | 197,143 | 171,207 | 120,319 | 148,677 | 237,446 |
| 1,247,654 | 1,254,884 | 1,133,433 | 1,478,149 | 1,183,483 | 1,078,812 |
| 0 | 0 | 0 | (4,327,073) | (7,000) | (17,184) |
| <u>12,658,686</u> | <u>14,345,028</u> | <u>13,808,490</u> | <u>9,617,787</u> | <u>13,801,179</u> | <u>14,480,447</u> |
| 538 | 739 | 459 | 356 | 179 | 105 |
| 0 | 0 | 0 | 4,327,073 | 7,000 | 17,184 |
| 538 | 739 | 459 | 4,327,429 | 7,179 | 17,289 |
| <u>12,659,224</u> | <u>14,345,767</u> | <u>13,808,949</u> | <u>13,945,216</u> | <u>13,808,358</u> | <u>14,497,736</u> |
| 7,753,006 | 807,807 | 2,376,754 | (2,559,998) | (27,144) | 2,207,995 |
| (1,271) | 19,432 | 7,104 | 4,297,750 | (124,324) | (66,299) |
| <u>\$7,751,735</u> | <u>\$827,239</u> | <u>\$2,383,858</u> | <u>\$1,737,752</u> | <u>(\$151,468)</u> | <u>\$2,141,696</u> |

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

| | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|
| General Fund | | | | |
| Reserved | \$443,599 | \$339,603 | \$350,266 | \$0 |
| Unreserved | 4,585,069 | 3,982,442 | 4,142,873 | 0 |
| Nonspendable | 0 | 0 | 0 | 268,335 |
| Restricted | 0 | 0 | 0 | 184,844 |
| Assigned | 0 | 0 | 0 | 160,057 |
| Unassigned | 0 | 0 | 0 | 2,612,183 |
| Total General Fund | <u>5,028,668</u> | <u>4,322,045</u> | <u>4,493,139</u> | <u>3,225,419</u> |
| All Other Governmental Funds | | | | |
| Reserved | 689,624 | 667,179 | 538,301 | 0 |
| Unreserved, reported in | | | | |
| Special Revenue Funds | 8,542,645 | 10,737,672 | 12,022,329 | 0 |
| Debt Service Fund | 145,727 | 168,277 | 151,741 | 0 |
| Capital Projects Funds (Deficit) | (51,599) | 12,579 | 87,675 | 0 |
| Nonspendable | 0 | 0 | 0 | 277,157 |
| Restricted | 0 | 0 | 0 | 12,289,524 |
| Committed | 0 | 0 | 0 | 279,916 |
| Assigned | 0 | 0 | 0 | 5,235 |
| Unassigned (Deficit) | 0 | 0 | 0 | (746,047) |
| Total All Other Governmental Funds | <u>9,326,397</u> | <u>11,585,707</u> | <u>12,800,046</u> | <u>12,105,785</u> |
| Total Governmental Funds | <u>\$14,355,065</u> | <u>\$15,907,752</u> | <u>\$17,293,185</u> | <u>\$15,331,204</u> |

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

| <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 205,954 | 258,787 | 329,346 | 251,454 | 208,899 | 248,567 |
| 54,284 | 0 | 0 | 0 | 0 | 0 |
| 223,539 | 261,850 | 290,771 | 2,520,300 | 1,416,901 | 770,393 |
| <u>2,119,238</u> | <u>3,399,135</u> | <u>4,502,788</u> | <u>3,205,186</u> | <u>4,112,258</u> | <u>5,149,047</u> |
| <u>2,603,015</u> | <u>3,919,772</u> | <u>5,122,905</u> | <u>5,976,940</u> | <u>5,738,058</u> | <u>6,168,007</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 291,364 | 280,566 | 297,109 | 374,397 | 371,049 | 497,281 |
| 14,549,811 | 14,593,520 | 15,676,112 | 16,087,667 | 16,315,594 | 17,208,033 |
| 81,700 | 69,572 | 4,394 | 21,826 | 86,652 | 77,406 |
| 0 | 0 | 0 | 0 | 85,270 | 99,922 |
| (712,925) | (574,714) | (129,032) | (63,156) | (76,687) | (286,720) |
| <u>14,209,950</u> | <u>14,368,944</u> | <u>15,848,583</u> | <u>16,420,734</u> | <u>16,781,878</u> | <u>17,595,922</u> |
| <u>\$16,812,965</u> | <u>\$18,288,716</u> | <u>\$20,971,488</u> | <u>\$22,397,674</u> | <u>\$22,519,936</u> | <u>\$23,763,929</u> |

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

| | 2006 | 2007 | 2008 | 2009 |
|--|--------------------|--------------------|-------------------|----------------------|
| Revenues | | | | |
| Property Taxes | \$4,966,835 | \$5,010,847 | \$4,593,182 | \$4,664,714 |
| Sales Taxes | 4,886,663 | 4,964,071 | 5,059,585 | 4,473,474 |
| Special Assessments | 141,997 | 123,828 | 94,619 | 74,479 |
| Charges for Services | 6,912,255 | 7,508,809 | 7,567,705 | 14,304,222 |
| Licenses and Permits | 5,250 | 7,470 | 19,019 | 14,773 |
| Fines and Forfeitures | 292,531 | 290,491 | 316,022 | 285,470 |
| Intergovernmental | 15,130,094 | 15,598,627 | 16,855,323 | 16,038,062 |
| Interest | 925,092 | 1,097,280 | 1,214,187 | 483,152 |
| Rent | 197,846 | 198,423 | 204,044 | 157,521 |
| Other | 860,299 | 854,250 | 1,212,359 | 901,620 |
| Total Revenues | 34,318,862 | 35,654,096 | 37,136,045 | 41,397,487 |
| Expenditures | | | | |
| Current: | | | | |
| General Government | | | | |
| Legislative and Executive | 3,953,311 | 3,672,009 | 3,866,689 | 4,025,650 |
| Judicial | 2,041,553 | 2,117,820 | 2,223,636 | 2,267,622 |
| Public Safety | 5,396,276 | 5,541,432 | 5,715,853 | 6,194,252 |
| Public Works | 3,756,949 | 3,508,568 | 4,122,926 | 9,552,598 |
| Health | 4,794,319 | 4,736,142 | 5,329,485 | 5,919,854 |
| Intergovernmental | 0 | 489,447 | 465,294 | 756,229 |
| Human Services | 11,052,399 | 12,729,864 | 13,127,323 | 12,266,920 |
| Economic Development | 258,489 | 61,384 | 90,565 | 333,757 |
| Capital Outlay | 180,888 | 225,796 | 315,233 | 196,496 |
| Intergovernmental | 492,990 | 0 | 0 | 0 |
| Debt Service: | | | | |
| Principal Retirement | 410,000 | 565,000 | 565,000 | 1,145,000 |
| Interest and Fiscal Charges | 604,946 | 576,586 | 536,511 | 652,410 |
| Total Expenditures | 32,942,120 | 34,224,048 | 36,358,515 | 43,310,788 |
| Excess of Revenues Over (Under) Expenditures | 1,376,742 | 1,430,048 | 777,530 | (1,913,301) |
| Other Financing Sources (Uses) | | | | |
| General Obligation Refunding Bonds Issued | 0 | 6,535,000 | 0 | 0 |
| Special Assessment Bonds Issued | 0 | 0 | 0 | 0 |
| OPWC Loans Issued | 0 | 0 | 0 | 0 |
| OWDA Loans Issued | 0 | 0 | 0 | 0 |
| Premium on General Obligation Bonds Issued | 0 | 86,323 | 0 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | (6,479,187) | 0 | 0 |
| Transfers In | 1,965,062 | 1,987,707 | 1,947,939 | 1,923,183 |
| Transfers Out | (1,896,676) | (2,007,204) | (1,949,144) | (1,923,183) |
| Total Other Financing Sources (Uses) | 68,386 | 122,639 | (1,205) | 0 |
| Net Changes in Fund Balances | \$1,445,128 | \$1,552,687 | \$776,325 | (\$1,913,301) |
| Debt Service as a Percentage of Noncapital Expenditures | 3.1% | 3.4% | 3.2% | 3.1% |

| 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|
| \$4,995,942 | \$6,412,708 | \$6,121,697 | \$5,844,140 | \$5,706,737 | \$5,842,020 |
| 4,461,226 | 4,788,146 | 5,352,445 | 5,315,660 | 5,477,795 | 5,919,955 |
| 63,268 | 64,658 | 307,096 | 87,082 | 98,632 | 97,425 |
| 13,813,196 | 13,182,703 | 13,006,264 | 11,451,089 | 10,795,781 | 10,214,447 |
| 16,685 | 16,268 | 24,746 | 52,325 | 28,431 | 30,353 |
| 409,574 | 541,269 | 367,586 | 344,327 | 333,815 | 317,059 |
| 21,510,562 | 15,250,509 | 14,008,903 | 13,891,457 | 14,391,820 | 16,611,690 |
| 434,021 | 230,280 | 188,485 | 134,035 | 130,124 | 248,811 |
| 198,445 | 160,529 | 41,985 | 115,301 | 113,301 | 110,801 |
| 1,234,159 | 1,241,638 | 1,145,686 | 1,492,350 | 1,182,111 | 1,076,841 |
| <u>47,137,078</u> | <u>41,888,708</u> | <u>40,564,893</u> | <u>38,727,766</u> | <u>38,258,547</u> | <u>40,469,402</u> |
| 3,996,782 | 3,909,667 | 4,062,611 | 3,805,103 | 4,050,722 | 4,080,009 |
| 2,142,540 | 2,210,445 | 2,284,177 | 2,287,880 | 2,394,388 | 2,554,165 |
| 5,352,996 | 5,324,787 | 5,621,272 | 5,883,385 | 6,137,317 | 6,192,595 |
| 10,792,634 | 11,846,803 | 11,151,044 | 10,069,437 | 10,426,548 | 10,460,993 |
| 5,388,566 | 6,251,419 | 6,077,845 | 5,853,040 | 6,348,028 | 6,736,440 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 10,990,597 | 8,535,518 | 6,942,884 | 7,052,507 | 6,999,959 | 7,164,230 |
| 654,966 | 135,824 | 91,374 | 107,520 | 98,936 | 24,592 |
| 4,863,722 | 1,330,716 | 532,137 | 396,464 | 239,788 | 554,903 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 3,373,106 | 538,334 | 579,445 | 1,029,735 | 931,949 | 1,006,878 |
| 994,408 | 842,063 | 836,716 | 816,959 | 472,779 | 534,469 |
| <u>48,550,317</u> | <u>40,925,576</u> | <u>38,179,505</u> | <u>37,302,030</u> | <u>38,100,414</u> | <u>39,309,274</u> |
| <u>(1,413,239)</u> | <u>963,132</u> | <u>2,385,388</u> | <u>1,425,736</u> | <u>158,133</u> | <u>1,160,128</u> |
| 2,895,000 | 0 | 0 | 0 | 0 | 2,690,000 |
| 0 | 0 | 3,454 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 131,873 |
| 0 | 512,619 | 1,661,998 | 450 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | (2,570,000) |
| 1,595,852 | 1,781,789 | 293,930 | 1,797,837 | 2,601,324 | 2,047,831 |
| (1,595,852) | (1,781,789) | (1,661,998) | (1,797,837) | (2,637,195) | (2,215,839) |
| <u>2,895,000</u> | <u>512,619</u> | <u>297,384</u> | <u>450</u> | <u>(35,871)</u> | <u>83,865</u> |
| <u>\$1,481,761</u> | <u>\$1,475,751</u> | <u>\$2,682,772</u> | <u>\$1,426,186</u> | <u>\$122,262</u> | <u>\$1,243,993</u> |
| 10.2% | 3.7% | 4.0% | 5.2% | 3.9% | 4.4% |

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

| Collection Year | Real Property | | | Public Utility Personal Property | |
|--------------------|------------------------------|---------------------------|------------------------------|-------------------------------------|------------------------------|
| | Assessed Value | | Estimated Actual Value | Assessed Value | Estimated Actual Value |
| | Residential/ Agricultural | Commercial/ Industrial | | | |
| 2006 | \$483,303,010 | \$90,988,440 | \$1,640,832,714 | \$27,357,020 | \$31,087,523 |
| 2007 | 530,916,770 | 107,004,300 | 1,822,631,628 | 26,869,670 | 30,533,716 |
| 2008 | 534,429,660 | 106,876,430 | 1,832,303,114 | 21,898,020 | 24,884,114 |
| 2009 | 538,149,490 | 106,782,910 | 1,842,664,000 | 21,691,330 | 24,649,239 |
| 2010 | 535,927,610 | 107,297,280 | 1,837,785,400 | 21,958,570 | 24,952,920 |
| 2011 | 536,319,940 | 111,305,330 | 1,850,357,914 | 23,102,330 | 26,252,648 |
| 2012 | 536,834,910 | 108,394,790 | 1,843,513,428 | 24,544,880 | 27,891,909 |
| 2013 | 511,979,820 | 94,421,280 | 1,732,574,571 | 26,162,440 | 29,730,045 |
| 2014 | 512,028,560 | 92,978,990 | 1,728,593,000 | 27,133,560 | 30,833,591 |
| 2015 | 512,185,440 | 91,951,370 | 1,726,105,171 | 28,242,690 | 32,093,966 |

Source: Crawford County Auditor

- (1): Since each type of property has its own direct rate, a weighted average of the separate rates is presented. See S-14 and S-15 for the direct rate by property type.

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

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

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

| Tangible Personal Property | | Total | | Weighted Average Tax Rate (1) |
|-------------------------------|------------------------------|-------------------|------------------------------|-------------------------------------|
| Assessed Value | Estimated Actual Value | Assessed Value | Estimated Actual Value | |
| \$74,145,404 | \$395,442,155 | \$675,793,874 | \$2,067,362,392 | \$7.89 |
| 49,513,891 | 396,111,128 | 714,304,631 | 2,249,276,472 | 7.85 |
| 23,845,402 | 381,526,432 | 687,049,512 | 2,238,713,660 | 8.22 |
| 1,650,210 | 1,650,210 | 668,273,940 | 1,868,963,449 | 9.76 |
| 743,070 | 743,070 | 665,926,530 | 1,863,481,390 | 12.77 |
| 0 | 0 | 670,727,600 | 1,876,610,562 | 11.86 |
| 0 | 0 | 669,774,580 | 1,871,405,337 | 12.05 |
| 0 | 0 | 632,563,540 | 1,762,304,616 | 12.06 |
| 0 | 0 | 632,141,110 | 1,759,426,591 | 12.08 |
| 0 | 0 | 632,379,500 | 1,758,199,137 | 11.14 |

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

| | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> |
|-----------------------------------|-------------|-------------|-------------|--------------|--------------|
| County | | | | | |
| General | \$2.20 | \$2.20 | \$2.20 | \$2.20 | \$2.20 |
| Fairway | | | | | |
| Effective Millage Rates | | | | | |
| Residential/Agriculture | 3.21 | 3.21 | 3.21 | 4.74 | 4.75 |
| Commercial/Industrial | 3.09 | 3.11 | 3.12 | 4.70 | 4.74 |
| Tangible/Personal | 3.50 | 3.50 | 3.50 | 5.00 | 5.00 |
| Fairview | | | | | |
| Effective Millage Rates | | | | | |
| Residential/Agriculture | 0.92 | 0.92 | 0.92 | 0.93 | 0.93 |
| Commercial/Industrial | 0.88 | 0.89 | 0.89 | 0.92 | 0.92 |
| Tangible/Personal | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Mental Health | | | | | |
| Effective Millage Rates | | | | | |
| Residential/Agriculture | 0.51 | 0.51 | 1.00 | 1.00 | 1.00 |
| Commercial/Industrial | 0.80 | 0.80 | 1.00 | 1.00 | 1.00 |
| Tangible/Personal | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Childrens Services | | | | | |
| Effective Millage Rates | | | | | |
| Residential/Agriculture | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| Commercial/Industrial | 0.41 | 0.41 | 0.41 | 0.43 | 0.43 |
| Tangible/Personal | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Council on Aging | | | | | |
| Effective Millage Rates | | | | | |
| Residential/Agriculture | 0.55 | 0.55 | 0.55 | 0.56 | 0.80 |
| Commercial/Industrial | 0.53 | 0.53 | 0.54 | 0.55 | 0.80 |
| Tangible/Personal | 0.60 | 0.60 | 0.60 | 0.60 | 0.80 |
| Criminal Justice Services | | | | | |
| Effective Millage Rates | | | | | |
| Residential/Agriculture | 0.00 | 0.00 | 0.00 | 0.00 | 2.75 |
| Commercial/Industrial | 0.00 | 0.00 | 0.00 | 0.00 | 2.75 |
| Tangible/Personal | 0.00 | 0.00 | 0.00 | 0.00 | 2.75 |
| Total County (Total Direct Rate) | <u>8.80</u> | <u>8.80</u> | <u>8.80</u> | <u>10.30</u> | <u>13.25</u> |
| Effective Millage Rates | | | | | |
| Residential/Agriculture | 7.69 | 7.69 | 8.18 | 9.73 | 12.73 |
| Commercial/Industrial | 7.91 | 7.94 | 8.16 | 9.80 | 12.84 |
| Tangible/Personal | 8.80 | 8.80 | 8.80 | 10.30 | 13.25 |
| Total Weighted Average Tax Rate | 7.89 | 7.85 | 8.22 | 9.76 | 12.77 |
| School Districts | | | | | |
| Buckeye Central | 20.00-45.00 | 26.32-51.30 | 28.08-30.22 | 28.08-30.26 | 28.08-30.34 |
| Bucyrus | 36.21-55.91 | 35.69-55.35 | 36.23-38.73 | 37.74-39.07 | 37.94-39.46 |
| Colonel Crawford | 31.03-55.80 | 27.75-52.50 | 27.72-36.68 | 26.96-42.77 | 26.99-42.72 |
| Crestline | 31.04-64.42 | 29.81-63.17 | 30.43-44.21 | 39.99-53.13 | 40.25-55.34 |
| Galion | 28.90-56.53 | 29.64-57.23 | 29.63-39.80 | 33.72-41.95 | 33.80-42.34 |
| Wynford | 30.22-54.02 | 30.24-54.54 | 32.58-34.73 | 30.54-34.12 | 30.24-34.31 |
| Joint Vocational School Districts | | | | | |
| Pioneer | 2.02-4.70 | 2.02-4.70 | 2.00-3.10 | 2.00-2.26 | 2.00-2.31 |
| Tri-Rivers | 2.39-4.40 | 2.25-4.40 | 2.22-3.25 | 2.23-3.32 | 2.20-3.37 |
| Vanguard | 1.60-1.60 | 1.60-1.60 | 1.60-1.60 | 1.60-1.60 | 1.60-1.60 |

| 2011 | 2012 | 2013 | 2014 | 2015 |
|--------------|--------------|--------------|--------------|--------------|
| \$2.20 | \$2.20 | \$2.20 | \$2.20 | \$2.20 |
| 4.77 | 4.94 | 4.95 | 4.97 | 4.27 |
| 4.79 | 5.00 | 5.00 | 5.00 | 5.00 |
| 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1.00 | 1.00 | 1.00 | 1.00 | 0.86 |
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 0.30 | 0.32 | 0.32 | 0.32 | 0.28 |
| 0.44 | 0.48 | 0.50 | 0.50 | 0.50 |
| 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| 0.80 | 0.80 | 0.80 | 0.80 | 0.86 |
| 0.80 | 0.80 | 0.80 | 0.80 | 1.00 |
| 0.80 | 0.80 | 0.80 | 0.80 | 1.00 |
| 2.75 | 2.75 | 2.75 | 2.75 | 2.36 |
| 2.75 | 2.75 | 2.75 | 2.75 | 2.75 |
| 2.75 | 2.75 | 2.75 | 2.75 | 2.75 |
| <u>12.25</u> | <u>12.25</u> | <u>12.25</u> | <u>12.25</u> | <u>12.45</u> |
| 11.82 | 12.01 | 12.02 | 12.04 | 10.83 |
| 11.98 | 12.23 | 12.25 | 12.25 | 12.45 |
| 12.25 | 12.25 | 12.25 | 12.25 | 12.45 |
| 11.86 | 12.05 | 12.06 | 12.08 | 11.14 |
| 28.08-30.18 | 26.44-29.79 | 25.94-29.29 | 25.89-29.13 | 25.32-28.68 |
| 38.07-40.56 | 41.97-43.11 | 43.85-46.95 | 43.91-47.10 | 44.52-47.76 |
| 27.00-43.07 | 27.44-41.84 | 27.47-42.30 | 27.49-42.46 | 27.00-42.50 |
| 40.49-55.47 | 45.05-60.72 | 43.45-59.52 | 42.83-60.54 | 41.36-59.90 |
| 33.79-42.49 | 37.11-47.80 | 37.20-48.62 | 37.03-49.07 | 36.53-49.21 |
| 30.20-34.22 | 28.85-37.00 | 27.99-36.73 | 27.97-36.67 | 25.30-35.84 |
| 2.03-2.40 | 2.08-2.55 | 2.08-2.59 | 2.83-3.39 | 2.70-3.41 |
| 2.21-3.49 | 2.21-3.56 | 2.04-3.55 | 2.00-3.62 | 2.00-3.65 |
| 1.60-1.60 | 1.60-1.60 | 1.60-1.60 | 1.60-1.60 | 1.60-1.60 |

(continued)

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

| | 2006 | 2007 | 2008 | 2009 | 2010 |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Out-of-County School Districts | | | | | |
| Mohawk | \$25.89-\$42.81 | \$25.13-\$42.13 | \$25.15-\$27.92 | \$25.15-\$27.93 | \$25.14-\$28.44 |
| Plymouth | 27.29-33.10 | 27.19-33.00 | 27.18-28.68 | 26.98-28.52 | 26.99-28.51 |
| Ridgedale | 27.25-47.60 | 26.98-47.68 | 25.82-25.96 | 25.82-29.35 | 22.72-25.82 |
| Upper Sandusky | 20.00-33.70 | 20.00-33.70 | 20.03-21.16 | 20.05-21.16 | 20.00-21.24 |
| Willard | 27.91-48.95 | 27.94-48.95 | 27.94-32.74 | 27.48-33.76 | 27.17-33.22 |
| Corporations | | | | | |
| Bucyrus/City | 4.30-4.30 | 4.30-4.30 | 4.30-4.30 | 4.30-4.30 | 4.30-4.30 |
| Bucyrus/Colonel Crawford | 2.80-2.80 | 2.80-2.80 | 2.80-2.80 | 2.80-2.80 | 2.80-2.80 |
| Bucyrus/Wynford | 2.20-2.20 | 2.74-2.74 | 2.20-2.20 | 2.20-2.20 | 2.20-2.20 |
| Chatfield | 1.30-1.30 | 1.30-1.30 | 1.30-1.30 | 1.30-1.30 | 1.30-1.30 |
| Crestline/City | 5.25-5.25 | 5.25-5.25 | 4.00-4.00 | 4.00-4.00 | 4.00-4.00 |
| Crestline/Colonel Crawford | 3.35-3.35 | 3.47-3.70 | 2.10-2.10 | 2.10-2.10 | 2.80-2.80 |
| Galion/City | 1.95-1.95 | 1.95-1.95 | 1.95-1.95 | 2.08-2.08 | 3.00-3.00 |
| Galion/Crestline | .70-.70 | .70-.70 | .70-.70 | .83-.83 | .70-.70 |
| New Washington | 4.86-6.00 | 4.87-6.00 | 4.87-5.36 | 4.38-4.48 | 4.38-4.49 |
| North Robinson | 4.39-4.60 | 4.39-4.60 | 4.60-4.60 | 4.60-4.60 | 4.60-4.60 |
| Tiro | 1.90-1.90 | 1.90-1.90 | 1.90-1.90 | 1.90-1.90 | 1.90-1.90 |
| Townships | | | | | |
| Auburn | 3.90-7.20 | 4.10-4.10 | 4.10-4.10 | 3.77-4.10 | 3.77-4.10 |
| Bucyrus | 5.10-5.20 | 5.12-5.20 | 5.12-5.12 | 4.79-5.15 | 4.80-5.15 |
| Chatfield | 3.46-5.05 | 4.30-4.30 | 4.30-4.30 | 3.94-4.30 | 3.95-4.30 |
| Cranberry | 1.98-3.90 | 1.98-2.30 | 2.09-2.17 | 2.30-2.30 | 2.30-2.30 |
| Dallas | 4.07-4.30 | 4.07-4.30 | 4.07-4.30 | 3.62-4.30 | 3.63-4.30 |
| Holmes | 3.22-3.70 | 3.22-3.70 | 3.22-3.32 | 3.19-3.22 | 3.20-3.22 |
| Jackson | 2.90-4.15 | 2.90-3.45 | 2.90-3.27 | 2.90-3.22 | 2.90-3.22 |
| Jefferson | 3.29-5.20 | 3.47-3.70 | 3.47-3.50 | 3.70-3.70 | 3.70-3.70 |
| Liberty | 4.22-4.80 | 4.22-4.80 | 5.54-5.77 | 5.21-5.77 | 5.22-5.77 |
| Lykens | 2.20-2.20 | 2.20-2.20 | 2.20-2.20 | 3.06-3.20 | 3.07-3.20 |
| Polk | 5.39-9.00 | 5.40-6.30 | 6.45-6.73 | 6.77-6.81 | 5.72-5.77 |
| Sandusky | 2.40-2.40 | 2.40-2.40 | 2.40-2.40 | 2.40-2.40 | 2.40-2.40 |
| Texas | 1.70-1.70 | 1.70-1.70 | 1.70-1.70 | 1.70-1.70 | 2.70-2.70 |
| Tod | 2.20-4.70 | 2.20-2.20 | 2.20-2.20 | 2.20-2.20 | 2.20-2.20 |
| Vernon | 3.89-4.30 | 3.89-4.30 | 3.89-3.89 | 3.89-3.94 | 3.89-3.94 |
| Whetstone | 1.00-2.90 | 1.00-1.10 | 1.00-1.02 | .94-1.10 | .94-1.10 |
| Other Districts | | | | | |
| Crawford Park District | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Extension Library District | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Mohawk Community Library | 0.00 | 0.00 | 0.00 | .42-.47 | .78-.80 |
| Upper Sandusky Library | 0.00 | 0.00 | 0.00 | 1.40-1.40 | 1.31-1.40 |
| Wyandot East Fire District | 2.22-2.43 | 2.19-2.26 | 2.19-2.26 | 2.11-2.26 | 1.89-2.27 |

Source: Crawford County Auditor

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Overlapping rates are those of local governments that apply to property owners within Crawford County. Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.

| 2011 | 2012 | 2013 | 2014 | 2015 |
|-----------------|-----------------|-----------------|-----------------|---------------|
| \$25.13-\$28.34 | \$25.14-\$28.41 | \$25.09-\$28.88 | \$23.71-\$27.50 | \$23.61-27.43 |
| 26.95-28.46 | 27.26-29.65 | 27.31-30.06 | 26.89-29.33 | 26.19-28.91 |
| 25.00-25.02 | 25.00-25.01 | 24.00-24.00 | 24.02-25.37 | 24.00-25.37 |
| 20.00-21.26 | 20.00-21.40 | 20.00-21.99 | 20.05-22.34 | 22.04-24.44 |
| 30.17-36.27 | 29.70-37.27 | 29.73-37.52 | 30.56-38.13 | 30.15-38.10 |
| 4.30-4.30 | 4.30-4.30 | 4.30-4.30 | 4.30-4.30 | 4.30-4.30 |
| 2.80-2.80 | 2.80-2.80 | 2.80-2.80 | 2.80-2.80 | 2.80-2.80 |
| 2.20-2.20 | 2.20-2.20 | 2.20-2.20 | 2.20-2.20 | 2.20-2.20 |
| 1.30-1.30 | 1.30-1.30 | 1.30-1.30 | 1.30-1.30 | 6.30-6.30 |
| 4.00-4.00 | 4.00-4.00 | 4.00-4.00 | 4.00-4.00 | 4.00-4.00 |
| 2.80-2.80 | 2.80-2.80 | 2.80-2.80 | 2.80-2.80 | 2.80-2.80 |
| 3.00-3.00 | 3.00-3.00 | 3.90-3.90 | 3.90-3.90 | 3.90-3.90 |
| .70-.70 | .70-.70 | .70-.70 | 2.00-2.00 | 2.00-2.00 |
| 4.38-4.49 | 4.65-4.68 | 4.65-4.67 | 4.65-4.68 | 4.44-4.65 |
| 4.60-4.60 | 4.60-4.60 | 4.60-4.60 | 4.60-4.60 | 4.60-4.60 |
| 1.90-1.90 | 1.90-1.90 | 1.90-1.90 | 1.90-1.90 | 1.90-1.90 |
| 3.77-4.10 | 3.64-4.10 | 3.64-4.10 | 3.64-4.10 | 2.97-4.10 |
| 4.80-5.15 | 4.58-5.20 | 5.59-6.20 | 5.59-6.20 | 4.76-6.20 |
| 4.40-4.75 | 4.26-4.80 | 4.70-5.05 | 4.71-5.05 | 3.59-5.05 |
| 2.30-2.30 | 2.24-2.30 | 2.25-2.30 | 2.82-2.30 | 1.81-2.30 |
| 3.63-4.30 | 3.48-4.30 | 3.49-4.30 | 3.50-4.30 | 2.96-4.30 |
| 3.20-3.22 | 3.21-3.30 | 3.21-3.30 | 3.23-3.30 | 5.19-6.10 |
| 2.90-3.22 | 3.16-3.26 | 3.16-3.26 | 3.16-3.26 | 3.17-3.57 |
| 3.70-3.70 | 3.66-3.70 | 3.66-3.70 | 3.66-3.70 | 3.36-3.66 |
| 5.22-5.77 | 5.34-5.91 | 4.22-4.69 | 4.21-4.68 | 3.81-4.80 |
| 3.07-3.20 | 3.01-3.20 | 3.01-3.20 | 3.01-3.20 | 2.76-3.20 |
| 5.72-5.78 | 5.09-6.03 | 5.17-6.04 | 5.25-6.05 | 5.25-5.59 |
| 2.40-2.40 | 2.40-2.40 | 2.40-2.40 | 2.40-2.40 | 2.40-2.40 |
| 2.70-2.70 | 2.70-2.70 | 2.70-2.70 | 2.70-2.70 | 2.44-2.70 |
| 2.20-2.20 | 2.20-2.20 | 2.20-2.20 | 2.20-2.20 | 2.20-2.20 |
| 4.30-4.30 | 4.19-4.30 | 4.19-4.30 | 4.19-4.30 | 3.85-4.30 |
| .94-1.10 | .96-1.10 | .97-1.10 | .96-1.10 | .85-1.10 |
| 0.00 | .40-.40 | .40-.40 | .40-.40 | .40-.40 |
| .98-.98 | .98-.98 | .98-.98 | .98-.98 | .88-.97 |
| .75-.80 | .75-.80 | .67-.80 | .59-.80 | .58-.80 |
| 1.31-1.40 | 1.31-1.40 | 1.06-1.40 | 1.06-1.40 | 1.06-1.40 |
| 1.89-2.27 | 1.89-2.27 | 1.52-2.27 | 1.53-2.32 | 1.43-2.32 |

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

| Year | Current Taxes Levied (1)(2) | Current Taxes Collected | Percent of Current Taxes Collected | Delinquent Taxes Collected (3) |
|------|-----------------------------------|-------------------------------|---|--------------------------------------|
| 2006 | \$4,307,821 | \$4,126,176 | 95.78% | \$186,761 |
| 2007 | 4,630,389 | 4,432,467 | 95.73 | 196,218 |
| 2008 | 4,456,962 | 4,271,932 | 95.85 | 207,059 |
| 2009 | 4,716,345 | 4,455,654 | 94.47 | 206,753 |
| 2010 | 6,418,873 | 5,320,709 | 82.89 | 262,761 |
| 2011 | 8,497,858 | 6,926,716 | 81.51 | 322,384 |
| 2012 | 7,987,607 | 6,433,991 | 80.55 | 319,240 |
| 2013 | 7,754,267 | 6,207,557 | 80.05 | 335,921 |
| 2014 | 7,688,327 | 6,201,735 | 80.66 | 291,556 |
| 2015 | 7,764,514 | 6,235,635 | 80.31 | 352,359 |

Source: Crawford County Auditor

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

| Total Taxes Collected | Percent of Total Taxes Collected to Current Taxes Levied | Outstanding Delinquent Taxes | Ratio of Delinquent Taxes to Current Taxes Levied |
|-----------------------------|--|------------------------------------|---|
| \$4,312,937 | 100.12% | \$277,272 | 6.44% |
| 4,628,685 | 99.96 | 297,107 | 6.42 |
| 4,478,991 | 100.49 | 319,956 | 7.18 |
| 4,662,407 | 98.86 | 408,416 | 8.66 |
| 5,583,470 | 86.99 | 553,294 | 8.62 |
| 7,249,100 | 85.31 | 570,414 | 6.71 |
| 6,753,231 | 84.55 | 603,808 | 7.56 |
| 6,543,478 | 84.39 | 565,163 | 7.29 |
| 6,493,291 | 84.46 | 606,214 | 7.88 |
| 6,587,994 | 84.85 | 530,774 | 6.84 |

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

| | 2015 | | | 2006 | | |
|------------------------------|------------------------|------|-------------------------------------|------------------------|------|-------------------------------------|
| | Taxable Assessed Value | Rank | Percent of Total Assessed Valuation | Taxable Assessed Value | Rank | Percent of Total Assessed Valuation |
| Hord Family Farms | \$2,711,820 | 1 | 0.43% | | | |
| Leonhardt Farms | 2,220,660 | 2 | 0.35 | | | |
| General Electric | 2,064,540 | 3 | 0.33 | \$2,022,550 | 4 | 0.30% |
| Burkhart Farms | 2,062,050 | 4 | 0.33 | | | |
| Timken Company | 1,879,610 | 5 | 0.30 | 4,181,750 | 1 | 0.62 |
| Walnut Grain Farms | 1,684,670 | 6 | 0.27 | | | |
| Worcester, Ronald | 1,649,930 | 7 | 0.26 | 2,119,730 | 2 | 0.31 |
| Hydraulic Technologies, Inc. | 1,534,010 | 8 | 0.24 | 1,602,670 | 6 | 0.24 |
| Bucyrus Precision Tech | 1,451,530 | 9 | 0.23 | | | |
| Imasen Bucyrus Tech | 1,449,790 | 10 | 0.23 | | | |
| TPI Acquisition | | | | 1,945,540 | 5 | 0.29 |
| PECO II | | | | 2,076,380 | 3 | 0.31 |
| Walmart | | | | 1,597,340 | 7 | 0.24 |
| Baja Boats | | | | 1,539,290 | 8 | 0.23 |
| Orchard Park Place | | | | 1,110,250 | 9 | 0.16 |
| East Pointe LLC | | | | 1,096,200 | 10 | 0.16 |
| All Other | 613,670,890 | | 97.03 | 656,502,174 | | 97.14 |
| Total | <u>\$632,379,500</u> | | <u>100.00%</u> | <u>\$675,793,874</u> | | <u>100.00%</u> |

Source: Crawford County Auditor

Crawford County, Ohio
Taxable Sales by Type
Last Ten Years

| | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|---|---------------------------|---------------------------|---------------------------|---------------------------|
| Sales Tax Payments | \$1,797,780 | \$1,898,806 | \$1,763,349 | \$1,580,414 |
| Direct Pay Tax Return Payments | 279,750 | 228,510 | 347,715 | 259,177 |
| Seller's Use Tax Return Payments | 404,895 | 425,115 | 462,931 | 410,951 |
| Consumer's Use Tax Return Payments | 159,225 | 146,599 | 238,360 | 116,177 |
| Motor Vehicle Tax Payments | 949,568 | 990,343 | 888,896 | 796,037 |
| Non-Resident Motor Vehicle Tax Payments | 0 | 1,108 | 3,711 | 2,172 |
| Watercraft and Outboard Motors | 9,157 | 9,809 | 5,513 | 7,510 |
| Department of Liquor Control | 16,308 | 17,245 | 17,987 | 19,100 |
| Sales Tax on Motor Vehicle Fuel Refunds | 1,042 | 683 | 899 | 696 |
| Sales/Use Tax Voluntary Payments | 4,345 | 4,359 | 4,842 | 5,683 |
| Statewide Master Numbers | 1,327,570 | 1,313,404 | 1,306,248 | 1,283,142 |
| Sales/Use Tax Assessment Payments | 8,914 | 17,298 | 44,023 | 30,407 |
| Streamlined Sales Tax | 0 | 1,459 | 2,405 | 2,766 |
| Use Tax Amnesty | 0 | 0 | 0 | 0 |
| Managed Audits | 0 | 0 | 0 | 0 |
| Adjustments | <u>(3,567)</u> | <u>(5,098)</u> | <u>(7,908)</u> | <u>(138,082)</u> |
| Total Sales Tax | <u>\$4,954,987</u> | <u>\$5,049,640</u> | <u>\$5,078,971</u> | <u>\$4,376,150</u> |
| Total Taxable Sales Rate (1) | 1.50% | 1.50% | 1.50% | 1.50% |

Source: Crawford County Auditor

- (1) The County Commissioners established by resolution a one-half percent sales tax in 1978.
 In 1993, the County Commissioners imposed an additional one-half percent sales tax.
 In 1994, the voters approved a twenty-five year one-half percent sales tax for the construction and operation of a county jail.

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

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

| <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| \$1,661,644 | \$1,672,215 | \$1,652,074 | \$1,671,550 | \$1,678,178 | \$1,700,181 |
| 533,712 | 554,943 | 532,430 | 538,999 | 663,424 | 750,316 |
| 474,675 | 503,075 | 529,362 | 587,613 | 642,177 | 670,427 |
| 86,756 | 116,170 | 145,954 | 118,704 | 124,171 | 119,526 |
| 896,213 | 1,007,597 | 1,026,855 | 1,093,238 | 1,155,868 | 1,219,119 |
| 1,465 | 2,273 | 2,319 | 2,920 | 3,194 | 6,641 |
| 7,727 | 6,254 | 9,543 | 4,609 | 6,804 | 10,397 |
| 19,706 | 20,779 | 21,760 | 23,240 | 23,982 | 25,549 |
| 814 | 775 | 1,421 | 1,089 | 1,641 | 1,502 |
| 4,781 | 4,775 | 10,071 | 9,548 | 92,874 | 4,739 |
| 1,220,883 | 1,310,093 | 1,428,230 | 1,426,108 | 1,447,056 | 1,441,323 |
| 30,211 | 30,989 | 28,360 | 35,906 | 19,459 | 45,038 |
| 5,588 | 4,929 | 5,176 | 6,192 | 9,241 | 7,668 |
| 0 | 833 | 7,123 | 7,826 | 47 | 44 |
| 0 | 62 | 0 | 0 | 6,064 | 8,308 |
| <u>(333,922)</u> | <u>(275,684)</u> | <u>(34,805)</u> | <u>(230,042)</u> | <u>(359,834)</u> | <u>(7,259)</u> |
| <u>\$4,610,253</u> | <u>\$4,960,078</u> | <u>\$5,365,873</u> | <u>\$5,297,500</u> | <u>\$5,514,346</u> | <u>\$6,003,519</u> |
| 1.50% | 1.50% | 1.50% | 1.50% | 1.50% | 1.50% |

Crawford County, Ohio
Ratios of Outstanding Debt, by Type
Last Ten Years

| Governmental Activities | | | | | | | |
|--------------------------|----------------|----------------------|--------------------------|-------------|--------------------------------|--------------|---------------|
| General Obligation Bonds | | | | | | | |
| Year | Job and Family | | | | Special Assessment Bonds | OPWC Loan | OWDA Loans |
| | Jail | Services Building | Landfill Improvements | Other | | | |
| 2006 | \$3,406,381 | \$360,000 | \$4,350,258 | \$8,852,231 | \$0 | \$0 | \$0 |
| 2007 | 3,293,123 | 310,000 | 4,071,673 | 8,558,926 | 0 | 0 | 0 |
| 2008 | 3,076,707 | 255,000 | 3,603,663 | 8,303,224 | 0 | 0 | 0 |
| 2009 | 2,846,638 | 200,000 | 3,116,078 | 8,042,522 | 0 | 0 | 0 |
| 2010 | 2,812,165 | 135,000 | 2,837,196 | 7,771,820 | 0 | 0 | 0 |
| 2011 | 2,599,624 | 70,000 | 2,672,673 | 7,856,609 | 0 | 0 | 512,619 |
| 2012 | 2,341,533 | 0 | 2,482,138 | 7,526,097 | 293,428 | 0 | 503,454 |
| 2013 | 2,071,445 | 0 | 2,269,816 | 7,180,240 | 292,927 | 0 | 0 |
| 2014 | 1,768,704 | 0 | 1,998,469 | 6,824,383 | 280,978 | 0 | 0 |
| 2015 | 1,450,963 | 0 | 1,725,000 | 6,485,747 | 269,100 | 131,873 | 0 |

Source: Crawford County Auditor

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

Business-Type Activities

| <u>General Obligation Bonds Waterline</u> | <u>OPWC Loan</u> | <u>Total Primary Government</u> | <u>Per Capita (1)</u> | <u>Percentage of Personal Income (1)</u> |
|---|----------------------|---|---------------------------|--|
| \$705,116 | \$49,578 | \$17,723,564 | \$399 | 1.49% |
| 657,470 | 47,099 | 16,938,291 | 384 | 1.38 |
| 615,876 | 44,620 | 15,899,090 | 364 | 1.28 |
| 577,592 | 43,381 | 14,826,211 | 342 | 1.18 |
| 537,368 | 39,663 | 14,133,212 | 323 | 1.11 |
| 494,889 | 38,424 | 14,244,838 | 329 | 1.03 |
| 452,706 | 34,706 | 13,634,062 | 318 | 0.96 |
| 403,610 | 32,227 | 12,250,265 | 286 | 0.86 |
| 342,174 | 29,748 | 11,244,456 | 265 | 0.77 |
| 280,738 | 27,269 | 10,370,690 | 245 | 0.71 |

Crawford County, Ohio
Legal Debt Margin Information
Last Ten Years

| | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|--|--------------------|--------------------|--------------------|--------------------|
| Debt Limit | \$15,394,847 | \$16,357,616 | \$15,676,238 | \$15,206,849 |
| Total Net Debt Applicable to Limit | <u>7,184,999</u> | <u>7,290,000</u> | <u>7,065,000</u> | <u>6,829,765</u> |
| Legal Debt Margin | <u>\$8,209,848</u> | <u>\$9,067,616</u> | <u>\$8,611,238</u> | <u>\$8,377,084</u> |
| Total Net Debt Applicable to the Debt Limit as a Percentage of the Debt Limit | 46.67% | 44.57% | 45.07% | 44.91% |

Legal Debt Margin Calculation for Year 2015

| | |
|------------------------------------|-------------------------------|
| Assessed Value | \$632,379,500 |
| Debt Limit | 14,309,488 |
| Debt Applicable to Limit | |
| General Obligation Bonds | 9,895,000 |
| Special Assessment Bonds | 269,100 |
| OPWC Loan | 159,142 |
| Less Exemptions | <u>(5,088,242)</u> |
| Total Net Debt Applicable to Limit | <u>5,235,000</u> |
| Legal Debt Margin | <u><u>\$9,074,488</u></u> |

| <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> |
|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| \$15,148,163 | \$15,268,190 | \$15,244,365 | \$14,314,089 | \$14,303,528 | \$14,309,488 |
| <u>6,595,000</u> | <u>6,345,000</u> | <u>6,070,000</u> | <u>5,780,000</u> | <u>5,480,000</u> | <u>5,235,000</u> |
| <u><u>\$8,553,163</u></u> | <u><u>\$8,923,190</u></u> | <u><u>\$9,174,365</u></u> | <u><u>\$8,534,089</u></u> | <u><u>\$8,823,528</u></u> | <u><u>\$9,074,488</u></u> |
| 43.54% | 41.56% | 39.82% | 40.38% | 38.31% | 36.58% |

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

| <u>Year</u> | <u>General Bonded Debt Outstanding (1)</u> | <u>Percentage of Estimated Actual Value of Taxable Property (2)</u> | <u>Per Capita (3)</u> |
|-------------|--|---|---------------------------|
| 2006 | \$17,723,564 | 0.86% | \$398.64 |
| 2007 | 16,891,192 | 0.75 | 382.61 |
| 2008 | 15,854,470 | 0.71 | 362.49 |
| 2009 | 14,782,830 | 0.79 | 340.59 |
| 2010 | 14,093,549 | 0.76 | 321.89 |
| 2011 | 13,693,795 | 0.73 | 315.86 |
| 2012 | 12,802,474 | 0.68 | 298.61 |
| 2013 | 11,925,111 | 0.68 | 278.57 |
| 2014 | 10,933,730 | 0.62 | 257.39 |
| 2015 | 9,942,448 | 0.57 | 235.01 |

Source: Crawford County Auditor

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

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

Crawford County, Ohio
Demographic and Economic Statistics
Last Ten Years

| Year | Population | Personal Income (in thousands) | Per Capita Personal Income | Unemployment Rate |
|------|------------|-----------------------------------|-------------------------------|----------------------|
| 2006 | 44,460 | \$1,190,312 | \$26,773 | 6.40% |
| 2007 | 44,147 | 1,228,072 | 27,818 | 6.90 |
| 2008 | 43,738 | 1,242,908 | 28,417 | 8.60 |
| 2009 | 43,403 | 1,256,285 | 28,945 | 14.40 |
| 2010 | 43,784 | 1,275,078 | 29,122 | 12.40 |
| 2011 | 43,354 | 1,376,657 | 31,754 | 11.20 |
| 2012 | 42,874 | 1,418,675 | 33,089 | 8.70 |
| 2013 | 42,808 | 1,418,657 | 33,140 | 8.80 |
| 2014 | 42,480 | 1,452,731 | 34,198 | 6.50 |
| 2015 | 42,306 | 1,452,745 | 34,339 | 5.70 |

Source: Labor Market Information

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

| Employer | 2015 | | | 2006 | | |
|------------------------------|---------------------|------|---------------------------------------|---------------------|------|---------------------------------------|
| | Number of Employees | Rank | Percentage of Total County Employment | Number of Employees | Rank | Percentage of Total County Employment |
| Avita Healthcare | 1,200 | 1 | 6.59% | | | |
| Imasen Bucyrus Tech | 880 | 2 | 4.84 | 449 | 3 | 2.12% |
| General Electric | 400 | 3 | 2.20 | 280 | 7 | 1.32 |
| Timken Company | 330 | 4 | 1.81 | 1,000 | 1 | 4.72 |
| Ohio Mutual Insurance Group | 250 | 5 | 1.37 | | | |
| Bucyrus Precision Tech | 240 | 6 | 1.32 | | | |
| Covert Manufacturing | 200 | 7 | 1.10 | 234 | 8 | 1.10 |
| ESCO Bucyrus | 175 | 8 | 0.96 | | | |
| Hord Family Farms | 175 | 9 | 0.96 | | | |
| Tramec Sloan | 170 | 10 | 0.94 | | | |
| Galion Community Hospital | | | | 500 | 2 | 2.36 |
| PECO II | | | | 350 | 4 | 1.65 |
| Dayco Swan | | | | 300 | 5 | 1.42 |
| Baja Boats | | | | 300 | 6 | 1.42 |
| Hydraulic Technologies, Inc. | | | | 220 | 9 | 1.03 |
| Bucyrus Community Hospital | | | | 200 | 10 | 0.94 |
| Total | <u>4,020</u> | | <u>22.09%</u> | <u>3,833</u> | | <u>18.08%</u> |
| Total Employed within County | <u>18,200</u> | | | <u>21,200</u> | | |

Sources: Crawford County Economic Development and Labor Market Information

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

| Program | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| General Government | | | | | | | | | | |
| Legislative and Executive | 50 | 49 | 50 | 50 | 47 | 49 | 47 | 49 | 48 | 50 |
| Judicial | 36 | 40 | 37 | 38 | 38 | 38 | 35 | 32 | 34 | 33 |
| Public Safety | | | | | | | | | | |
| Jail Operation | 29 | 29 | 30 | 29 | 27 | 28 | 28 | 30 | 29 | 30 |
| Other Public Safety | 43 | 44 | 42 | 42 | 40 | 38 | 44 | 43 | 41 | 42 |
| Public Works | 28 | 28 | 28 | 28 | 28 | 27 | 26 | 26 | 21 | 22 |
| Health | | | | | | | | | | |
| Developmental Disabilities | 55 | 51 | 53 | 53 | 52 | 53 | 53 | 57 | 54 | 50 |
| Other Health | 6 | 7 | 7 | 7 | 9 | 8 | 9 | 9 | 12 | 9 |
| Human Services | | | | | | | | | | |
| County Home | 36 | 33 | 36 | 30 | 18 | 0 | 0 | 0 | 0 | 0 |
| Job and Family Services | 64 | 63 | 62 | 61 | 59 | 52 | 48 | 43 | 44 | 44 |
| Other Human Services | 19 | 17 | 18 | 19 | 17 | 13 | 13 | 13 | 12 | 14 |
| Economic Development | 0 | 1 | 1 | 2 | 1 | 1 | 1 | 1 | 0 | 0 |
| Total | <u>366</u> | <u>362</u> | <u>364</u> | <u>359</u> | <u>336</u> | <u>307</u> | <u>304</u> | <u>303</u> | <u>295</u> | <u>294</u> |

Source: Crawford County Auditor

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

| Program/Department | 2006 | 2007 | 2008 | 2009 | 2010 |
|---|--------|--------|--------|--------|--------|
| Legislative/Executive | | | | | |
| Auditor | | | | | |
| Number of Non-Exempt Conveyances | 1,112 | 1,036 | 874 | 834 | 845 |
| Number of Exempt Conveyances | 980 | 857 | 829 | 753 | 757 |
| Number of Transfers | 2,092 | 1,893 | 1,703 | 1,587 | 1,602 |
| Board of Elections | | | | | |
| Number of Registered Voters | 28,923 | 28,562 | 29,754 | 28,951 | 29,170 |
| Number of Voters Last General Election | 17,339 | 11,897 | 21,448 | 12,654 | 14,325 |
| Percent of Registered Voters Voting | 60% | 42% | 72% | 44% | 49% |
| Recorder | | | | | |
| Number of Deeds Filed | 2,001 | 1,797 | 1,519 | 1,514 | 1,487 |
| Number of Mortgages Filed | 2,584 | 2,132 | 1,571 | 1,464 | 1,161 |
| Judicial | | | | | |
| Common Pleas Court | | | | | |
| Number of Civil Cases Filed | 554 | 587 | 622 | 644 | 598 |
| Number of Criminal Cases Filed | 179 | 217 | 190 | 204 | 187 |
| Number of Domestic Cases Filed | 322 | 334 | 337 | 320 | 330 |
| Juvenile Court | | | | | |
| Number of Civil Cases Filed | 160 | 163 | 166 | 194 | 202 |
| Number of Criminal Cases Filed | 13 | 14 | 7 | 8 | 7 |
| Number of Adjudged Delinquent Cases Filed | 307 | 425 | 313 | 305 | 404 |
| Probate Court | | | | | |
| Number of Civil Cases Filed | 7 | 12 | 11 | 13 | 12 |
| Municipal Court | | | | | |
| Number of Civil Cases Filed | 1,415 | 1,559 | 1,881 | 1,916 | 1,720 |
| Number of Criminal Cases Filed | 8,394 | 7,978 | 7,649 | 7,970 | 7,160 |
| Public Safety | | | | | |
| Jail Operation | | | | | |
| Prison Arrivals | 2,090 | 1,930 | 2,195 | 2,014 | 1,460 |
| Releases | 2,079 | 1,909 | 2,206 | 1,994 | 1,495 |
| Average Daily Count | 110 | 112 | 110 | 119 | 77 |
| Public Works | | | | | |
| Engineer | | | | | |
| Roads Resurfaced | 7 | 6 | 6 | 3 | 5 |
| Bridges Repaired | 2 | 4 | 4 | 4 | 7 |
| Bridges Replaced | 5 | 1 | 0 | 1 | 1 |
| Culverts Built | 1 | 1 | 0 | 1 | 8 |
| Health | | | | | |
| Dog and Kennel | | | | | |
| Number of Dog Licenses Sold | 8,055 | 8,108 | 8,274 | 8,373 | 8,703 |
| Number of Kennel Licenses Sold | 121 | 122 | 119 | 101 | 99 |
| Developmental Disabilities | | | | | |
| Number of Students Enrolled at Fairway | 8 | 7 | 12 | 7 | 15 |
| Number of Students Enrolled at Waycraft | 133 | 139 | 119 | 138 | 141 |
| Business-Type Activity | | | | | |
| Sewer | | | | | |
| Water Consumption (thousands of gallons) | 9,010 | 9,334 | 9,175 | 8,900 | 8,783 |

Source: Various county departments

| 2011 | 2012 | 2013 | 2014 | 2015 |
|--------|--------|--------|--------|--------|
| 726 | 920 | 936 | 814 | 861 |
| 758 | 803 | 846 | 880 | 861 |
| 1,484 | 1,723 | 1,782 | 1,694 | 1,722 |
| 28,832 | 29,410 | 28,151 | 28,333 | 27,259 |
| 14,024 | 19,847 | 9,398 | 12,205 | 12,920 |
| 49% | 67% | 33% | 43% | 47% |
| 1,389 | 1,632 | 1,646 | 1,559 | 1,591 |
| 1,087 | 1,287 | 1,339 | 1,141 | 1,202 |
| 467 | 463 | 365 | 381 | 367 |
| 241 | 253 | 248 | 271 | 404 |
| 298 | 322 | 280 | 295 | 282 |
| 150 | 132 | 126 | 110 | 103 |
| 14 | 14 | 17 | 18 | 29 |
| 345 | 249 | 302 | 292 | 267 |
| 6 | 7 | 8 | 12 | 8 |
| 1,832 | 1,830 | 1,606 | 1,335 | 1,492 |
| 8,783 | 8,133 | 8,585 | 9,199 | 8,794 |
| 1,569 | 1,606 | 1,652 | 1,538 | 1,610 |
| 1,531 | 1,584 | 1,641 | 1,534 | 1,622 |
| 81 | 103 | 114 | 116 | 109 |
| 6 | 4 | 7 | 4 | 5 |
| 0 | 3 | 6 | 5 | 2 |
| 1 | 1 | 1 | 3 | 3 |
| 2 | 5 | 0 | 1 | 2 |
| 8,559 | 8,261 | 8,320 | 8,069 | 8,199 |
| 93 | 79 | 70 | 67 | 49 |
| 12 | 11 | 16 | 8 | 0 |
| 113 | 116 | 113 | 123 | 4 |
| 9,740 | 8,586 | 9,209 | 7,412 | 8,599 |

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

| Program/Department | 2006 | 2007 | 2008 | 2009 |
|----------------------------|-------|-------|-------|-------|
| Legislative and Executive | | | | |
| Auditor | | | | |
| Vehicles | 1 | 1 | 1 | 1 |
| Commissioners | | | | |
| Vehicles | 1 | 1 | 1 | 1 |
| Judicial | | | | |
| Juvenile Court | | | | |
| Vehicles | 3 | 3 | 0 | 2 |
| Public Safety | | | | |
| Emergency Management | | | | |
| Vehicles | 2 | 2 | 2 | 2 |
| Sheriff | | | | |
| Vehicles | 33 | 39 | 33 | 33 |
| Public Works | | | | |
| Engineer | | | | |
| Vehicles | 66 | 68 | 70 | 69 |
| Roads (miles) | 233.9 | 233.9 | 233.9 | 233.9 |
| Bridges | 182 | 182 | 182 | 183 |
| Culverts | 2,242 | 2,243 | 2,243 | 2,244 |
| Sewer Plants | 3 | 3 | 3 | 3 |
| Sewer Lines (miles) | 2.50 | 3.50 | 3.50 | 3.50 |
| Water Lines (miles) | 7.50 | 7.50 | 7.50 | 7.50 |
| Health | | | | |
| Developmental Disabilities | | | | |
| Vehicles | 0 | 0 | 0 | 0 |
| Dog and Kennel | | | | |
| Vehicles | 2 | 2 | 1 | 1 |
| Solid Waste | | | | |
| Vehicles | 21 | 23 | 22 | 27 |
| Human Services | | | | |
| Child Support | | | | |
| Vehicles | 1 | 1 | 1 | 0 |
| Child Welfare | | | | |
| Vehicles | 2 | 2 | 2 | 2 |
| County Home | | | | |
| Vehicles | 5 | 5 | 6 | 6 |
| Job and Family Services | | | | |
| Vehicles | 9 | 7 | 8 | 8 |
| Veterans Services | | | | |
| Vehicles | 2 | 2 | 2 | 2 |

Source: Various county departments

| 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|-------|-------|-------|-------|-------|-------|
| 1 | 1 | 1 | 1 | 1 | 1 |
| 1 | 1 | 1 | 1 | 1 | 1 |
| 2 | 2 | 2 | 2 | 2 | 3 |
| 2 | 2 | 2 | 2 | 2 | 2 |
| 28 | 26 | 26 | 28 | 32 | 34 |
| 71 | 73 | 68 | 68 | 69 | 74 |
| 233.9 | 233.9 | 233.9 | 233.9 | 233.9 | 233.9 |
| 186 | 193 | 196 | 197 | 197 | 200 |
| 2,244 | 2,246 | 2,251 | 2,251 | 2,251 | 2,253 |
| 3 | 3 | 3 | 4 | 4 | 0 |
| 3.50 | 3.50 | 3.50 | 9.50 | 9.50 | 9.50 |
| 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 |
| 0 | 2 | 3 | 3 | 3 | 3 |
| 1 | 1 | 2 | 2 | 2 | 2 |
| 24 | 23 | 25 | 26 | 26 | 28 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 1 | 1 | 1 | 1 | 1 |
| 5 | 1 | 1 | 1 | 1 | 0 |
| 8 | 8 | 8 | 8 | 8 | 8 |
| 2 | 2 | 2 | 2 | 2 | 2 |

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