

Crawford County, Ohio

COMPREHENSIVE ANNUAL

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2016

Joan M. Wolfe

CRAWFORD COUNTY AUDITOR

Prepared by:

Robyn M. Sheets

GAAP Coordinator

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

Joan M. Wolfe



June 19, 2017

Crawford County Commissioners
Citizens of Crawford County

As County Auditor, I am pleased to present Crawford County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2016. This CAFR conforms to generally accepted accounting principles (GAAP), as applicable to governmental entities. State law requires that the County file basic financial statements with the Auditor of State within one hundred fifty days after the close of the fiscal year. This published report fulfills that requirement and further provides an in-depth review of the County's financial activities.

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

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

The Auditor of the State of Ohio has issued an unmodified opinion on Crawford County's financial statements for the year ended December 31, 2016. The Independent Auditor's Report is located at the front of the financial section of this report.

PROFILE OF THE COUNTY

The County was formed by an act of the General Assembly on April 1, 1826. Located approximately sixty miles from the state capital of Columbus, the County encompasses two municipalities, five villages, and sixteen townships. The central part of the County is comprised largely of the two municipalities, Bucyrus (which is the County seat) and Galion. The remaining areas of the County are semi-rural to rural. The County includes 400 square miles and has an estimated population of 42,083.

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

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

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

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

LOCAL ECONOMY

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

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

The Crawford County Partnership for Education and Economic Development (The Partnership) aligned all stakeholders, countywide, to identify challenges and developed a strategic plan with goals that address those challenges through leadership and volunteer Action Teams. Called *Crawford: 20/20 Vision*, it stands alone, here and across Ohio, as a community-driven strategic plan for economic growth via retention, expansion, attraction, education, workforce development...all with strong underpinnings in the behind-the-scenes work of correcting the barriers such as drug abuse, generational poverty, and educational attainment.

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

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

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

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

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

Perhaps the boldest initiative since the Crawford: 20/20 Vision strategic plan was underwritten by Crawford County citizens, is the creation of the Crawford Success Center. Opened since the fall semester of 2015, Crawford County residents now have access to education and training opportunities that will lead to a better quality of life, close to home. Thanks to the support of the Crawford County Commissioners, businesses and investors, and private and public funds secured with the help of the Community Foundation for Crawford County, the Partnership, and the North Central State College Foundation, this satellite of North Central State College (located in downtown Bucyrus) has already served over three hundred students in its first year, many of whom are first-generation college students.

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

LONG-TERM FINANCIAL PLANNING

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

The County offers health insurance to its employees and their dependents. The County Commissioners continue to look for ways to reduce the cost of health care for the County and update the County's health care strategy which has included transitioning to strictly high-deductible health plans that are paired with health savings accounts. In 2015, the County entered into a shared corridor risk program with the County's health care provider that continued in 2016. Employee participation in wellness and preventative services continues to be encouraged for County employees.

RELEVANT FINANCIAL POLICIES

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

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

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

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

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

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

MAJOR INITIATIVES

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

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Crawford County, Ohio for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2015.

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

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

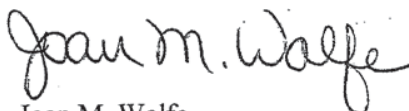
ACKNOWLEDGEMENTS

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

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

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

Sincerely,



Joan M. Wolfe
Crawford County Auditor



Government Finance Officers Association

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

Presented to

**Crawford County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2015

Executive Director/CEO

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

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

Auditor
Joan M. Wolfe

Treasurer
Gary Cole

Recorder
Karen Scott

Clerk of Courts
Sheila Lester

Coroner
Michael Johnson

Engineer
Mark E. Baker

Prosecutor
Matthew E. Crall

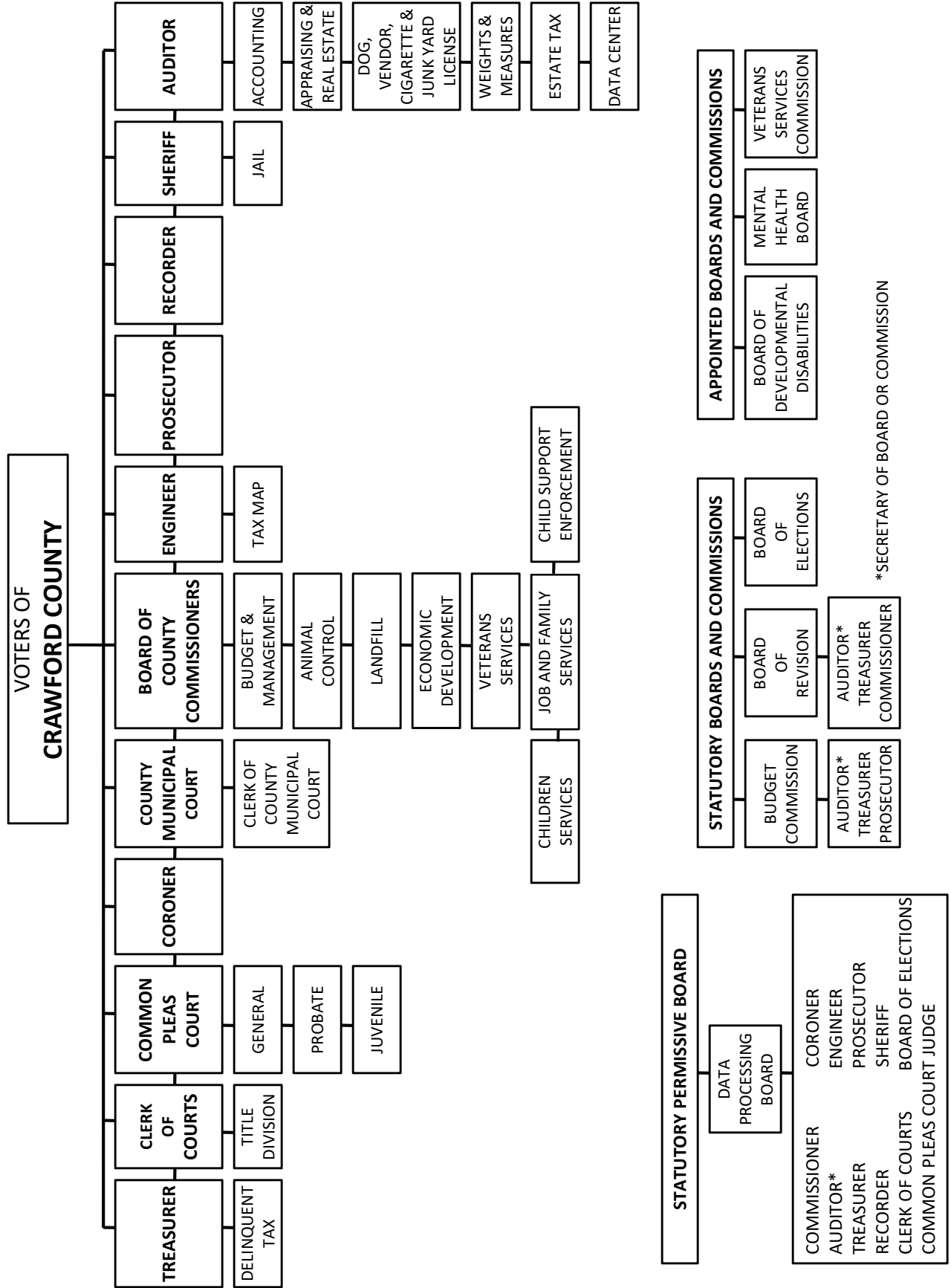
Sheriff
Scott M. Kent

Common Pleas Court Judge
Sean Leuthold

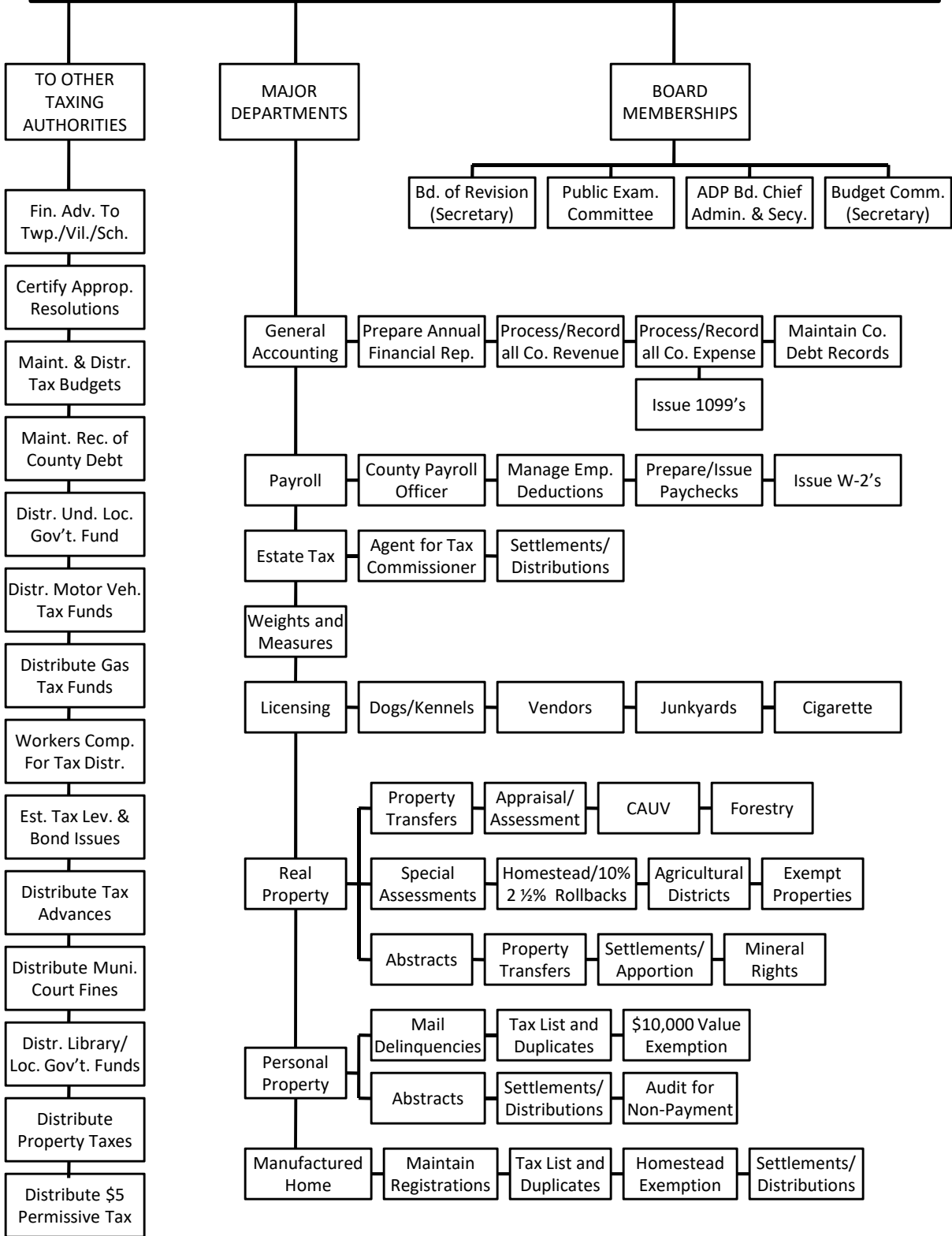
Probate/Juvenile Court Judge
Steven D. Eckstein

Municipal Court Judge
Shane Leuthold

ORGANIZATION CHART



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



JOAN M. WOLFE, CRAWFORD COUNTY AUDITOR



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Crawford County, Ohio (the County), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Waycraft Workshop, Inc., the County's discretely presented component unit, which represent 1.59 percent, 7.45 percent, and 10.83 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component unit and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Waycraft Workshop, Inc., is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Crawford County, Ohio, as of December 31, 2016, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Auto License and Gas Tax, Child Welfare, Criminal Justice Services Levy, Job and Family Services, Jail Operation Levy, and Developmental Disabilities Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2017, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State

Columbus, Ohio

June 19, 2017

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Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

The discussion and analysis of Crawford County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2016. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Highlights

Highlights for 2016 are as follows:

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

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

Using This Annual Report

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

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

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

Reporting the County as a Whole

The statement of net position and the statement of activities reflect how the County did financially during 2016. These statements include all assets and liabilities using the accrual basis of accounting that is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

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

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

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

Reporting the County's Most Significant Funds

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

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

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

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

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

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

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

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

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

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

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

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2016 and 2015:

Table 1
Net Position
(In Thousands)

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

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

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

GASB Statement No. 68 requires the net position liability to equal the County's proportionate share of each plan's collective present value of estimated future pension benefits attributable to active and inactive employees' past service minus plan assets available to pay these benefits.

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

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

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

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The most significant changes noted in the above table are those related to pension. The significant increase in deferred outflows is due to an increase in the difference between projected and actual earnings on investments related to the net pension liability. The increase in the net pension liability (long-term liabilities) represents the County's proportionate share of the unfunded benefits. As indicated previously, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability.

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

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

Table 2
Change in Net Position
(In Thousands)

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

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

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

The Legislative and Executive program consists of costs associated with the general administration of County government including the services of the County Commissioners, Auditor, Treasurer, Recorder, and Prosecutor. The Judicial program accounts for costs associated with the administration of the County's court system including Common Pleas and Municipal courts. The cost associated with the operation of the County Jail and the Sheriff's Department is accounted for in the Public Safety program. The Public Works program accounts for costs associated with the operation of the County Engineer and Highway Department. The Health program primarily accounts for costs associated with providing services for Developmental Disabilities. The Human Services program accounts for costs associated with providing services for various state and locally mandated welfare programs. The Human Services program also includes the costs associated with Child Support, Child Welfare, and the Jobs and Family Services Department. The most significant Human Services program that is supported with local tax resources is providing services to the elderly through the Council on Aging. Overall, there was little change in program expenses from 2015 to 2016.

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

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

Table 3
Governmental Activities
(In Thousands)

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

Crawford County, Ohio
Management's Discussion and Analysis
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For 2016, 36 percent of the costs for services provided by the County were paid for with general revenues, which remains relatively consistent with general revenue support in prior years. A review of the above table demonstrates that program revenues contributed significantly to several programs. Approximately half of the costs for the legislative and executive program is offset by program revenues consisting mainly of fees for general government administration. Various court filing and administrative fees provided 59 percent of the support in the judicial program. During 2016, the public works program received a significant amount of program revenues in the form of charges for services and capital grants and contributions to offset its costs. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for at risk individuals.

Governmental Activities Financial Analysis

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

There was an 18 percent decrease in fund balance in the General Fund despite operating revenues exceeding operating expenditures. Operating revenues and expenditures did not change significantly from that of the prior year; however, the most significant change was a transfer of \$1.4 million for repairs and renovations to the courthouse dome, clock tower, and roof. An additional \$2.3 million in resources was transferred to support activities in other funds.

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

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

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

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

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

The Developmental Disabilities Fund experienced nearly a 14 percent increase in fund balance; primarily the result of a decrease in expenditures related to reduced personnel costs combined with a reduction in contractual services for a community employment program.

Business-Type Activity Financial Analysis

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

Crawford County, Ohio
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Budgetary Highlights

As mandated by State statute, the County Commissioners adopt the annual operating budget for the County on the first day of January. The County's most significant budgeted fund is the General Fund. For revenues, the most significant change from the original budget to the final budget was related to improved sales tax expectations. Actual revenues exceeded the final budget by almost \$681,000 due to conservative estimates. There was little change from the original budget to the final budget for expenditures. Actual expenditures were 5 percent less than the final budget due to budgeting conservatively.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2016, was \$43,941 thousand (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment, roads, and bridges.

Note 10 provides information on capital asset activity for 2016. During 2016, various roads were resurfaced and bridges rehabilitated bringing the infrastructure investment of the County to \$43,408 thousand. Additions to capital assets also included various building improvements, technology upgrades, and the purchase of vehicles for Developmental Disabilities and the Engineer and Highway Department.

Long-Term Debt - At December 31, 2016, the County's overall long-term obligations included \$8,826 thousand in general obligation bonds, \$250 thousand in special assessment bonds, and \$142 thousand in OPWC loans. Of this amount, \$239 thousand is expected to be repaid from the business-type activity.

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

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

Economic Factors

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

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

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

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

Requests for Information

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

Crawford County, Ohio
Statement of Net Position
December 31, 2016

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

(continued)

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

	General	Auto License and Gas Tax	Child Welfare
Assets			
Equity in Pooled Cash and Cash Equivalents	\$4,630,675	\$4,748,964	\$398,765
Cash and Cash Equivalents in Segregated Accounts	0	0	50,017
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	6,494	3,756	0
Accrued Interest Receivable	69,648	0	0
Sales Taxes Receivable	1,065,182	0	0
Due from Other Governments	521,845	1,809,974	317,737
Special Assessments Receivable	0	0	0
Prepaid Items	140,250	8,483	0
Materials and Supplies Inventory	28,007	311,855	0
Interfund Receivable	120,037	0	0
Property Taxes Receivable	1,429,932	0	210,099
Loans Receivable	0	0	0
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	69,518	0	0
<i>Total Assets</i>	<u>\$8,081,588</u>	<u>\$6,883,032</u>	<u>\$976,618</u>
Liabilities			
Wages Payable	\$57,051	\$39,756	\$0
Accounts Payable	96,544	169,327	231,209
Contracts Payable	29,767	2,413	0
Due to Other Governments	66,598	20,340	0
Due to Component Unit	0	0	0
Interfund Payable	0	263	896
Matured Compensated Absences Payable	65,492	0	0
<i>Total Liabilities</i>	<u>315,452</u>	<u>232,099</u>	<u>232,105</u>
Deferred Inflows of Resources			
Property Taxes	1,362,048	0	200,009
Unavailable Revenue	1,358,435	1,707,021	280,033
<i>Total Deferred Inflows of Resources</i>	<u>2,720,483</u>	<u>1,707,021</u>	<u>480,042</u>
Fund Balances			
Nonspendable	237,775	320,338	0
Restricted	0	4,623,574	264,471
Committed	0	0	0
Assigned	1,051,104	0	0
Unassigned (Deficit)	3,756,774	0	0
<i>Total Fund Balances</i>	<u>5,045,653</u>	<u>4,943,912</u>	<u>264,471</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$8,081,588</u>	<u>\$6,883,032</u>	<u>\$976,618</u>

See accompanying notes to the basic financial statements

Criminal Justice Services Levy	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental	Total Governmental Funds
\$169,990	\$88,235	\$252,287	\$8,628,239	\$5,522,690	\$24,439,845
0	0	0	0	46,084	96,101
0	0	0	237,821	0	237,821
0	5,600	821	0	180,447	197,118
0	0	0	0	0	69,648
0	0	420,226	0	112,407	1,597,815
125,360	0	33,771	659,355	200,869	3,668,911
0	0	0	0	313,088	313,088
25,628	42,651	16,852	91,769	76,271	401,904
18,406	5,668	8,315	3,645	11,728	387,624
0	12,221	1,136	0	0	133,394
1,590,581	0	0	2,876,978	578,393	6,685,983
0	0	0	0	17,712	17,712
0	0	0	0	0	69,518
<u>\$1,929,965</u>	<u>\$154,375</u>	<u>\$733,408</u>	<u>\$12,497,807</u>	<u>\$7,059,689</u>	<u>\$38,316,482</u>
\$28,648	\$33,020	\$30,629	\$38,729	\$28,563	256,396
13,478	9,066	4,116	83,760	135,313	742,813
418	10,929	15,920	17,273	310,849	387,569
23,220	29,088	27,788	38,080	21,270	226,384
0	0	0	20,632	0	20,632
0	2,092	0	184	129,024	132,459
0	5,611	0	0	0	71,103
<u>65,764</u>	<u>89,806</u>	<u>78,453</u>	<u>198,658</u>	<u>625,019</u>	<u>1,837,356</u>
1,514,872	0	0	2,740,023	550,863	6,367,815
201,069	5,600	331,560	796,310	672,666	5,352,694
<u>1,715,941</u>	<u>5,600</u>	<u>331,560</u>	<u>3,536,333</u>	<u>1,223,529</u>	<u>11,720,509</u>
44,034	48,319	25,167	95,414	87,999	859,046
104,226	10,650	298,228	8,667,402	4,747,753	18,716,304
0	0	0	0	107,641	107,641
0	0	0	0	283,511	1,334,615
0	0	0	0	(15,763)	3,741,011
<u>148,260</u>	<u>58,969</u>	<u>323,395</u>	<u>8,762,816</u>	<u>5,211,141</u>	<u>24,758,617</u>
<u>\$1,929,965</u>	<u>\$154,375</u>	<u>\$733,408</u>	<u>\$12,497,807</u>	<u>\$7,059,689</u>	<u>\$38,316,482</u>

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

Total Governmental Fund Balances \$24,758,617

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	47,014,025	
Internal Service Funds	(21,887)	
		46,992,138

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

Accounts Receivable	114,564	
Accrued Interest Receivable	69,648	
Sales Taxes Receivable	1,114,482	
Due from Other Governments	3,421,608	
Special Assessments Receivable	313,088	
Interfund Receivable	1,136	
Delinquent Property Taxes Receivable	318,168	
		5,352,694

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

276,984

The internal service funds are used to charge the costs of the electronic document management system, some health insurance costs, and information technology services to individual funds. The assets and liabilities of the internal service funds are included as governmental activities on the statement of net position.

96,789

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

Accrued Interest Payable	(25,543)	
General Obligation Bonds Payable	(8,611,753)	
Special Assessment Bonds Payable	(250,011)	
OPWC Loan Payable	(117,220)	
Compensated Absences Payable	(1,084,764)	
Compensated Absences Payable - Internal Service Funds	2,312	
		(10,086,979)

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

Deferred Outflows - Pension	6,274,210	
Deferred Inflows - Pension	(582,013)	
Net Pension Liability	(17,354,785)	
		(11,662,588)

Net Position of Governmental Activities

\$55,727,655

See accompanying notes to the basic financial statements

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

	General	Auto License and Gas Tax	Child Welfare
Revenues			
Property Taxes	\$1,317,609	\$0	\$167,238
Sales Taxes	3,981,767	0	0
Special Assessments	0	0	0
Charges for Services	6,729,093	33,249	36,001
Licenses and Permits	2,423	0	0
Fines and Forfeitures	151,028	23,339	0
Intergovernmental	1,509,052	3,612,045	1,651,715
Interest	107,043	2,911	5
Rent	0	0	0
Other	63,706	1,458	6,120
<i>Total Revenues</i>	<u>13,861,721</u>	<u>3,673,002</u>	<u>1,861,079</u>
Expenditures			
Current:			
General Government			
Legislative and Executive	3,627,952	0	0
Judicial	2,167,054	0	0
Public Safety	421,336	0	0
Public Works	4,339,067	3,386,369	0
Health	387,965	0	0
Human Services	290,603	0	2,056,701
Economic Development	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>11,233,977</u>	<u>3,386,369</u>	<u>2,056,701</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,627,744</u>	<u>286,633</u>	<u>(195,622)</u>
Other Financing Sources (Uses)			
Transfers In	0	0	298,674
Transfers Out	(3,750,098)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(3,750,098)</u>	<u>0</u>	<u>298,674</u>
<i>Net Changes in Fund Balances</i>	(1,122,354)	286,633	103,052
<i>Fund Balances Beginning of Year</i>	<u>6,168,007</u>	<u>4,657,279</u>	<u>161,419</u>
<i>Fund Balances End of Year</i>	<u><u>\$5,045,653</u></u>	<u><u>\$4,943,912</u></u>	<u><u>\$264,471</u></u>

See accompanying notes to the basic financial statements

Criminal Justice Services Levy	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental	Total Governmental Funds
\$1,460,129	\$0	\$0	\$2,640,670	\$542,281	\$6,127,927
0	0	1,601,666	0	389,266	5,972,699
0	0	0	0	84,936	84,936
0	400,248	132,241	228,614	2,863,670	10,423,116
0	0	0	0	40,903	43,326
0	0	0	0	197,107	371,474
256,981	2,503,288	0	2,492,053	1,958,496	13,983,630
0	0	0	111	1,462	111,532
0	0	0	0	108,051	108,051
4,754	84,267	96,943	121,256	89,825	468,329
<u>1,721,864</u>	<u>2,987,803</u>	<u>1,830,850</u>	<u>5,482,704</u>	<u>6,275,997</u>	<u>37,695,020</u>
0	0	0	0	729,659	4,357,611
0	0	0	0	511,571	2,678,625
2,064,301	0	2,541,124	0	994,942	6,021,703
0	0	0	0	555,116	8,280,552
0	0	0	4,438,711	602,572	5,429,248
0	3,267,683	0	0	1,343,187	6,958,174
0	0	0	0	92,963	92,963
0	0	0	0	1,325,913	1,325,913
0	0	0	0	1,078,742	1,078,742
0	0	0	0	343,608	343,608
<u>2,064,301</u>	<u>3,267,683</u>	<u>2,541,124</u>	<u>4,438,711</u>	<u>7,578,273</u>	<u>36,567,139</u>
<u>(342,437)</u>	<u>(279,880)</u>	<u>(710,274)</u>	<u>1,043,993</u>	<u>(1,302,276)</u>	<u>1,127,881</u>
331,204	163,425	696,898	0	2,129,476	3,619,677
0	0	0	0	(2,772)	(3,752,870)
<u>331,204</u>	<u>163,425</u>	<u>696,898</u>	<u>0</u>	<u>2,126,704</u>	<u>(133,193)</u>
(11,233)	(116,455)	(13,376)	1,043,993	824,428	994,688
159,493	175,424	336,771	7,718,823	4,386,713	23,763,929
<u>\$148,260</u>	<u>\$58,969</u>	<u>\$323,395</u>	<u>\$8,762,816</u>	<u>\$5,211,141</u>	<u>\$24,758,617</u>

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

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio
*Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to Statement of Activities (continued)
For the Year Ended December 31, 2016*

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

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

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

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

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

(373)

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

(2,211,457)

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

1,412,772

Change in Net Position of Governmental Activities

\$630,451

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto License and Gas Tax Fund
For the Year Ended December 31, 2016

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

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Child Welfare Fund
For the Year Ended December 31, 2016

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

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Criminal Justice Services Levy Fund
For the Year Ended December 31, 2016

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

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2016

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

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Jail Operation Levy Fund
For the Year Ended December 31, 2016

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

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2016

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Change in Fiduciary Net Position
Private Purpose Trust Fund
For the Year Ended December 31, 2016

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

See accompanying notes to the basic financial statements

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

Note 1 - Reporting Entity

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

Primary Government

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

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

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

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

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

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

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

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

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

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

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

Note 2 - Summary of Significant Accounting Policies

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

A. Basis of Presentation

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

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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

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

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

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

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

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

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

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

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

Proprietary Funds

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

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

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

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

Fiduciary Funds

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

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

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

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

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

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

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

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

Deferred Outflows/ Inflows of Resources

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

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, a deferred gain on refunding, unavailable revenue, and pension. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2016, but which were levied to finance 2017 operations. A deferred gain on refunding results from the difference in the carrying value of refunded debt and the reacquisition price. These amounts have been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental and proprietary fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes accrued interest, sales taxes, intergovernmental revenues including grants, special assessments, interfund, delinquent property taxes, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. For further details on unavailable revenue, refer to the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities on page 21. Deferred inflows of resources related to pension are reported on the government-wide statement of net position and explained in Note 14 to the basic financial statements.

Expenses/Expenditures

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

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

E. Budgetary Process

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

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

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

F. Cash and Investments

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

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

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

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

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

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

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

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

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

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2016, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. Restricted Assets

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

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

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

J. Capital Assets

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

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

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

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

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

K. Deferred Charge or Gain on Refunding

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

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

L. Interfund Receivables/Payables

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

M. Compensated Absences

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

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

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

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

N. Accrued Liabilities and Long-Term Obligations

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

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

O. Unamortized Premium

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

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

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

P. Net Position

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

Q. Fund Balance

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

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

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

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

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

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

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts represent intended uses established by the County Commissioners. The fund balance policy established by the County Commissioners authorizes department managers to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners have also assigned fund balance to cover a gap between estimated resources and appropriations in the 2017 budget, auto title registrations, and other miscellaneous purposes.

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

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

R. Operating Revenues and Expenses

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

S. Internal Activity

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

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

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

T. Pension

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

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

U. Estimates

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

Note 3 - Change in Accounting Principles

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

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

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

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

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

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

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

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

Note 4 - Accountability

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

	Deficit Fund Balances
Special Revenue Fund	
Community Development Block Grant	\$12,233
Economic Development	3,530
Internal Service Fund	
Health Insurance Shared Corridor	4,603

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

Note 5 - Budgetary Basis of Accounting

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

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

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

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

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

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

Crawford County, Ohio
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For the Year Ended December 31, 2016

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

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

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

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

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

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$1,302,287 of the County's bank balance of \$3,647,455 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

As of December 31, 2016, the County had the following investments:

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

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

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

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

The negotiable certificates of deposit are generally covered by FDIC Insurance. All of the federal agency securities are rated Aaa by Moody's. The U.S. Corporation Notes are rated Aa3 or A2 by Moody's and the commercial paper is rated P-1 by Moody's. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that commercial paper be rated in the highest qualification by two nationally recognized standard rating services and STAR Ohio must maintain the highest rating provided by at least one nationally recognized standard rating service.

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

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

Note 7 - Receivables

Receivables at December 31, 2016, consisted of accounts (billings for user charged services, including unbilled utility services), accrued interest, sales taxes, grants, entitlements, shared revenues, special assessments, interfund, property taxes, and loans. All receivables are expected to be collected within one year, except special assessments, property taxes, and loans. Special assessments, in the amount of \$237,818 will not be received within one year. At December 31, 2016, the amount of delinquent special assessments was \$1,371. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Federal Community Development Block Grant program. The loans have an annual interest rate of 3.75 to 5.25 percent and are to be repaid over a period of ten years. During 2016, principal, in the amount of \$6,532, was repaid. Loans outstanding at December 31, 2016, were \$17,712. Loans receivable, in the amount of \$10,092, will not be received within one year.

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

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

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

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

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

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

Note 8 - Permissive Sales and Use Tax

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

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

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

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2016. On the accrual basis, the full amount of the receivable is recognized as revenue. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred inflows of resources-unavailable revenue.

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

Note 9 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2016 represent the collection of 2015 taxes. Real property taxes received in 2016 were levied after October 1, 2015, on the assessed values as of January 1, 2015, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2016 represent the collection of 2015 taxes. Public utility real and tangible personal property taxes received in 2016 became a lien on December 31, 2014, were levied after October 1, 2015, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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

Accrued property taxes receivable represents real, public utility, and outstanding delinquent property taxes which were measurable as of December 31, 2016, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2016 operations is offset to deferred inflows of resources-property taxes. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue; on the modified accrual basis, the revenue has been reported as deferred inflows of resources-unavailable revenue.

The full tax rate for all County operations for the year ended December 31, 2016, was \$12.45 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2016 property tax receipts were based are as follows:

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

Crawford County, Ohio
Notes to the Basic Financial Statements
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Note 10 - Capital Assets

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

	Balance at December 31, 2015	Additions	Reductions	Balance at December 31, 2016
Primary Government				
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$863,415	\$0	\$0	\$863,415
Land Improvements	5,562,881	0	0	5,562,881
Landfill Improvements	1,097,764	0	0	1,097,764
Construction in Progress	58,229	894,595	0	952,824
Total Nondepreciable Capital Assets	<u>7,582,289</u>	<u>894,595</u>	<u>0</u>	<u>8,476,884</u>
Depreciable Capital Assets				
Buildings and Building Improvements	30,786,562	83,954	0	30,870,516
Equipment	2,219,722	73,553	0	2,293,275
Vehicles	5,762,020	334,217	(65,603)	6,030,634
Furniture/Fixtures	260,355	0	0	260,355
Infrastructure	42,298,792	1,109,684	0	43,408,476
Landfill Cells	13,862,399	0	0	13,862,399
Total Depreciable Capital Assets	<u>95,189,850</u>	<u>1,601,408</u>	<u>(65,603)</u>	<u>96,725,655</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(12,409,979)	(715,761)	0	(13,125,740)
Equipment	(1,603,884)	(162,936)	0	(1,766,820)
Vehicles	(4,235,223)	(342,907)	65,603	(4,512,527)
Furniture/Fixtures	(185,479)	(11,398)	0	(196,877)
Infrastructure	(25,214,473)	(1,647,557)	0	(26,862,030)
Landfill Cells	(11,512,942)	(211,578)	0	(11,724,520)
Total Accumulated Depreciation	<u>(55,161,980)</u>	<u>(3,092,137)</u>	<u>65,603</u>	<u>(58,188,514)</u>
Total Depreciable Capital Assets, Net	<u>40,027,870</u>	<u>(1,490,729)</u>	<u>0</u>	<u>38,537,141</u>
Governmental Activities Capital Assets, Net	<u>\$47,610,159</u>	<u>(\$596,134)</u>	<u>\$0</u>	<u>\$47,014,025</u>

Crawford County, Ohio
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For the Year Ended December 31, 2016

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

Depreciation expense was charged to governmental functions as follows:

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

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

Note 11 - Interfund Receivables/Payables

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

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

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

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

Note 12 - Risk Management

A. Property and Liability

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2016, the County contracted with the County Risk Sharing Authority (CORSA) for the following coverage.

Property	\$88,529,891
General Liability	1,000,000
Law Enforcement Liability	1,000,000
Automobile Liability	1,000,000
Equipment Breakdown	100,000,000
Crime	1,000,000
Cyber Liability	1,000,000
Errors and Omissions	1,000,000
Excess Liability	2,000,000

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

B. Health Care Benefits

During 2016, the County provided medical/surgical benefits through Medical Mutual, a managed care plan. The employees shared the cost of the monthly premium with the County. The premium varied with employee depending on marital and family status and on the union contract, where applicable.

C. Workers' Compensation

In 2016, the County participated in the County Commissioners Association Workers' Compensation Group Retrospective Rating Program, a workers' compensation shared risk pool. The participating counties pay their own individual premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending on that performance, the participating counties may receive a premium refund or an additional premium assessment.

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

Note 13 - Other Significant Commitments

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

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

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

Note 14 - Defined Benefit Pension Plans

Net Pension Liability

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

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

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

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

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

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

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

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

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
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: 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 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: 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	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	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

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

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

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

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
2016 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee	10.0 %	*	**
2016 Actual Contribution Rates			
Employer			
Pension	12.0 %	16.1 %	16.1 %
Postemployment Health Care Benefits	2.0	2.0	2.0
Total Employer	14.0 %	18.1 %	18.1 %
Total Employee	10.0 %	12.0 %	13.0 %

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$1,380,528 for 2016. Of this amount, \$154,111 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

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

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.

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

The DBP offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by 2 percent of the original base benefit. For members retiring August 1, 2013, or later, the first 2 percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age sixty with five years of qualifying service credit, at age fifty-five with twenty-six years of service credit, or thirty-one years of service credit regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age sixty-five or thirty-five years of service credit and at least age sixty.

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

The CP offers features of both the DBP and the DCP. In the CP, 11.5 percent of the 13 percent member rate goes to the DCP and 1.5 percent goes to the DBP. Member contributions to the DCP are allocated among investment choices by the member and contributions to the DBP from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DBP. The defined benefit portion of the CP payment is payable to a member on or after age sixty with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty or later.

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

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

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2016, the employer rate was 14 percent and the member rate was 13 percent of covered payroll. The statutory employer rate for fiscal year 2017 and subsequent years is 14 percent. The statutory member contribution rate increased to 14 percent on July 1, 2016. The 2016 contribution rates were equal to the statutory maximum rates.

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

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

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

The net pension liability for OPERS was measured as of December 31, 2015, and the net pension liability for STRS was measured as of June 30, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plans relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense.

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability			
Current Measurement Date	0.09201600%	0.00423162%	
Prior Measurement Date	<u>0.09479600%</u>	<u>0.00446025%</u>	
Change in Proportionate Share	<u>0.00278000%</u>	<u>0.00022863%</u>	
Proportionate Share of the Net			
Pension Liability	\$15,938,332	\$1,416,453	\$17,354,785
Pension Expense	\$2,148,112	\$63,345	\$2,211,457

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources.

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

Crawford County, Ohio
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\$1,412,772 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows.

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

Actuarial Assumptions - OPERS

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

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

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

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

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

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

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 .4 percent for 2015.

The allocation of investment assets with the Defined Benefits portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plan. The table below displays the board approved asset allocation policy for 2015 and the long-term expected real rates of return.

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

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	\$25,393,656	\$15,938,332	\$7,963,065

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

Changes Between Measurement Date and Report Date

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

Actuarial Assumptions - STRS

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

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

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

Actuarial assumptions used in the June 30, 2016, valuation are based on the results of an actuarial experience study effective July 1, 2012.

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

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

* 10 year annualized geometric nominal returns include the real rate of return and inflation of 2.5 percent and does not include investment expenses. The total fund long-term expected return reflects diversification among the asset classes and, therefore, is not a weighted average return of the individual asset classes.

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

Discount Rate - The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2016. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2016.

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

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

Note 15 - Postemployment Benefits

A. Ohio Public Employees Retirement System

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

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

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

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

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

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

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

At the beginning of 2016, OPERS maintained three health care trusts. The two cost-sharing multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the traditional pension and combined plans. Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund the health care plans. As recommended by the OPERS actuary, the portion of the employer contribution allocated to health care beginning January 1, 2016, remained at 2 percent for both the traditional and combined plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) Trust that provides funding for a retiree medical account for member-directed plan members. The employer contribution as a percentage of covered payroll deposited into the retiree medical accounts for 2016 was 4 percent.

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

Substantially all of the County's contribution allocated to fund postemployment health care benefits relates to the cost-sharing multiple-employer trusts. The corresponding contribution for the years ended December 31, 2016, 2015, and 2014 was \$224,718, \$226,357, and \$227,458, respectively. For 2016, 89 percent has been contributed. The full amount has been contributed for 2015 and 2014.

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B. State Teachers Retirement System

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

Funding Policy - Ohio Revised Code Chapter 3307 authorizes STRS to offer the health care plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the health care plan. Nearly all health care plan participants, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions. For 2016 and 2015, STRS did not allocate any employer contributions to postemployment health care. For 2014, 1 percent of covered payroll was allocated to postemployment health care. The County's contribution for health care for the years ended December 31, 2016, 2015, and 2014 were \$0, \$0, and \$4,078, respectively. The full amount has been contributed for all three years.

Note 16 - Other Employee Benefits

A. Health Insurance

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

B. Compensated Absences

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

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

Crawford County, Ohio
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Note 17 - Long-Term Liabilities

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

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

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	Balance at December 31, 2015	Additions	Reductions	Balance at December 31, 2016	Due Within One Year
Business-Type Activities					
General Obligation Bonds					
2007 Various Purpose Refunding Bonds 4.00-4.20%					
Serial Bonds	\$275,000	\$0	\$65,000	\$210,000	\$65,000
Premium	5,738	0	1,436	4,302	0
Total General Obligation Bonds	280,738	0	66,436	214,302	65,000
OPWC Loan	27,269	0	2,479	24,790	2,479
Total Business-Type Activities	\$308,007	\$0	\$68,915	\$239,092	\$67,479

General Obligation Bonds

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

A portion of the landfill improvement general obligation refunding bonds was used to close the original cell. The remaining balance of the bonds relating to the closure is \$286,598 and is not included in the calculation of net investment in capital assets.

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

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

Year	Amount
2020	\$135,000

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

Year	Amount
2022	\$135,000

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

Year	Amount
2024	\$140,000

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

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

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

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

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

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

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

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

Special Assessment Bonds

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

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

Ohio Public Works Commission Loans

The County Commissioners obtained an interest-free loan from the Ohio Public Works Commission for the resurfacing of various roadways within the Westmoor Subdivision, in the amount of \$131,873. The loan is payable from transfers from the General Fund. Total principal remaining on the loan is \$117,220, payable through July 2025.

The County Commissioners obtained an interest-free loan from the Ohio Public Works Commission for improvements to the Morton Sewer Treatment facility, in the amount of \$49,578. The loan is payable from the Sewer enterprise fund. Annual principal payments are expected to require less than 100 percent of the net revenues. Total principal remaining on the loan is \$24,790, payable through July 2026. For the current year, principal paid and total net revenues were \$2,479 and \$118,400, respectively.

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

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

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

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

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

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

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

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

Crawford County, Ohio
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Note 18 - Conduit Debt

On August 28, 2001, the County issued \$1,400,000 in Health Care Facilities Revenue Bonds on behalf of Community Counseling Services, Inc. The proceeds were used to acquire, construct, install, and equip property. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2016, \$545,318 in Health Care Facilities Revenue Bonds was still outstanding.

On June 17, 2004, the County issued \$360,000 in Health Care Facilities Revenue Bonds on behalf of Waycraft, Inc. The proceeds were used to acquire, construct, equip, renovate, and install a development facility. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2016, \$169,188 in Health Care Facilities Revenue Bonds was still outstanding.

On April 20, 2006, the County issued \$1,200,000 in Health Care Facilities Revenue Bonds on behalf of HomeCare Matters Home Health and Hospice Project. The proceeds were used to acquire, construct, install, and equip an administrative building. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2016, \$732,934 in Health Care Facilities Revenue Bonds was still outstanding.

On November 19, 2015, the County issued \$86,275,000 in Hospital Facilities Revenue Refunding and Improvement Notes on behalf of Avita Health System. The proceeds were used to acquire, construct, renovate, and equip hospital facilities, and to refund and retire \$24,860,000 in Hospital Facilities Revenue Refunding and Improvement Bonds. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the notes. During 2016, the Hospital Facilities Revenue Refunding and Improvement Notes were fully retired.

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

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

A. Closure and Postclosure Care Costs

State and federal laws and regulations require the County to place a final cover on the landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the Santek lease agreement stipulates that Santek Waste Services, Inc. will assume the financial responsibility for final closure of the landfill. The agreement further stipulates that upon the termination and final closure of the landfill, Santek Waste Services, Inc. will remit to the County an amount equal to the present value of the remaining postclosure care costs. However, in the event of default by Santek Waste Services, Inc., the County would be contingently liable for closure and postclosure care costs due to the County's responsibility for financial assurance. The liability for closure and postclosure care costs for 2016 was \$6,878,280.

Crawford County, Ohio
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The County is required by state and federal laws and regulations to either make annual contributions to an EPA controlled trust fund or demonstrate financial assurance through the “Local Government Financial Test”. For 2016, the County met the Local Government Financial Test requirements. The lease agreement with Santek Waste Services, Inc. stipulates that the County will continue to meet the annual financial assurance obligations with Ohio EPA.

For financial assurance purposes, Ohio EPA requires closure and postclosure costs to be reported based on the worst-case scenario of when closure will occur. For 2016, these costs were \$7,910,136. The County expects to close the landfill in 2039. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

B. Landfill Lease Agreement

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

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

Note 20 - Interfund Transfers

During 2016, the following transfers were made:

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

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

Crawford County, Ohio
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Note 21 - Fund Balance

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

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

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

(continued)

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

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.

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

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

Investments - Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at fair value. Unrealized gains and losses are included on the statement of activities. The Workshop's investments as of December 31, 2016, consisted of government securities and certificates of deposit, in the amount of \$90,187, reported at fair value. The net unrealized gain for 2016 was \$2,620.

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

Capital Assets - Additions and improvements to property and equipment are recorded at cost when purchased and at fair market value when donated. A summary of the Workshop's capital assets at December 31, 2016, follows:

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

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

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

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

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

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

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

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

Note 23 - Related Organization

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

Note 24 - Joint Ventures

A. Northland Homes and Properties, Inc.

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

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

The housing purchases are financed by State grants that are distributed to each DD Board and then to the Corporation. The DD Boards also fund the operational costs of the Corporation. The Corporation is not accumulating significant financial resources or experiencing fiscal stress which would cause an additional benefit to or burden on the County. During 2016, \$50,756 in contributions was made by the Crawford County Board of Developmental Disabilities to Northland Homes and Properties, Inc. for operational costs.

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

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

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

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

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

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

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

Further financial information can be found in the Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board's financial report as of December 31, 2016. The Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is located at 907 North Sandusky Avenue, Bucyrus, Ohio 44820.

Note 25 - Risk Sharing Pool

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

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

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

Note 26 - Related Party Transactions

The County provides the management and staff personnel, at no charge, to Waycraft Workshop, Inc. In addition, management services and salaries, land and facilities, utilities, and certain other general and administrative costs are provided by the County to the Workshop. The Workshop's management has estimated the value of this support to be approximately \$102,258 for the year ended December 31, 2016. In addition, certain assets used exclusively by the Workshop are titled for insurance purposes in the name of the County. These assets are included in the capital assets of the County. Additional habitative services provided directly to Workshop clients by the County were \$492,168.

Note 27 - Contingent Liabilities

A. Grants

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

B. Housing Loans

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Crawford County, Ohio

Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

Nonmajor Debt Service Fund

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

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

Nonmajor Capital Projects Funds

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

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

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

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

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

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

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

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

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

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

(continued)

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

	Enforcement and Education	Emergency Management Agency	Felony Delinquent Care	Indigent Driver Alcohol Treatment
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,519	\$83,570	\$114,925	\$148,241
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	52,847	26,642	8,038
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	10,689	687	0
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$7,519</u>	<u>\$147,106</u>	<u>\$142,254</u>	<u>\$156,279</u>
Liabilities				
Wages Payable	\$0	\$1,792	\$1,417	\$0
Accounts Payable	0	1,421	35,937	1,093
Contracts Payable	0	0	0	0
Due to Other Governments	0	1,280	1,012	0
Interfund Payable	0	70	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>4,563</u>	<u>38,366</u>	<u>1,093</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	52,847	13,321	7,261
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>52,847</u>	<u>13,321</u>	<u>7,261</u>
Fund Balances				
Nonspendable	0	10,689	687	0
Restricted	7,519	79,007	89,880	147,925
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>7,519</u>	<u>89,696</u>	<u>90,567</u>	<u>147,925</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$7,519</u>	<u>\$147,106</u>	<u>\$142,254</u>	<u>\$156,279</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
\$48,323	\$22,035	\$21,780	\$28,205	\$32,606	\$60,729	\$261,141
0	0	0	0	0	38,003	0
0	0	0	0	0	0	0
519	0	0	4,443	0	0	0
0	0	0	0	0	0	0
0	0	0	0	36,504	0	159
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$48,842</u>	<u>\$22,035</u>	<u>\$21,780</u>	<u>\$32,648</u>	<u>\$69,110</u>	<u>\$98,732</u>	<u>\$261,300</u>
\$0	\$0	\$0	\$525	\$0	\$0	\$55
0	0	0	0	0	0	20,821
0	0	0	0	0	0	0
0	0	0	265	0	0	37
0	0	0	21,620	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>22,410</u>	<u>0</u>	<u>0</u>	<u>20,913</u>
0	0	0	0	0	0	0
0	0	0	4,443	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>4,443</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	36,504	0	159
48,842	22,035	21,780	5,795	0	98,732	240,228
0	0	0	0	32,606	0	0
0	0	0	0	0	0	0
<u>48,842</u>	<u>22,035</u>	<u>21,780</u>	<u>5,795</u>	<u>69,110</u>	<u>98,732</u>	<u>240,387</u>
<u>\$48,842</u>	<u>\$22,035</u>	<u>\$21,780</u>	<u>\$32,648</u>	<u>\$69,110</u>	<u>\$98,732</u>	<u>\$261,300</u>

(continued)

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

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

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

(continued)

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

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

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

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

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

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

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

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

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

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

(continued)

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

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

Indigent Driver Interlock and Alcohol Monitoring	Indigent Guardianship	Law Enforcement Assistance	Law Enforcement Overtime Project	Law Enforcement Records Management	Law Enforcement Trust	Law Library Resource
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	7,511	0	0	96,629	0	0
0	0	0	0	0	0	0
0	0	0	0	0	65,309	100,429
8,689	0	8,580	25,765	0	0	0
0	0	0	0	0	4	0
0	0	0	0	0	0	788
<u>8,689</u>	<u>7,511</u>	<u>8,580</u>	<u>25,765</u>	<u>96,629</u>	<u>65,313</u>	<u>101,217</u>
0	0	0	0	0	0	0
7,491	3,350	0	0	0	0	87,570
0	0	0	23,347	61,823	42,510	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>7,491</u>	<u>3,350</u>	<u>0</u>	<u>23,347</u>	<u>61,823</u>	<u>42,510</u>	<u>87,570</u>
1,198	4,161	8,580	2,418	34,806	22,803	13,647
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
1,198	4,161	8,580	2,418	34,806	22,803	13,647
<u>47,644</u>	<u>17,874</u>	<u>13,200</u>	<u>3,377</u>	<u>34,304</u>	<u>75,929</u>	<u>226,740</u>
<u>\$48,842</u>	<u>\$22,035</u>	<u>\$21,780</u>	<u>\$5,795</u>	<u>\$69,110</u>	<u>\$98,732</u>	<u>\$240,387</u>

(continued)

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

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

<u>Real Estate Assessment</u>	<u>Revolving Loan</u>	<u>Railroad Grade Crossing Improvement</u>	<u>Sanction Costs</u>	<u>Special Projects</u>	<u>Special Projects-Common Pleas</u>	<u>Solid Waste Management District</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
573,658	0	0	14,036	360,834	24,632	429,635
0	0	0	0	0	0	0
0	0	4,500	0	7,558	0	0
0	0	0	0	0	0	0
0	1,022	0	0	0	0	0
3,789	0	0	0	0	0	33
<u>577,447</u>	<u>1,022</u>	<u>4,500</u>	<u>14,036</u>	<u>368,392</u>	<u>24,632</u>	<u>429,668</u>
555,684	0	0	0	0	0	0
0	0	0	8,706	244,910	40,919	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	479,904
0	0	0	0	0	0	0
0	5,000	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>555,684</u>	<u>5,000</u>	<u>0</u>	<u>8,706</u>	<u>244,910</u>	<u>40,919</u>	<u>479,904</u>
21,763	(3,978)	4,500	5,330	123,482	(16,287)	(50,236)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>107,705</u>
21,763	(3,978)	4,500	5,330	123,482	(16,287)	57,469
<u>1,290,338</u>	<u>70,990</u>	<u>68,829</u>	<u>71,511</u>	<u>403,465</u>	<u>138,856</u>	<u>26,125</u>
<u>\$1,312,101</u>	<u>\$67,012</u>	<u>\$73,329</u>	<u>\$76,841</u>	<u>\$526,947</u>	<u>\$122,569</u>	<u>\$83,594</u>

(continued)

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

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

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

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

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

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

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

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

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

(933,971)

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

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

Crawford County, Ohio

Combining Statements - Internal Service Funds

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

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

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

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

Crawford County, Ohio
Statement of Fund Net Position
Internal Service Funds
December 31, 2016

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

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

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

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

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

Crawford County, Ohio

Combining Statements - Fiduciary Funds

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

Agency Funds

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

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

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

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

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

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

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

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

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

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

Coder-Wechter Ditch
County Health
Domestic Shelter
Flexible Spending

Special Emergency Planning
Sheriff Civil
Soil and Water
Park District
Ohio Elections Commission

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

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

(continued)

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

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

(continued)

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

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

(continued)

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

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

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

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

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

(continued)

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

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

(continued)

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

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

(continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Driver Interlock and Alcohol Monitoring Fund
For the Year Ended December 31, 2016

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

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

	<u>Original 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	\$7,401	(\$599)
Expenditures				
Current:				
General Government - Judicial				
Other	<u>7,100</u>	<u>7,100</u>	<u>3,350</u>	<u>3,750</u>
<i>Net Changes in Fund Balance</i>	900	900	4,051	3,151
<i>Fund Balance Beginning of Year</i>	<u>17,354</u>	<u>17,354</u>	<u>17,354</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$18,254</u></u>	<u><u>\$18,254</u></u>	<u><u>\$21,405</u></u>	<u><u>\$3,151</u></u>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Wireless E-911 Fund
For the Year Ended December 31, 2016

	Original 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	85,252	85,252	70,023	15,229
Capital Outlay	15,000	168,652	168,622	30
<i>Total Expenditures</i>	100,252	253,904	238,645	15,259
<i>Net Changes in Fund Balance</i>	(252)	(153,904)	(146,117)	7,787
<i>Fund Balance Beginning of Year</i>	170,455	170,455	170,455	0
Prior Year Encumbrances Appropriated	252	252	252	0
<i>Fund Balance End of Year</i>	<u>\$170,455</u>	<u>\$16,803</u>	<u>\$24,590</u>	<u>\$7,787</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, 2016

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

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

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay				
Capital Outlay	167,167	71,127	71,127	0
<i>Excess of Revenues Under Expenditures</i>	(167,167)	(71,127)	(71,127)	0
Other Financing Sources				
Transfers In	100,000	3,960	3,960	0
<i>Net Changes in Fund Balance</i>	(67,167)	(67,167)	(67,167)	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	67,167	67,167	67,167	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

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

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

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

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

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$124,575	\$103,142	\$103,142	\$0
Other	0	2,772	2,772	0
<i>Total Revenues</i>	124,575	105,914	105,914	0
Expenditures				
Capital Outlay				
Contractual Services	124,575	103,142	103,142	0
<i>Excess of Revenues Over Expenditures</i>	0	2,772	2,772	0
Other Financing Uses				
Transfers Out	0	(2,772)	(2,772)	0
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

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

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

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

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$140,005	\$133,371	\$133,371	\$0
Expenses				
Claims	140,005	133,371	133,371	0
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

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

Crawford County, Ohio
Statistical Section Description

This part of Crawford County’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County’s overall financial health.

CONTENTS

Financial Trends S2

These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.

Revenue Capacity..... S12

These schedules contain information to help the reader assess the County’s most significant local revenue sources.

Debt Capacity S24

These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

Demographic and Economic Information S29

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.

Operating Information S31

These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

Source: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Crawford County, Ohio
Net Position by Component
Last Ten Years
(accrual basis of accounting)

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

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

<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
\$42,030,439	\$41,156,048	\$37,481,382	\$37,228,378	\$38,489,024	\$38,848,634
18,254,085	20,356,982	20,379,552	20,606,359	20,732,376	22,655,490
<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>(5,776,469)</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>	<u>55,727,655</u>
1,174,473	1,121,463	5,383,600	5,277,521	5,195,402	5,092,243
119,397	179,511	215,124	196,879	212,699	251,919
<u>1,293,870</u>	<u>1,300,974</u>	<u>5,598,724</u>	<u>5,474,400</u>	<u>5,408,101</u>	<u>5,344,162</u>
43,204,912	42,277,511	42,864,982	42,505,899	43,684,426	43,940,877
18,254,085	20,356,982	20,379,552	20,606,359	20,732,376	22,655,490
<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>(5,524,550)</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>	<u>\$61,071,817</u>

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

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

2011	2012	2013	2014	2015	2016
\$4,184,705	\$4,247,964	\$4,109,188	\$4,233,970	\$4,465,816	\$4,903,590
2,168,933	2,288,337	2,292,230	2,398,258	2,512,270	2,765,487
0	0	0	0	6,395	6,296
1,960,973	1,908,111	1,942,384	2,188,681	2,080,966	2,072,271
2,100,250	2,282,282	2,488,758	2,581,772	2,476,862	2,551,435
1,693,219	1,877,806	1,778,645	1,659,392	1,736,161	1,972,018
12,675,447	11,949,745	11,257,175	11,226,605	10,379,311	9,447,354
4,774,233	4,767,686	4,715,932	5,183,784	5,486,464	4,443,148
1,298,936	1,235,941	1,258,607	1,193,406	736,609	1,277,227
0	0	0	0	0	0
1,798,983	1,940,609	2,102,160	1,989,641	2,174,443	2,056,701
553,065	0	0	0	0	0
4,475,883	3,463,289	3,404,357	3,523,229	3,506,450	3,257,074
1,735,252	1,592,655	2,065,527	1,546,153	1,551,877	1,826,425
138,378	90,192	108,501	82,771	24,592	92,963
649,060	730,294	555,989	483,415	495,050	359,249
<u>40,207,317</u>	<u>38,374,911</u>	<u>38,079,453</u>	<u>38,291,077</u>	<u>37,633,266</u>	<u>37,031,238</u>
201,194	216,709	251,716	368,446	339,942	320,400
0	0	0	0	0	0
<u>201,194</u>	<u>216,709</u>	<u>251,716</u>	<u>368,446</u>	<u>339,942</u>	<u>320,400</u>
<u>40,408,511</u>	<u>38,591,620</u>	<u>38,331,169</u>	<u>38,659,523</u>	<u>37,973,208</u>	<u>37,351,638</u>
3,248,573	3,070,951	2,633,059	2,071,950	2,228,320	2,336,681
1,245,745	1,207,404	1,198,313	1,147,836	1,180,323	1,449,204
0	0	0	0	5,792	6,669
1,910	33	34	0	0	0
59,657	144,590	134,379	97,231	118,884	153,192
582,554	517,878	482,073	496,577	531,780	621,213
6,615,393	6,779,405	6,034,977	5,884,800	5,244,223	4,956,948
0	0	0	0	67,136	228,614
725,001	675,792	590,725	534,508	456,422	595,735
71,227	38,254	101,935	73,138	150,613	36,001
75,035	0	0	0	0	0
1,126,165	1,131,873	839,455	451,077	507,621	348,148
165,978	172,435	283,869	291,885	279,130	282,015
1,000	0	0	0	0	0
12,722,777	12,717,807	11,921,292	13,209,560	13,437,791	12,459,233
29,081	486,753	1,681,557	204,192	1,152,779	139,038
<u>26,670,096</u>	<u>26,943,175</u>	<u>25,901,668</u>	<u>24,462,754</u>	<u>25,360,814</u>	<u>23,612,691</u>

(continued)

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

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

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

2011	2012	2013	2014	2015	2016
\$219,887	\$223,354	\$222,037	\$236,943	\$256,354	\$256,461
0	0	0	0	0	0
0	0	0	0	0	0
219,887	223,354	222,037	236,943	256,354	256,461
26,889,983	27,166,529	26,123,705	24,699,697	25,617,168	23,869,152
(13,537,221)	(11,431,736)	(12,177,785)	(13,828,323)	(12,272,452)	(13,418,547)
18,693	6,645	(29,679)	(131,503)	(83,588)	(63,939)
<u>(13,518,528)</u>	<u>(11,425,091)</u>	<u>(12,207,464)</u>	<u>(13,959,826)</u>	<u>(12,356,040)</u>	<u>(13,482,486)</u>
1,379,673	1,231,181	1,166,292	1,129,589	1,170,608	1,319,544
1,349,190	1,541,850	1,459,508	1,413,076	1,438,602	1,462,215
0	0	0	0	0	0
2,658,218	2,692,398	2,628,601	2,550,175	2,603,899	2,644,429
185,855	190,009	188,240	184,848	188,979	167,451
451,457	0	0	0	0	0
444,357	448,059	424,226	410,828	430,710	543,039
3,307,658	3,577,282	3,531,698	3,676,997	4,002,345	4,037,295
1,308,684	1,443,220	1,413,538	1,468,679	1,618,044	1,630,847
343,736	345,371	352,264	368,670	383,130	387,847
1,464,173	1,034,480	1,182,025	1,273,157	1,345,056	1,241,195
197,143	171,207	120,319	148,677	237,446	148,824
1,254,884	1,133,433	1,478,149	1,183,483	1,078,812	466,312
0	0	(4,327,073)	(7,000)	(17,184)	0
<u>14,345,028</u>	<u>13,808,490</u>	<u>9,617,787</u>	<u>13,801,179</u>	<u>14,480,447</u>	<u>14,048,998</u>
739	459	356	179	105	0
0	0	4,327,073	7,000	17,184	0
739	459	4,327,429	7,179	17,289	0
<u>14,345,767</u>	<u>13,808,949</u>	<u>13,945,216</u>	<u>13,808,358</u>	<u>14,497,736</u>	<u>14,048,998</u>
807,807	2,376,754	(2,559,998)	(27,144)	2,207,995	630,451
19,432	7,104	4,297,750	(124,324)	(66,299)	(63,939)
<u>\$827,239</u>	<u>\$2,383,858</u>	<u>\$1,737,752</u>	<u>(\$151,468)</u>	<u>\$2,141,696</u>	<u>\$566,512</u>

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

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

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

<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
258,787	329,346	251,454	208,899	248,567	237,775
0	0	0	0	0	0
261,850	290,771	2,520,300	1,416,901	770,393	1,051,104
<u>3,399,135</u>	<u>4,502,788</u>	<u>3,205,186</u>	<u>4,112,258</u>	<u>5,149,047</u>	<u>3,756,774</u>
<u>3,919,772</u>	<u>5,122,905</u>	<u>5,976,940</u>	<u>5,738,058</u>	<u>6,168,007</u>	<u>5,045,653</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
280,566	297,109	374,397	371,049	497,281	621,271
14,593,520	15,676,112	16,087,667	16,315,594	17,208,033	18,716,304
69,572	4,394	21,826	86,652	77,406	107,641
0	0	0	85,270	99,922	283,511
<u>(574,714)</u>	<u>(129,032)</u>	<u>(63,156)</u>	<u>(76,687)</u>	<u>(286,720)</u>	<u>(15,763)</u>
<u>14,368,944</u>	<u>15,848,583</u>	<u>16,420,734</u>	<u>16,781,878</u>	<u>17,595,922</u>	<u>19,712,964</u>
<u>\$18,288,716</u>	<u>\$20,971,488</u>	<u>\$22,397,674</u>	<u>\$22,519,936</u>	<u>\$23,763,929</u>	<u>\$24,758,617</u>

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

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

2011	2012	2013	2014	2015	2016
\$6,412,708	\$6,121,697	\$5,844,140	\$5,706,737	\$5,842,020	\$6,127,927
4,788,146	5,352,445	5,315,660	5,477,795	5,919,955	5,972,699
64,658	307,096	87,082	98,632	97,425	84,936
13,182,703	13,006,264	11,451,089	10,795,781	10,214,447	10,423,116
16,268	24,746	52,325	28,431	30,353	43,326
541,269	367,586	344,327	333,815	317,059	371,474
15,250,509	14,008,903	13,891,457	14,391,820	16,611,690	13,983,630
230,280	188,485	134,035	130,124	248,811	111,532
160,529	41,985	115,301	113,301	110,801	108,051
1,241,638	1,145,686	1,492,350	1,182,111	1,076,841	468,329
<u>41,888,708</u>	<u>40,564,893</u>	<u>38,727,766</u>	<u>38,258,547</u>	<u>40,469,402</u>	<u>37,695,020</u>
3,909,667	4,062,611	3,805,103	4,050,722	4,080,009	4,357,611
2,210,445	2,284,177	2,287,880	2,394,388	2,554,165	2,678,625
5,324,787	5,621,272	5,883,385	6,137,317	6,192,595	6,021,703
11,846,803	11,151,044	10,069,437	10,426,548	10,460,993	8,280,552
6,251,419	6,077,845	5,853,040	6,348,028	6,736,440	5,429,248
0	0	0	0	0	0
8,535,518	6,942,884	7,052,507	6,999,959	7,164,230	6,958,174
135,824	91,374	107,520	98,936	24,592	92,963
1,330,716	532,137	396,464	239,788	554,903	1,325,913
538,334	579,445	1,029,735	931,949	1,006,878	1,078,742
842,063	836,716	816,959	472,779	534,469	343,608
<u>40,925,576</u>	<u>38,179,505</u>	<u>37,302,030</u>	<u>38,100,414</u>	<u>39,309,274</u>	<u>36,567,139</u>
963,132	2,385,388	1,425,736	158,133	1,160,128	1,127,881
0	0	0	0	2,690,000	0
0	3,454	0	0	0	0
0	0	0	0	131,873	0
512,619	1,661,998	450	0	0	0
0	0	0	0	0	0
0	0	0	0	(2,570,000)	0
1,781,789	293,930	1,797,837	2,601,324	2,047,831	3,619,677
(1,781,789)	(1,661,998)	(1,797,837)	(2,637,195)	(2,215,839)	(3,752,870)
<u>512,619</u>	<u>297,384</u>	<u>450</u>	<u>(35,871)</u>	<u>83,865</u>	<u>(133,193)</u>
<u>\$1,475,751</u>	<u>\$2,682,772</u>	<u>\$1,426,186</u>	<u>\$122,262</u>	<u>\$1,243,993</u>	<u>\$994,688</u>
3.7%	4.0%	5.2%	3.9%	4.4%	4.2%

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

Collection Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial			
2007	\$530,916,770	\$107,004,300	\$1,822,631,628	\$26,869,670	\$30,533,716
2008	534,429,660	106,876,430	1,832,303,114	21,898,020	24,884,114
2009	538,149,490	106,782,910	1,842,664,000	21,691,330	24,649,239
2010	535,927,610	107,297,280	1,837,785,400	21,958,570	24,952,920
2011	536,319,940	111,305,330	1,850,357,914	23,102,330	26,252,648
2012	536,834,910	108,394,790	1,843,513,428	24,544,880	27,891,909
2013	511,979,820	94,421,280	1,732,574,571	26,162,440	29,730,045
2014	512,028,560	92,978,990	1,728,593,000	27,133,560	30,833,591
2015	512,185,440	91,951,370	1,726,105,171	28,242,690	32,093,966
2016	595,445,730	88,227,610	1,953,352,400	31,540,120	35,841,045

Source: Crawford County Auditor

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

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

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

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

Tangible Personal Property		Total		Weighted Average Tax Rate (1)
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
\$49,513,891	\$396,111,128	\$714,304,631	\$2,249,276,472	\$7.85
23,845,402	381,526,432	687,049,512	2,238,713,660	8.22
1,650,210	1,650,210	668,273,940	1,868,963,449	9.76
743,070	743,070	665,926,530	1,863,481,390	12.77
0	0	670,727,600	1,876,610,562	11.86
0	0	669,774,580	1,871,405,337	12.05
0	0	632,563,540	1,762,304,616	12.06
0	0	632,141,110	1,759,426,591	12.08
0	0	632,379,500	1,758,199,137	11.14
0	0	715,213,460	1,989,193,445	11.11

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

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

2012	2013	2014	2015	2016
\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
4.94	4.95	4.97	4.27	4.27
5.00	5.00	5.00	5.00	5.00
5.00	5.00	5.00	5.00	5.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
1.00	1.00	1.00	0.86	0.86
1.00	1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00	1.00
0.32	0.32	0.32	0.28	0.28
0.48	0.50	0.50	0.50	0.50
0.50	0.50	0.50	0.50	0.50
0.80	0.80	0.80	0.86	0.86
0.80	0.80	0.80	1.00	1.00
0.80	0.80	0.80	1.00	1.00
2.75	2.75	2.75	2.36	2.37
2.75	2.75	2.75	2.75	2.75
2.75	2.75	2.75	2.75	2.75
<u>12.25</u>	<u>12.25</u>	<u>12.25</u>	<u>12.45</u>	<u>12.45</u>
12.01	12.02	12.04	10.83	10.84
12.23	12.25	12.25	12.45	12.45
12.25	12.25	12.25	12.45	12.45
12.05	12.06	12.08	11.14	11.11
26.44-29.79	25.94-29.29	25.89-29.13	25.32-28.68	24.92-28.24
41.97-43.11	43.85-46.95	43.91-47.10	44.52-47.76	45.42-48.67
27.44-41.84	27.47-42.30	27.49-42.46	27.00-42.50	28.01-43.50
45.05-60.72	43.45-59.52	42.83-60.54	41.36-59.90	42.24-60.94
37.11-47.80	37.20-48.62	37.03-49.07	36.53-49.21	36.62-49.60
28.85-37.00	27.99-36.73	27.97-36.67	25.30-35.84	24.65-35.24
2.08-2.55	2.08-2.59	2.83-3.39	2.70-3.41	2.70-3.42
2.21-3.56	2.04-3.55	2.00-3.62	2.00-3.65	2.00-3.64
1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60

(continued)

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

	2007	2008	2009	2010	2011
Out-of-County School Districts					
Mohawk	\$25.13-\$42.13	\$25.15-\$27.92	\$25.15-\$27.93	\$25.14-\$28.44	\$25.13-\$28.34
Plymouth	27.19-33.00	27.18-28.68	26.98-28.52	26.99-28.51	26.95-28.46
Ridgedale	26.98-47.68	25.82-25.96	25.82-29.35	22.72-25.82	25.00-25.02
Upper Sandusky	20.00-33.70	20.03-21.16	20.05-21.16	20.00-21.24	20.00-21.26
Willard	27.94-48.95	27.94-32.74	27.48-33.76	27.17-33.22	30.17-36.27
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	2.74-2.74	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
Chatfield	1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30
Crestline/City	5.25-5.25	4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00
Crestline/Colonel Crawford	3.47-3.70	2.10-2.10	2.10-2.10	2.80-2.80	2.80-2.80
Galion/City	1.95-1.95	1.95-1.95	2.08-2.08	3.00-3.00	3.00-3.00
Galion/Crestline	.70-.70	.70-.70	.83-.83	.70-.70	.70-.70
New Washington	4.87-6.00	4.87-5.36	4.38-4.48	4.38-4.49	4.38-4.49
North Robinson	4.39-4.60	4.60-4.60	4.60-4.60	4.60-4.60	4.60-4.60
Tiro	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
Townships					
Auburn	4.10-4.10	4.10-4.10	3.77-4.10	3.77-4.10	3.77-4.10
Bucyrus	5.12-5.20	5.12-5.12	4.79-5.15	4.80-5.15	4.80-5.15
Chatfield	4.30-4.30	4.30-4.30	3.94-4.30	3.95-4.30	4.40-4.75
Cranberry	1.98-2.30	2.09-2.17	2.30-2.30	2.30-2.30	2.30-2.30
Dallas	4.07-4.30	4.07-4.30	3.62-4.30	3.63-4.30	3.63-4.30
Holmes	3.22-3.70	3.22-3.32	3.19-3.22	3.20-3.22	3.20-3.22
Jackson	2.90-3.45	2.90-3.27	2.90-3.22	2.90-3.22	2.90-3.22
Jefferson	3.47-3.70	3.47-3.50	3.70-3.70	3.70-3.70	3.70-3.70
Liberty	4.22-4.80	5.54-5.77	5.21-5.77	5.22-5.77	5.22-5.77
Lykens	2.20-2.20	2.20-2.20	3.06-3.20	3.07-3.20	3.07-3.20
Polk	5.40-6.30	6.45-6.73	6.77-6.81	5.72-5.77	5.72-5.78
Sandusky	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40
Texas	1.70-1.70	1.70-1.70	1.70-1.70	2.70-2.70	2.70-2.70
Tod	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
Vernon	3.89-4.30	3.89-3.89	3.89-3.94	3.89-3.94	4.30-4.30
Whetstone	1.00-1.10	1.00-1.02	.94-1.10	.94-1.10	.94-1.10
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	.98-.98
Mohawk Community Library	0.00	0.00	.42-.47	.78-.80	.75-.80
Upper Sandusky Library	0.00	0.00	1.40-1.40	1.31-1.40	1.31-1.40
Wyandot East Fire District	2.19-2.26	2.19-2.26	2.11-2.26	1.89-2.27	1.89-2.27

Source: Crawford County Auditor

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Overlapping rates are those of local governments that apply to property owners within Crawford County. Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.

2012	2013	2014	2015	2016
\$25.14-\$28.41	\$25.09-\$28.88	\$23.71-\$27.50	\$23.61-27.43	\$23.30-26.62
27.26-29.65	27.31-30.06	26.89-29.33	26.19-28.91	26.20-30.09
25.00-25.01	24.00-24.00	24.02-25.37	24.00-25.37	23.74-24.93
20.00-21.40	20.00-21.99	20.05-22.34	22.04-24.44	21.88-24.41
29.70-37.27	29.73-37.52	30.56-38.13	30.15-38.10	30.21-37.73
4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30
2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
1.30-1.30	1.30-1.30	1.30-1.30	6.30-6.30	6.30-6.30
4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00
2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
3.00-3.00	3.90-3.90	3.90-3.90	3.90-3.90	3.90-3.90
.70-.70	.70-.70	2.00-2.00	2.00-2.00	2.00-2.00
4.65-4.68	4.65-4.67	4.65-4.68	4.44-4.65	4.44-4.65
4.60-4.60	4.60-4.60	4.60-4.60	4.60-4.60	4.60-4.60
1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
3.64-4.10	3.64-4.10	3.64-4.10	2.97-4.10	5.07-6.15
4.58-5.20	5.59-6.20	5.59-6.20	4.76-6.20	4.76-6.20
4.26-4.80	4.70-5.05	4.71-5.05	3.59-5.05	5.90-7.00
2.24-2.30	2.25-2.30	2.82-2.30	1.81-2.30	3.41-3.90
3.48-4.30	3.49-4.30	3.50-4.30	2.96-4.30	2.96-4.30
3.21-3.30	3.21-3.30	3.23-3.30	5.19-6.10	5.19-6.10
3.16-3.26	3.16-3.26	3.16-3.26	3.17-3.57	3.57-4.00
3.66-3.70	3.66-3.70	3.66-3.70	3.36-3.66	4.86-5.16
5.34-5.91	4.22-4.69	4.21-4.68	3.81-4.80	3.81-4.80
3.01-3.20	3.01-3.20	3.01-3.20	2.76-3.20	2.76-3.20
5.09-6.03	5.17-6.04	5.25-6.05	5.25-5.59	6.32-6.65
2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40
2.70-2.70	2.70-2.70	2.70-2.70	2.44-2.70	2.44-2.70
2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
4.19-4.30	4.19-4.30	4.19-4.30	3.85-4.30	3.84-4.30
.96-1.10	.97-1.10	.96-1.10	.85-1.10	2.65-2.90
.40-.40	.40-.40	.40-.40	.40-.40	.34-.40
.98-.98	.98-.98	.98-.98	.88-.97	.88-.96
.75-.80	.67-.80	.59-.80	.58-.80	.56-.78
1.31-1.40	1.06-1.40	1.06-1.40	1.06-1.40	1.00-1.40
1.89-2.27	1.52-2.27	1.53-2.32	1.43-2.32	1.36-2.34

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

Year	Current Taxes Levied (1)(2)	Current Taxes Collected	Percent of Current Taxes Collected	Delinquent Taxes Collected (3)
2007	\$4,630,389	\$4,432,467	95.73%	\$196,218
2008	4,456,962	4,271,932	95.85	207,059
2009	4,716,345	4,455,654	94.47	206,753
2010	6,418,873	5,320,709	82.89	262,761
2011	8,497,858	6,926,716	81.51	322,384
2012	7,987,607	6,433,991	80.55	319,240
2013	7,754,267	6,207,557	80.05	335,921
2014	7,688,327	6,201,735	80.66	291,556
2015	7,764,514	6,235,635	80.31	352,359
2016	7,957,362	6,611,486	83.09	274,425

Source: Crawford County Auditor

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

Total Taxes Collected	Percent of Total Taxes Collected to Current Taxes Levied	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Current Taxes Levied
\$4,628,685	99.96%	\$297,107	6.42%
4,478,991	100.49	319,956	7.18
4,662,407	98.86	408,416	8.66
5,583,470	86.99	553,294	8.62
7,249,100	85.31	570,414	6.71
6,753,231	84.55	603,808	7.56
6,543,478	84.39	565,163	7.29
6,493,291	84.46	606,214	7.88
6,587,994	84.85	530,774	6.84
6,885,911	86.54	546,166	6.86

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

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

Source: Crawford County Auditor

Crawford County, Ohio
Taxable Sales by Type
Last Ten Years

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Sales Tax Payments	\$1,898,806	\$1,763,349	\$1,580,414	\$1,661,644
Direct Pay Tax Return Payments	228,510	347,715	259,177	533,712
Seller's Use Tax Return Payments	425,115	462,931	410,951	474,675
Consumer's Use Tax Return Payments	146,599	238,360	116,177	86,756
Motor Vehicle Tax Payments	990,343	888,896	796,037	896,213
Non-Resident Motor Vehicle Tax Payments	1,108	3,711	2,172	1,465
Watercraft and Outboard Motors	9,809	5,513	7,510	7,727
Department of Liquor Control	17,245	17,987	19,100	19,706
Sales Tax on Motor Vehicle Fuel Refunds	683	899	696	814
Sales/Use Tax Voluntary Payments	4,359	4,842	5,683	4,781
Statewide Master Numbers	1,313,404	1,306,248	1,283,142	1,220,883
Sales/Use Tax Assessment Payments	17,298	44,023	30,407	30,211
Streamlined Sales Tax	1,459	2,405	2,766	5,588
Use Tax Amnesty	0	0	0	0
Managed Audits	0	0	0	0
Adjustments	<u>(5,098)</u>	<u>(7,908)</u>	<u>(138,082)</u>	<u>(333,922)</u>
Total Sales Tax	<u>\$5,049,640</u>	<u>\$5,078,971</u>	<u>\$4,376,150</u>	<u>\$4,610,253</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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
\$1,672,215	\$1,652,074	\$1,671,550	\$1,678,178	\$1,700,181	\$1,750,307
554,943	532,430	538,999	663,424	750,316	712,208
503,075	529,362	587,613	642,177	670,427	763,591
116,170	145,954	118,704	124,171	119,526	141,101
1,007,597	1,026,855	1,093,238	1,155,868	1,219,119	1,194,948
2,273	2,319	2,920	3,194	6,641	5,821
6,254	9,543	4,609	6,804	10,397	10,694
20,779	21,760	23,240	23,982	25,549	29,920
775	1,421	1,089	1,641	1,502	744
4,775	10,071	9,548	92,874	4,739	2,011
1,310,093	1,428,230	1,426,108	1,447,056	1,441,323	1,389,856
30,989	28,360	35,906	19,459	45,038	28,825
4,929	5,176	6,192	9,241	7,668	8,513
833	7,123	7,826	47	44	17
62	0	0	6,064	8,308	21,200
<u>(275,684)</u>	<u>(34,805)</u>	<u>(230,042)</u>	<u>(359,834)</u>	<u>(7,259)</u>	<u>(3,767)</u>
<u>\$4,960,078</u>	<u>\$5,365,873</u>	<u>\$5,297,500</u>	<u>\$5,514,346</u>	<u>\$6,003,519</u>	<u>\$6,055,989</u>
1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

Crawford County, Ohio
Ratios of Outstanding Debt, by Type
Last Ten Years

Governmental Activities							
General Obligation Bonds							
Year	Job and Family				Special Assessment Bonds	OPWC Loan	OWDA Loans
	Jail	Services Building	Landfill Improvements	Other			
2007	\$3,293,123	\$310,000	\$4,071,673	\$8,558,926	\$0	\$0	\$0
2008	3,076,707	255,000	3,603,663	8,303,224	0	0	0
2009	2,846,638	200,000	3,116,078	8,042,522	0	0	0
2010	2,812,165	135,000	2,837,196	7,771,820	0	0	0
2011	2,599,624	70,000	2,672,673	7,856,609	0	0	512,619
2012	2,341,533	0	2,482,138	7,526,097	293,428	0	503,454
2013	2,071,445	0	2,269,816	7,180,240	292,927	0	0
2014	1,768,704	0	1,998,469	6,824,383	280,978	0	0
2015	1,450,963	0	1,725,000	6,485,747	269,100	131,873	0
2016	1,108,222	0	1,430,000	6,073,531	250,011	117,220	0

Source: Crawford County Auditor

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

<u>Business-Type Activities</u>				
General		Total	Per	Percentage
Obligation	OPWC			
Bonds	Loan	Government	Capita (1)	Income (1)
Waterline				
\$657,470	\$47,099	\$16,938,291	\$384	1.38%
615,876	44,620	15,899,090	364	1.28
577,592	43,381	14,826,211	342	1.18
537,368	39,663	14,133,212	323	1.11
494,889	38,424	14,244,838	329	1.03
452,706	34,706	13,634,062	318	0.96
403,610	32,227	12,250,265	286	0.86
342,174	29,748	11,244,456	265	0.77
280,738	27,269	10,370,690	245	0.71
214,302	24,790	9,218,076	219	0.63

Crawford County, Ohio
Legal Debt Margin Information
Last Ten Years

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

Legal Debt Margin Calculation for Year 2016

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

<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
\$15,268,190	\$15,244,365	\$14,314,089	\$14,303,528	\$14,309,488	\$16,380,337
<u>6,345,000</u>	<u>6,070,000</u>	<u>5,780,000</u>	<u>5,480,000</u>	<u>5,235,000</u>	<u>4,734,299</u>
<u><u>\$8,923,190</u></u>	<u><u>\$9,174,365</u></u>	<u><u>\$8,534,089</u></u>	<u><u>\$8,823,528</u></u>	<u><u>\$9,074,488</u></u>	<u><u>\$11,646,038</u></u>
41.56%	39.82%	40.38%	38.31%	36.58%	28.90%

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

<u>Year</u>	<u>General Bonded Debt Outstanding (1)</u>	<u>Percentage of Estimated Actual Value of Taxable Property (2)</u>	<u>Per Capita (3)</u>
2007	\$16,891,192	0.75%	\$382.61
2008	15,854,470	0.71	362.49
2009	14,782,830	0.79	340.59
2010	14,093,549	0.76	321.89
2011	13,693,795	0.73	315.86
2012	12,802,474	0.68	298.61
2013	11,925,111	0.68	278.57
2014	10,933,730	0.62	257.39
2015	9,942,448	0.57	235.01
2016	8,826,055	0.44	209.73

Source: Crawford County Auditor

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

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

Crawford County, Ohio
Demographic and Economic Statistics
Last Ten Years

<u>Year</u>	<u>Population</u>	<u>Personal Income (in thousands)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2007	44,147	\$1,228,072	\$27,818	6.90%
2008	43,738	1,242,908	28,417	8.60
2009	43,403	1,256,285	28,945	14.40
2010	43,784	1,275,078	29,122	12.40
2011	43,354	1,376,657	31,754	11.20
2012	42,874	1,418,675	33,089	8.70
2013	42,808	1,418,657	33,140	8.80
2014	42,480	1,452,731	34,198	6.50
2015	42,306	1,452,745	34,339	5.70
2016	42,083	1,459,228	34,675	6.00

Source: Labor Market Information

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

Employer	2016			2007		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Avita Health System	1,402	1	7.83%			
Imasen Bucyrus Tech	562	2	3.14	405	3	1.95%
General Electric	276	3	1.54	191	8	0.92
Timken Company	274	4	1.53	1,000	1	4.81
Covert Manufacturing, Inc.	262	5	1.46	240	6	1.15
Bucyrus Precision Tech	243	6	1.36	240	5	1.15
Ohio Mutual Insurance Group	230	7	1.29			
Tramec Sloan	160	8	0.89			
Lifetouch	157	9	0.88			
ESCO Bucyrus	142	10	0.80	185	9	0.89
Galion Community Hospital				512	2	2.46
Baja Boats				285	4	1.37
Bucyrus Community Hospital				215	7	1.03
Hydraulic Technologies, Inc.				180	10	0.87
Total	<u>3,708</u>		<u>20.72%</u>	<u>3,453</u>		<u>16.60%</u>
Total Employed within County	<u>17,900</u>			<u>20,800</u>		

Sources: Crawford County Economic Development and Labor Market Information

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

Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government										
Legislative and Executive	49	50	50	47	49	47	49	48	50	47
Judicial	40	37	38	38	38	35	32	34	33	38
Public Safety										
Jail Operation	29	30	29	27	28	28	30	29	30	30
Other Public Safety	44	42	42	40	38	44	43	41	42	40
Public Works	28	28	28	28	27	26	26	21	22	22
Health										
Developmental Disabilities	51	53	53	52	53	53	57	54	50	50
Other Health	7	7	7	9	8	9	9	12	9	9
Human Services										
County Home	33	36	30	18	0	0	0	0	0	0
Job and Family Services	63	62	61	59	52	48	43	44	44	43
Other Human Services	17	18	19	17	13	13	13	12	14	13
Economic Development	1	1	2	1	1	1	1	0	0	0
Total	<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>	<u>292</u>

Source: Crawford County Auditor

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

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

Source: Various county departments

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

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

Program/Department	2007	2008	2009	2010
Legislative and Executive				
Auditor				
Vehicles	1	1	1	1
Commissioners				
Vehicles	1	1	1	1
Judicial				
Juvenile Court				
Vehicles	3	0	2	2
Public Safety				
Emergency Management				
Vehicles	2	2	2	2
Sheriff				
Vehicles	39	33	33	28
Public Works				
Engineer				
Vehicles	68	70	69	71
Roads (miles)	233.9	233.9	233.9	233.9
Bridges	182	182	183	186
Culverts	2,243	2,243	2,244	2,244
Sewer Plants	3	3	3	3
Sewer Lines (miles)	3.50	3.50	3.50	3.50
Water Lines (miles)	7.50	7.50	7.50	7.50
Health				
Developmental Disabilities				
Vehicles	0	0	0	0
Dog and Kennel				
Vehicles	2	1	1	1
Solid Waste				
Vehicles	23	22	27	24
Human Services				
Child Support				
Vehicles	1	1	0	0
Child Welfare				
Vehicles	2	2	2	2
County Home				
Vehicles	5	6	6	5
Job and Family Services				
Vehicles	7	8	8	8
Veterans Services				
Vehicles	2	2	2	2

Source: Various county departments

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

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