



CRAWFORD COUNTY

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CRAWFORD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through the Ohio Department of Education</i>				
<u>Special Education Cluster (IDEA)</u>				
Special Education-Grants to States	84.027	34-6400345	\$ -	\$ 42,285
Special Education-Preschool Grants	84.173	34-6400345	-	22,315
Total Special Education Cluster			-	64,600
TOTAL U.S. DEPARTMENT OF EDUCATION				
			-	64,600
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through the Ohio Department of Job and Family Services</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program Cluster	10.561	G-1819-11-5727	-	281,802
TOTAL U.S. DEPARTMENT OF AGRICULTURE				
			-	281,802
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through the Ohio Development Services Agency</i>				
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-16-1AQ-1	-	369,290
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-17-1AQ-1	-	27,100
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			-	396,390
Home Investment Partnerships Program	14.239	B-C-16-1AQ-2	-	260,476
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
			-	656,866
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through the Ohio Department of Public Safety</i>				
Emergency Management Performance Grants	97.042	EMC-2017-EP-00006-S01	-	17,829
Emergency Management Performance Grants	97.042	EMC-2018-EP-00008-S01	-	60,888
Total Emergency Management Performance Grants			-	78,717
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				
			-	78,717
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through the Ohio Department of Transportation</i>				
<u>Highway Planning and Construction Cluster:</u>				
Highway Planning and Construction	20.205	93988	-	13,086
Highway Planning and Construction	20.205	106954	-	3,300
Highway Planning and Construction	20.205	106861	-	2,790
Total Highway Planning and Construction Cluster			-	19,176
<i>Passed Through the Ohio Department of Public Safety</i>				
<u>Highway Safety Cluster:</u>				
State and Community Highway Safety	20.600	IDEP/STEP-2018-Crawford County Sheriff's-00032	-	9,502
State and Community Highway Safety	20.600	IDEP/STEP-2019-Crawford County Sheriff's-00035	-	1,506
Total Highway Safety Cluster			-	11,008
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2018-Crawford County Sheriff's-00032	-	10,542
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2019-Crawford County Sheriff's-00035	-	2,485
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			-	13,027
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				
			-	43,211
U.S. DEPARTMENT OF JUSTICE				
<i>Passed Through the Ohio Attorney General's Office</i>				
Crime Victim Assistance	16.575	2018-VOCA-109805778	-	62,607
Crime Victim Assistance	16.575	2019-VOCA-132132036	-	19,875
Total Crime Victim Assistance			-	82,482
<i>Passed Through the Ohio Department of Public Safety</i>				
Bulletproof Vest Partnership Program	16.607	34-6400345	-	7,787
TOTAL U.S. DEPARTMENT OF JUSTICE				
			-	90,269
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	34-6400345	-	32,220
<i>Passed through the Ohio Department of Job and Family Services</i>				
Social Services Block Grant	93.667	G-1819-11-5727	57,063	519,051
Total Social Services Block Grant			57,063	551,271
<u>Medicaid Cluster:</u>				
<i>Passed Through the Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program	93.778	34-6400345	-	89,907
<i>Passed through the Ohio Department of Job and Family Services</i>				
Medical Assistance Program	93.778	G-1819-11-5727	-	494,342
Total Medicaid Cluster			-	584,249
<i>Passed through the Ohio Department of Job and Family Services</i>				
Promoting Safe and Stable Families	93.556	G-1819-11-5727	-	19,684
Temporary Assistance for Needy Families Cluster	93.558	G-1819-11-5727	-	1,037,121
Child Support Enforcement	93.563	G-1819-11-5727	-	544,507
Child Care and Development Block Grant - CCDF Cluster	93.575	G-1819-11-5727	-	37,471

CRAWFORD COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>				
<i>Passed through the Ohio Department of Job and Family Services (Continued)</i>				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1819-11-5727	-	43,264
Foster Care-Title IV-E	93.658	G-1819-11-5727	-	1,062,291
Adoption Assistance	93.659	G-1819-11-5727	-	121,968
Chafee Foster Care Independence Program	93.674	G-1819-11-5727	-	3,188
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			57,063	4,005,014
<u>U.S. DEPARTMENT OF LABOR</u>				
<i>Passed through the WIA Area 10 Board</i>				
Employment Service/Wagner - Peyser Funded Activities - Employment Service Cluster	17.207	PY17-18/FY18-19 17-10-02	-	12,391
Trade Adjustment Assistance	17.245	PY17-18/FY18-19 17-10-02	-	2,302
<u>WIOA Cluster:</u>				
WIA/WIOA Adult Program	17.258	PY17-18/FY18-19 17-10-02	-	133,954
WIA/WIOA Youth Activities	17.259	PY17-18/FY18-19 17-10-02	-	145,086
WIA/WIOA Dislocated Worker Formula Grants	17.278	PY17-18/FY18-19 17-10-02	-	62,117
Total WIOA Cluster			-	341,157
TOTAL U.S. DEPARTMENT OF LABOR			-	355,850
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>				
<i>Passed through the Ohio Secretary of State</i>				
HAVA Election Security Grant Funds	90.404	34-6400345	-	2,698
TOTAL U.S. ELECTION ASSISTANCE COMMISSION			-	2,698
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 57,063	\$ 5,579,027

The accompanying notes are an integral part of this schedule.

CRAWFORD COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2018**

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Crawford County (the County) under programs of the federal government for the year ended December 31, 2018. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

The County passes certain federal awards received from the U.S. Department of Health and Human Services to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE E - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) and HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS with REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income account as of December 31, 2018 is \$66,881.

NOTE F - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

NOTE G – MEDICAID COST SETTLEMENTS AND RECONCILIATION LIABILITY

During Calendar Year 2018, Crawford County Board of Developmental Disabilities received a settlement for the 2014 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$223,616. The cost report settlement was for the settlement of the difference between the statewide payment rate and the rate calculated based upon the actual expenditures for Medicaid Services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods.

CRAWFORD COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)**

NOTE G – MEDICAID COST SETTLEMENTS AND RECONCILIATION LIABILITY (Continued)

During Calendar Year 2018, Crawford County Board of Developmental Disabilities received a notice for a liability owed for 2014 from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$4,863. The MAC Reconciliation liability was to correct errors of salary amounts provided by the Crawford CBDD and subsequently input by the Ohio Department of DD into the RMTS system for calculation of MAC payments. This liability is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting period and the liability was invoiced by the Ohio Department of DD.

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the remaining fund information of Crawford County, Ohio, (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 18, 2019; wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State

Columbus, Ohio

June 18, 2019

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR FEDERAL PROGRAMS AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of Commissioners:

Report on Compliance for the Major Federal Programs

We have audited Crawford County's (the County's) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect the County's major federal programs for the year ended December 31, 2018. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on the Major Federal Programs

In our opinion, Crawford County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal programs for the year ended December 31, 2018.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Crawford County, Ohio, (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 18, 2019; wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 18, 2019. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Keith Faber
Auditor of State

Columbus, Ohio

August 19, 2019

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CRAWFORD COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2018

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	CFDA #93.658 – Foster Care (Title IV-E) CFDA #93.667 – Social Services Block Grant (Title XX)
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

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CRAWFORD COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended
December 31, 2018

**INTRODUCTORY
SECTION**

Crawford County, Ohio

COMPREHENSIVE ANNUAL

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2018

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, 2018
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Crawford County Auditor



Joan M. Wolfe

June 18, 2019

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, 2018. 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, 2018. The Independent Auditor's Report is located at the front of the financial section of this report.

PROFILE OF THE COUNTY

The County was formed by an act of the General Assembly on April 1, 1826. Located approximately sixty miles from the state capital of Columbus, the County encompasses two municipalities, five villages, and sixteen townships. The central part of the County is comprised largely of the two municipalities, Bucyrus (which is the County seat) and Galion. The remaining areas of the County are semi-rural to rural. The County includes 400 square miles and has an estimated population of 41,550.

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

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

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

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

LOCAL ECONOMY

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

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

The Crawford County Partnership for Education and Economic Development (The Partnership) aligned stakeholders, countywide, to identify the aforementioned challenges and developed a strategic plan with goals that address those challenges through leadership and volunteer Action Teams. Called *Crawford: 20/20 Vision*, it stands alone, here and across Ohio, as a community-driven strategic plan focused on the areas of economic growth via retention, expansion, attraction, education, workforce development, quality of life, public safety, drug abuse and leadership development.

The Partnership's influence has led to a stronger Crawford County by working with government and community agencies and businesses to streamline resources and avoid duplication of efforts.

In the last four years alone, the Partnership's countywide economic and community development efforts have led to over \$18 million in capital investment. Ongoing retention and expansion surveys ensure that area business' needs are being addressed. Crawford County's Ohio Crossroads Industrial Center in Bucyrus is the seventh out of ten SiteOhio Authenticated Sites selected from more than three hundred submissions for authentication.

Crawford County is now home to two Opportunity Zones which were selected by the State of Ohio in 2018 as areas that show potential for job creation and creation for investment and development. Just three hundred twenty Opportunity Zones were created throughout the State. The Partnership is actively working to build a strategy to market these Zones to interested investors and business enterprises.

Crawford County's workforce continues to strengthen through efforts to close the skills gap and attract and retain qualified workers. The Partnership collaborates with local businesses and schools to build awareness of local job opportunities and of what is needed to obtain and retain them. For example, Workforce Awareness for Graduates and Educators (WAGE Tours), is a program that connects students and educators to local businesses and job opportunities. Another 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. 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. The Partnership's efforts, in partnership with local leaders and schools, have created a continuum for workforce development – from The Leader in Me in elementary school all the way to post-secondary education and adult education.

To further bolster the workforce, the Crawford Partnership launched Community Opportunity, an \$80,000 community investment to connect local businesses and local talent and to promote Crawford County and address population decline. Simply put, Community Opportunity is a hyper-local career website that is free for local businesses, students, and job seekers alike to connect and share what Crawford County has to offer. To date, more than fifteen hundred local high school students are registered on this site creating a pathway from graduation to employment opportunities. For students who choose to pursue higher education, Community Opportunity creates a unique connection beyond high school graduation which allows an opportunity to share career openings that may prompt a return to Crawford County.

In addition to strengthening education and businesses within Crawford County, the Partnership is actively engaged in improving the County's quality of life through strategic development. In conjunction with the City of Galion, the Partnership is working to develop the Freese Center, a 55,000 square foot indoor sports and event complex. Based on projections by Sports Facility Advisory of Clearwater, FL, the Freese Center will generate twenty-five thousand unique visitors to the area annually lending to increased economic development opportunities and enhanced quality of life for county residents. The Freese Center will drive a projected \$2.9 million in tourism spending within the first five years.

In addition, the growth and development of community enhancement and cultural improvements are being supported—such as the Crawford County Arts Council, Crawford Park District, an intergenerational partnership between the Council on Aging and Sonshine Child Care, active transportation planning, and efforts to improve the community's overall health and wellness.

According to U.S. Census data, Crawford County has seen growth of 6 percent in the demographic of residents ages 20 to 29. Since the opening of the Crawford Success Center in 2014, local post-secondary educational attainment has increased by 2 percent resulting in a \$4 million average increase in annual median income in Crawford County.

Through effective economic development and community development, and through thoughtful collaboration amongst public and private entities, Crawford County is moving aggressively in the direction of a sustainable stronger economy positioned for long-term 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 2018 to establish spending levels for all departments and agencies within the General Fund. The County Auditor's Office continues to work with the Board of Commissioners to enhance the annual budgetary process by utilizing a three-year forecasting system.

The County offers health insurance to its employees and their dependents. The County Commissioners continue to look for ways to reduce the cost of health care for the County and update the County's health care strategy which has included transitioning to strictly high-deductible health plans that are paired with health savings accounts. Since 2015, the County has maintained a shared corridor risk program with the County's health care provider. For 2020 and beyond, health care costs are forecasted to increase 10 percent annually based on industry standards. Employee participation in wellness and preventative services continues to be encouraged for County employees.

RELEVANT FINANCIAL POLICIES

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

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

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

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

MAJOR INITIATIVES

The County Commissioners have been responsible for various building projects over the last several years. Beginning in 2011, the County began consulting with an architect for renovations to the portion of the courthouse that houses the courts. These renovations include rehabilitation of the courthouse dome and clock tower, a new roof, and replacement of copper balustrades. The first phase was completed in 2016 and consisted of repair of the courthouse dome, the area surrounding the clock, and the base of the tower that connects to the roof of the courthouse at a cost of \$1.4 million. The second phase will include removal of the copper fittings around the roof of the courthouse, patching existing leaks, and construction of a new pitched roof. The cost to complete the second phase is approximately \$2 million. The third phase will consist of polishing and restoring all copper fixtures on the courthouse. Anticipated completion of the second and third phases is 2025. The cost to complete all phases of the project is approximately \$3.6 million.

In 2019, the County Commissioners contracted with an architect to make modifications to the courthouse and administration building that will allow for increased security of the entire facility. The modifications are expected to be completed by December 2019.

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, 2017.

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, Keith Faber's office who completed this audit in a timely fashion.

Finally, I would like to recognize members of my staff who have the responsibility for preparing this report. I would like to recognize Robyn Sheets who has the responsibility of preparing this report as GAAP coordinator, Robin Shumate for payroll help and knowledge, and Jenny King for her 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, 2017

Christopher P. Morrill

Executive Director/CEO

Crawford County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2018
Elected Officials

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

Auditor
Joan M. Wolfe

Treasurer
Cynthia Edwards

Recorder
Julie Wells

Clerk of Courts
Sheila Lester

Coroner
Christopher Johnson

Engineer
Mark E. Baker

Prosecutor
Matthew E. Crall

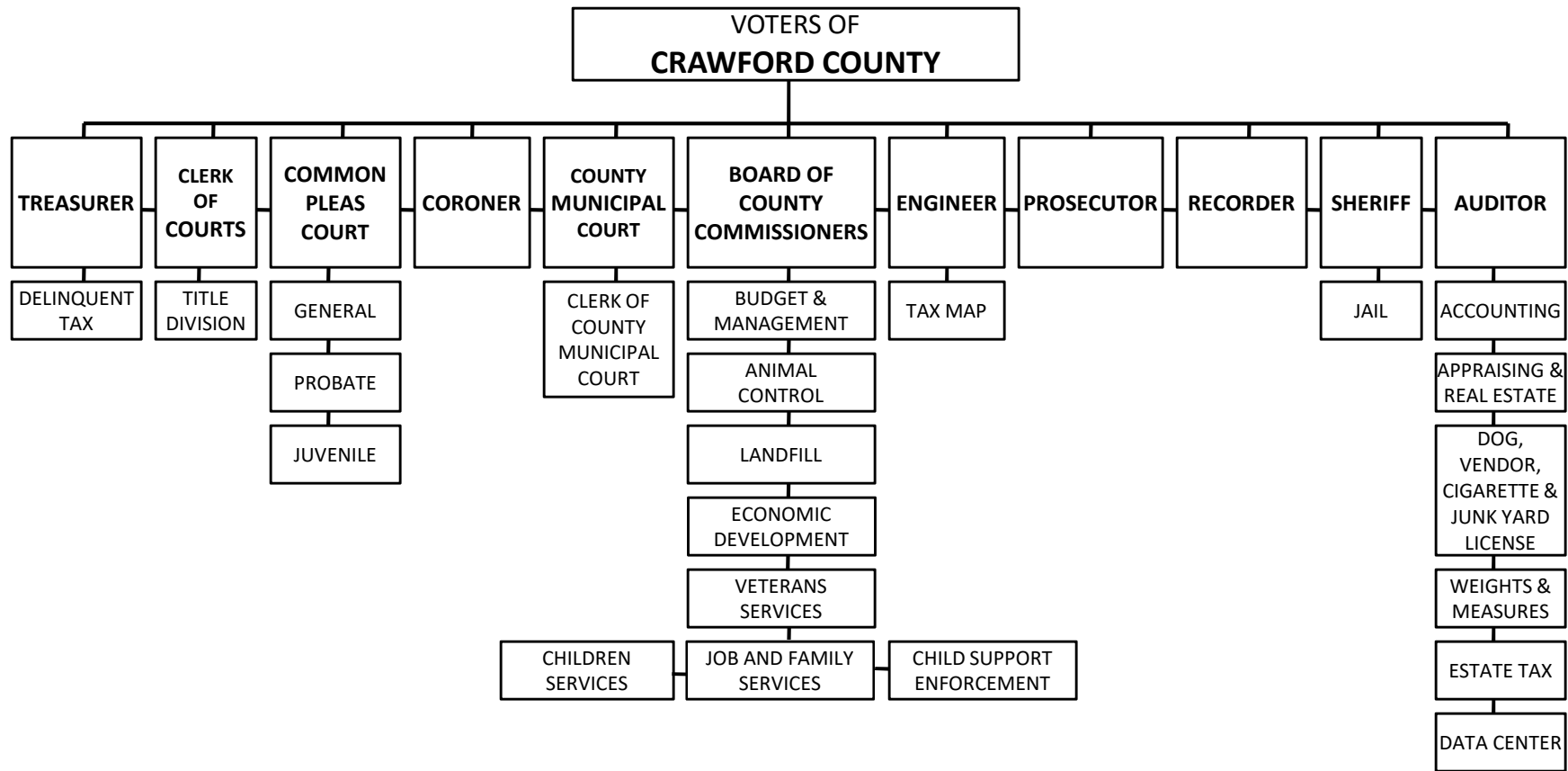
Sheriff
Scott M. Kent

Common Pleas Court Judge
Sean Leuthold

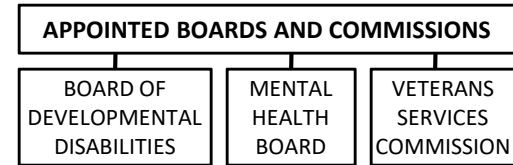
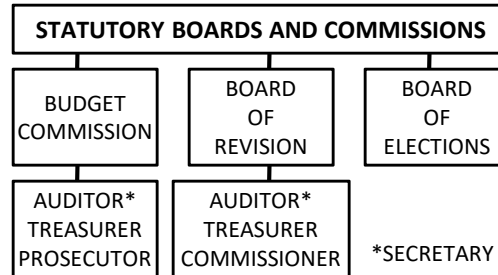
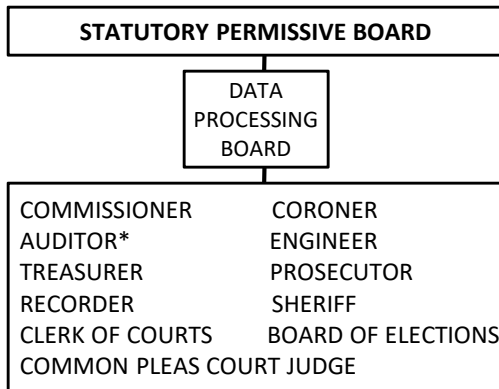
Probate/Juvenile Court Judge
Steven D. Eckstein

Municipal Court Judge
Shane Leuthold

ORGANIZATION CHART

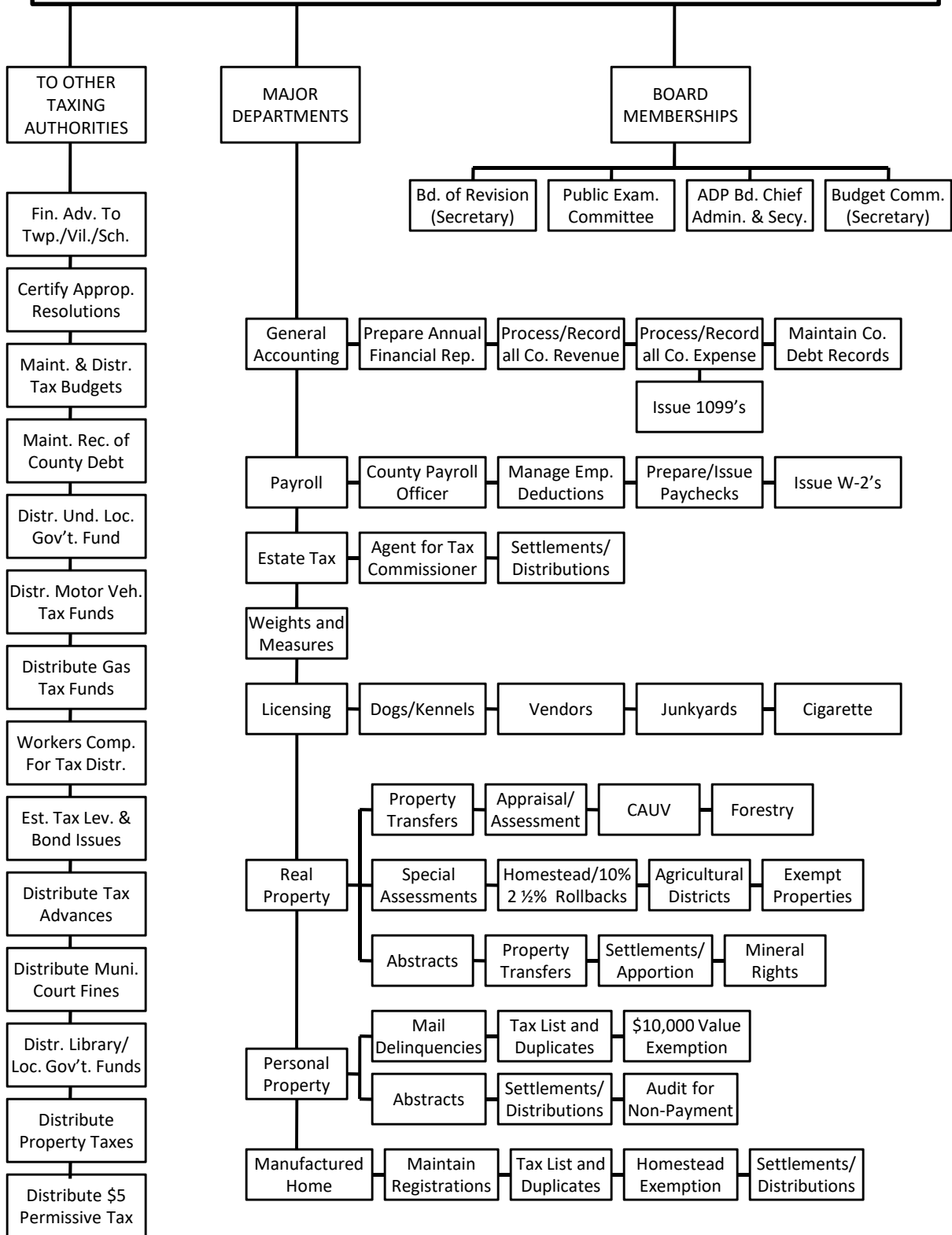


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*SECRETARY OF BOARD OR COMMISSION

DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



JOAN M. WOLFE, CRAWFORD COUNTY AUDITOR

FINANCIAL

SECTION



88 East Broad Street, 10th Floor
Columbus, Ohio 43215-3506
(614) 466-3402 or (800) 443-9275
CentralRegion@ohioauditor.gov

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 remaining fund information of Crawford County, Ohio (the County), as of and for the year ended December 31, 2018, 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 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.

Opinion

In our opinion, 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 remaining fund information of Crawford County, Ohio, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Auto License and Gas Tax, Child Welfare, Criminal Justice Services Levy, Job and Family Services, Jail Operation Levy, and Developmental Disabilities funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2018, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis* and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit 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 we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2019, 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 "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

June 18, 2019

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Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
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, 2018. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Highlights

Highlights for 2018 are as follows:

The County's total net position increased slightly from 2017.

The lessee of the County's landfill completed improvements at the landfill and began utilizing the increased capacity.

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 2018. These statements include all assets, deferred outflows, liabilities, and deferred inflows 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, 2018
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, 2018
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.

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 2018 and 2017:

	Governmental Activities		Business-Type Activity		Total	
	2018	2017	2018	2017	2018	2017
Assets						
Current and Other Assets	\$43,808	\$42,630	\$351	\$304	\$44,159	\$42,934
Capital Assets, Net	47,594	46,883	4,991	5,162	52,585	52,045
Total Assets	<u>91,402</u>	<u>89,513</u>	<u>5,342</u>	<u>5,466</u>	<u>96,744</u>	<u>94,979</u>
Deferred Outflows of Resources	<u>4,730</u>	<u>8,462</u>	<u>0</u>	<u>0</u>	<u>4,730</u>	<u>8,462</u>
Liabilities						
Current and Other Liabilities	1,471	2,080	0	6	1,471	2,086
Long-Term Liabilities	32,315	39,085	95	167	32,410	39,252
Total Liabilities	<u>33,786</u>	<u>41,165</u>	<u>95</u>	<u>173</u>	<u>33,881</u>	<u>41,338</u>
Deferred Inflows of Resources	<u>11,992</u>	<u>7,905</u>	<u>0</u>	<u>0</u>	<u>11,992</u>	<u>7,905</u>
Net Position						
Net Investment in Capital Assets	41,473	39,698	4,896	4,995	46,369	44,693
Restricted	25,541	24,286	0	0	25,541	24,286
Unrestricted (Deficit)	<u>(16,660)</u>	<u>(15,079)</u>	<u>351</u>	<u>298</u>	<u>(16,309)</u>	<u>(14,781)</u>
Total Net Position	<u>\$50,354</u>	<u>\$48,905</u>	<u>\$5,247</u>	<u>\$5,293</u>	<u>\$55,601</u>	<u>\$54,198</u>

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

The net pension liability (asset) reported by the County at December 31, 2018, is reported pursuant to Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions". For 2018, the County adopted GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions", which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). 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 OPEB, the net pension liability (asset), and the net OPEB liability (asset) to the reported net position and subtracting deferred outflows related to pension and OPEB.

GASB standards are national standards and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB Statement No. 27) and postemployment benefits (GASB Statement No. 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension or net OPEB liability. GASB Statements No. 68 and No. 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and State law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB Statements No. 68 and No. 75 require the net pension liability (asset) and the net OPEB liability (asset) to equal the County's proportionate share of each plan's collective present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service minus plan assets available to pay these benefits.

GASB notes that pension and OPEB 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 and other postemployment benefits. GASB noted that the unfunded portion of this 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 these liabilities. 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 Ohio Revised Code permits, but does not require, the retirement systems to provide health care to eligible benefit recipients. The retirement systems may allocate a portion of the employer contribution to provide for these OPEB benefits.

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 retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan 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 retirement system is responsible for the administration of the pension and OPEB plans.

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

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 or the net OPEB liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of these liabilities 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 and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

In accordance with GASB Statements No. 68 and No. 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's change in net pension liability and the net OPEB liability, respectively, not accounted for as deferred outflows/inflows.

As a result of implementing GASB Statement No. 75, the County is reporting a net OPEB liability and deferred outflows/inflows of resources related to OPEB on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2017, from \$57,747,167 to \$48,905,351 for governmental activities.

The increase in current and other assets for governmental activities was related to the increase in cash and cash equivalents from increased property tax levy receipts along with an increase in investment earnings. Along with scheduled debt retirement, a decrease in the County's net pension liability contributed to the decrease in long-term liabilities for governmental activities. For the business-type activity, a rate increase contributed to the increase in current and other assets (cash and cash equivalents). The decrease in net capital assets was entirely attributable to the depreciation of capital assets maintained by the business-type activity. The decrease in long-term liabilities was from the reduction of debt obligations.

Table 2 shows the change in net position for 2018 and 2017.

Table 2
Change in Net Position
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2018	2017	2018	2017	2018	2017
Revenues						
Program Revenues						
Charges for Services	\$11,953	\$13,214	\$299	\$276	\$12,252	\$13,490
Operating Grants, Contributions, and Interest	13,206	13,008	0	0	13,206	13,008
Capital Grants and Contributions	1,625	704	0	0	1,625	704
Total Program Revenues	<u>26,784</u>	<u>26,926</u>	<u>299</u>	<u>276</u>	<u>27,083</u>	<u>27,202</u>
General Revenues						
Property Taxes	7,555	6,282	0	0	7,555	6,282
Sales Taxes	5,854	5,930	0	0	5,854	5,930
Grants and Entitlements	1,442	3,238	0	0	1,442	3,238
Interest	558	315	0	0	558	315
Other	739	546	0	3	739	549
Total General Revenues	<u>16,148</u>	<u>16,311</u>	<u>0</u>	<u>3</u>	<u>16,148</u>	<u>16,314</u>
Total Revenues	<u>42,932</u>	<u>43,237</u>	<u>299</u>	<u>279</u>	<u>43,231</u>	<u>43,516</u>

(continued)

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

Table 2
Change in Net Position (continued)
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2018	2017	2018	2017	2018	2017
Program Expenses						
General Government						
Legislative and Executive	\$5,302	\$5,233	\$0	\$0	\$5,302	\$5,233
Judicial	3,464	3,119	0	0	3,464	3,119
Internal Service Fund-External						
Portion	7	4	0	0	7	4
Public Safety	7,495	6,987	0	0	7,495	6,987
Public Works	10,648	10,978	0	0	10,648	10,978
Health	5,015	6,318	0	0	5,015	6,318
Human Services	9,276	8,146	0	0	9,276	8,146
Economic Development	57	120	0	0	57	120
Interest and Fiscal Charges	219	312	0	0	219	312
Sewer	0	0	345	330	345	330
Total Expenses	<u>41,483</u>	<u>41,217</u>	<u>345</u>	<u>330</u>	<u>41,828</u>	<u>41,547</u>
Increase (Decrease) in						
Net Position	1,449	2,020	(46)	(51)	1,403	1,969
Net Position Beginning of Year	48,905	n/a	5,293	5,344	54,198	n/a
Net Position End of Year	<u>\$50,354</u>	<u>\$48,905</u>	<u>\$5,247</u>	<u>\$5,293</u>	<u>\$55,601</u>	<u>\$54,198</u>

The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB Statement No. 75 is not available. Therefore, 2017 program expenses still include OPEB expense of \$132,748 computed under GASB Statement No. 45. GASB Statement No. 45 required recognizing pension expense equal to contractually required contributions to the plan. Under GASB Statement No. 75, OPEB expense represents additional amounts earned adjusted by deferred outflows/inflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB Statement No. 75, the 2018 financial statements report OPEB expense of \$720,418. Consequently, in order to compare 2018 total program expenses to 2017, the following adjustments are needed.

	<u>Governmental Activities</u> (In Thousands)
Total 2018 Program Expenses Under GASB Statement No. 75	\$41,483
OPEB Expense Under GASB Statement No. 75	(720)
2018 Contractually Required Contribution	15
Adjusted 2018 Program Expenses	<u>40,778</u>
Total 2017 Program Expenses Under GASB Statement No. 45	<u>(41,217)</u>
Decrease in Program Expenses Not Related to OPEB	<u>(\$439)</u>

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.

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

For governmental activities, overall program revenues did not change significantly. A decrease in charges for services was due to a decrease in tonnage at the landfill and from a decrease in reimbursements for services provided by developmental disabilities programs. The increase in operating grants, contributions, and interest and in capital grants and contributions is the result of the County receiving grant funding for job and family services programs, capital contributions for landfill improvements, and for resources received for resurfacing County roads and rehabilitating County bridges. General revenues did not change significantly in total; however, the increase in property taxes was due to the voters approving an additional property tax levy for child welfare services. The decrease in unrestricted grants and entitlements was due to fewer subsidies received in 2018 from the State of Ohio for the replacement of lost sales tax revenue as a result of Medicaid transactions no longer being taxed.

The Legislative and Executive program consists of costs associated with the general administration of County government including the services of the County Commissioners, Auditor, Treasurer, Recorder, and Prosecutor. The Judicial program accounts for costs associated with the administration of the County's court system including Common Pleas and Municipal courts. The costs associated with the operation of the County Jail and the Sheriff's Department is accounted for in the Public Safety program. These costs increased in 2018 due to additional operation costs of the jail. 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; there was a substantial decrease in costs due to a decrease in program administration. The Human Services program accounts for costs associated with providing services for various state and locally mandated welfare programs. The Human Services program also includes the costs associated with Child Support, Child Welfare, and the Jobs and Family Services Department. The most significant Human Services program that is supported with local tax resources is providing services to the elderly through the Council on Aging. Program expenses increased for the Human Services program from administration of Job and Family Services programs and an increase in personnel related costs.

There was little change in revenues or expenses for the business-type activity.

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

Table 3
Governmental Activities
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2018	2017	2018	2017
General Government				
Legislative and Executive	\$5,302	\$5,233	\$2,535	\$2,935
Judicial	3,464	3,119	1,806	1,497
Internal Service Fund-External				
Portion	7	4	0	0
Public Safety	7,495	6,987	5,995	5,317
Public Works	10,648	10,978	(634)	(754)
Health	5,015	6,318	2,399	2,549
Human Services	9,276	8,146	2,379	2,315
Economic Development	57	120	1	120
Interest and Fiscal Charges	219	312	219	312
Total Expenses	<u>\$41,483</u>	<u>\$41,217</u>	<u>\$14,700</u>	<u>\$14,291</u>

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

For 2018, nearly 39 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 52 percent of the costs for the legislative and executive program is offset by program revenues consisting mainly of fees for general government administration. Various court filing and administrative fees provided 48 percent of the support in the judicial program. During 2018, the public works program received a significant amount of program revenues in the form of charges for services and capital grants and contributions to offset its costs. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for at risk individuals.

Governmental Activities Financial Analysis

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

There was a 5 percent decrease in fund balance in the General Fund. Operating revenues decreased due to a decrease in fees from tonnage received at the landfill, a slight decrease in sales tax revenue, and a decrease in intergovernmental revenues from the County receiving subsidies in the prior year from the State of Ohio for Medicaid transactions no longer being taxed. Total expenditures were similar to the prior year.

The change in fund balance in the Auto License and Gas Tax Fund was not significant.

There was a 36 percent increase in fund balance in the Child Welfare Fund attributable to the passage of an additional property tax levy.

Fund balance increased approximately \$47,000 in the Criminal Justice Services Levy Fund. Transfers were made from the General Fund to subsidize operations.

Revenues and expenditures increased by similar amounts in the Job and Family Services Fund. Operating subsidies from the General Fund resulted in an increase in fund balance.

There was a decrease in fund balance in the Jail Operation Levy Fund. An 8 percent decrease in sales tax revenue combined with an increase in contractual obligations for inmate care and contract repairs on the jail facility contributed to the decrease. Transfers were made from the General Fund to subsidize operations.

Fund balance increased 11 percent in the Developmental Disabilities Fund. A decrease in expenditures resulted due to severance payments made in the prior year.

Business-Type Activity Financial Analysis

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

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

Budgetary Highlights

As mandated by State statute, the County Commissioners adopt the annual operating budget for the County on the first day of January. The County's most significant budgeted fund is the General Fund. For revenues, the most significant change from the original budget to the final budget was related to intergovernmental revenues due to receiving subsidies from the State of Ohio for the replacement of lost sales tax revenue as a result of Medicaid transactions no longer being taxed. Changes from the final budget to actual revenues were not significant. Changes from the original budget to the final budget for expenditures were not significant. Actual expenditures were 7 percent less than the final budget due to budgeting conservatively.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2018, was \$46,370 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 2018. During 2018, various roads were resurfaced and bridges rehabilitated bringing the infrastructure investment of the County to \$46,171 thousand. Additions to capital assets also included land, landfill cells, technology upgrades, and the purchase of vehicles for Child Welfare, Job and Family Services, Developmental Disabilities, the Engineer and Highway Department, and the Sheriff's Department.

Long-Term Debt - At December 31, 2018, the County's overall long-term obligations included \$6,494 thousand in general obligation bonds, \$225 thousand in special assessment bonds, and \$108 thousand in OPWC loans. Of this amount, \$95 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/OPEB liability. Additional information on the County's long-term obligations can be found in Note 17 of this report.

Economic Factors

Crawford County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. The County's tax base was nearly \$2 billion in 2018. Sales tax revenue was nearly \$6 million in 2018, an increase of 34 percent from 2009 during the economic downturn. The unemployment rate for the County was 5.2 percent as of year end, improved from a rate of 14.4 percent in 2009. The County's unemployment rate for 2018 exceeded the State's average unemployment rate of 4.6 percent and the national average of 3.9 percent. The General Fund balance at December 31, 2018, was \$6,461,587, and operating revenues exceeded operating expenditures by 15 percent. The County's debt burden, which is less than 1 percent of the estimated actual value of real property in the County, remains modest.

Requests for Information

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

Crawford County, Ohio
Statement of Net Position
December 31, 2018

	Primary Government		
	Governmental Activities	Business-Type Activity	Total*
Assets			
Equity in Pooled Cash and Cash Equivalents	\$29,280,014	\$311,867	\$29,591,881
Cash and Cash Equivalents in Segregated Accounts	119,696	0	119,696
Cash and Cash Equivalents with Fiscal Agent	128,031	0	128,031
Accounts Receivable	140,636	38,225	178,861
Accrued Interest Receivable	54,943	0	54,943
Sales Taxes Receivable	1,517,383	0	1,517,383
Due from Other Governments	3,546,602	813	3,547,415
Special Assessments Receivable	317,197	0	317,197
Prepaid Items	394,777	1,595	396,372
Materials and Supplies Inventory	323,293	0	323,293
Internal Balances	848	(848)	0
Property Taxes Receivable	7,818,082	0	7,818,082
Loans Receivable	6,438	0	6,438
Net Pension Asset	107,468	0	107,468
Net OPEB Asset	52,414	0	52,414
Nondepreciable Capital Assets	7,930,867	0	7,930,867
Depreciable Capital Assets, Net	39,663,042	4,991,224	44,654,266
<i>Total Assets</i>	<i>91,401,731</i>	<i>5,342,876</i>	<i>96,744,607</i>
Deferred Outflows of Resources			
Deferred Charge on Refunding	286,164	0	286,164
Pension	3,683,212	0	3,683,212
OPEB	760,382	0	757,328
<i>Total Deferred Outflows of Resources</i>	<i>4,729,758</i>	<i>0</i>	<i>4,726,704</i>
Liabilities			
Wages Payable	303,196	287	303,483
Accounts Payable	705,957	0	705,957
Contracts Payable	194,299	0	194,299
Due to Other Governments	226,552	167	226,719
Matured Compensated Absences Payable	25,396	0	25,396
Accrued Interest Payable	14,961	123	15,084
Long-Term Liabilities			
Due Within One Year	1,919,785	77,479	1,997,264
Due in More Than One Year	6,087,612	17,353	6,104,965
Due in More Than One Year - Net Pension Liability	14,749,074	0	14,749,074
Due in More Than One Year - Net OPEB Liability	9,558,866	0	9,558,866
<i>Total Liabilities</i>	<i>33,785,698</i>	<i>95,409</i>	<i>33,881,107</i>
Deferred Inflows of Resources			
Property Taxes	7,453,943	0	7,453,943
Pension	3,736,940	0	3,736,940
OPEB	801,212	0	798,158
<i>Total Deferred Inflows of Resources</i>	<i>11,992,095</i>	<i>0</i>	<i>11,989,041</i>

(continued)

Crawford County, Ohio
Statement of Net Position (continued)
 December 31, 2018

	Primary Government		
	Governmental Activities	Business-Type Activity	Total*
Net Position			
Net Investment in Capital Assets	\$41,473,268	\$4,896,392	\$46,369,660
Restricted for			
Debt Service	367,188	0	367,188
General Government:			
Legislative and Executive	1,381,506	0	1,381,506
Judicial	1,410,913	0	1,410,913
Public Safety	1,825,229	0	1,825,229
Public Works	7,745,057	0	7,745,057
Health	10,859,830	0	10,859,830
Human Services	1,907,113	0	1,907,113
Other Purposes	44,001	0	44,001
Unrestricted (Deficit)	(16,660,409)	351,075	(16,309,334)
<i>Total Net Position</i>	\$50,353,696	\$5,247,467	\$55,601,163

*After deferred outflows and deferred inflows related to the change in internal proportionate share of OPEB related items have been eliminated.

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Activities
For the Year Ended December 31, 2018

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants, Contributions, and Interest</u>	<u>Capital Grants and Contributions</u>
Governmental Activities				
General Government				
Legislative and Executive	\$5,302,283	\$2,742,914	\$24,538	\$0
Judicial	3,464,322	1,434,620	223,695	0
Internal Service Fund-External Portion	6,738	6,503	0	0
Public Safety				
Criminal Justice Services	2,256,147	2,113	279,194	0
Jail Operation	2,769,632	90,351	0	0
Other Public Safety	2,469,559	674,876	453,907	0
Public Works	10,647,776	5,118,991	4,537,893	1,624,537
Health				
Developmental Disabilities	4,088,240	34,920	1,663,816	0
Other Health	926,604	766,816	150,000	0
Human Services				
Child Welfare	2,869,574	0	1,815,159	0
Job and Family Services	4,219,903	894,990	3,235,122	0
Other Human Services	2,186,995	185,737	766,818	0
Economic Development	56,714	0	56,164	0
Interest and Fiscal Charges	219,130	0	0	0
<i>Total Governmental Activities</i>	<u>41,483,617</u>	<u>11,952,831</u>	<u>13,206,306</u>	<u>1,624,537</u>
Business-Type Activity				
Sewer	345,635	299,875	0	0
<i>Total Primary Government</i>	<u>\$41,829,252</u>	<u>\$12,252,706</u>	<u>\$13,206,306</u>	<u>\$1,624,537</u>

General Revenues

Property Taxes Levied for:

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

Sales Taxes Levied for:

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

Grants and Entitlements not Restricted to Specific Purposes

Interest

Other

Total General Revenues

Change in Net Position

Net Position Beginning of Year - Restated (Note 3)

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Position		
Primary Government		
Governmental Activities	Business-Type Activity	Total
(\$2,534,831)	\$0	(\$2,534,831)
(1,806,007)	0	(1,806,007)
(235)	0	(235)
(1,974,840)	0	(1,974,840)
(2,679,281)	0	(2,679,281)
(1,340,776)	0	(1,340,776)
633,645	0	633,645
(2,389,504)	0	(2,389,504)
(9,788)	0	(9,788)
(1,054,415)	0	(1,054,415)
(89,791)	0	(89,791)
(1,234,440)	0	(1,234,440)
(550)	0	(550)
(219,130)	0	(219,130)
(14,699,943)	0	(14,699,943)
0	(45,760)	(45,760)
(14,699,943)	(45,760)	(14,745,703)
1,376,580	0	1,376,580
1,530,290	0	1,530,290
2,767,707	0	2,767,707
1,312,750	0	1,312,750
567,792	0	567,792
3,903,166	0	3,903,166
1,519,621	0	1,519,621
431,605	0	431,605
1,441,800	0	1,441,800
557,778	0	557,778
739,199	52	739,251
16,148,288	52	16,148,340
1,448,345	(45,708)	1,402,637
48,905,351	5,293,175	54,198,526
\$50,353,696	\$5,247,467	\$55,601,163

Crawford County, Ohio
Balance Sheet
Governmental Funds
December 31, 2018

	General	Auto License and Gas Tax	Child Welfare
Assets			
Equity in Pooled Cash and Cash Equivalents	\$6,073,107	\$5,400,023	\$934,959
Cash and Cash Equivalents in Segregated Accounts	0	0	50,027
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	17,201	652	0
Accrued Interest Receivable	54,943	0	0
Sales Taxes Receivable	1,011,704	0	0
Due from Other Governments	567,913	1,872,648	350,134
Special Assessments Receivable	0	0	0
Prepaid Items	164,836	7,828	0
Materials and Supplies Inventory	25,850	252,889	0
Interfund Receivable	82,438	0	0
Property Taxes Receivable	1,450,612	0	1,200,023
Loans Receivable	0	0	0
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	44,001	0	0
<i>Total Assets</i>	<u>\$9,492,605</u>	<u>\$7,534,040</u>	<u>\$2,535,143</u>
Liabilities			
Wages Payable	\$75,201	\$33,040	\$0
Accounts Payable	60,780	5,933	215,010
Contracts Payable	22,677	205	0
Due to Other Governments	71,946	18,579	714
Interfund Payable	2,113	14,042	2,408
Matured Compensated Absences Payable	23,122	0	0
<i>Total Liabilities</i>	<u>255,839</u>	<u>71,799</u>	<u>218,132</u>
Deferred Inflows of Resources			
Property Taxes	1,382,358	0	1,144,184
Unavailable Revenue	1,392,821	1,750,363	326,030
<i>Total Deferred Inflows of Resources</i>	<u>2,775,179</u>	<u>1,750,363</u>	<u>1,470,214</u>
Fund Balances			
Nonspendable	234,687	260,717	0
Restricted	0	5,451,161	846,797
Committed	0	0	0
Assigned	3,306,946	0	0
Unassigned (Deficit)	2,919,954	0	0
<i>Total Fund Balances</i>	<u>6,461,587</u>	<u>5,711,878</u>	<u>846,797</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$9,492,605</u>	<u>\$7,534,040</u>	<u>\$2,535,143</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
\$224,130	\$553,167	\$213,031	\$9,836,633	\$5,955,281	\$29,190,331
0	0	0	0	69,669	119,696
0	0	0	128,031	0	128,031
0	7,400	4,740	10,560	100,083	140,636
0	0	0	0	0	54,943
0	0	358,215	0	147,464	1,517,383
126,189	0	17,998	390,089	221,631	3,546,602
0	0	0	0	317,197	317,197
23,661	30,893	41,389	38,693	72,581	379,881
18,474	10,125	5,611	2,187	8,157	323,293
2,113	57,129	2,888	0	0	144,568
1,628,493	0	0	2,946,775	592,179	7,818,082
0	0	0	0	6,438	6,438
0	0	0	0	0	44,001
<u>\$2,023,060</u>	<u>\$658,714</u>	<u>\$643,872</u>	<u>\$13,352,968</u>	<u>\$7,490,680</u>	<u>\$43,731,082</u>
\$39,676	\$43,450	\$41,548	\$31,116	\$39,165	303,196
7,837	94,138	4,020	99,304	218,935	705,957
1,060	77,124	18,070	6,800	54,533	180,469
25,270	34,345	30,460	18,919	26,319	226,552
0	2,167	0	200	122,790	143,720
0	2,274	0	0	0	25,396
<u>73,843</u>	<u>253,498</u>	<u>94,098</u>	<u>156,339</u>	<u>461,742</u>	<u>1,585,290</u>
1,552,822	0	0	2,809,917	564,662	7,453,943
201,860	22,797	280,703	477,924	663,784	5,116,282
<u>1,754,682</u>	<u>22,797</u>	<u>280,703</u>	<u>3,287,841</u>	<u>1,228,446</u>	<u>12,570,225</u>
42,135	41,018	47,000	40,880	80,738	747,175
152,400	341,401	222,071	9,867,908	5,239,213	22,120,951
0	0	0	0	129,690	129,690
0	0	0	0	353,142	3,660,088
0	0	0	0	(2,291)	2,917,663
<u>194,535</u>	<u>382,419</u>	<u>269,071</u>	<u>9,908,788</u>	<u>5,800,492</u>	<u>29,575,567</u>
<u>\$2,023,060</u>	<u>\$658,714</u>	<u>\$643,872</u>	<u>\$13,352,968</u>	<u>\$7,490,680</u>	<u>\$43,731,082</u>

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Crawford County, Ohio
*Reconciliation of Total Governmental Fund Balances
to Net Position of Governmental Activities
December 31, 2018*

Total Governmental Fund Balances \$29,575,567

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	47,593,909	
Internal Service Funds	(937)	
		47,592,972

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	237,524	
Accrued Interest Receivable	54,943	
Sales Taxes Receivable	1,060,328	
Due from Other Governments	3,082,151	
Special Assessments Receivable	317,197	
Delinquent Property Taxes Receivable	364,139	
		5,116,282

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

286,164

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

47,685

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

Accrued Interest Payable	(14,961)	
General Obligation Bonds Payable	(6,419,414)	
Special Assessment Bonds Payable	(225,309)	
OPWC Loan Payable	(87,914)	
Compensated Absences Payable	(1,274,760)	
		(8,022,358)

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

Net Pension Asset	107,468	
Net OPEB Asset	52,414	
Deferred Outflows - Pension	3,683,212	
Deferred Outflows - OPEB	760,382	
Deferred Inflows - Pension	(3,736,940)	
Deferred Inflows - OPEB	(801,212)	
Net Pension Liability	(14,749,074)	
Net OPEB Liability	(9,558,866)	
		(24,242,616)

Net Position of Governmental Activities

\$50,353,696

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, 2018

	General	Auto License and Gas Tax	Child Welfare
Revenues			
Property Taxes	\$1,374,068	\$0	\$1,311,451
Sales Taxes	3,835,309	0	0
Special Assessments	0	0	0
Charges for Services	7,125,749	49,864	0
Licenses and Permits	2,534	0	0
Fines and Forfeitures	136,155	23,669	0
Intergovernmental	1,607,295	3,844,145	1,764,893
Interest	516,799	34,925	9,421
Rent	0	0	0
Other	96,842	32,527	7,925
<i>Total Revenues</i>	<u>14,694,751</u>	<u>3,985,130</u>	<u>3,093,690</u>
Expenditures			
Current:			
General Government			
Legislative and Executive	4,085,953	0	0
Judicial	2,315,964	0	0
Public Safety	498,762	0	0
Public Works	4,854,288	3,843,947	0
Health	408,160	0	0
Human Services	310,389	0	2,869,574
Economic Development	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>12,473,516</u>	<u>3,843,947</u>	<u>2,869,574</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,221,235</u>	<u>141,183</u>	<u>224,116</u>
Other Financing Sources (Uses)			
Transfers In	0	0	0
Transfers Out	(2,573,510)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,573,510)</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	(352,275)	141,183	224,116
<i>Fund Balances Beginning of Year</i>	<u>6,813,862</u>	<u>5,570,695</u>	<u>622,681</u>
<i>Fund Balances End of Year</i>	<u><u>\$6,461,587</u></u>	<u><u>\$5,711,878</u></u>	<u><u>\$846,797</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
\$1,527,916	\$0	\$0	\$2,763,432	\$566,928	\$7,543,795
0	0	1,510,013	0	407,368	5,752,690
0	0	0	0	116,825	116,825
2,113	888,634	82,200	34,920	3,114,351	11,297,831
0	0	0	0	39,832	42,366
0	0	0	0	168,397	328,221
277,943	3,235,122	0	2,025,972	2,487,772	15,243,142
0	0	0	1,134	5,262	567,541
0	0	0	0	88,786	88,786
3,747	92,033	131,601	186,079	178,286	729,040
<u>1,811,719</u>	<u>4,215,789</u>	<u>1,723,814</u>	<u>5,011,537</u>	<u>7,173,807</u>	<u>41,710,237</u>
0	0	0	0	785,700	4,871,653
0	0	0	0	943,987	3,259,951
2,248,682	0	2,762,035	0	1,159,423	6,668,902
0	0	0	0	756,995	9,455,230
0	0	0	4,047,416	716,856	5,172,432
0	4,219,052	0	0	1,556,818	8,955,833
0	0	0	0	56,714	56,714
0	0	0	0	306,827	306,827
0	0	0	0	1,182,162	1,182,162
0	0	0	0	210,498	210,498
<u>2,248,682</u>	<u>4,219,052</u>	<u>2,762,035</u>	<u>4,047,416</u>	<u>7,675,980</u>	<u>40,140,202</u>
<u>(436,963)</u>	<u>(3,263)</u>	<u>(1,038,221)</u>	<u>964,121</u>	<u>(502,173)</u>	<u>1,570,035</u>
483,527	123,107	952,467	0	1,014,409	2,573,510
0	0	0	0	0	(2,573,510)
<u>483,527</u>	<u>123,107</u>	<u>952,467</u>	<u>0</u>	<u>1,014,409</u>	<u>0</u>
46,564	119,844	(85,754)	964,121	512,236	1,570,035
147,971	262,575	354,825	8,944,667	5,288,256	28,005,532
<u>\$194,535</u>	<u>\$382,419</u>	<u>\$269,071</u>	<u>\$9,908,788</u>	<u>\$5,800,492</u>	<u>\$29,575,567</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, 2018*

Net Changes in Fund Balances - Total Governmental Funds \$1,570,035

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	84,631	
Capital Outlay - Depreciable Capital Assets	2,546,984	
Capital Contributions	1,451,450	
Depreciation	(3,372,225)	
Depreciation - Internal Service Funds	<u>2,250</u>	
		713,090

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

Delinquent Property Taxes	11,324	
Sales Taxes	101,702	
Special Assessments	(8,457)	
Charges for Services	80,756	
Intergovernmental	(421,949)	
Interest	(9,763)	
Other	<u>10,159</u>	
		(236,228)

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	1,155,000	
Special Assessment Bonds Payable	12,509	
OPWC Loans Payable	<u>14,653</u>	
		1,182,162

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	2,340	
Amortization of Premium	15,886	
Amortization of Deferred Charge on Refunding	<u>(26,858)</u>	
		(8,632)

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. (111,762)

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

Allocated to Activities		(9,269)
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(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, 2018*

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. (\$235)

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

Pension	(2,749,653)	
OPEB	<u>(720,418)</u>	(3,470,071)

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

Pension	1,804,303	
OPEB	<u>14,952</u>	<u>1,819,255</u>

Change in Net Position of Governmental Activities \$1,448,345

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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,585,940	\$1,376,940	\$1,376,837	(\$103)
Sales Taxes	3,550,000	3,550,000	3,807,458	257,458
Charges for Services	2,370,426	2,429,899	2,417,910	(11,989)
Licenses and Permits	2,380	2,380	2,529	149
Fines and Forfeitures	146,000	146,000	134,596	(11,404)
Intergovernmental	1,441,682	2,599,682	2,658,460	58,778
Interest	204,000	483,000	547,683	64,683
Other	48,622	59,622	96,842	37,220
<i>Total Revenues</i>	<u>9,349,050</u>	<u>10,647,523</u>	<u>11,042,315</u>	<u>394,792</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	4,358,326	4,586,573	4,229,497	357,076
Judicial	2,406,612	2,494,338	2,348,948	145,390
Public Safety	541,737	544,960	505,004	39,956
Public Works	151,804	151,804	139,175	12,629
Health	393,292	409,282	408,162	1,120
Human Services	391,007	391,007	315,320	75,687
<i>Total Expenditures</i>	<u>8,242,778</u>	<u>8,577,964</u>	<u>7,946,106</u>	<u>631,858</u>
<i>Excess of Revenues Over Expenditures</i>	<u>1,106,272</u>	<u>2,069,559</u>	<u>3,096,209</u>	<u>1,026,650</u>
Other Financing Sources (Uses)				
Advances In	0	0	142,340	142,340
Advances Out	0	0	(118,706)	(118,706)
Transfers Out	(2,314,103)	(2,580,750)	(2,573,510)	7,240
<i>Total Other Financing Sources (Uses)</i>	<u>(2,314,103)</u>	<u>(2,580,750)</u>	<u>(2,549,876)</u>	<u>30,874</u>
<i>Net Changes in Fund Balance</i>	(1,207,831)	(511,191)	546,333	1,057,524
<i>Fund Balance Beginning of Year</i>	5,210,748	5,210,748	5,210,748	0
Prior Year Outstanding Advances	67,242	67,242	0	(67,242)
Prior Year Encumbrances Appropriated	<u>180,448</u>	<u>180,448</u>	<u>180,448</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,250,607</u></u>	<u><u>\$4,947,247</u></u>	<u><u>\$5,937,529</u></u>	<u><u>\$990,282</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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$40,000	\$40,000	\$55,763	\$15,763
Fines and Forfeitures	25,000	25,000	24,664	(336)
Intergovernmental	3,585,000	3,633,000	3,847,875	214,875
Interest	3,000	40,000	34,946	(5,054)
Other	0	0	186	186
<i>Total Revenues</i>	3,653,000	3,738,000	3,963,434	225,434
Expenditures				
Current:				
Public Works	3,995,546	4,185,546	4,077,281	108,265
<i>Net Changes in Fund Balance</i>	(342,546)	(447,546)	(113,847)	333,699
<i>Fund Balance Beginning of Year</i>	5,277,579	5,277,579	5,277,579	0
Prior Year Encumbrances Appropriated	160,046	160,046	160,046	0
<i>Fund Balance End of Year</i>	<u>\$5,095,079</u>	<u>\$4,990,079</u>	<u>\$5,323,778</u>	<u>\$333,699</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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,307,286	\$1,236,286	\$1,238,243	\$1,957
Charges for Services	74,804	74,804	52,171	(22,633)
Intergovernmental	1,544,635	1,544,336	1,790,855	246,519
Interest	0	0	7	7
Other	13,750	13,750	17,335	3,585
<i>Total Revenues</i>	2,940,475	2,869,176	3,098,611	229,435
Expenditures				
Current:				
Human Services	3,021,407	3,026,407	2,888,412	137,995
<i>Net Changes in Fund Balance</i>	(80,932)	(157,231)	210,199	367,430
<i>Fund Balance Beginning of Year</i>	437,990	437,990	437,990	0
Prior Year Encumbrances Appropriated	130,684	130,684	130,684	0
<i>Fund Balance End of Year</i>	<u>\$487,742</u>	<u>\$411,443</u>	<u>\$778,873</u>	<u>\$367,430</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Criminal Justice Services Levy Fund
For the Year Ended December 31, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,757,548	\$1,531,548	\$1,530,858	(\$690)
Intergovernmental	260,745	260,745	277,943	17,198
Other	0	0	3,747	3,747
<i>Total Revenues</i>	2,018,293	1,792,293	1,812,548	20,255
Expenditures				
Current:				
Public Safety	2,328,929	2,366,280	2,296,413	69,867
<i>Excess of Revenues Under Expenditures</i>	(310,636)	(573,987)	(483,865)	90,122
Other Financing Sources				
Transfers In	483,527	483,527	483,527	0
<i>Net Changes in Fund Balance</i>	172,891	(90,460)	(338)	90,122
<i>Fund Balance Beginning of Year</i>	57,204	57,204	57,204	0
Prior Year Encumbrances Appropriated	47,110	47,110	47,110	0
<i>Fund Balance End of Year</i>	\$277,205	\$13,854	\$103,976	\$90,122

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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$970,177	\$970,177	\$846,902	(\$123,275)
Intergovernmental	3,721,732	3,721,732	3,235,122	(486,610)
Other	95,395	95,395	92,053	(3,342)
<i>Total Revenues</i>	4,787,304	4,787,304	4,174,077	(613,227)
Expenditures				
Current:				
Human Services	5,072,685	4,668,625	4,302,547	366,078
<i>Excess of Revenues Over (Under) Expenditures</i>	(285,381)	118,679	(128,470)	(247,149)
Other Financing Sources				
Transfers In	120,104	120,104	123,107	3,003
<i>Net Changes in Fund Balance</i>	(165,277)	238,783	(5,363)	(244,146)
<i>Fund Balance Beginning of Year</i>	165,559	165,559	165,559	0
Prior Year Encumbrances Appropriated	179,392	179,392	179,392	0
<i>Fund Balance End of Year</i>	\$179,674	\$583,734	\$339,588	(\$244,146)

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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$1,400,000	\$1,419,035	\$1,508,295	\$89,260
Charges for Services	110,000	110,000	84,274	(25,726)
Other	90,000	90,000	131,601	41,601
<i>Total Revenues</i>	1,600,000	1,619,035	1,724,170	105,135
Expenditures				
Current:				
Public Safety	2,805,455	2,887,402	2,870,914	16,488
<i>Excess of Revenues Under Expenditures</i>	(1,205,455)	(1,268,367)	(1,146,744)	121,623
Other Financing Sources				
Transfers In	952,467	952,467	952,467	0
<i>Net Changes in Fund Balance</i>	(252,988)	(315,900)	(194,277)	121,623
<i>Fund Balance Beginning of Year</i>	220,931	220,931	220,931	0
Prior Year Encumbrances Appropriated	99,846	99,846	99,846	0
<i>Fund Balance End of Year</i>	\$67,789	\$4,877	\$126,500	\$121,623

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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$3,172,754	\$2,764,754	\$2,768,726	\$3,972
Charges for Services	0	34,000	34,920	920
Intergovernmental	1,347,393	1,347,393	2,052,955	705,562
Interest	0	0	1,133	1,133
Other	55,200	55,200	177,218	122,018
<i>Total Revenues</i>	4,575,347	4,201,347	5,034,952	833,605
Expenditures				
Current:				
Health	4,918,776	5,068,851	4,371,994	696,857
<i>Net Changes in Fund Balance</i>	(343,429)	(867,504)	662,958	1,530,462
<i>Fund Balance Beginning of Year</i>	8,328,184	8,328,184	8,328,184	0
Prior Year Encumbrances Appropriated	465,331	465,331	465,331	0
<i>Fund Balance End of Year</i>	<u>\$8,450,086</u>	<u>\$7,926,011</u>	<u>\$9,456,473</u>	<u>\$1,530,462</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2018

	Business-Type Activity- Sewer	Governmental Activities- Internal Service
Assets		
Current Assets		
Equity in Pooled Cash and Cash Equivalents	\$311,867	\$45,682
Accounts Receivable	38,225	0
Due from Other Governments	813	0
Prepaid Items	1,595	14,896
Interfund Receivable	63	0
<i>Total Current Assets</i>	352,563	60,578
Noncurrent Assets		
Capital Assets		
Depreciable Capital Assets, Net	4,991,224	937
<i>Total Assets</i>	5,343,787	61,515
Liabilities		
Current Liabilities		
Wages Payable	287	0
Contracts Payable	0	13,830
Due to Other Governments	167	0
Interfund Payable	911	0
Accrued Interest Payable	123	0
General Obligation Bonds Payable	75,000	0
OPWC Loan Payable	2,479	0
<i>Total Current Liabilities</i>	78,967	13,830
Long-Term Liabilities		
OPWC Loan Payable	17,353	0
<i>Total Liabilities</i>	96,320	13,830
Net Position		
Net Investment in Capital Assets	4,896,392	937
Unrestricted	351,075	46,748
<i>Total Net Position</i>	\$5,247,467	\$47,685

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, 2018

	Business-Type Activity- Sewer	Governmental Activities - Internal Service
Operating Revenues		
Charges for Services	\$299,875	\$233,362
Other	52	0
<i>Total Operating Revenues</i>	<u>299,927</u>	<u>233,362</u>
Operating Expenses		
Personal Services	13,280	0
Materials and Supplies	6,617	104
Contractual Services	149,838	15,903
Claims	0	224,609
Depreciation	171,092	2,250
Other	2,023	0
<i>Total Operating Expenses</i>	<u>342,850</u>	<u>242,866</u>
<i>Operating Loss</i>	(42,923)	(9,504)
Non-Operating Expenses		
Interest Expense	(2,785)	0
<i>Changes in Net Position</i>	(45,708)	(9,504)
<i>Net Position Beginning of Year</i>	<u>5,293,175</u>	<u>57,189</u>
<i>Net Position End of Year</i>	<u><u>\$5,247,467</u></u>	<u><u>\$47,685</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2018

	Business-Type Activity- Sewer	Governmental Activity- Internal Service
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash Received from Customers	\$283,810	\$0
Cash Received from Transactions with Other Funds	0	233,362
Cash Received from Other Revenues	52	0
Cash Payments for Personal Services	(13,221)	0
Cash Payments for Materials and Supplies	(3,124)	0
Cash Payments for Contractual Services	(158,657)	(16,205)
Cash Payments for Claims	0	(216,761)
Cash Payments for Other	(2,186)	0
	<u>106,674</u>	<u>396</u>
<i>Net Cash Provided by Operating Activities</i>		
Cash Flows from Capital and Related Financing Activities		
Principal Paid on General Obligation Bonds	(70,000)	0
Interest Paid on General Obligation Bonds	(2,900)	0
Principal Paid on OPWC Loan	(2,479)	0
	<u>(75,379)</u>	<u>0</u>
<i>Net Cash Used for Capital and Related Financing Activities</i>		
	<u>31,295</u>	<u>396</u>
<i>Net Increase in Cash and Cash Equivalents</i>		
	<u>280,572</u>	<u>45,286</u>
<i>Cash and Cash Equivalents Beginning of Year</i>		
	<u>\$311,867</u>	<u>\$45,682</u>
<i>Cash and Cash Equivalents End of Year</i>		
Reconciliation of Operating Loss to Net Cash Provided by Operating Activities		
Operating Loss	(\$42,923)	(\$9,504)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities		
Depreciation	171,092	2,250
Increase in Assets		
Accounts Receivable	(15,664)	0
Due from Other Governments	(367)	0
Prepaid Items	(367)	(198)
Interfund Receivable	(34)	0
Increase (Decrease) in Liabilities		
Wages Payable	68	0
Accounts Payable	(1,774)	0
Contracts Payable	(2,013)	7,848
Due to Other Governments	(1,509)	0
Interfund Payable	165	0
	<u>\$106,674</u>	<u>\$396</u>
<i>Net Cash Provided by Operating Activities</i>		

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2018

	Private Purpose Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,306,281
Cash and Cash Equivalents in Segregated Accounts	56,285	240,479
Due from Other Governments	0	2,138,276
Special Assessments Receivable	0	445,624
Property Taxes Receivable	0	30,590,056
<i>Total Assets</i>	56,285	\$36,720,716
Liabilities		
Due to Other Governments	0	\$35,105,047
Payroll Withholdings	0	181,671
Undistributed Assets	0	1,433,998
<i>Total Liabilities</i>	0	\$36,720,716
Net Position		
Held in Trust for Undistributed Probate	\$56,285	

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, 2018

Additions	
Interest	\$120
Deductions	<u>0</u>
<i>Change in Net Position</i>	120
<i>Net Position Beginning of Year</i>	<u>56,165</u>
<i>Net Position End of Year</i>	<u><u>\$56,285</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, 2018

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.

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 22)

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 23)

The County also participates in the County Commissioners of Ohio Association Workers' Compensation Group Retrospective Rating Program, a risk sharing pool. (See Note 24)

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, 2018

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, 2018

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 for the developmentally disabled.

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

Proprietary Funds

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

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

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

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

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, 2018

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 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, 2018

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 OPEB and explained in Notes 14 and 15 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, unavailable revenue, pension, and OPEB. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2018, but which were levied to finance 2019 operations. This amount has been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes accrued interest, sales taxes, intergovernmental revenues including grants, special assessments, delinquent property taxes, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. For further details on unavailable revenue, refer to the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities on page 21. Deferred inflows of resources related to pension and OPEB are reported on the government-wide statement of net position and explained in Notes 14 and 15 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, 2018

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 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 2018, the County invested in nonnegotiable and negotiable certificates of deposit, federal agency securities, 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, 2018

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 2018, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals exceeding \$25 million. Star Ohio reserves the right to limit the transaction to \$100 million requiring the excess amount to be transacted the following business day(s) but only to the \$100 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 2018 was \$516,799, which includes \$413,861 assigned from other County funds.

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

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2018, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. Restricted Assets

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

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

J. Capital Assets

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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.

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 on Refunding

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

L. Interfund Receivables/Payables

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

Deferred inflows of resources and deferred outflows of resources from the change in proportionate share related to pension and OPEB items are eliminated in the governmental activities column of the statement of net position. These residual amounts are eliminated in the total column on the government-wide statement of net position.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

M. Compensated Absences

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

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

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

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

N. Accrued Liabilities and Long-Term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, bonds, long-term loans, and compensated absences that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. The net pension/OPEB liability should be recognized in the governmental funds to the extent that the benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient to pay those benefits.

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, 2018

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, 2018

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 2019 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. Capital Contributions

Capital contributions arise from outside contributions of capital assets from outside sources.

T. 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.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

U. Pensions/Other Postemployment Benefits

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

V. 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 Reporting Entity, Change in Accounting Principles, and Restatement of Net Position

Change in Reporting Entity

For the year ended December 31, 2017, Waycraft Workshop, Inc. was reflected as a discretely presented component unit on the County’s financial statements. Based upon changes established by the Centers for Medicare and Medicaid Services, the relationship between Waycraft Workshop, Inc. and the County has changed. Waycraft Workshop, Inc. is no longer receiving in-kind contributions from the County and it is no longer providing services solely to the Crawford County Board of Developmental Disabilities. Pursuant to the criteria set forth in GASB Statement No. 61, Waycraft Workshop, Inc. will no longer be presented as a discretely presented component unit. The December 31, 2017, net position for Waycraft Workshop, Inc. was \$370,457.

Change in Accounting Principles and Restatement of Net Position

For 2018, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 75, “Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions”, Statement No. 85, “Omnibus 2017”, Statement No. 89, “Accounting for Interest Costs Incurred Before the End of a Construction Period”, and related guidance from GASB Implementation Guide No. 2017-3, “Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting).

For 2018, the County also implemented GASB Implementation Guide No. 2017-1. These changes were incorporated in the County’s 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 75 established standards for measuring and recognizing postemployment benefit liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures. The implementation of this statement had the following effect on net position as previously reported.

Net Position December 31, 2017	\$57,747,167
Net OPEB Liability	(8,974,564)
Deferred Outflows - Payments Subsequent to the Measurement Date	132,748
Restated Net Position December 31, 2017	\$48,905,351

Crawford County, Ohio
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Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred outflows/inflows of resources as the information needed to generate these restatements was not available.

GASB Statement No. 85 addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pension and other postemployment benefits (OPEB)). These changes were incorporated in the County’s 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 89 establishes accounting requirements for interest costs incurred before the end of a construction period. These changes were incorporated in the County’s 2018 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, 2018.

	Deficit Fund Balances
Special Revenue Funds	
CEAO Projects	\$2,122
Economic Development	169
Internal Service Fund	
Health Insurance Shared Corridor	13,830

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
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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	(\$352,275)	\$141,183	\$224,116	\$46,564
Non-Budgeted Cash Activity	30,313	1,016	4,921	2,942
Net Adjustment for Revenue Accruals	1,036,067	(22,712)	0	(2,113)
Net Adjustment for Expenditure Accruals	5,362	(119,874)	64,040	(27,055)
Prepaid Items	(3,589)	(234)	0	2,805
Materials and Supplies Inventory	2,320	(40,890)	0	(2,461)
Advances In	142,340	0	0	0
Advances Out	(118,706)	0	0	0
Encumbrances	(195,499)	(72,336)	(82,878)	(21,020)
Budget Basis	\$546,333	(\$113,847)	\$210,199	(\$338)

	Job and Family Services	Jail Operation Levy	Developmental Disabilities
GAAP Basis	\$119,844	(\$85,754)	\$964,121
Non-Budgeted Cash Activity	20	0	251,354
Net Adjustment for Revenue Accruals	(41,732)	356	66,986
Net Adjustment for Expenditure Accruals	123,983	(23,613)	(429,874)
Prepaid Items	8,582	(1,575)	(3,844)
Materials and Supplies Inventory	(2,481)	2,840	2,153
Encumbrances	(213,579)	(86,531)	(187,938)
Budget Basis	(\$5,363)	(\$194,277)	\$662,958

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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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 provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts in eligible institutions pursuant to Ohio Revised Code Section 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in division (1) or (2) above; commercial paper as described in Ohio Revised Code Section 135.143(6); and repurchase agreements secured by such obligations provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio in either of the following if training requirements have been met:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate of 5 percent of interim monies available for investment at the time of purchase;
 - b. bankers acceptances that are insured by the federal deposit insurance corporation and which not mature not later than one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;

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11. A current unpaid or delinquent tax line of credit provided certain conditions are met related to a County land reutilization corporation organized under Ohio Revised Code Chapter 1724; and,
12. Up to 2 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

Investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. Except as noted above, all investments must mature within five years from the date of settlement, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that they will be held to maturity.

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

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System, a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to ensure the repayment of all public moneys deposited in the financial institution.

Investments

As of December 31, 2018, the County had the following investments:

Measurement/ Investment	Measurement Amount	Maturities			
		Less Than 6 Months	6 Months to One Year	One Year To Two Years	More Than Two Years
Fair Value - Level 2					
Negotiable Certificates of Deposit	\$4,600,935	\$318,779	\$736,667	\$487,470	\$3,058,019
Federal Home Loan Mortgage Corporation Notes	6,018,453	0	1,683,768	1,474,930	2,859,755
Federal National Mortgage Association Notes	5,780,982	993,640	1,614,886	2,943,375	229,081
Federal Home Loan Bank Notes	1,963,040	0	0	982,430	980,610
Federal Farm Credit Bank Notes	1,489,084	0	0	0	1,489,084
Amortized Cost					
Commercial Paper	2,588,451	2,342,548	245,903	0	0
Net Asset Value Per Share STAR Ohio	2,380,163	2,380,163	0	0	0
Total Investments	\$24,821,108	\$6,035,130	\$4,281,224	\$5,888,205	\$8,616,549

Crawford County, Ohio
Notes to the Basic Financial Statements
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The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2018. All of the County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bid, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

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

The negotiable certificates of deposit are generally covered by FDIC Insurance. All of the federal agency securities are rated Aaa by Moody's. The commercial paper is rated P-1 or P-2 by Moody's. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that commercial paper be rated in the highest qualification by two nationally recognized standard rating services and that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

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

	Fair Value	Percentage of Portfolio
Negotiable Certificates of Deposit	\$4,600,935	18.54%
Federal Home Loan Mortgage Corporation	6,018,453	24.25
Federal National Mortgage Association	5,780,982	23.29
Federal Home Loan Bank	1,963,040	7.91
Federal Farm Credit Bank	1,489,084	6.00
Commercial Paper	2,588,451	10.43

Note 7 - Receivables

Receivables at December 31, 2018, 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 \$225,309 will not be received within one year. At December 31, 2018, the amount of delinquent special assessments was \$4,657. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Crawford County, Ohio
Notes to the Basic Financial Statements
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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 2018, principal, in the amount of \$6,605, was repaid. Loans outstanding at December 31, 2018, were \$6,438. Loans receivable, in the amount of \$1,384, will not be received within one year.

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

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

Fund	Description	Amount
Governmental Activities		
Major Funds		
General Fund	Local Government	\$302,517
	Casino Distribution	122,826
	Grants and Subsidies	142,570
		567,913
Auto License and Gas Tax	Motor Vehicle License Tax and Gas Tax	1,827,697
	Reimbursements	44,951
		1,872,648
Child Welfare	Tangible Personal Property Reimbursement, Homestead, and Rollback	41,652
	Child Welfare Grants	308,482
		350,134
Criminal Justice Services Levy	Tangible Personal Property Reimbursement, Homestead, and Rollback	114,959
	Grants and Subsidies	8,928
	Reimbursements	2,302
		126,189
Jail Operation Levy	Housing of Prisoners	17,998
Developmental Disabilities	Tangible Personal Property Reimbursement, Homestead, and Rollback	207,602
	Developmental Disability Grants	182,487
		390,089
Total Major Funds		3,324,971

(continued)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Fund	Description	Amount
Nonmajor Funds (continued)		
CEAO Projects	Grants	\$2,122
Community Development Block Grant	Community Development Grant	56,850
Council on Aging Levy	Tangible Personal Property Reimbursement, Homestead, and Rollback	36,066
Economic Development	Economic Development Grants	49,459
Emergency Management Agency	Emergency Management Grants	60,888
Felony Delinquent Care	Felony Delinquent Care Grant	7,244
Indigent Driver Alcohol Treatment	Bureau of Motor Vehicles	24
Indigent Driver Interlock and Alcohol Monitoring	Bureau of Motor Vehicles	473
Law Enforcement Overtime Project	Law Enforcement Overtime Grant	3,991
Victims of Crime	Victims of Crime Grant	4,514
Total Nonmajor Funds		221,631
Total Governmental Activities		\$3,546,602
Business-Type Activity		
Sewer	Capital Maintenance Fees	\$813
Agency Funds		
Tangible Tax	Tangible Personal Property Reimbursement	\$13,977
Undivided Tax	Motor Vehicle License Tax and Gas Tax	912,417
Local Government	Local Government	393,809
Library Local Government	Library Local Government	776,270
Mental Health	Tangible Personal Property Reimbursement, Homestead, and Rollback	41,803
Total Agency Funds		\$2,138,276

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.

Crawford County, Ohio
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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 2018. 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.

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 2018 represent the collection of 2017 taxes. Real property taxes received in 2018 were levied after October 1, 2017, on the assessed values as of January 1, 2017, 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 2018 represent the collection of 2017 taxes. Public utility real and tangible personal property taxes received in 2018 became a lien on December 31, 2016, were levied after October 1, 2017, 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, 2018, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2018 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, 2018, was \$13.95 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2018 property tax receipts were based are as follows:

	Amount
Agricultural/Residential and Other Real Estate	\$682,564,570
Public Utility	38,333,300
Total Assessed Value	\$720,897,870

Crawford County, Ohio
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Note 10 - Capital Assets

Capital asset activity for the year ended December 31, 2018, was as follows:

	Balance at December 31, 2017	Additions	Reductions	Balance at December 31, 2018
Primary Government				
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$863,415	\$406,807	\$0	\$1,270,222
Land Improvements	5,562,881	0	0	5,562,881
Landfill Improvements	1,097,764	0	0	1,097,764
Construction in Progress	16,006	0	16,006	0
Total Nondepreciable Capital Assets	<u>7,540,066</u>	<u>406,807</u>	<u>16,006</u>	<u>7,930,867</u>
Depreciable Capital Assets				
Buildings and Building Improvements	32,644,304	433,197	0	33,077,501
Equipment	2,572,477	151,565	(71,548)	2,652,494
Vehicles	6,261,106	701,952	(307,782)	6,655,276
Furniture/Fixtures	260,355	0	0	260,355
Infrastructure	44,926,990	1,244,264	0	46,171,254
Landfill Cells	13,862,399	1,161,286	0	15,023,685
Total Depreciable Capital Assets	<u>100,527,631</u>	<u>3,692,264</u>	<u>(379,330)</u>	<u>103,840,565</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(13,883,305)	(760,154)	0	(14,643,459)
Equipment	(1,924,459)	(173,503)	71,548	(2,026,414)
Vehicles	(4,685,713)	(432,571)	307,782	(4,810,502)
Furniture/Fixtures	(208,275)	(11,398)	0	(219,673)
Infrastructure	(28,541,570)	(1,720,361)	0	(30,261,931)
Landfill Cells	(11,941,306)	(274,238)	0	(12,215,544)
Total Accumulated Depreciation	<u>(61,184,628)</u>	<u>(3,372,225)</u>	<u>379,330</u>	<u>(64,177,523)</u>
Total Depreciable Capital Assets, Net	<u>39,343,003</u>	<u>320,039</u>	<u>0</u>	<u>39,663,042</u>
Governmental Activities Capital Assets, Net	<u>\$46,883,069</u>	<u>\$726,846</u>	<u>(\$16,006)</u>	<u>\$47,593,909</u>

Governmental activities accepted contributions of capital assets from outside sources, in the amount of \$1,451,450.

Crawford County, Ohio
Notes to the Basic Financial Statements
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	Balance at December 31, 2017	Additions	Reductions	Balance at December 31, 2018
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	(140,888)	(5,183)	0	(146,071)
Equipment	(7,694)	(2,638)	0	(10,332)
Vehicles	(20,067)	(3,490)	0	(23,557)
Infrastructure	(1,415,200)	(159,781)	0	(1,574,981)
Total Accumulated Depreciation	<u>(1,583,849)</u>	<u>(171,092)</u>	<u>0</u>	<u>(1,754,941)</u>
Business-Type Activities Capital Assets, Net	<u>\$5,162,316</u>	<u>(\$171,092)</u>	<u>\$0</u>	<u>\$4,991,224</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$375,314
Judicial	60,371
Public Safety	
Jail Operation	410,463
Other Public Safety	25,324
Public Works	2,246,844
Health	
Developmental Disabilities	73,281
Other Health	85,668
Human Services	
Child Welfare	16,199
Job and Family Services	68,108
Other Human Services	10,653
Total Depreciation Expense-Governmental Activities	<u>\$3,372,225</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
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Note 11 - Interfund Receivables/Payables

Interfund balances at December 31, 2018, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Auto License and Gas Tax Fund	\$14,042
Job and Family Services Fund	1,887
Other Governmental Funds	65,598
Sewer Fund	911
Total General Fund	\$82,438
Due to Criminal Justice Services Levy Fund from:	
General Fund	\$2,113
Due to Job and Family Services Fund from:	
Other Governmental Funds	\$57,129
Due to Jail Operation Levy Fund from:	
Child Welfare Fund	\$2,408
Job and Family Services Fund	280
Developmental Disabilities Fund	200
Total Jail Operation Levy Fund	\$2,888
Due to Sewer Fund from:	
Other Governmental Funds	\$63

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

Note 12 - Risk Management

A. Property and Liability

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2018, the County contracted with the County Risk Sharing Authority (CORSA) for the following coverage.

Property	\$101,674,436
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
Privacy and Security 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 2018, 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 2018, 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 2019 are as follows:

General Fund	\$195,499
Auto License and Gas Tax	72,336
Child Welfare	82,878
Criminal Justice Services Levy	21,020
Job and Family Services	213,579
Jail Operation Levy	86,531
Developmental Disabilities	187,938
Other Governmental Funds	227,184
Total	\$1,086,965

Note 14 - Defined Benefit Pension Plans

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Net Pension Liability (Asset)/Net OPEB Liability (Asset)

The net pension liability (asset) and the net OPEB liability (asset) reported on the statement of net position represent a liability to employees for pensions and OPEB, respectively. Pensions/OPEB are a component of exchange transactions, between an employer and its employees, of salaries and benefits for employee services. Pensions/OPEB 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/OPEB liability (asset) represents the County's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan's fiduciary net position. The net pension/OPEB liability (asset) 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 these estimates 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 and OPEB.

GASB Statements No. 68 and No. 75 assume 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 pension contributions to date have come solely from the employer (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contribution to provide for OPEB benefits. In addition, health care plan enrollees pay a portion of the health care cost in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within thirty years. If the pension amortization period exceeds thirty years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require, the retirement systems to provide health care to eligible benefit recipients.

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

The remainder of this note includes the required pension disclosures. See Note 15 for the required OPEB disclosures.

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 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 combination cost-sharing multiple-employer defined benefit/defined contribution pension plan.

Crawford County, Ohio
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OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. 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 in the traditional and combined plans 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 and combined plans 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
Traditional Plan 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	Traditional Plan 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	Traditional Plan 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
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30 years	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30 years	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% 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
Traditional Plan 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	Traditional Plan 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	Traditional Plan 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

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

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

When a traditional plan 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. Members retiring under the combined plan receive a cost of living adjustment on the defined benefit portion of their pension benefit. 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.

Defined contribution plan benefits are established in the plan documents which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed plan participants must have attained the age of fifty-five, have money on deposit in the defined contribution plan, and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the member's contributions, vested employer contributions, and investment gains or losses resulting from the member's investment selections. Employer contributions and associated investment earnings vest over a five year period at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS account. Options include the purchase of a monthly defined benefit annuity from OPERS (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of the entire account balance net of taxes withheld, or a combination of these options.

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

	State and Local	Public Safety	Law Enforcement
2018 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee *	10.0 %	**	***

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

	State And Local	Public Safety	Law Enforcement
2018 Actual Contribution Rates			
Employer			
Pension ****	14.0 %	18.1 %	18.1 %
Postemployment Health Care Benefits *****	0.0	0.0	0.0
Total Employer	14.0 %	18.1 %	18.1 %
Total Employee	10.0 %	12.0 %	13.0 %

- * Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.
- ** 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.
- ***** These pension and employer health care rates are for the traditional and combined plans. The employer contribution rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

For 2018, the County's contractually required contribution was \$1,695,073 for the traditional plan, \$56,618 for the combined plan, and \$37,380 for the member-directed plan. Of these amounts, \$171,109 is reported as an intergovernmental payable for the traditional plan, \$5,710 for the combined plan, and \$1,507 for the member-directed plan.

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
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The DBP offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the retirement board made the decision to reduce the cost of living adjustment (COLA) granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients base benefit and past COLA increases are not affected by this change. 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 9.53 percent of the 14 percent employer contribution into an investment account. Investment allocation decisions are determined by the member. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age fifty and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The CP offers features of both the DBP and the DCP. In the CP, 12 percent of the 14 percent member rate goes to the DCP and the remaining 2 percent goes to the DBP. Member contributions to the DCP are allocated among investment choices by the member and contributions to the DBP from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DBP. The defined benefit portion of the CP payment is payable to a member on or after age sixty with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty or later.

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

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

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2018 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2018, the full employer contribution rate was allocated to pension.

The County's contractually required contribution to STRS was \$52,612 for 2018; of this amount, \$1,234 is reported as an intergovernmental payable.

Crawford County, Ohio
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Pension Liability (Asset), Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pension

The net pension liability (asset) for OPERS was measured as of December 31, 2017, and the net pension liability for STRS was measured as of June 30, 2018. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense.

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset				
Current Measurement Date	0.08944300%	0.07894300%	0.003261820%	
Prior Measurement Date	0.08888000%	0.07235200%	0.003505380%	
Change in Proportionate Share	<u>0.00056300%</u>	<u>0.00659100%</u>	<u>0.000243560%</u>	
Proportionate Share				
Net Pension Liability	\$14,031,873	\$0	\$717,201	\$14,749,074
Net Pension Asset	\$0	\$107,468	\$0	\$107,468
Pension Expense	\$2,811,286	(\$64,692)	\$3,059	\$2,749,653

Pension expense for the member-directed defined contribution plan was \$37,380 for 2018.

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources.

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources				
Difference Between Expected and Actual Experience	\$14,330	\$0	\$16,555	\$30,885
Changes of Assumptions	1,676,903	9,391	127,102	1,813,396
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	58,955	0	578	59,533
County Contributions Subsequent to the Measurement Date	<u>1,695,073</u>	<u>56,618</u>	<u>27,707</u>	<u>1,779,398</u>
Total Deferred Outflows of Resources	<u>\$3,445,261</u>	<u>\$66,009</u>	<u>\$171,942</u>	<u>\$3,683,212</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
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	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Inflows of Resources				
Difference Between Expected and Actual Experience	\$276,524	\$32,015	\$4,684	\$313,223
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	3,012,458	16,956	43,490	3,072,904
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	155,706	3,196	191,911	350,813
Total Deferred Inflows of Resources	\$3,444,688	\$52,167	\$240,085	\$3,736,940

\$1,779,398 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 or increase in the net pension asset in 2019. 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 Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31,				
2019	\$1,142,262	(\$5,774)	(\$4,323)	\$1,132,165
2020	(272,372)	(6,238)	(25,057)	(303,667)
2021	(1,326,527)	(10,037)	(47,819)	(1,384,383)
2022	(1,237,863)	(9,636)	(18,651)	(1,266,150)
2023	0	(3,682)	0	(3,682)
Thereafter	0	(7,409)	0	(7,409)
Total	(\$1,694,500)	(\$42,776)	(\$95,850)	(\$1,833,126)

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, 2017, using the following actuarial assumptions applied to all periods included in the measurement in accordance with GASB Statement No. 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2017, are presented below.

Crawford County, Ohio
Notes to the Basic Financial Statements
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	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013	3 percent simple	3 percent simple
Post-January 7, 2013	3 percent simple through 2018, then 2.15 percent simple	3 percent simple through 2018, then 2.15 percent simple
Investment Rate of Return	7.5 percent	7.5 percent
Actuarial Cost Method	individual entry age	individual entry age

Preretirement mortality rates were based on the RP-2014 Employees Mortality Table for males and females adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates were based on the RP-2014 Healthy Annuitant Mortality Table for males and females adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates for disabled retirees were based on the RP-2014 Disabled Mortality Table for males and females adjusted for mortality improvement back to the observation base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year were determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

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

During 2017, OPERS managed investments in three investment portfolios; the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the traditional plan, the defined benefit component of the combined plan, and the annuitized accounts of the member-directed plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 16.82 percent for 2017.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the board approved asset allocation policy for 2017 and the long-term expected real rates of return.

Crawford County, Ohio
Notes to the Basic Financial Statements
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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.20 %
Domestic Equities	19.00	6.37
Real Estate	10.00	5.26
Private Equity	10.00	8.97
International Equities	20.00	7.88
Other Investments	18.00	5.26
Total	100.00 %	

Discount Rate - The discount rate used to measure the total pension liability was 7.5 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 7.5 percent as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.5 percent) or one percentage point higher (8.5 percent) than the current rate.

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
County's Proportionate Share of the Net Pension Liability (Asset)			
OPERS Traditional Plan	\$24,917,031	\$14,031,873	\$4,956,931
OPERS Combined Plan	(\$58,418)	(\$107,468)	(\$141,308)

Changes between the Measurement Date and the Report Date

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 7.5 percent to 7.2 percent. This change will be effective for the 2018 valuation. The exact amount of the impact to the County's net pension liability is not known.

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2018, actuarial valuation are presented below.

Crawford County, Ohio
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Inflation	2.5 percent
Projected Salary Increases	12.5 percent at age 20 to 2.5 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Discount Rate of Return	7.45 percent
Payroll Increases	3 percent
Cost of Living Adjustments (COLA)	0 percent, effective July 1, 2017

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

Actuarial assumptions used in the July 1, 2018, valuation are based on the results of an actuarial experience study effective for the period July 1, 2011, through June 30, 2016.

STRS' investment consultant develops an estimate range 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>Long-Term Expected Rate of Return *</u>
Domestic Equity	28.00%	7.35%
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
	<u>100.00%</u>	

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

Crawford County, Ohio
Notes to the Basic Financial Statements
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Discount Rate - The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2018. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2018. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2018.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.45 percent as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current rate.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's Proportionate Share of the Net Pension Liability	\$1,047,378	\$717,201	\$437,751

Note 15 - Postemployment Benefits

See Note 14 for a description of the net OPEB liability (asset).

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional and combined pension plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an other postemployment benefit (OPEB) as described in Governmental Accounting Standards Board (GASB) Statement No. 75. See OPERS' CAFR referenced below for additional information.

Crawford County, Ohio
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For the Year Ended December 31, 2018

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. When funding is approved by the OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, state and local employers contributed 14 percent of earnable salary and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

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

The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants of the member-directed plan was 4 percent for 2018.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$14,952 for 2018. Of this amount, \$1,507 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

Plan Description - The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing multiple-employer defined benefit health care plan for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2020. 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 discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the health care plan. All health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For 2018, STRS did not allocate any employer contributions to postemployment health care.

Crawford County, Ohio
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OPEB Liability (Asset), OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and the total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB asset was measured as of June 30, 2018, and the total OPEB asset used to calculate the net OPEB asset was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement system relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense.

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net OPEB Liability (Asset)			
Current Measurement Date	0.08802500%	0.00326182%	
Prior Measurement Date	0.08750000%	0.00350538%	
Change in Proportionate Share	<u>0.00052500%</u>	<u>0.00024356%</u>	
Proportionate Share			
Net OPEB Liability	\$9,558,866	\$0	\$9,558,866
Net OPEB Asset	0	52,414	52,414
OPEB Expense	826,581	(106,163)	720,418

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources.

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Difference Between Expected and Actual Experience	\$7,446	\$3,068	\$10,514
Changes of Assumptions	695,987	0	695,987
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	35,875	0	35,875
County Contributions Subsequent to the Measurement Date	<u>14,952</u>	<u>0</u>	<u>14,952</u>
Total Deferred Outflows of Resources	<u>\$754,260</u>	<u>\$3,068</u>	<u>\$757,328</u>

Crawford County, Ohio
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	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Inflows of Resources			
Changes of Assumptions	\$0	\$71,419	\$71,419
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	712,072	5,988	718,060
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	<u>0</u>	<u>8,679</u>	<u>8,679</u>
Total Deferred Inflows of Resources	<u>\$712,072</u>	<u>\$86,086</u>	<u>\$798,158</u>

\$14,952 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or increase in the net OPEB asset in 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows.

Year Ending December 31,	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
2019	\$175,447	(\$14,756)	\$160,691
2020	175,447	(14,756)	160,691
2021	(145,640)	(14,756)	(160,396)
2022	(178,018)	(13,396)	(191,414)
2023	0	(12,918)	(12,918)
Thereafter	<u>0</u>	<u>(12,436)</u>	<u>(12,436)</u>
Total	<u>\$27,236</u>	<u>(\$83,018)</u>	<u>(\$55,782)</u>

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB Statement No. 74.

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current Measurement Date	3.85 percent
Prior Measurement Date	4.23 percent
Investment Rate of Return	6.5 percent
Municipal Bond Rate	3.31 percent
Health Care Cost Trend Rate	7.5 percent initial 3.25 percent ultimate in 2028
Actuarial Cost Method	individual entry age

Crawford County, Ohio
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Preretirement mortality rates were based on the RP-2014 Employees Mortality Table for males and females adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates were based on the RP-2014 Healthy Annuitant Mortality Table for males and females adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates for disabled retirees were based on the RP-2014 Disabled Mortality Table for males and females adjusted for mortality improvement back to the observation base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year were determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

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

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Health Care portfolio includes assets for health care expenses for the traditional plan, the combined plan, and the member-directed plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made and health care related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 15.2 percent for 2017.

The allocation of investment assets with the Health Care 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 continuing to offer a sustainable health care program for current and future retirees. OPERS primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the board approved asset allocation policy for 2017 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	34.00 %	1.88 %
Domestic Equities	21.00	6.37
Real Estate Investment Trust	6.00	5.91
International Equities	22.00	7.88
Other Investments	17.00	5.39
Total	100.00 %	

Crawford County, Ohio
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Discount Rate - A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of twenty year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the expected rate of return on the health care investment portfolio of 6.5 percent and a municipal bond rate of 3.31 percent. The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on those assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through 2034 and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.85 percent as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.85 percent) or one percentage point higher (4.85 percent) than the current rate.

	1% Decrease (2.85%)	Current Discount Rate (3.85%)	1% Increase (4.85%)
County's Proportionate Share of the Net OPEB Liability	\$12,699,367	\$9,558,866	\$7,018,233

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate - Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using assumed trend rates and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1 percent lower or 1 percent higher than the current rate.

Retiree health care valuations use a health care cost trend assumption that changes over several years built into the assumption. The near term rates reflect increases in the current cost of health care; the trend starting in 2018 is 7.5 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not too distant future, the health plan cost trend will decrease to a level at or near wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's Proportionate Share of the Net OPEB Liability	\$9,145,798	\$9,558,866	\$9,998,556

Crawford County, Ohio
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Changes between the Measurement Date and the Report Date

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 6.5 percent to 6 percent. This change will be effective for the 2018 valuation. The exact amount of the impact to the County's net OPEB liability is not known.

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation reflecting experience study results used in the June 30, 2018, actuarial valuation are presented below.

Projected Salary Increases	12.5 percent at age 20 to 2.5 percent at age 65
Investment Rate of Return	7.45 percent net of investment expenses, including inflation
Payroll Increases	3 percent
Discount Rate of Return	7.45 percent
Health Care Cost Trends	
Medical	
Pre-Medicare	6 percent initial, 4 percent ultimate
Medicare	5 percent initial, 4 percent ultimate
Medical	
Pre-Medicare	8 percent initial, 4 percent ultimate
Medicare	-5.23 percent initial, 4 percent ultimate

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

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

Actuarial assumptions used in the June 30, 2018, valuation are based on the results of an actuarial experience study for the period July 1, 2011, through June 30, 2016.

Since the prior measurement date, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45 percent based on the methodology defined under GASB Statement No. 74, "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)". Valuation year per capita health care costs were updated.

Also since the prior measurement date, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019, and all remaining Medicare Part B reimbursements will be discontinued beginning January 1, 2020.

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 14.

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Discount Rate - The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2018. The blended discount rate used to measure the total OPEB liability was 4.13 percent as of June 30, 2017. The projection of cash flows used to determine the discount rate assumes STRS continues to allocate no employer contributions to the Health Care Fund. Based on these assumptions, the OPEB 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 health care plan investments of 7.45 percent was used to measure the total OPEB liability (asset) as of June 30, 2018. The blended discount rate of 4.13 percent, which represents the long-term expected rate of return of 7.45 percent for the funded benefit payments and the Bond Buyer Twenty-Year Municipal Bond Rate of 3.58 percent for the unfunded benefit payments, was used to measure the total OPEB liability (asset) as of June 30, 2017.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate and the Health Care Cost Trend Rate - The following table represents the net OPEB asset as of June 30, 2018, calculated using the current period discount rate assumption of 7.45 percent as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's Proportionate Share of the Net OPEB Asset	\$44,924	\$52,414	\$58,709
	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Asset	\$58,354	\$52,414	\$46,382

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
Notes to the Basic Financial Statements
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Note 17 - Long-Term Liabilities

Changes in the County's long-term obligations during 2018 were as follows:

	Restated Balance at December 31, 2017	Additions	Reductions	Balance at December 31, 2018	Due Within One Year
Governmental Activities					
General Obligation Bonds					
2010 Various Purpose Refunding 1.00-4.00%					
Serial Bonds	\$1,020,000	\$0	\$500,000	\$520,000	\$520,000
2015 Various Purpose Refunding Bonds 2.00-3.00%					
Serial Bonds	245,000	0	120,000	125,000	125,000
Term Bonds	820,000	0	0	820,000	0
Total 2015 Various Purpose Refunding Bonds	1,065,000	0	120,000	945,000	125,000
2015 Administrative Building Refunding Bonds .70-3.45%					
Serial Bonds	525,000	0	130,000	395,000	130,000
Term Bonds	590,000	0	0	590,000	0
Total 2015 Administrative Building Refunding Bonds	1,115,000	0	130,000	985,000	130,000
2017 Various Purpose Refunding Bonds 2.00-4.00%					
Serial Bonds	4,170,000	0	405,000	3,765,000	400,000
Premium	220,300	0	15,886	204,414	0
Total 2017 Various Purpose Refunding Bonds	4,390,300	0	420,886	3,969,414	1,175,000
Total General Obligation Bonds	7,590,300	0	1,170,886	6,419,414	1,175,000
Special Assessment Bonds					
Special Assessment Bonds 3.50%	231,100	0	11,900	219,200	12,400
Special Assessment Bonds 3.25%	6,718	0	609	6,109	630
Total Special Assessment Bonds	237,818	0	12,509	225,309	13,030
OPWC Loan	102,567	0	14,653	87,914	14,653
Compensated Absences	1,162,998	129,568	17,806	1,274,760	717,102
Net Pension Liability					
OPERS	20,183,137	0	6,151,264	14,031,873	0
STRS	832,711	0	115,510	717,201	0
Total Net Pension Liability	21,015,848	0	6,266,774	14,749,074	0

(continued)

Crawford County, Ohio
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For the Year Ended December 31, 2018

	Restated Balance at December 31, 2017	Additions	Reductions	Balance at December 31, 2018	Due Within One Year
Governmental Activities (continued)					
Net OPEB Liability					
OPERS	\$8,837,797	\$721,069	\$0	\$9,558,866	\$0
STRS	136,767	0	136,767	0	0
Total Net OPEB Liability	8,974,564	721,069	136,767	9,558,866	0
Total Governmental Activities	\$39,084,095	\$850,637	\$7,619,395	\$32,315,337	\$1,919,785
Business-Type Activities					
General Obligation Bonds					
2017 Various Purpose Refunding Bonds 2.00-4.00%					
Serial Bonds	\$145,000	\$0	\$70,000	\$75,000	\$75,000
OPWC Loan	22,311	0	2,479	19,832	2,479
Total Business-Type Activities	\$167,311	\$0	\$72,479	\$94,832	\$77,479

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 \$100,523 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

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

Year	Amount
2022	\$135,000

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

Year	Amount
2024	\$140,000

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

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

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

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

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

At December 31, 2018, all of the refunded bonds have been retired.

Crawford County, Ohio
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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 \$87,914, 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 \$19,832, payable through July 2026. For the current year, principal paid and total net revenues were \$2,479 and \$110,731, 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, Special Projects-Common Pleas, Solid Waste Management District, and Victims of Crime special revenue funds.

There is no repayment schedule for the net pension/OPEB 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, Victims of Crime special revenue funds, and the Sewer enterprise fund.

The County's legal debt margin as of December 31, 2018, was \$12,621,429.

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Principal and interest requirements to retire the general obligation debt outstanding at December 31, 2018, were as follows:

Year Ending	Governmental Activities			
	General Obligation Bonds			
	Serial		Term	
	Principal	Interest	Principal	Interest
2019	\$1,175,000	\$174,253	\$0	\$0
2020	420,000	123,925	135,000	21,238
2021	430,000	114,745	130,000	18,200
2022	305,000	84,575	275,000	35,630
2023	310,000	78,475	285,000	27,425
2024-2028	1,415,000	283,700	585,000	28,470
2029-2031	750,000	60,800	0	0
Totals	<u>\$4,805,000</u>	<u>\$920,473</u>	<u>\$1,410,000</u>	<u>\$130,963</u>

Year Ending	Governmental Activities		
	Special Assessment Bonds		OPWC Loan
	Principal	Interest	Principal
2019	\$13,030	\$7,768	\$14,653
2020	13,452	7,331	14,653
2021	13,975	6,834	14,652
2022	14,398	6,342	14,652
2023	14,922	5,836	14,652
2024-2028	81,732	20,930	14,652
2029-2032	73,800	5,929	0
Totals	<u>\$225,309</u>	<u>\$60,970</u>	<u>\$87,914</u>

Business-Type Activity - Sewer Enterprise Fund		
Year Ending	General Obligation Bonds	
	Principal	Interest
2019	<u>\$75,000</u>	<u>\$1,500</u>

Year Ending	OPWC Loan
	Principal
2019	\$2,479
2020	2,479
2021	2,479
2022	2,479
2023	2,479
2024-2026	7,437
Totals	<u>\$19,832</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 18 - Conduit Debt

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, 2018, \$127,907 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, 2018, \$613,446 in Health Care Facilities Revenue Bonds was still outstanding.

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

The County entered into a lease agreement with Santek Waste Services, Inc. on September 1, 2005, to operate the Sanitary Landfill facility. On March 20, 2018, the County consented to the assignment of the lease with Santek Waste Services, Inc. to be transferred to Rumpke of Northern Ohio, Inc. As part of this agreement, Rumpke of Northern Ohio, 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 lease agreement stipulates that Rumpke of Northern Ohio, 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, Rumpke of Northern Ohio, 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 Rumpke of Northern Ohio, 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 2018 was \$3,951,575.

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 2018, the County met the Local Government Financial Test requirements. The lease agreement with Rumpke of Northern Ohio, 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 2018, these costs were \$10,100,880. The County expects to close the landfill in 2039. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

B. Landfill Lease Agreement

The terms of the lease agreement also stipulate that Rumpke of Northern Ohio, 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 Rumpke of Northern Ohio, 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 - Internal Balances and Interfund Transfers

The County uses an internal proportionate share to allocate its net OPEB liability (asset) and corresponding deferred outflows/inflows of resources and OPEB expense to its various funds. This allocation creates a change in internal proportionate share. The effects of the internal proportionate share are eliminated from the OPEB deferred outflows/inflows of resources in the governmental activities column of the statement of net position. These residual amounts are eliminated in the total column of the government-wide statement of net position thus allowing the total column to present the change in proportionate share for the County as a whole.

Eliminations made in the total column of the government-wide statement of net position include deferred outflows/inflows of resources for the governmental activities, in the amount of \$3,054.

During 2018, the following transfers were made:

Transfers In	Transfers Out
	General
Criminal Justice Services Levy	\$483,527
Job and Family Services	123,107
Jail Operation Levy	952,467
Other Governmental	1,014,409
Total	\$2,573,510

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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	\$164,836	\$7,828	\$0	\$23,661
Materials and Supplies Inventory	25,850	252,889	0	18,474
Unclaimed Moneys	44,001	0	0	0
Total Nonspendable	234,687	260,717	0	42,135
Child Welfare Operations	0	0	846,797	0
Road and Bridge Repair/ Improvement	0	5,451,161	0	0
Sheriff Operations	0	0	0	152,400
Total Restricted	0	5,451,161	846,797	152,400
Assigned for:				
Document Recording	20,137	0	0	0
Vehicle Titling	333,299	0	0	0
Projected Budget Shortage	2,896,008	0	0	0
Unpaid Obligations	57,502	0	0	0
Total Assigned	3,306,946	0	0	0
Unassigned	2,919,954	0	0	0
Total Fund Balance	\$6,461,587	\$5,711,878	\$846,797	\$194,535

Fund Balance	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental
Nonspendable for:				
Prepaid Items	\$30,893	\$41,389	\$38,693	\$72,581
Materials and Supplies Inventory	10,125	5,611	2,187	8,157
Total Nonspendable	41,018	47,000	40,880	80,738

(continued)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Fund Balance	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental
Restricted for (continued):				
Child Support Enforcement	\$0	\$0	\$0	\$456,741
Court Operations	0	0	0	1,594,349
Crime Victims Assistance	0	0	0	4,001
Debt Retirement	0	0	0	70,748
Delinquent Tax Collections	0	0	0	97,001
Developmental Disabilities Operations	0	0	9,867,908	0
Ditch Maintenance	0	0	0	82,833
Diversion Program	0	0	0	5,143
Dog and Kennel Operations	0	0	0	169,701
Economic Development	0	0	0	166,846
Emergency Management	0	0	0	132,725
Jail Operations	0	222,071	0	223,966
Job and Family Services Operations	341,401	0	0	0
Real Estate Assessments	0	0	0	1,249,718
Road and Bridge Repair/ Improvement	0	0	0	77,029
Senior Citizens	0	0	0	36,049
Sheriff Operations	0	0	0	460,426
Solid Waste Management	0	0	0	411,937
Total Restricted	341,401	222,071	9,867,908	5,239,213
Committed for:				
Debt Retirement	0	0	0	68,234
Sheriff Operations	0	0	0	61,456
Total Committed	0	0	0	129,690
Assigned for:				
Building Improvement	0	0	0	353,142
Unassigned for:				
Economic Development	0	0	0	(169)
Road and Bridge Repair/ Improvement	0	0	0	(2,122)
Total Unassigned (Deficit)	0	0	0	(2,291)
Total Fund Balance	\$382,419	\$269,071	\$9,908,788	\$5,800,492

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 22 - 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 23 - Joint Ventures

A. Northland Homes and Properties, Inc.

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

The housing purchases are financed by State grants that are distributed to each DD Board and then to the Corporation. The DD Boards also fund the operational costs of the Corporation. The Corporation is not accumulating significant financial resources or experiencing fiscal stress which would cause an additional benefit to or burden on the County. During 2018, \$48,860 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.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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, 2018. The Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is located at 907 North Sandusky Avenue, Bucyrus, Ohio 44820.

Note 24 - Risk Sharing Pool

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

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

Note 25 - 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 Five Years (1)

	2018	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	0.08944300%	0.08888000%	0.09201600%	0.09479600%	0.09479600%
County's Proportionate Share of the Net Pension Liability	\$14,031,873	\$20,183,137	\$15,938,332	\$11,433,457	\$11,175,213
County's Covered Payroll	\$11,605,273	\$11,235,890	\$11,317,844	\$11,372,887	\$11,480,161
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	120.91%	179.63%	140.82%	100.53%	97.34%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.66%	77.25%	81.08%	86.45%	86.36%

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

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

See Accompanying Notes to the Required Supplementary Information

Crawford County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Asset
Ohio Public Employees Retirement System - Combined Plan
2018 (1)

	2018
County's Proportion of the Net Pension Asset	0.07894300%
County's Proportionate Share of the Net Pension Asset	\$107,468
County's Covered Payroll	\$323,315
County's Proportionate Share of the Net Pension Asset as a Percentage of Covered Payroll	-33.24%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	137.28%

(1) Amounts for the combined plan are not presented prior to 2018 as the County's participation in this plan was considered immaterial in previous years.

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

See Accompanying Notes to the Required Supplementary Information

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 Six Fiscal Years (1)

	2018	2017	2016	2015
County's Proportion of the Net Pension Liability	0.00326182%	0.00350538%	0.00423162%	0.00446025%
County's Proportionate Share of the Net Pension Liability	\$717,201	\$832,711	\$1,416,453	\$1,232,686
County's Covered Payroll	\$370,814	\$385,371	\$445,250	\$465,350
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	193.41%	216.08%	318.13%	264.89%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.30%	75.30%	66.80%	72.10%

(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 June 30th.

See Accompanying Notes to the Required Supplementary Information

2014	2013
0.00450170%	0.00450170%
\$1,082,436	\$1,289,390
\$489,662	\$401,423
221.06%	321.20%
74.70%	69.30%

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

	2018	2017
County's Proportion of the Net OPEB Liability	0.08802500%	0.08750000%
County's Proportionate Share of the Net OPEB Liability	\$9,558,866	\$8,837,797
County's Covered Payroll	\$12,265,138	\$11,861,123
County's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	77.94%	74.51%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	54.14%	54.04%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 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.

See Accompanying Notes to the Required Supplementary Information

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

	2018	2017
County's Proportion of the Net OPEB Liability (Asset)	0.00326182%	0.00350538%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$52,414)	\$136,767
County's Employee Payroll	\$347,979	\$436,529
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Employee Payroll	-15.06%	31.33%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	176.00%	47.10%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

Amounts presented as of the County's measurement date which is June 30th.

See Accompanying Notes to the Required Supplementary Information

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

	2018	2017	2016
Net Pension Liability - Traditional Plan			
Contractually Required Contribution	\$1,695,073	\$1,539,264	\$1,380,528
Contributions in Relation to the Contractually Required Contribution	<u>(1,695,073)</u>	<u>(1,539,264)</u>	<u>(1,380,528)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll	\$11,865,547	\$11,605,273	\$11,235,890
Contributions as a Percentage of Covered Payroll	<u>14.29%</u>	<u>13.26%</u>	<u>12.29%</u>
Net Pension Liability - Combined Plan			
Contractually Required Contribution	\$56,618	\$42,031	\$33,796
Contributions in Relation to the Contractually Required Contribution	<u>(56,618)</u>	<u>(42,031)</u>	<u>(33,796)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll	\$404,414	\$323,315	\$281,633
Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>
Net OPEB Liability - OPEB Plan (2)			
Contractually Required Contribution	\$14,952	\$132,748	\$244,095
Contributions in Relation to the Contractually Required Contribution	<u>(14,952)</u>	<u>(132,748)</u>	<u>(244,095)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll (3)	\$12,643,761	\$12,265,138	\$11,861,123
OPEB Contributions as a Percentage of Covered Payroll	<u>0.12%</u>	<u>1.08%</u>	<u>2.06%</u>

(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.

(2) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore, information prior to 2016 is not presented.

(3) The OPEB plan includes the members from the traditional plan, the combined plan, and the member-directed plan. The member-directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See Accompanying Notes to the Required Supplementary Information

<u>2015</u>	<u>2014</u>	<u>2013</u>
\$1,389,735	\$1,396,401	\$1,520,981
<u>(1,389,735)</u>	<u>(1,396,401)</u>	<u>(1,520,981)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$11,317,844	\$11,372,887	\$11,480,161
<u>12.28%</u>	<u>12.28%</u>	<u>13.25%</u>
\$34,686	\$41,732	\$43,499
<u>(34,686)</u>	<u>(41,732)</u>	<u>(43,499)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$289,050	\$347,767	\$334,608
<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Net Pension Liability				
Contractually Required Contribution	\$52,612	\$48,717	\$61,114	\$64,839
Contributions in Relation to the Contractually Required Contribution	<u>(52,612)</u>	<u>(48,717)</u>	<u>(61,114)</u>	<u>(64,839)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$375,800	\$347,979	\$436,529	\$463,136
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
Net OPEB Liability (Asset)				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

(1) The County's covered payroll is the same for the pension and OPEB.

See Notes to the Required Supplementary Information
See Accountant's Compilation Report

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$55,498	\$52,372	\$51,998	\$63,516	\$57,226	\$60,327
<u>(55,498)</u>	<u>(52,372)</u>	<u>(51,998)</u>	<u>(63,516)</u>	<u>(57,226)</u>	<u>(60,327)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$407,847	\$402,862	\$399,985	\$488,585	\$440,200	\$464,054
13.61%	13.00%	13.00%	13.00%	13.00%	13.00%
\$1,591	\$4,029	\$4,000	\$4,886	\$4,402	\$4,641
<u>(1,591)</u>	<u>(4,029)</u>	<u>(4,000)</u>	<u>(4,886)</u>	<u>(4,402)</u>	<u>(4,641)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
0.39%	1.00%	1.00%	1.00%	1.00%	1.00%

Crawford County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2018

Changes in Assumptions - OPERS Pension

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

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

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

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected twenty years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 Mortality Table with no projections. For males, 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Crawford County, Ohio
Notes to Required Supplementary Information
For the Year Ended December 31, 2018

Changes in Assumptions - STRS Pension

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

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

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

For the 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022-Scale AA) for males and females. Males ages were set back two years through age eighty-nine and no set back for age ninety and above. Females younger than age eighty were set back four years, one year set back from age eighty through eighty-nine, and no set back from age ninety and above.

Changes in Assumptions - OPERS OPEB

For 2018, the single discount rate changed from 4.23 percent to 3.85 percent.

Changes in Assumptions - STRS OPEB

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

Changes in Benefit Terms - STRS OPEB

For 2018, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019, and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

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:

CEAO Projects Fund - To account for grants from the Ohio Department of Transportation restricted for purchasing and upgrading road signs and accessories, constructing guardrails in various locations throughout the County, consulting services for load rating for bridges, and rural sign inventory safety studies and associated software.

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

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

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.

Municipal Court Technology Fund - To account for State grants received from the Supreme Court of Ohio restricted for equipment and technology upgrades for the Municipal Court.

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

Nonmajor Debt Service Fund

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

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

(continued)

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, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,512,311	\$89,828	\$353,142	\$5,955,281
Cash and Cash Equivalents in Segregated Accounts	69,669	0	0	69,669
Accounts Receivable	54,611	45,472	0	100,083
Sales Taxes Receivable	0	147,464	0	147,464
Due from Other Governments	221,631	0	0	221,631
Special Assessments Receivable	97,997	219,200	0	317,197
Prepaid Items	72,581	0	0	72,581
Materials and Supplies Inventory	8,157	0	0	8,157
Property Taxes Receivable	592,179	0	0	592,179
Loans Receivable	6,438	0	0	6,438
<i>Total Assets</i>	<u>\$6,635,574</u>	<u>\$501,964</u>	<u>\$353,142</u>	<u>\$7,490,680</u>
Liabilities				
Wages Payable	\$39,165	\$0	\$0	\$39,165
Accounts Payable	218,935	0	0	218,935
Contracts Payable	54,533	0	0	54,533
Due to Other Governments	26,319	0	0	26,319
Interfund Payable	122,790	0	0	122,790
<i>Total Liabilities</i>	<u>461,742</u>	<u>0</u>	<u>0</u>	<u>461,742</u>
Deferred Inflows of Resources				
Property Taxes	564,662	0	0	564,662
Unavailable Revenue	300,802	362,982	0	663,784
<i>Total Deferred Inflows of Resources</i>	<u>865,464</u>	<u>362,982</u>	<u>0</u>	<u>1,228,446</u>
Fund Balances				
Nonspendable	80,738	0	0	80,738
Restricted	5,168,465	70,748	0	5,239,213
Committed	61,456	68,234	0	129,690
Assigned	0	0	353,142	353,142
Unassigned (Deficit)	(2,291)	0	0	(2,291)
<i>Total Fund Balances</i>	<u>5,308,368</u>	<u>138,982</u>	<u>353,142</u>	<u>5,800,492</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$6,635,574</u>	<u>\$501,964</u>	<u>\$353,142</u>	<u>\$7,490,680</u>

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

	CEAO Projects	Court Computer	Community Development Block Grant	Concealed Handgun Expense
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,122	\$138,108	\$81,976	\$156,898
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	2,122	0	56,850	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$4,244</u>	<u>\$138,108</u>	<u>\$138,826</u>	<u>\$156,898</u>
Liabilities				
Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	0	0	69,648	1,409
Contracts Payable	2,122	1,800	0	0
Due to Other Governments	0	0	0	627
Interfund Payable	2,122	0	0	0
<i>Total Liabilities</i>	<u>4,244</u>	<u>1,800</u>	<u>69,648</u>	<u>2,036</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	2,122	0	7,695	0
<i>Total Deferred Inflows of Resources</i>	<u>2,122</u>	<u>0</u>	<u>7,695</u>	<u>0</u>
Fund Balances				
Nonspendable	0	0	0	0
Restricted	0	136,308	61,483	154,862
Committed	0	0	0	0
Unassigned (Deficit)	(2,122)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>(2,122)</u>	<u>136,308</u>	<u>61,483</u>	<u>154,862</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$4,244</u>	<u>\$138,108</u>	<u>\$138,826</u>	<u>\$156,898</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2018

	Council on Aging Levy	Commissary	Child Support Enforcement Agency	Diversion Program
Assets				
Equity in Pooled Cash and Cash Equivalents	\$36,049	\$209,639	\$549,265	\$5,143
Cash and Cash Equivalents in Segregated Accounts	0	14,485	0	0
Accounts Receivable	0	7,029	0	0
Due from Other Governments	36,066	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	3,542	0
Materials and Supplies Inventory	0	1,831	0	0
Property Taxes Receivable	592,179	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$664,294</u>	<u>\$232,984</u>	<u>\$552,807</u>	<u>\$5,143</u>
Liabilities				
Wages Payable	\$0	\$0	\$10,623	\$0
Accounts Payable	0	158	0	0
Contracts Payable	0	0	28	0
Due to Other Governments	0	0	6,713	0
Interfund Payable	0	0	75,160	0
<i>Total Liabilities</i>	<u>0</u>	<u>158</u>	<u>92,524</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	564,662	0	0	0
Unavailable Revenue	63,583	7,029	0	0
<i>Total Deferred Inflows of Resources</i>	<u>628,245</u>	<u>7,029</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	0	1,831	3,542	0
Restricted	36,049	223,966	456,741	5,143
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>36,049</u>	<u>225,797</u>	<u>460,283</u>	<u>5,143</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$664,294</u>	<u>\$232,984</u>	<u>\$552,807</u>	<u>\$5,143</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>	<u>Enforcement and Education</u>	<u>Emergency Management Agency</u>
\$180,024	\$72,028	\$82,833	\$84,735	\$4,659	\$8,560	\$136,389
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	49,459	0	60,888
0	0	97,997	0	0	0	0
431	0	0	656	0	0	7,044
420	0	0	230	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$180,875</u>	<u>\$72,028</u>	<u>\$180,830</u>	<u>\$85,621</u>	<u>\$54,118</u>	<u>\$8,560</u>	<u>\$204,321</u>
\$4,526	\$0	\$0	\$1,332	\$0	\$0	\$2,141
462	174	0	1,199	18,857	0	108
250	0	0	0	35,430	0	0
1,170	0	0	890	0	0	1,371
3,915	0	0	0	0	0	44
<u>10,323</u>	<u>174</u>	<u>0</u>	<u>3,421</u>	<u>54,287</u>	<u>0</u>	<u>3,664</u>
0	0	0	0	0	0	0
0	0	97,997	0	0	0	60,888
0	0	97,997	0	0	0	60,888
851	0	0	886	0	0	7,044
169,701	71,854	82,833	81,314	0	8,560	132,725
0	0	0	0	0	0	0
0	0	0	0	(169)	0	0
<u>170,552</u>	<u>71,854</u>	<u>82,833</u>	<u>82,200</u>	<u>(169)</u>	<u>8,560</u>	<u>139,769</u>
<u>\$180,875</u>	<u>\$72,028</u>	<u>\$180,830</u>	<u>\$85,621</u>	<u>\$54,118</u>	<u>\$8,560</u>	<u>\$204,321</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2018

	Felony Delinquent Care	Indigent Driver Alcohol Treatment	Indigent Driver Interlock and Alcohol Monitoring	Indigent Guardianship
Assets				
Equity in Pooled Cash and Cash Equivalents	\$204,294	\$177,981	\$39,157	\$29,684
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	7,244	24	473	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	704	0	0	0
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$212,242</u>	<u>\$178,005</u>	<u>\$39,630</u>	<u>\$29,684</u>
Liabilities				
Wages Payable	\$2,657	\$0	\$0	\$0
Accounts Payable	27,176	0	2,019	464
Contracts Payable	0	0	0	0
Due to Other Governments	1,625	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>31,458</u>	<u>0</u>	<u>2,019</u>	<u>464</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	7,244	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>7,244</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	704	0	0	0
Restricted	172,836	178,005	37,611	29,220
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>173,540</u>	<u>178,005</u>	<u>37,611</u>	<u>29,220</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$212,242</u>	<u>\$178,005</u>	<u>\$39,630</u>	<u>\$29,684</u>

Law Enforcement Assistance	Law Enforcement Overtime Project	Law Enforcement Records Management	Law Enforcement Trust	Law Library Resource	Library and Legal Research	Municipal Court Probation Officer
\$30,650	\$36,230	\$65,510	\$61,746	\$289,657	\$21,883	\$120,424
0	0	0	55,184	0	0	0
0	0	0	0	0	0	0
0	3,991	0	0	0	0	0
0	0	0	0	0	0	0
0	135	41,997	0	24	0	914
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$30,650</u>	<u>\$40,356</u>	<u>\$107,507</u>	<u>\$116,930</u>	<u>\$289,681</u>	<u>\$21,883</u>	<u>\$121,338</u>
\$0	\$396	\$0	\$0	\$67	\$0	\$3,102
0	0	0	0	18,024	0	422
0	0	4,054	0	0	0	0
0	284	0	0	37	0	1,926
0	27,656	0	0	0	0	0
<u>0</u>	<u>28,336</u>	<u>4,054</u>	<u>0</u>	<u>18,128</u>	<u>0</u>	<u>5,450</u>
0	0	0	0	0	0	0
0	3,991	0	0	0	0	0
<u>0</u>	<u>3,991</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	135	41,997	0	24	0	914
30,650	7,894	0	116,930	271,529	21,883	114,974
0	0	61,456	0	0	0	0
0	0	0	0	0	0	0
<u>30,650</u>	<u>8,029</u>	<u>103,453</u>	<u>116,930</u>	<u>271,553</u>	<u>21,883</u>	<u>115,888</u>
<u>\$30,650</u>	<u>\$40,356</u>	<u>\$107,507</u>	<u>\$116,930</u>	<u>\$289,681</u>	<u>\$21,883</u>	<u>\$121,338</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2018

	Municipal Court Technology	Probate Court	Prepayment Interest	Real Estate Assessment
Assets				
Equity in Pooled Cash and Cash Equivalents	\$36,500	\$8,166	\$9,497	\$1,251,014
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	6,480
Materials and Supplies Inventory	0	0	0	2,853
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$36,500</u>	<u>\$8,166</u>	<u>\$9,497</u>	<u>\$1,260,347</u>
Liabilities				
Wages Payable	\$0	\$0	\$0	\$1,828
Accounts Payable	26,487	0	0	733
Contracts Payable	0	0	0	5,450
Due to Other Governments	0	0	0	2,782
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>26,487</u>	<u>0</u>	<u>0</u>	<u>10,793</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	0	0	0	9,333
Restricted	10,013	8,166	9,497	1,240,221
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>10,013</u>	<u>8,166</u>	<u>9,497</u>	<u>1,249,554</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$36,500</u>	<u>\$8,166</u>	<u>\$9,497</u>	<u>\$1,260,347</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>	<u>Tax Certificate Administration</u>
\$66,915	\$77,029	\$73,307	\$520,175	\$75,221	\$425,335	\$15,687
0	0	0	0	0	0	0
0	0	0	0	0	45,082	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	125	1,406	347	2,403	0
0	0	0	1,661	0	1,081	81
0	0	0	0	0	0	0
6,438	0	0	0	0	0	0
<u>\$73,353</u>	<u>\$77,029</u>	<u>\$73,432</u>	<u>\$523,242</u>	<u>\$75,568</u>	<u>\$473,901</u>	<u>\$15,768</u>
\$0	\$0	\$376	\$4,377	\$624	\$5,819	\$0
381	0	433	44,146	51	5,333	0
0	0	0	846	0	417	0
0	0	467	2,961	618	3,609	0
0	0	0	0	0	63	0
<u>381</u>	<u>0</u>	<u>1,276</u>	<u>52,330</u>	<u>1,293</u>	<u>15,241</u>	<u>0</u>
0	0	0	0	0	0	0
0	0	0	0	0	43,239	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>43,239</u>	<u>0</u>
0	0	125	3,067	347	3,484	81
72,972	77,029	72,031	467,845	73,928	411,937	15,687
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>72,972</u>	<u>77,029</u>	<u>72,156</u>	<u>470,912</u>	<u>74,275</u>	<u>415,421</u>	<u>15,768</u>
<u>\$73,353</u>	<u>\$77,029</u>	<u>\$73,432</u>	<u>\$523,242</u>	<u>\$75,568</u>	<u>\$473,901</u>	<u>\$15,768</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2018

	Tax Incentive Review	Victims of Crime	Wireless E-911	Total
Assets				
Equity in Pooled Cash and Cash Equivalents	\$33,391	\$20,367	\$74,063	\$5,512,311
Cash and Cash Equivalents in Segregated Accounts	0	0	0	69,669
Accounts Receivable	2,500	0	0	54,611
Due from Other Governments	0	4,514	0	221,631
Special Assessments Receivable	0	0	0	97,997
Prepaid Items	0	406	5,967	72,581
Materials and Supplies Inventory	0	0	0	8,157
Property Taxes Receivable	0	0	0	592,179
Loans Receivable	0	0	0	6,438
<i>Total Assets</i>	<u>\$35,891</u>	<u>\$25,287</u>	<u>\$80,030</u>	<u>\$6,635,574</u>
Liabilities				
Wages Payable	\$0	\$1,297	\$0	\$39,165
Accounts Payable	1,000	0	251	218,935
Contracts Payable	0	0	4,136	54,533
Due to Other Governments	0	1,239	0	26,319
Interfund Payable	0	13,830	0	122,790
<i>Total Liabilities</i>	<u>1,000</u>	<u>16,366</u>	<u>4,387</u>	<u>461,742</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	564,662
Unavailable Revenue	2,500	4,514	0	300,802
<i>Total Deferred Inflows of Resources</i>	<u>2,500</u>	<u>4,514</u>	<u>0</u>	<u>865,464</u>
Fund Balances				
Nonspendable	0	406	5,967	80,738
Restricted	32,391	4,001	69,676	5,168,465
Committed	0	0	0	61,456
Unassigned (Deficit)	0	0	0	(2,291)
<i>Total Fund Balances (Deficit)</i>	<u>32,391</u>	<u>4,407</u>	<u>75,643</u>	<u>5,308,368</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$35,891</u>	<u>\$25,287</u>	<u>\$80,030</u>	<u>\$6,635,574</u>

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2018

	Capital Projects	Courthouse Roof and Projects	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$240,488	\$112,654	\$353,142
Fund Balances			
Assigned	\$240,488	\$112,654	\$353,142

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$566,928	\$0	\$0	\$566,928
Sales Taxes	0	407,368	0	407,368
Special Assessments	96,727	20,098	0	116,825
Charges for Services	2,771,902	342,449	0	3,114,351
Licenses and Permits	39,832	0	0	39,832
Fines and Forfeitures	168,397	0	0	168,397
Intergovernmental	2,301,598	0	186,174	2,487,772
Interest	5,262	0	0	5,262
Rent	0	88,786	0	88,786
Other	178,286	0	0	178,286
<i>Total Revenues</i>	<u>6,128,932</u>	<u>858,701</u>	<u>186,174</u>	<u>7,173,807</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	785,700	0	0	785,700
Judicial	943,987	0	0	943,987
Public Safety	1,159,423	0	0	1,159,423
Public Works	756,995	0	0	756,995
Health	716,856	0	0	716,856
Human Services	1,556,818	0	0	1,556,818
Economic Development	56,714	0	0	56,714
Capital Outlay	0	0	306,827	306,827
Debt Service:				
Principal Retirement	0	1,182,162	0	1,182,162
Interest and Fiscal Charges	0	210,498	0	210,498
<i>Total Expenditures</i>	<u>5,976,493</u>	<u>1,392,660</u>	<u>306,827</u>	<u>7,675,980</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	152,439	(533,959)	(120,653)	(502,173)
Other Financing Sources				
Transfers In	101,500	540,765	372,144	1,014,409
<i>Net Changes in Fund Balances</i>	253,939	6,806	251,491	512,236
<i>Fund Balances Beginning of Year</i>	<u>5,054,429</u>	<u>132,176</u>	<u>101,651</u>	<u>5,288,256</u>
<i>Fund Balances End of Year</i>	<u><u>\$5,308,368</u></u>	<u><u>\$138,982</u></u>	<u><u>\$353,142</u></u>	<u><u>\$5,800,492</u></u>

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

	CEAO Projects	Court Computer	Community Development Block Grant	Concealed Handgun Expense
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	30,019	0	0
Licenses and Permits	0	0	0	39,832
Fines and Forfeitures	0	0	0	0
Intergovernmental	6,090	0	669,076	0
Interest	0	0	370	0
Other	0	51	6,454	0
<i>Total Revenues</i>	<u>6,090</u>	<u>30,070</u>	<u>675,900</u>	<u>39,832</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	23,703	0	0
Public Safety	0	0	0	16,307
Public Works	8,212	0	675,456	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>8,212</u>	<u>23,703</u>	<u>675,456</u>	<u>16,307</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,122)	6,367	444	23,525
Other Financing Sources				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	(2,122)	6,367	444	23,525
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>0</u>	<u>129,941</u>	<u>61,039</u>	<u>131,337</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$2,122)</u>	<u>\$136,308</u>	<u>\$61,483</u>	<u>\$154,862</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, 2018

	Council on Aging Levy	Commissary	Child Support Enforcement Agency	Diversion Program
Revenues				
Property Taxes	\$566,928	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	367,485	185,737	3,896
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	71,977	0	694,514	0
Interest	0	0	0	0
Other	0	44,525	37,182	0
<i>Total Revenues</i>	<u>638,905</u>	<u>412,010</u>	<u>917,433</u>	<u>3,896</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	363,774	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	640,093	0	916,725	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>640,093</u>	<u>363,774</u>	<u>916,725</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,188)	48,236	708	3,896
Other Financing Sources				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	(1,188)	48,236	708	3,896
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>37,237</u>	<u>177,561</u>	<u>459,575</u>	<u>1,247</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$36,049</u>	<u>\$225,797</u>	<u>\$460,283</u>	<u>\$5,143</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>	<u>Enforcement and Education</u>	<u>Emergency Management Agency</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	96,727	0	0	0	0
150,636	0	0	166,948	0	0	18,757
0	0	0	0	0	0	0
250	16,862	0	0	0	705	0
0	0	0	0	135,016	0	61,562
0	0	0	0	0	0	0
3,155	0	0	40,455	0	0	12,915
<u>154,041</u>	<u>16,862</u>	<u>96,727</u>	<u>207,403</u>	<u>135,016</u>	<u>705</u>	<u>93,234</u>
0	0	0	192,010	0	0	0
0	0	0	0	0	405	0
0	13,041	0	0	0	0	185,857
0	0	73,327	0	0	0	0
166,716	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	56,333	0	0
<u>166,716</u>	<u>13,041</u>	<u>73,327</u>	<u>192,010</u>	<u>56,333</u>	<u>405</u>	<u>185,857</u>
(12,675)	3,821	23,400	15,393	78,683	300	(92,623)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100,000</u>
(12,675)	3,821	23,400	15,393	78,683	300	7,377
<u>183,227</u>	<u>68,033</u>	<u>59,433</u>	<u>66,807</u>	<u>(78,852)</u>	<u>8,260</u>	<u>132,392</u>
<u>\$170,552</u>	<u>\$71,854</u>	<u>\$82,833</u>	<u>\$82,200</u>	<u>(\$169)</u>	<u>\$8,560</u>	<u>\$139,769</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, 2018

	Felony Delinquent Care	Indigent Driver Alcohol Treatment	Indigent Driver Interlock and Alcohol Monitoring	Indigent Guardianship
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	0	7,670
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	19,725	0	0
Intergovernmental	234,249	0	7,768	0
Interest	0	0	0	0
Other	547	0	0	0
<i>Total Revenues</i>	<u>234,796</u>	<u>19,725</u>	<u>7,768</u>	<u>7,670</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	15,180	12,089	2,516
Public Safety	294,864	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>294,864</u>	<u>15,180</u>	<u>12,089</u>	<u>2,516</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(60,068)	4,545	(4,321)	5,154
Other Financing Sources				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	(60,068)	4,545	(4,321)	5,154
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>233,608</u>	<u>173,460</u>	<u>41,932</u>	<u>24,066</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$173,540</u>	<u>\$178,005</u>	<u>\$37,611</u>	<u>\$29,220</u>

Law Enforcement Assistance	Law Enforcement Overtime Project	Law Enforcement Records Management	Law Enforcement Trust	Law Library Resource	Library and Legal Research	Municipal Court Probation Officer
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	98,266	0	0	71	147,971
0	0	0	0	0	0	0
0	0	0	16,643	102,897	0	0
12,100	24,260	0	0	0	0	0
0	0	0	23	0	0	0
0	215	0	3977	34	0	679
<u>12,100</u>	<u>24,475</u>	<u>98,266</u>	<u>20,643</u>	<u>102,931</u>	<u>71</u>	<u>148,650</u>
0	0	0	0	0	0	0
0	0	0	0	88,973	0	172,704
0	23,155	85,648	2,431	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>23,155</u>	<u>85,648</u>	<u>2,431</u>	<u>88,973</u>	<u>0</u>	<u>172,704</u>
12,100	1,320	12,618	18,212	13,958	71	(24,054)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12,100	1,320	12,618	18,212	13,958	71	(24,054)
<u>18,550</u>	<u>6,709</u>	<u>90,835</u>	<u>98,718</u>	<u>257,595</u>	<u>21,812</u>	<u>139,942</u>
<u>\$30,650</u>	<u>\$8,029</u>	<u>\$103,453</u>	<u>\$116,930</u>	<u>\$271,553</u>	<u>\$21,883</u>	<u>\$115,888</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, 2018

	Municipal Court Technology	Probate Court	Prepayment Interest	Real Estate Assessment
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	271	0	594,096
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	61,488	0	0	0
Interest	0	0	4,303	0
Other	0	0	0	5,429
<i>Total Revenues</i>	<u>61,488</u>	<u>271</u>	<u>4,303</u>	<u>599,525</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	586,439
Judicial	51,475	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>51,475</u>	<u>0</u>	<u>0</u>	<u>586,439</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	10,013	271	4,303	13,086
Other Financing Sources				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	10,013	271	4,303	13,086
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>0</u>	<u>7,895</u>	<u>5,194</u>	<u>1,236,468</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$10,013</u>	<u>\$8,166</u>	<u>\$9,497</u>	<u>\$1,249,554</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>	<u>Tax Certificate Administration</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	23,190	355,615	24,743	587,531	2,500
0	0	0	0	0	0	0
0	1,950	0	9,365	0	0	0
0	0	0	0	0	150,000	0
566	0	0	0	0	0	0
12	0	89	935	0	21,632	0
<u>578</u>	<u>1,950</u>	<u>23,279</u>	<u>365,915</u>	<u>24,743</u>	<u>759,163</u>	<u>2,500</u>
0	0	0	0	0	0	3,501
0	0	30,644	490,875	55,423	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	550,140	0
0	0	0	0	0	0	0
381	0	0	0	0	0	0
<u>381</u>	<u>0</u>	<u>30,644</u>	<u>490,875</u>	<u>55,423</u>	<u>550,140</u>	<u>3,501</u>
197	1,950	(7,365)	(124,960)	(30,680)	209,023	(1,001)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
197	1,950	(7,365)	(124,960)	(30,680)	209,023	(1,001)
<u>72,775</u>	<u>75,079</u>	<u>79,521</u>	<u>595,872</u>	<u>104,955</u>	<u>206,398</u>	<u>16,769</u>
<u>\$72,972</u>	<u>\$77,029</u>	<u>\$72,156</u>	<u>\$470,912</u>	<u>\$74,275</u>	<u>\$415,421</u>	<u>\$15,768</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, 2018

	Tax Incentive Review	Victims of Crime	Wireless E-911	Total
Revenues				
Property Taxes	\$0	\$0	\$0	\$566,928
Special Assessments	0	0	0	96,727
Charges for Services	6,500	0	0	2,771,902
Licenses and Permits	0	0	0	39,832
Fines and Forfeitures	0	0	0	168,397
Intergovernmental	0	80,970	92,528	2,301,598
Interest	0	0	0	5,262
Other	0	0	0	178,286
<i>Total Revenues</i>	<u>6,500</u>	<u>80,970</u>	<u>92,528</u>	<u>6,128,932</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	3,750	0	0	785,700
Judicial	0	0	0	943,987
Public Safety	0	88,023	86,323	1,159,423
Public Works	0	0	0	756,995
Health	0	0	0	716,856
Human Services	0	0	0	1,556,818
Economic Development	0	0	0	56,714
<i>Total Expenditures</i>	<u>3,750</u>	<u>88,023</u>	<u>86,323</u>	<u>5,976,493</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	2,750	(7,053)	6,205	152,439
Other Financing Sources				
Transfers In	<u>0</u>	<u>1,500</u>	<u>0</u>	<u>101,500</u>
<i>Net Changes in Fund Balances</i>	2,750	(5,553)	6,205	253,939
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>29,641</u>	<u>9,960</u>	<u>69,438</u>	<u>5,054,429</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$32,391</u>	<u>\$4,407</u>	<u>\$75,643</u>	<u>\$5,308,368</u>

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2018

	<u>Capital Projects</u>	<u>County Infrastructure Projects</u>	<u>Courthouse Roof and Projects</u>	<u>Ohio Public Works Commission Projects</u>
Revenues				
Intergovernmental	\$0	\$13,087	\$0	\$173,087
Expenditures				
Capital Outlay	<u>133,740</u>	<u>0</u>	<u>0</u>	<u>173,087</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(133,740)	13,087	0	0
Other Financing Sources				
Transfers In	<u>372,144</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	238,404	13,087	0	0
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>2,084</u>	<u>(13,087)</u>	<u>112,654</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$240,488</u></u>	<u><u>\$0</u></u>	<u><u>\$112,654</u></u>	<u><u>\$0</u></u>

(continued)

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds (continued)
For the Year Ended December 31, 2018

	Total
Revenues	
Intergovernmental	\$186,174
Expenditures	
Capital Outlay	306,827
<i>Excess of Revenues Over (Under) Expenditures</i>	(120,653)
Other Financing Sources (Uses)	
Transfers In	372,144
<i>Net Changes in Fund Balances</i>	251,491
<i>Fund Balances (Deficit) Beginning of Year</i>	101,651
<i>Fund Balances End of Year</i>	\$353,142

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.

Crawford County, Ohio
Statement of Fund Net Position
Internal Service Funds
December 31, 2018

	Electronic Document Management System	Health Insurance Shared Corridor	Total
Assets			
Current Assets			
Equity in Pooled Cash and Cash Equivalents	\$45,682	\$0	\$45,682
Prepaid Items	14,896	0	14,896
<i>Total Current Assets</i>	60,578	0	60,578
Noncurrent Assets			
Capital Assets			
Depreciable Capital Assets, Net	937	0	937
<i>Total Assets</i>	61,515	0	61,515
Liabilities			
Current Liabilities			
Contracts Payable	0	13,830	13,830
Net Position			
Net Investment in Capital Assets	937	0	937
Unrestricted (Deficit)	60,578	(13,830)	46,748
<i>Total Net Position (Deficit)</i>	<u>\$61,515</u>	<u>(\$13,830)</u>	<u>\$47,685</u>

Crawford County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2018

	Electronic Document Management System	Health Insurance Shared Corridor	Total
Operating Revenues			
Charges for Services	\$16,601	\$216,761	\$233,362
Operating Expenses			
Materials and Supplies	104	0	104
Contractual Services	15,903	0	15,903
Claims	0	224,609	224,609
Depreciation	2,250	0	2,250
<i>Total Operating Expenses</i>	<u>18,257</u>	<u>224,609</u>	<u>242,866</u>
<i>Changes in Net Position</i>	(1,656)	(7,848)	(9,504)
<i>Net Position (Deficit) Beginning of Year</i>	<u>63,171</u>	<u>(5,982)</u>	<u>57,189</u>
<i>Net Position (Deficit) End of Year</i>	<u><u>\$61,515</u></u>	<u><u>(\$13,830)</u></u>	<u><u>\$47,685</u></u>

Crawford County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2018

	Electronic Document Management System	Health Insurance Shared Corridor	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Transactions with Other Funds	\$16,601	\$216,761	\$233,362
Cash Payments for Contractual Services	(16,205)	0	(16,205)
Cash Payments for Claims	0	(216,761)	(216,761)
<i>Net Cash Provided by Operating Activities</i>	396	0	396
<i>Cash and Cash Equivalents Beginning of Year</i>	45,286	0	45,286
<i>Cash and Cash Equivalents End of Year</i>	<u>\$45,682</u>	<u>\$0</u>	<u>\$45,682</u>
Reconciliation of Operating Loss to Net Cash Used for Operating Activities			
Operating Loss	(\$1,656)	(\$7,848)	(\$9,504)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities			
Depreciation	2,250	0	2,250
Increase in Assets			
Prepaid Items	(198)	0	(198)
Increase in Liabilities			
Contracts Payable	0	7,848	7,848
<i>Net Cash Provided by Operating Activities</i>	<u>\$396</u>	<u>\$0</u>	<u>\$396</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

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

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

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

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

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

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

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

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

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

County Health

Domestic Shelter

Ohio Elections Commission

Park District

Sheriff Civil

Soil and Water

Special Emergency Planning

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2018

	Balance at December 31, 2017	Additions	Reductions	Balance at December 31, 2018
County Court Fund				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$143,607	\$4,020,811	\$3,953,847	\$210,571
Liabilities				
Undistributed Assets	\$143,607	\$4,020,811	\$3,953,847	\$210,571
Tangible Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$81,794	\$81,794	\$0
Due from Other Governments	8,272	5,705	0	13,977
Total Assets	\$8,272	\$87,499	\$81,794	\$13,977
Liabilities				
Due to Other Governments	\$8,272	\$87,499	\$81,794	\$13,977
Undivided Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,600	\$1,894,442	\$1,892,318	\$5,724
Due from Other Governments	903,401	912,417	903,401	912,417
Total Assets	\$907,001	\$2,806,859	\$2,795,719	\$918,141
Liabilities				
Due to Other Governments	\$907,001	\$2,806,859	\$2,795,719	\$918,141
Undivided General Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,865,844	\$30,387,985	\$30,419,425	\$1,834,404
Special Assessments Receivable	422,807	445,624	422,807	445,624
Property Taxes Receivable	28,127,318	29,997,877	28,127,318	29,997,877
Total Assets	\$30,415,969	\$60,831,486	\$58,969,550	\$32,277,905
Liabilities				
Due to Other Governments	\$30,415,969	\$60,831,486	\$58,969,550	\$32,277,905
Housing Trust Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$34,096	\$149,570	\$147,602	\$36,064
Liabilities				
Due to Other Governments	\$34,096	\$149,570	\$147,602	\$36,064

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2018

	Balance at December 31, 2017	Additions	Reductions	Balance at December 31, 2018
<i>Indigent Application Fee Fund</i>				
Assets				
Equity in Pooled Cash and and Cash Equivalents	\$146	\$1,376	\$1,389	\$133
Liabilities				
Due to Other Governments	\$146	\$1,376	\$1,389	\$133
<i>Local Government Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$787,617	\$787,617	\$0
Due from Other Governments	378,849	393,809	378,849	393,809
Total Assets	\$378,849	\$1,181,426	\$1,166,466	\$393,809
Liabilities				
Due to Other Governments	\$378,849	\$1,181,426	\$1,166,466	\$393,809
<i>Library Local Government Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,552,540	\$1,552,540	\$0
Due from Other Governments	746,294	776,270	746,294	776,270
Total Assets	\$746,294	\$2,328,810	\$2,298,834	\$776,270
Liabilities				
Due to Other Governments	\$746,294	\$2,328,810	\$2,298,834	\$776,270
<i>Mental Health Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$37,265	\$660,064	\$661,280	\$36,049
Due from Other Governments	41,393	41,803	41,393	41,803
Property Taxes Receivable	566,975	592,179	566,975	592,179
Total Assets	\$645,633	\$1,294,046	\$1,269,648	\$670,031
Liabilities				
Due to Other Governments	\$645,633	\$1,294,046	\$1,269,648	\$670,031
<i>Payroll Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$160,854	\$18,903,933	\$18,883,116	\$181,671
Liabilities				
Payroll Withholdings	\$160,854	\$18,903,933	\$18,883,116	\$181,671

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2018

	Balance at December 31, 2017	Additions	Reductions	Balance at December 31, 2018
County Health Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,001,600	\$2,165,424	\$2,085,915	\$1,081,109
Liabilities				
Undistributed Assets	\$1,001,600	\$2,165,424	\$2,085,915	\$1,081,109
Domestic Shelter Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,367	\$11,151	\$11,115	\$6,403
Liabilities				
Undistributed Assets	\$6,367	\$11,151	\$11,115	\$6,403
Ohio Elections Commission Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$25	\$350	\$0	\$375
Liabilities				
Due to Other Governments	\$25	\$350	\$0	\$375
Park District Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$90,090	\$540,510	\$602,194	\$28,406
Liabilities				
Undistributed Assets	\$90,090	\$540,510	\$602,194	\$28,406
Sheriff Civil Fund				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$40,754	\$949,262	\$960,108	\$29,908
Liabilities				
Undistributed Assets	\$40,754	\$949,262	\$960,108	\$29,908
Soil and Water Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$64,451	\$297,226	\$284,076	\$77,601
Liabilities				
Undistributed Assets	\$64,451	\$297,226	\$284,076	\$77,601

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2018

	Balance at December 31, 2017	Additions	Reductions	Balance at December 31, 2018
<i>Special Emergency Planning Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$20,329	\$15,898	\$17,885	\$18,342
Liabilities				
Due to Other Governments	\$20,329	\$15,898	\$17,885	\$18,342
<i>All Agency Funds</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,284,667	\$57,449,880	\$57,428,266	\$3,306,281
Cash and Cash Equivalents in Segregated Accounts	184,361	4,970,073	4,913,955	240,479
Due from Other Governments	2,078,209	2,130,004	2,069,937	2,138,276
Special Assessments Receivable	422,807	445,624	422,807	445,624
Property Taxes Receivable	28,694,293	30,590,056	28,694,293	30,590,056
<i>Total Assets</i>	\$34,664,337	\$95,585,637	\$93,529,258	\$36,720,716
Liabilities				
Due to Other Governments	\$33,156,614	\$68,697,320	\$66,748,887	\$35,105,047
Payroll Withholdings	160,854	18,903,933	18,883,116	181,671
Undistributed Assets	1,346,869	7,984,384	7,897,255	1,433,998
<i>Total Liabilities</i>	\$34,664,337	\$95,585,637	\$93,529,258	\$36,720,716

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

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,585,940	\$1,376,940	\$1,376,837	(\$103)
Sales Taxes	3,550,000	3,550,000	3,807,458	257,458
Charges for Services	2,370,426	2,429,899	2,417,910	(11,989)
Licenses and Permits	2,380	2,380	2,529	149
Fines and Forfeitures	146,000	146,000	134,596	(11,404)
Intergovernmental	1,441,682	2,599,682	2,658,460	58,778
Interest	204,000	483,000	547,683	64,683
Other	48,622	59,622	96,842	37,220
<i>Total Revenues</i>	<u>9,349,050</u>	<u>10,647,523</u>	<u>11,042,315</u>	<u>394,792</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive Commissioners				
Personal Services	372,098	372,848	368,968	3,880
Materials and Supplies	645	2,296	1,838	458
Contractual Services	104,198	112,197	111,349	848
Capital Outlay	2,000	9,250	9,014	236
Other	12,939	12,939	11,586	1,353
Auditor				
Personal Services	466,229	466,229	395,179	71,050
Materials and Supplies	2,275	2,275	2,158	117
Contractual Services	1,500	2,300	2,300	0
Capital Outlay	3,460	3,460	3,120	340
Other	3,159	3,159	2,449	710
Treasurer				
Personal Services	208,383	208,383	193,885	14,498
Materials and Supplies	4,080	4,080	3,770	310
Contractual Services	4,511	4,511	3,161	1,350
Capital Outlay	750	750	192	558
Other	3,000	3,000	2,728	272
Prosecutor				
Personal Services	624,771	641,122	625,529	15,593
Materials and Supplies	3,500	3,500	3,441	59
Contractual Services	3,366	13,366	6,036	7,330
Capital Outlay	4,998	4,998	4,673	325
Other	34,747	34,747	23,952	10,795
Bureau of Examination				
Contractual Services	90,084	90,084	89,621	463
Auto Data Processing Board				
Personal Services	71,498	71,498	69,261	2,237
Materials and Supplies	500	1,000	685	315
Contractual Services	66,896	66,396	56,664	9,732
Capital Outlay	10,000	10,000	5,013	4,987
Other	700	700	179	521
Board of Elections				
Personal Services	387,674	397,424	386,361	11,063
Materials and Supplies	15,239	14,139	10,042	4,097
Contractual Services	202,824	193,074	115,521	77,553
Capital Outlay	13,000	27,350	20,189	7,161
Other	17,841	20,591	19,499	1,092

(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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Courthouse and Jail				
Personal Services	\$296,428	\$309,928	\$304,379	\$5,549
Materials and Supplies	13,085	13,085	10,862	2,223
Contractual Services	338,670	390,014	385,732	4,282
Capital Outlay	100,000	100,487	90,317	10,170
Other	233,885	320,535	274,257	46,278
Recorder				
Personal Services	183,940	185,955	178,535	7,420
Materials and Supplies	1,807	2,007	2,007	0
Contractual Services	58,646	58,471	46,545	11,926
Capital Outlay	300	5,300	2,883	2,417
Other	2,921	3,096	3,055	41
Insurances				
Contractual Services	184,044	184,044	168,824	15,220
Clerk of Courts Title				
Personal Services	168,694	177,063	176,162	901
Materials and Supplies	3,289	3,170	2,233	937
Contractual Services	32,664	33,164	33,151	13
Capital Outlay	588	588	199	389
Other	2,500	2,000	1,993	7
Total General Government - Legislative and Executive	4,358,326	4,586,573	4,229,497	357,076
General Government - Judicial				
Commissioners				
Other	18,375	21,375	21,375	0
Court of Appeals				
Other	19,663	22,663	21,279	1,384
Common Pleas Court				
Personal Services	649,346	649,496	613,496	36,000
Materials and Supplies	5,404	3,404	3,017	387
Contractual Services	12,280	27,926	27,805	121
Capital Outlay	0	2,050	2,023	27
Other	198,789	193,093	191,202	1,891
Jury Commission				
Personal Services	1,399	1,399	1,392	7
Materials and Supplies	201	201	199	2
Juvenile Court				
Personal Services	290,762	316,238	315,058	1,180
Materials and Supplies	10,060	10,060	9,598	462
Contractual Services	9,726	14,226	13,518	708
Capital Outlay	10,000	7,500	6,952	548
Other	116,144	148,644	132,068	16,576
Probate Court				
Personal Services	148,714	148,714	144,066	4,648
Materials and Supplies	2,000	2,000	414	1,586
Contractual Services	5,050	5,050	1,200	3,850
Capital Outlay	2,000	2,000	161	1,839
Other	2,225	2,225	1,053	1,172

(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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Clerk of Courts				
Personal Services	\$243,247	\$243,247	\$216,584	\$26,663
Materials and Supplies	5,000	5,000	5,000	0
Contractual Services	3,888	4,638	4,632	6
Capital Outlay	2,500	1,750	1,091	659
Other	728	728	271	457
Municipal Court				
Personal Services	492,224	503,824	489,527	14,297
Materials and Supplies	2,700	2,700	2,376	324
Contractual Services	13,512	13,512	12,889	623
Other	140,675	140,675	110,702	29,973
Total General Government - Judicial	2,406,612	2,494,338	2,348,948	145,390
Public Safety				
Probation Department				
Personal Services	297,910	289,548	260,732	28,816
Contractual Services	84,169	83,169	80,031	3,138
Other	3,287	3,337	1,797	1,540
Coroner				
Personal Services	76,738	81,780	80,662	1,118
Contractual Services	76,578	86,321	81,717	4,604
Capital Outlay	400	400	32	368
Other	2,655	405	33	372
Total Public Safety	541,737	544,960	505,004	39,956
Public Works				
Engineer				
Personal Services	129,019	129,019	122,090	6,929
Materials and Supplies	2,058	2,058	1,369	689
Contractual Services	10,713	10,713	9,249	1,464
Capital Outlay	1,000	1,000	80	920
Other	200	200	16	184
Sanitary Engineer				
Contractual Services	8,814	8,814	6,371	2,443
Total Public Works	151,804	151,804	139,175	12,629
Health				
Agriculture				
Personal Services	0	100	91	9
Other	318,922	334,812	334,529	283
T.B. Hospital				
Materials and Supplies	1,387	1,387	752	635
Other	113	113	9	104
Vital Statistics				
Other	1,025	1,025	936	89
Other Health				
Other	71,845	71,845	71,845	0
Total Health	393,292	409,282	408,162	1,120

(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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Human Services				
Veterans Service Commission				
Personal Services	\$53,030	\$53,030	\$44,154	\$8,876
Materials and Supplies	3,000	3,000	1,960	1,040
Contractual Services	15,470	18,970	16,119	2,851
Capital Outlay	9,405	9,405	6,172	3,233
Other	78,103	74,603	41,512	33,091
Veterans Services				
Personal Services	201,499	201,499	188,955	12,544
Other	30,500	30,500	16,448	14,052
Total Human Services	391,007	391,007	315,320	75,687
Total Expenditures	8,242,778	8,577,964	7,946,106	631,858
<i>Excess of Revenues Over Expenditures</i>	<u>1,106,272</u>	<u>2,069,559</u>	<u>3,096,209</u>	<u>1,026,650</u>
Other Financing Sources (Uses)				
Advances In	0	0	142,340	142,340
Advances Out	0	0	(118,706)	(118,706)
Transfers Out	(2,314,103)	(2,580,750)	(2,573,510)	7,240
Total Other Financing Sources (Uses)	(2,314,103)	(2,580,750)	(2,549,876)	30,874
Net Changes in Fund Balance	(1,207,831)	(511,191)	546,333	1,057,524
Fund Balance Beginning of Year	5,210,748	5,210,748	5,210,748	0
Prior Year Outstanding Advances	67,242	67,242	0	(67,242)
Prior Year Encumbrances Appropriated	180,448	180,448	180,448	0
Fund Balance End of Year	\$4,250,607	\$4,947,247	\$5,937,529	\$990,282

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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$40,000	\$40,000	\$55,763	\$15,763
Fines and Forfeitures	25,000	25,000	24,664	(336)
Intergovernmental	3,585,000	3,633,000	3,847,875	214,875
Interest	3,000	40,000	34,946	(5,054)
Other	0	0	186	186
<i>Total Revenues</i>	<u>3,653,000</u>	<u>3,738,000</u>	<u>3,963,434</u>	<u>225,434</u>
Expenditures				
Current:				
Public Works				
Personal Services	1,344,000	1,308,500	1,277,363	31,137
Materials and Supplies	619,804	519,804	475,585	44,219
Contractual Services	1,435,371	1,655,371	1,649,328	6,043
Capital Outlay	364,349	445,849	431,704	14,145
Other	232,022	256,022	243,301	12,721
<i>Total Expenditures</i>	<u>3,995,546</u>	<u>4,185,546</u>	<u>4,077,281</u>	<u>108,265</u>
<i>Net Changes in Fund Balance</i>	(342,546)	(447,546)	(113,847)	333,699
<i>Fund Balance Beginning of Year</i>	5,277,579	5,277,579	5,277,579	0
Prior Year Encumbrances Appropriated	<u>160,046</u>	<u>160,046</u>	<u>160,046</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,095,079</u></u>	<u><u>\$4,990,079</u></u>	<u><u>\$5,323,778</u></u>	<u><u>\$333,699</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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,307,286	\$1,236,286	\$1,238,243	\$1,957
Charges for Services	74,804	74,804	52,171	(22,633)
Intergovernmental	1,544,635	1,544,336	1,790,855	246,519
Interest	0	0	7	7
Other	13,750	13,750	17,335	3,585
<i>Total Revenues</i>	<u>2,940,475</u>	<u>2,869,176</u>	<u>3,098,611</u>	<u>229,435</u>
Expenditures				
Current:				
Human Services				
Children Services				
Contractual Services	1,660,972	2,074,205	2,042,377	31,828
Capital Outlay	82,750	137,226	128,711	8,515
Other	1,254,747	792,038	717,324	74,714
Independent Living				
Other	22,938	22,938	0	22,938
<i>Total Expenditures</i>	<u>3,021,407</u>	<u>3,026,407</u>	<u>2,888,412</u>	<u>137,995</u>
<i>Net Changes in Fund Balance</i>	(80,932)	(157,231)	210,199	367,430
<i>Fund Balance Beginning of Year</i>	437,990	437,990	437,990	0
Prior Year Encumbrances Appropriated	130,684	130,684	130,684	0
<i>Fund Balance End of Year</i>	<u><u>\$487,742</u></u>	<u><u>\$411,443</u></u>	<u><u>\$778,873</u></u>	<u><u>\$367,430</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Criminal Justice Services Levy Fund
For the Year Ended December 31, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,757,548	\$1,531,548	\$1,530,858	(\$690)
Intergovernmental	260,745	260,745	277,943	17,198
Other	0	0	3,747	3,747
<i>Total Revenues</i>	<u>2,018,293</u>	<u>1,792,293</u>	<u>1,812,548</u>	<u>20,255</u>
Expenditures				
Current:				
Public Safety				
Personal Services	2,006,909	2,016,260	1,962,030	54,230
Materials and Supplies	93,005	108,005	102,976	5,029
Contractual Services	124,121	136,821	127,047	9,774
Capital Outlay	63,007	63,007	63,007	0
Other	41,887	42,187	41,353	834
<i>Total Expenditures</i>	<u>2,328,929</u>	<u>2,366,280</u>	<u>2,296,413</u>	<u>69,867</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(310,636)	(573,987)	(483,865)	90,122
Other Financing Sources				
Transfers In	483,527	483,527	483,527	0
<i>Net Changes in Fund Balance</i>	172,891	(90,460)	(338)	90,122
<i>Fund Balance Beginning of Year</i>	57,204	57,204	57,204	0
Prior Year Encumbrances Appropriated	47,110	47,110	47,110	0
<i>Fund Balance End of Year</i>	<u>\$277,205</u>	<u>\$13,854</u>	<u>\$103,976</u>	<u>\$90,122</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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$970,177	\$970,177	\$846,902	(\$123,275)
Intergovernmental	3,721,732	3,721,732	3,235,122	(486,610)
Other	95,395	95,395	92,053	(3,342)
<i>Total Revenues</i>	<u>4,787,304</u>	<u>4,787,304</u>	<u>4,174,077</u>	<u>(613,227)</u>
Expenditures				
Current:				
Human Services				
Public Assistance/Administration				
Personal Services	1,560,018	1,510,018	1,479,980	30,038
Materials and Supplies	48,412	48,412	40,560	7,852
Contractual Services	324,579	194,579	174,281	20,298
Capital Outlay	340,151	160,151	136,112	24,039
Other	449,485	434,485	419,766	14,719
Public Assistance/Social Services				
Personal Services	834,146	831,086	775,718	55,368
Contractual Services	518,140	492,140	461,489	30,651
Other	59,570	59,570	55,606	3,964
Public Assistance/Transfers				
Personal Services	472,980	472,980	379,019	93,961
Workforce Investment Act				
Contractual Services	337,257	266,257	257,655	8,602
Capital Outlay	5,000	5,000	0	5,000
Other	122,947	193,947	122,361	71,586
<i>Total Expenditures</i>	<u>5,072,685</u>	<u>4,668,625</u>	<u>4,302,547</u>	<u>366,078</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(285,381)	118,679	(128,470)	(247,149)
Other Financing Sources				
Transfers In	120,104	120,104	123,107	3,003
<i>Net Changes in Fund Balance</i>	(165,277)	238,783	(5,363)	(244,146)
<i>Fund Balance Beginning of Year</i>	165,559	165,559	165,559	0
Prior Year Encumbrances Appropriated	179,392	179,392	179,392	0
<i>Fund Balance End of Year</i>	<u>\$179,674</u>	<u>\$583,734</u>	<u>\$339,588</u>	<u>(\$244,146)</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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$1,400,000	\$1,419,035	\$1,508,295	\$89,260
Charges for Services	110,000	110,000	84,274	(25,726)
Other	90,000	90,000	131,601	41,601
<i>Total Revenues</i>	<u>1,600,000</u>	<u>1,619,035</u>	<u>1,724,170</u>	<u>105,135</u>
Expenditures				
Current:				
Public Safety				
Personal Services	1,800,165	1,893,999	1,893,636	363
Materials and Supplies	46,200	55,863	54,761	1,102
Contractual Services	934,685	890,214	876,216	13,998
Capital Outlay	21,905	46,076	46,071	5
Other	2,500	1,250	230	1,020
<i>Total Expenditures</i>	<u>2,805,455</u>	<u>2,887,402</u>	<u>2,870,914</u>	<u>16,488</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(1,205,455)	(1,268,367)	(1,146,744)	121,623
Other Financing Sources				
Transfers In	952,467	952,467	952,467	0
<i>Net Changes in Fund Balance</i>	(252,988)	(315,900)	(194,277)	121,623
<i>Fund Balance Beginning of Year</i>	220,931	220,931	220,931	0
Prior Year Encumbrances Appropriated	99,846	99,846	99,846	0
<i>Fund Balance End of Year</i>	<u>\$67,789</u>	<u>\$4,877</u>	<u>\$126,500</u>	<u>\$121,623</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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$3,172,754	\$2,764,754	\$2,768,726	\$3,972
Charges for Services	0	34,000	34,920	920
Intergovernmental	1,347,393	1,347,393	2,052,955	705,562
Interest	0	0	1,133	1,133
Other	55,200	55,200	177,218	122,018
<i>Total Revenues</i>	<u>4,575,347</u>	<u>4,201,347</u>	<u>5,034,952</u>	<u>833,605</u>
Expenditures				
Current:				
Health				
Personal Services	2,126,082	2,210,802	2,148,316	62,486
Materials and Supplies	92,912	95,012	59,264	35,748
Contractual Services	2,477,344	2,512,663	2,017,273	495,390
Capital Outlay	67,705	107,431	78,695	28,736
Other	154,733	142,943	68,446	74,497
<i>Total Expenditures</i>	<u>4,918,776</u>	<u>5,068,851</u>	<u>4,371,994</u>	<u>696,857</u>
<i>Net Changes in Fund Balance</i>	(343,429)	(867,504)	662,958	1,530,462
<i>Fund Balance Beginning of Year</i>	8,328,184	8,328,184	8,328,184	0
Prior Year Encumbrances Appropriated	<u>465,331</u>	<u>465,331</u>	<u>465,331</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,450,086</u></u>	<u><u>\$7,926,011</u></u>	<u><u>\$9,456,473</u></u>	<u><u>\$1,530,462</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$270,354	\$270,354	\$283,668	\$13,314
Other	0	0	52	52
<i>Total Revenues</i>	<u>270,354</u>	<u>270,354</u>	<u>283,720</u>	<u>13,366</u>
Expenses				
Personal Services	13,161	13,258	13,221	37
Materials and Supplies	10,019	10,019	3,124	6,895
Contractual Services	190,834	212,898	180,420	32,478
Capital Outlay	14,500	14,714	3,549	11,165
Other	4,058	3,528	2,486	1,042
Debt Service:				
Principal Retirement	72,479	72,479	72,479	0
Interest Expense	2,900	2,900	2,900	0
<i>Total Expenses</i>	<u>307,951</u>	<u>329,796</u>	<u>278,179</u>	<u>51,617</u>
<i>Net Changes in Fund Balance</i>	(37,597)	(59,442)	5,541	64,983
<i>Fund Balance Beginning of Year</i>	246,995	246,995	246,995	0
Prior Year Encumbrances Appropriated	<u>33,577</u>	<u>33,577</u>	<u>33,577</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$242,975</u>	<u>\$221,130</u>	<u>\$286,113</u>	<u>\$64,983</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
CEAO Projects Fund
For the Year Ended December 31, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$8,212	\$8,212	\$6,090	(\$2,122)
Expenditures				
Current:				
Public Works				
Materials and Supplies	3,300	3,300	3,300	0
Contractual Services	4,912	4,912	4,912	0
<i>Total Expenditures</i>	<u>8,212</u>	<u>8,212</u>	<u>8,212</u>	<u>0</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>0</u>	<u>0</u>	<u>(2,122)</u>	<u>(2,122)</u>
Other Financing Sources (Uses)				
Advances In	0	0	8,212	8,212
Advances Out	0	0	(6,090)	(6,090)
<i>Total Other Financing Sources (Uses)</i>	0	0	2,122	2,122
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Court Computer Fund
For the Year Ended December 31, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$26,750	\$26,750	\$29,759	\$3,009
Other	0	0	51	51
<i>Total Revenues</i>	<u>26,750</u>	<u>26,750</u>	<u>29,810</u>	<u>3,060</u>
Expenditures				
Current:				
General Government - Judicial				
Common Pleas Court				
Contractual Services	10,800	13,622	13,622	0
Capital Outlay	10,000	10,081	10,081	0
Juvenile Court				
Capital Outlay	3,000	3,000	0	3,000
Probate Court				
Capital Outlay	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>24,800</u>	<u>27,703</u>	<u>23,703</u>	<u>4,000</u>
<i>Net Changes in Fund Balance</i>	1,950	(953)	6,107	7,060
<i>Fund Balance Beginning of Year</i>	<u>127,725</u>	<u>127,725</u>	<u>127,725</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$129,675</u>	<u>\$126,772</u>	<u>\$133,832</u>	<u>\$7,060</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$1,247,957	\$1,247,957	\$688,550	(\$559,407)
Interest	0	0	370	370
Other	0	0	6,454	6,454
<i>Total Revenues</i>	<u>1,247,957</u>	<u>1,247,957</u>	<u>695,374</u>	<u>(552,583)</u>
Expenditures				
Current:				
Public Works				
Contractual Services	1,238,955	729,548	673,176	56,372
Other	27,100	27,100	27,100	0
<i>Total Expenditures</i>	<u>1,266,055</u>	<u>756,648</u>	<u>700,276</u>	<u>56,372</u>
<i>Net Changes in Fund Balance</i>	(18,098)	491,309	(4,902)	(496,211)
<i>Fund Balance Beginning of Year</i>	61,839	61,839	61,839	0
Prior Year Encumbrances Appropriated	4,515	4,515	4,515	0
<i>Fund Balance End of Year</i>	<u><u>\$48,256</u></u>	<u><u>\$557,663</u></u>	<u><u>\$61,452</u></u>	<u><u>(\$496,211)</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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Licenses and Permits	\$18,000	\$26,600	\$39,832	\$13,232
Expenditures				
Current:				
Public Safety				
Materials and Supplies	3,000	3,000	1,522	1,478
Contractual Services	16,717	18,217	15,592	2,625
Capital Outlay	0	2,000	1,624	376
<i>Total Expenditures</i>	<u>19,717</u>	<u>23,217</u>	<u>18,738</u>	<u>4,479</u>
<i>Net Changes in Fund Balance</i>	(1,717)	3,383	21,094	17,711
<i>Fund Balance Beginning of Year</i>	128,914	128,914	128,914	0
Prior Year Encumbrances Appropriated	<u>3,615</u>	<u>3,615</u>	<u>3,615</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$130,812</u></u>	<u><u>\$135,912</u></u>	<u><u>\$153,623</u></u>	<u><u>\$17,711</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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$638,017	\$584,978	\$567,998	(\$16,980)
Intergovernmental	71,315	71,315	71,977	662
<i>Total Revenues</i>	709,332	656,293	639,975	(16,318)
Expenditures				
Current:				
Human Services				
Contractual Services	709,332	640,293	640,093	200
<i>Net Changes in Fund Balance</i>	0	16,000	(118)	(16,118)
<i>Fund Balance Beginning of Year</i>	118	118	118	0
<i>Fund Balance End of Year</i>	\$118	\$16,118	\$0	(\$16,118)

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Commissary Fund
For the Year Ended December 31, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$93,000	\$93,000	\$109,911	\$16,911
Other	0	0	44,525	44,525
<i>Total Revenues</i>	<u>93,000</u>	<u>93,000</u>	<u>154,436</u>	<u>61,436</u>
Expenditures				
Current:				
Public Safety				
Materials and Supplies	91,500	111,500	95,156	16,344
Capital Outlay	5,215	11,715	10,339	1,376
<i>Total Expenditures</i>	<u>96,715</u>	<u>123,215</u>	<u>105,495</u>	<u>17,720</u>
<i>Net Changes in Fund Balance</i>	(3,715)	(30,215)	48,941	79,156
<i>Fund Balance Beginning of Year</i>	157,991	157,991	157,991	0
Prior Year Encumbrances Appropriated	<u>1,715</u>	<u>1,715</u>	<u>1,715</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$155,991</u></u>	<u><u>\$129,491</u></u>	<u><u>\$208,647</u></u>	<u><u>\$79,156</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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$182,694	\$182,694	\$185,737	\$3,043
Intergovernmental	476,324	476,324	694,514	218,190
Other	93,961	93,961	37,182	(56,779)
<i>Total Revenues</i>	<u>752,979</u>	<u>752,979</u>	<u>917,433</u>	<u>164,454</u>
Expenditures				
Current:				
Human Services				
Personal Services	726,821	726,821	630,937	95,884
Contractual Services	142,047	142,047	94,318	47,729
Capital Outlay	4,000	4,000	0	4,000
Other	200,020	200,020	182,171	17,849
<i>Total Expenditures</i>	<u>1,072,888</u>	<u>1,072,888</u>	<u>907,426</u>	<u>165,462</u>
<i>Net Changes in Fund Balance</i>	(319,909)	(319,909)	10,007	329,916
<i>Fund Balance Beginning of Year</i>	439,258	439,258	439,258	0
Prior Year Encumbrances Appropriated	60,844	60,844	60,844	0
<i>Fund Balance End of Year</i>	<u>\$180,193</u>	<u>\$180,193</u>	<u>\$510,109</u>	<u>\$329,916</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Diversion Program Fund
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Charges for Services	\$0	\$3,900	\$3,943	\$43
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	0	3,900	3,943	43
<i>Fund Balance Beginning of Year</i>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,200</u></u>	<u><u>\$5,100</u></u>	<u><u>\$5,143</u></u>	<u><u>\$43</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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$145,808	\$145,808	\$150,649	\$4,841
Fines and Forfeitures	500	500	350	(150)
Other	0	0	3,155	3,155
<i>Total Revenues</i>	<u>146,308</u>	<u>146,308</u>	<u>154,154</u>	<u>7,846</u>
Expenditures				
Current:				
Health				
Personal Services	80,054	81,892	72,911	8,981
Materials and Supplies	18,053	16,215	6,273	9,942
Contractual Services	41,924	47,024	45,111	1,913
Capital Outlay	1,500	38,350	32,015	6,335
Other	10,557	15,557	14,747	810
<i>Total Expenditures</i>	<u>152,088</u>	<u>199,038</u>	<u>171,057</u>	<u>27,981</u>
<i>Net Changes in Fund Balance</i>	(5,780)	(52,730)	(16,903)	35,827
<i>Fund Balance Beginning of Year</i>	190,276	190,276	190,276	0
Prior Year Encumbrances Appropriated	<u>1,784</u>	<u>1,784</u>	<u>1,784</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$186,280</u></u>	<u><u>\$139,330</u></u>	<u><u>\$175,157</u></u>	<u><u>\$35,827</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, 2018

	<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	\$16,862	\$11,862
Expenditures				
Current:				
Public Safety				
Capital Outlay	2,500	14,500	13,467	1,033
Other	488	488	376	112
<i>Total Expenditures</i>	<u>2,988</u>	<u>14,988</u>	<u>13,843</u>	<u>1,145</u>
<i>Net Changes in Fund Balance</i>	2,012	(9,988)	3,019	13,007
<i>Fund Balance Beginning of Year</i>	67,922	67,922	67,922	0
Prior Year Encumbrances Appropriated	<u>488</u>	<u>488</u>	<u>488</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$70,422</u></u>	<u><u>\$58,422</u></u>	<u><u>\$71,429</u></u>	<u><u>\$13,007</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, 2018

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Special Assessments	\$123,470	\$123,470	\$97,224	(\$26,246)
Expenditures				
Current:				
Public Works				
Contractual Services	1,050	1,050	1,050	0
Other	58,301	152,224	73,327	78,897
<i>Total Expenditures</i>	<u>59,351</u>	<u>153,274</u>	<u>74,377</u>	<u>78,897</u>
<i>Net Changes in Fund Balance</i>	64,119	(29,804)	22,847	52,651
<i>Fund Balance Beginning of Year</i>	58,936	58,936	58,936	0
Prior Year Encumbrances Appropriated	<u>1,050</u>	<u>1,050</u>	<u>1,050</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$124,105</u></u>	<u><u>\$30,182</u></u>	<u><u>\$82,833</u></u>	<u><u>\$52,651</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Collection Fund
For the Year Ended December 31, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$153,500	\$153,500	\$166,948	\$13,448
Other	46,182	46,182	37,545	(8,637)
<i>Total Revenues</i>	<u>199,682</u>	<u>199,682</u>	<u>204,493</u>	<u>4,811</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Treasurer				
Personal Services	56,916	60,216	45,449	14,767
Materials and Supplies	2,040	2,040	1,743	297
Contractual Services	81,760	90,952	82,341	8,611
Capital Outlay	1,500	1,500	0	1,500
Other	1,400	1,400	1,170	230
Prosecutor				
Personal Services	45,918	52,348	51,649	699
Contractual Services	5,826	5,826	1,886	3,940
Other	14,870	14,870	10,337	4,533
<i>Total Expenditures</i>	<u>210,230</u>	<u>229,152</u>	<u>194,575</u>	<u>34,577</u>
<i>Net Changes in Fund Balance</i>	(10,548)	(29,470)	9,918	39,388
<i>Fund Balance Beginning of Year</i>	68,885	68,885	68,885	0
Prior Year Encumbrances Appropriated	<u>1,836</u>	<u>1,836</u>	<u>1,836</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$60,173</u></u>	<u><u>\$41,251</u></u>	<u><u>\$80,639</u></u>	<u><u>\$39,388</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Economic Development Fund
For the Year Ended December 31, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$150,038	\$150,038	\$85,557	(\$64,481)
Expenditures				
Current:				
Economic Development				
Contractual Services	150,038	150,038	80,898	69,140
<i>Net Changes in Fund Balance</i>	0	0	4,659	4,659
<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>\$4,659</u>	<u>\$4,659</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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$1,000	\$1,000	\$690	(\$310)
Expenditures	0	0	0	0
Current:				
General Government - Judicial				
Materials and Supplies	0	1,000	405	595
<i>Net Changes in Fund Balance</i>	1,000	0	285	285
<i>Fund Balance Beginning of Year</i>	8,190	8,190	8,190	0
<i>Fund Balance End of Year</i>	<u>\$9,190</u>	<u>\$8,190</u>	<u>\$8,475</u>	<u>\$285</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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$18,757	\$18,757	\$18,757	\$0
Intergovernmental	60,000	60,000	61,562	1,562
Other	10,000	10,000	12,915	2,915
<i>Total Revenues</i>	<u>88,757</u>	<u>88,757</u>	<u>93,234</u>	<u>4,477</u>
Expenditures				
Current:				
Public Safety				
Personal Services	153,507	153,507	117,803	35,704
Materials and Supplies	1,817	1,817	1,199	618
Contractual Services	27,402	37,402	30,237	7,165
Capital Outlay	60,000	60,000	40,160	19,840
Other	7,177	7,177	3,934	3,243
<i>Total Expenditures</i>	<u>249,903</u>	<u>259,903</u>	<u>193,333</u>	<u>66,570</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(161,146)	(171,146)	(100,099)	71,047
Other Financing Sources				
Transfers In	100,000	100,000	100,000	0
<i>Net Changes in Fund Balance</i>	(61,146)	(71,146)	(99)	71,047
<i>Fund Balance Beginning of Year</i>	123,344	123,344	123,344	0
Prior Year Encumbrances Appropriated	1,148	1,148	1,148	0
<i>Fund Balance End of Year</i>	<u>\$63,346</u>	<u>\$53,346</u>	<u>\$124,393</u>	<u>\$71,047</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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$194,593	\$194,593	\$314,697	\$120,104
Other	0	0	547	547
<i>Total Revenues</i>	<u>194,593</u>	<u>194,593</u>	<u>315,244</u>	<u>120,651</u>
Expenditures				
Current:				
Public Safety				
Personal Services	100,914	139,339	137,153	2,186
Materials and Supplies	2,650	10,305	7,504	2,801
Contractual Services	117,970	137,970	102,775	35,195
Capital Outlay	0	25,684	25,684	0
Other	22,999	24,219	18,837	5,382
<i>Total Expenditures</i>	<u>244,533</u>	<u>337,517</u>	<u>291,953</u>	<u>45,564</u>
<i>Net Changes in Fund Balance</i>	(49,940)	(142,924)	23,291	166,215
<i>Fund Balance Beginning of Year</i>	147,649	147,649	147,649	0
Prior Year Encumbrances Appropriated	<u>21,569</u>	<u>21,569</u>	<u>21,569</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$119,278</u>	<u>\$26,294</u>	<u>\$192,509</u>	<u>\$166,215</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, 2018*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Fines and Forfeitures	\$15,000	\$15,000	\$20,822	\$5,822
Expenditures				
Current:				
General Government - Judicial				
Contractual Services	<u>14,000</u>	<u>22,000</u>	<u>18,000</u>	<u>4,000</u>
<i>Net Changes in Fund Balance</i>	1,000	(7,000)	2,822	9,822
<i>Fund Balance Beginning of Year</i>	167,545	167,545	167,545	0
Prior Year Encumbrances Appropriated	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$172,545</u></u>	<u><u>\$164,545</u></u>	<u><u>\$174,367</u></u>	<u><u>\$9,822</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Driver Interlock and Alcohol Monitoring Fund
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Intergovernmental	\$5,000	\$5,000	\$7,722	\$2,722
Expenditures				
Current:				
General Government - Judicial				
Contractual Services	<u>12,986</u>	<u>15,286</u>	<u>14,272</u>	<u>1,014</u>
<i>Net Changes in Fund Balance</i>	(7,986)	(10,286)	(6,550)	3,736
<i>Fund Balance Beginning of Year</i>	40,491	40,491	40,491	0
Prior Year Encumbrances Appropriated	<u>2,986</u>	<u>2,986</u>	<u>2,986</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$35,491</u></u>	<u><u>\$33,191</u></u>	<u><u>\$36,927</u></u>	<u><u>\$3,736</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Charges for Services	\$7,000	\$7,000	\$7,780	\$780
Expenditures				
Current:				
General Government - Judicial				
Other	<u>9,211</u>	<u>9,211</u>	<u>4,856</u>	<u>4,355</u>
<i>Net Changes in Fund Balance</i>	(2,211)	(2,211)	2,924	5,135
<i>Fund Balance Beginning of Year</i>	22,315	22,315	22,315	0
Prior Year Encumbrances Appropriated	<u>1,111</u>	<u>1,111</u>	<u>1,111</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$21,215</u></u>	<u><u>\$21,215</u></u>	<u><u>\$26,350</u></u>	<u><u>\$5,135</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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$0	\$0	\$12,100	\$12,100
Expenditures				
Current:				
Public Safety				
Contractual Services	1,200	1,200	760	440
<i>Net Changes in Fund Balance</i>	(1,200)	(1,200)	11,340	12,540
<i>Fund Balance Beginning of Year</i>	18,110	18,110	18,110	0
Prior Year Encumbrances Appropriated	1,200	1,200	1,200	0
<i>Fund Balance End of Year</i>	<u>\$18,110</u>	<u>\$18,110</u>	<u>\$30,650</u>	<u>\$12,540</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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$27,859	\$27,859	\$24,260	(\$3,599)
Other	0	0	215	215
<i>Total Revenues</i>	27,859	27,859	24,475	(3,384)
Expenditures				
Current:				
Public Safety				
Personal Services	25,422	26,172	22,838	3,334
<i>Excess of Revenues Over Expenditures</i>	2,437	1,687	1,637	(50)
Other Financing Sources (Uses)				
Advances In	0	0	27,656	27,656
Advances Out	0	0	(27,859)	(27,859)
<i>Total Other Financing Sources (Uses)</i>	0	0	(203)	(203)
<i>Net Change in Fund Balance</i>	2,437	1,687	1,434	(253)
<i>Fund Balance Beginning of Year</i>	34,796	34,796	34,796	0
Prior Year Outstanding Advances	(27,859)	(27,859)	0	27,859
<i>Fund Balance End of Year</i>	\$9,374	\$8,624	\$36,230	\$27,606

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, 2018

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Charges for Services	\$96,628	\$96,628	\$98,266	\$1,638
Expenditures				
Current:				
Public Safety				
Contractual Services	58,636	59,965	59,886	79
Capital Outlay	19,069	29,069	26,595	2,474
<i>Total Expenditures</i>	<u>77,705</u>	<u>89,034</u>	<u>86,481</u>	<u>2,553</u>
<i>Net Changes in Fund Balance</i>	18,923	7,594	11,785	4,191
<i>Fund Balance Beginning of Year</i>	52,236	52,236	52,236	0
Prior Year Encumbrances Appropriated	<u>1,470</u>	<u>1,470</u>	<u>1,470</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$72,629</u></u>	<u><u>\$61,300</u></u>	<u><u>\$65,491</u></u>	<u><u>\$4,191</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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$91,000	\$91,000	\$102,925	\$11,925
Other	0	0	34	34
<i>Total Revenues</i>	<u>91,000</u>	<u>91,000</u>	<u>102,959</u>	<u>11,959</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	5,357	5,357	2,704	2,653
Materials and Supplies	306	306	0	306
Contractual Services	112,840	112,840	102,743	10,097
Capital Outlay	7,803	7,803	0	7,803
Other	3,570	3,570	1,513	2,057
<i>Total Expenditures</i>	<u>129,876</u>	<u>129,876</u>	<u>106,960</u>	<u>22,916</u>
<i>Net Changes in Fund Balances</i>	(38,876)	(38,876)	(4,001)	34,875
<i>Fund Balance Beginning of Year</i>	245,692	245,692	245,692	0
Prior Year Encumbrances Appropriated	19,000	19,000	19,000	0
<i>Fund Balance End of Year</i>	<u>\$225,816</u>	<u>\$225,816</u>	<u>\$260,691</u>	<u>\$34,875</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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$0	\$0	\$71	\$71
Expenditures	0	0	0	0
<i>Net Changes in Fund Balances</i>	0	0	71	71
<i>Fund Balance Beginning of Year</i>	21,812	21,812	21,812	0
<i>Fund Balance End of Year</i>	\$21,812	\$21,812	\$21,883	\$71

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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$130,000	\$130,000	\$145,301	\$15,301
Other	0	0	679	679
<i>Total Revenues</i>	<u>130,000</u>	<u>130,000</u>	<u>145,980</u>	<u>15,980</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	169,131	169,441	167,439	2,002
Other	2,500	4,300	4,300	0
<i>Total Expenditures</i>	<u>171,631</u>	<u>173,741</u>	<u>171,739</u>	<u>2,002</u>
<i>Net Changes in Fund Balance</i>	(41,631)	(43,741)	(25,759)	17,982
<i>Fund Balance Beginning of Year</i>	<u>134,452</u>	<u>134,452</u>	<u>134,452</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$92,821</u></u>	<u><u>\$90,711</u></u>	<u><u>\$108,693</u></u>	<u><u>\$17,982</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Municipal Court Technology Fund
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Intergovernmental	\$61,488	\$61,488	\$61,488	\$0
Expenditures				
Current:				
General Government - Judicial				
Capital Outlay	<u>61,488</u>	<u>61,488</u>	<u>61,488</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Probate Court Fund
For the Year Ended December 31, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$250	\$250	\$272	\$22
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	250	250	272	22
<i>Fund Balance Beginning of Year</i>	7,879	7,879	7,879	0
<i>Fund Balance End of Year</i>	<u>\$8,129</u>	<u>\$8,129</u>	<u>\$8,151</u>	<u>\$22</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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$2,000	\$2,000	\$4,282	\$2,282
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	2,000	2,000	4,282	2,282
<i>Fund Balance Beginning of Year</i>	4,620	4,620	4,620	0
<i>Fund Balance End of Year</i>	<u>\$6,620</u>	<u>\$6,620</u>	<u>\$8,902</u>	<u>\$2,282</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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$565,000	\$594,000	\$594,096	\$96
Other	4,215	4,215	5,429	1,214
<i>Total Revenues</i>	<u>569,215</u>	<u>598,215</u>	<u>599,525</u>	<u>1,310</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	443,676	443,676	313,472	130,204
Materials and Supplies	12,278	12,278	10,268	2,010
Contractual Services	297,909	297,909	279,758	18,151
Capital Outlay	12,000	12,000	2,779	9,221
Other	9,051	9,051	4,765	4,286
<i>Total Expenditures</i>	<u>774,914</u>	<u>774,914</u>	<u>611,042</u>	<u>163,872</u>
<i>Net Changes in Fund Balance</i>	(205,699)	(176,699)	(11,517)	165,182
<i>Fund Balance Beginning of Year</i>	1,206,842	1,206,842	1,206,842	0
Prior Year Encumbrances Appropriated	<u>23,443</u>	<u>23,443</u>	<u>23,443</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,024,586</u></u>	<u><u>\$1,053,586</u></u>	<u><u>\$1,218,768</u></u>	<u><u>\$165,182</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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$315	\$315	\$562	\$247
Other	7,237	7,237	6,617	(620)
<i>Total Revenues</i>	7,552	7,552	7,179	(373)
Expenditures				
Current:				
Economic Development				
Contractual Services	7,000	7,000	0	7,000
<i>Net Changes in Fund Balance</i>	552	552	7,179	6,627
<i>Fund Balance Beginning of Year</i>	59,702	59,702	59,702	0
<i>Fund Balance End of Year</i>	\$60,254	\$60,254	\$66,881	\$6,627

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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$4,500	\$4,500	\$1,950	(\$2,550)
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	4,500	4,500	1,950	(2,550)
<i>Fund Balance Beginning of Year</i>	75,079	75,079	75,079	0
<i>Fund Balance End of Year</i>	<u>\$79,579</u>	<u>\$79,579</u>	<u>\$77,029</u>	<u>(\$2,550)</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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$10,000	\$13,600	\$23,045	\$9,445
Other	0	0	89	89
<i>Total Revenues</i>	10,000	13,600	23,134	9,534
Expenditures				
Current:				
General Government - Judicial				
Personal Services	18,249	30,129	29,973	156
<i>Net Changes in Fund Balance</i>	(8,249)	(16,529)	(6,839)	9,690
<i>Fund Balance Beginning of Year</i>	79,176	79,176	79,176	0
<i>Fund Balance End of Year</i>	\$70,927	\$62,647	\$72,337	\$9,690

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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$225,000	\$261,000	\$351,718	\$90,718
Fines and Forfeitures	6,750	6,750	9,481	2,731
Other	0	0	935	935
<i>Total Revenues</i>	<u>231,750</u>	<u>267,750</u>	<u>362,134</u>	<u>94,384</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	261,590	269,590	269,002	588
Contractual Services	32,712	69,025	55,576	13,449
Capital Outlay	59,162	208,477	168,461	40,016
Other	10,357	9,547	8,938	609
<i>Total Expenditures</i>	<u>363,821</u>	<u>556,639</u>	<u>501,977</u>	<u>54,662</u>
<i>Net Changes in Fund Balance</i>	(132,071)	(288,889)	(139,843)	149,046
<i>Fund Balance Beginning of Year</i>	532,326	532,326	532,326	0
Prior Year Encumbrances Appropriated	<u>62,731</u>	<u>62,731</u>	<u>62,731</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$462,986</u>	<u>\$306,168</u>	<u>\$455,214</u>	<u>\$149,046</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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$12,000	\$18,900	\$24,322	\$5,422
Expenditures				
Current:				
General Government - Judicial				
Personal Services	30,910	42,610	42,459	151
Contractual Services	0	2,942	2,942	0
Capital Outlay	10,056	9,706	4,929	4,777
Other	10,359	10,229	5,092	5,137
<i>Total Expenditures</i>	<u>51,325</u>	<u>65,487</u>	<u>55,422</u>	<u>10,065</u>
<i>Net Changes in Fund Balance</i>	(39,325)	(46,587)	(31,100)	15,487
<i>Fund Balance Beginning of Year</i>	103,984	103,984	103,984	0
Prior Year Encumbrances Appropriated	<u>200</u>	<u>200</u>	<u>200</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$64,859</u></u>	<u><u>\$57,597</u></u>	<u><u>\$73,084</u></u>	<u><u>\$15,487</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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$580,500	\$580,500	\$663,544	\$83,044
Intergovernmental	150,000	150,000	150,000	0
Other	0	0	21,632	21,632
<i>Total Revenues</i>	<u>730,500</u>	<u>730,500</u>	<u>835,176</u>	<u>104,676</u>
Expenditures				
Current:				
Health				
Personal Services	383,203	389,007	385,920	3,087
Materials and Supplies	30,453	28,453	28,378	75
Contractual Services	473,506	496,761	340,837	155,924
Capital Outlay	8,000	8,000	6,110	1,890
Other	3,500	2,800	2,800	0
<i>Total Expenditures</i>	<u>898,662</u>	<u>925,021</u>	<u>764,045</u>	<u>160,976</u>
<i>Net Changes in Fund Balance</i>	(168,162)	(194,521)	71,131	265,652
<i>Fund Balance Beginning of Year</i>	147,576	147,576	147,576	0
Prior Year Encumbrances Appropriated	<u>191,959</u>	<u>191,959</u>	<u>191,959</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$171,373</u></u>	<u><u>\$145,014</u></u>	<u><u>\$410,666</u></u>	<u><u>\$265,652</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Tax Certificate Administration Fund
For the Year Ended December 31, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$2,000	\$2,000	\$2,500	\$500
Expenditures				
Current:				
General Government - Legislative and Executive				
Materials and Supplies	2,000	2,000	1,004	996
Contractual Services	4,160	4,160	2,460	1,700
<i>Total Expenditures</i>	6,160	6,160	3,464	2,696
<i>Net Changes in Fund Balance</i>	(4,160)	(4,160)	(964)	3,196
<i>Fund Balance Beginning of Year</i>	16,491	16,491	16,491	0
Prior Year Encumbrances Appropriated	160	160	160	0
<i>Fund Balance End of Year</i>	<u>\$12,491</u>	<u>\$12,491</u>	<u>\$15,687</u>	<u>\$3,196</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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$5,500	\$5,500	\$6,500	\$1,000
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Other	4,750	4,750	4,750	0
<i>Net Changes in Fund Balance</i>	750	750	1,750	1,000
<i>Fund Balance Beginning of Year</i>	29,641	29,641	29,641	0
Prior Year Encumbrances Appropriated	1,000	1,000	1,000	0
<i>Fund Balance End of Year</i>	<u>\$31,391</u>	<u>\$31,391</u>	<u>\$32,391</u>	<u>\$1,000</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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$86,164	\$94,218	\$95,360	\$1,142
Expenditures				
Current:				
Public Safety				
Personal Services	76,338	83,195	82,317	878
Materials and Supplies	1,000	1,000	898	102
Contractual Services	150	150	0	150
Capital Outlay	100	100	75	25
Other	5,250	5,250	4,487	763
<i>Total Expenditures</i>	<u>82,838</u>	<u>89,695</u>	<u>87,777</u>	<u>1,918</u>
<i>Excess of Revenues Over Expenditures</i>	<u>3,326</u>	<u>4,523</u>	<u>7,583</u>	<u>3,060</u>
Other Financing Sources (Uses)				
Advances In	0	0	82,838	82,838
Advances Out	0	0	(78,207)	(78,207)
Transfers In	0	0	1,500	1,500
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>6,131</u>	<u>6,131</u>
<i>Net Changes in Fund Balance</i>	3,326	4,523	13,714	9,191
<i>Fund Balance Beginning of Year</i>	6,653	6,653	6,653	0
Prior Year Outstanding Advances	(9,199)	(9,199)	0	9,199
<i>Fund Balance End of Year</i>	<u>\$780</u>	<u>\$1,977</u>	<u>\$20,367</u>	<u>\$18,390</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, 2018

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Intergovernmental	\$92,528	\$92,528	\$91,491	(\$1,037)
Expenditures				
Current:				
Public Safety				
Contractual Services	92,652	95,228	93,313	1,915
Capital Outlay	25,000	25,000	0	25,000
<i>Total Expenditures</i>	<u>117,652</u>	<u>120,228</u>	<u>93,313</u>	<u>26,915</u>
<i>Net Changes in Fund Balance</i>	(25,124)	(27,700)	(1,822)	25,878
<i>Fund Balance Beginning of Year</i>	55,591	55,591	55,591	0
Prior Year Encumbrances Appropriated	<u>7,652</u>	<u>7,652</u>	<u>7,652</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$38,119</u></u>	<u><u>\$35,543</u></u>	<u><u>\$61,421</u></u>	<u><u>\$25,878</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$395,250	\$395,250	\$395,250	\$0
Special Assessments	20,228	20,228	20,098	(130)
Charges for Services	331,986	331,986	391,257	59,271
Rent	88,786	88,786	88,786	0
<i>Total Revenues</i>	<u>836,250</u>	<u>836,250</u>	<u>895,391</u>	<u>59,141</u>
Expenditures				
Debt Service:				
Principal Retirement	1,182,162	1,182,162	1,182,162	0
Interest and Fiscal Charges	210,498	210,498	210,498	0
<i>Total Expenditures</i>	<u>1,392,660</u>	<u>1,392,660</u>	<u>1,392,660</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(556,410)	(556,410)	(497,269)	59,141
Other Financing Sources				
Transfers In	548,004	548,004	540,765	(7,239)
<i>Net Changes in Fund Balance</i>	(8,406)	(8,406)	43,496	51,902
<i>Fund Balance Beginning of Year</i>	<u>46,332</u>	<u>46,332</u>	<u>46,332</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$37,926</u></u>	<u><u>\$37,926</u></u>	<u><u>\$89,828</u></u>	<u><u>\$51,902</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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Other	\$0	\$254,719	\$0	(\$254,719)
Expenditures				
Capital Outlay				
Contractual Services	0	254,400	152,380	102,020
Capital Outlay	142,546	152,380	14,399	137,981
<i>Total Expenditures</i>	142,546	406,780	166,779	240,001
<i>Excess of Revenues Under Expenditures</i>	(142,546)	(152,061)	(166,779)	(14,718)
Other Financing Sources				
Transfers In	110,000	117,425	372,144	254,719
<i>Net Changes in Fund Balance</i>	(32,546)	(34,636)	205,365	240,001
<i>Fund Balance Beginning of Year</i>	2,090	2,090	2,090	0
Prior Year Encumbrances Appropriated	32,546	32,546	32,546	0
<i>Fund Balance End of Year</i>	\$2,090	\$0	\$240,001	\$240,001

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, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$30,184	\$30,184	\$13,087	(\$17,097)
Expenditures				
Public Works				
Contractual Services	30,184	30,184	13,087	17,097
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Other Financing Uses				
Advances Out	0	0	(30,184)	(30,184)
<i>Net Changes in Fund Balance</i>	0	0	(30,184)	(30,184)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Outstanding Advances	(30,184)	(30,184)	0	
Prior Year Encumbrances Appropriated	30,184	30,184	30,184	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$30,184)</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, 2018*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	112,654	112,654	112,654	0
<i>Fund Balance End of Year</i>	<u>\$112,654</u>	<u>\$112,654</u>	<u>\$112,654</u>	<u>\$0</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, 2018

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Intergovernmental	\$179,569	\$179,569	\$173,087	(\$6,482)
Expenditures				
Capital Outlay				
Contractual Services	<u>179,569</u>	<u>179,569</u>	<u>173,087</u>	<u>6,482</u>
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Electronic Document Management System Fund
For the Year Ended December 31, 2018

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$22,470	\$22,470	\$16,601	(\$5,869)
Expenses				
Materials and Supplies	500	1,000	104	896
Contractual Services	22,470	21,970	16,101	5,869
Capital Outlay	43,939	43,939	33,939	10,000
<i>Total Expenses</i>	<u>66,909</u>	<u>66,909</u>	<u>50,144</u>	<u>16,765</u>
<i>Net Changes in Fund Balance</i>	(44,439)	(44,439)	(33,543)	10,896
<i>Fund Balance Beginning of Year</i>	11,347	11,347	11,347	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>\$847</u></u>	<u><u>\$847</u></u>	<u><u>\$11,743</u></u>	<u><u>\$10,896</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, 2018*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$237,000	\$237,000	\$216,761	(\$20,239)
Expenses				
Claims	237,000	237,000	216,761	20,239
<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>

**STATISTICAL
SECTION**

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Crawford County, Ohio
Statistical Section Description

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

CONTENTS

Financial Trends S2

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

Revenue Capacity..... S12

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

Debt Capacity S24

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

Demographic and Economic Information S29

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

Operating Information S31

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

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

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Governmental Activities				
Net Investment in Capital Assets	\$36,891,541	\$41,980,979	\$42,030,439	\$41,156,048
Restricted	15,509,679	19,282,135	18,254,085	20,356,982
Unrestricted (Deficit)	<u>3,153,956</u>	<u>2,045,068</u>	<u>3,831,465</u>	<u>4,979,713</u>
Total Governmental Activities Net Position	<u>55,555,176</u>	<u>63,308,182</u>	<u>64,115,989</u>	<u>66,492,743</u>
Business-Type Activities				
Net Investment in Capital Assets	1,270,584	1,224,380	1,174,473	1,121,463
Unrestricted	<u>5,125</u>	<u>50,058</u>	<u>119,397</u>	<u>179,511</u>
Total Business-Type Activities Net Position	<u>1,275,709</u>	<u>1,274,438</u>	<u>1,293,870</u>	<u>1,300,974</u>
Primary Government				
Net Investment in Capital Assets	38,162,125	43,205,359	43,204,912	42,277,511
Restricted	15,509,679	19,282,135	18,254,085	20,356,982
Unrestricted (Deficit)	<u>3,159,081</u>	<u>2,095,126</u>	<u>3,950,862</u>	<u>5,159,224</u>
Total Primary Government Net Position	<u>\$56,830,885</u>	<u>\$64,582,620</u>	<u>\$65,409,859</u>	<u>\$67,793,717</u>

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014.
The County reported the impact of GASB Statement No. 75 beginning in 2017.

<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$37,481,382	\$37,228,378	\$38,489,024	\$38,848,634	\$39,697,854	\$41,473,268
20,379,552	20,606,359	20,732,376	22,655,490	24,286,107	25,540,837
6,071,811	(4,945,528)	(4,124,196)	(5,776,469)	(15,078,610)	(16,660,409)
<u>63,932,745</u>	<u>52,889,209</u>	<u>55,097,204</u>	<u>55,727,655</u>	<u>48,905,351</u>	<u>50,353,696</u>
5,383,600	5,277,521	5,195,402	5,092,243	4,995,005	4,896,392
215,124	196,879	212,699	251,919	298,170	351,075
<u>5,598,724</u>	<u>5,474,400</u>	<u>5,408,101</u>	<u>5,344,162</u>	<u>5,293,175</u>	<u>5,247,467</u>
42,864,982	42,505,899	43,684,426	43,940,877	44,692,859	46,369,660
20,379,552	20,606,359	20,732,376	22,655,490	24,286,107	25,540,837
6,286,935	(4,748,649)	(3,911,497)	(5,524,550)	(14,780,440)	(16,309,334)
<u>\$69,531,469</u>	<u>\$58,363,609</u>	<u>\$60,505,305</u>	<u>\$61,071,817</u>	<u>\$54,198,526</u>	<u>\$55,601,163</u>

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

	2009	2010	2011	2012
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	\$4,318,611	\$4,264,896	\$4,184,705	\$4,247,964
Judicial	2,320,533	2,316,244	2,168,933	2,288,337
Internal Service Fund-External Portion	0	0	0	0
Public Safety				
Criminal Justice Services	0	99,629	1,960,973	1,908,111
Jail Operation	2,417,540	2,071,455	2,100,250	2,282,282
Other Public Safety	3,940,232	3,720,723	1,693,219	1,877,806
Public Works				
Health	11,116,383	11,596,896	12,675,447	11,949,745
Developmental Disabilities	3,998,040	4,313,585	4,774,233	4,767,686
Other Health	1,961,382	1,503,309	1,298,936	1,235,941
Intergovernmental	774,990	70,280	0	0
Human Services				
Child Welfare	1,986,386	1,895,790	1,798,983	1,940,609
County Home	1,907,290	1,374,944	553,065	0
Job and Family Services	6,549,016	5,940,657	4,475,883	3,463,289
Other Human Services	2,003,395	2,204,258	1,735,252	1,592,655
Economic Development	337,134	657,676	138,378	90,192
Interest and Fiscal Charges	563,420	845,717	649,060	730,294
Total Governmental Activities Expenses	<u>44,194,352</u>	<u>42,876,059</u>	<u>40,207,317</u>	<u>38,374,911</u>
Business-Type Activities				
Sewer	333,296	203,204	201,194	216,709
Total Primary Government Expenses	<u>44,527,648</u>	<u>43,079,263</u>	<u>40,408,511</u>	<u>38,591,620</u>
Program Revenues				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	2,920,829	3,177,608	3,248,573	3,070,951
Judicial	1,181,869	1,063,879	1,245,745	1,207,404
Internal Service Fund-External Portion	0	0	0	0
Public Safety				
Criminal Justice Services	0	0	1,910	33
Jail Operation	196,483	56,005	59,657	144,590
Other Public Safety	389,167	532,899	582,554	517,878
Public Works				
Health	6,552,361	6,353,560	6,615,393	6,779,405
Developmental Disabilities	0	0	0	0
Other Health	1,050,795	1,039,398	725,001	675,792
Human Services				
Child Welfare	122,068	32,799	71,227	38,254
County Home	1,018,894	611,904	75,035	0
Job and Family Services	1,367,870	1,510,181	1,126,165	1,131,873
Other Human Services	168,759	170,905	165,978	172,435
Economic Development	67,000	37,000	1,000	0
Operating Grants, Contributions, and Interest				
Capital Grants and Contributions	14,483,649	15,620,291	12,722,777	12,717,807
Capital Grants and Contributions	47,556	7,763,950	29,081	486,753
Total Governmental Activities Program Revenues	<u>29,567,300</u>	<u>37,970,379</u>	<u>26,670,096</u>	<u>26,943,175</u>

2013	2014	2015	2016	2017	2018
\$4,109,188	\$4,233,970	\$4,465,816	\$4,903,590	\$5,232,867	\$5,302,283
2,292,230	2,398,258	2,512,270	2,765,487	3,120,251	3,464,322
0	0	6,395	6,296	4,456	6,738
1,942,384	2,188,681	2,080,966	2,072,271	2,043,690	2,256,147
2,488,758	2,581,772	2,476,862	2,551,435	2,581,532	2,769,632
1,778,645	1,659,392	1,736,161	1,972,018	2,362,087	2,469,559
11,257,175	11,226,605	10,379,311	9,447,354	10,977,579	10,647,776
4,715,932	5,183,784	5,486,464	4,443,148	5,099,270	4,088,240
1,258,607	1,193,406	736,609	1,277,227	1,218,419	926,604
0	0	0	0	0	0
2,102,160	1,989,641	2,174,443	2,056,701	2,426,732	2,869,574
0	0	0	0	0	0
3,404,357	3,523,229	3,506,450	3,257,074	3,405,389	4,219,903
2,065,527	1,546,153	1,551,877	1,826,425	2,314,488	2,186,995
108,501	82,771	24,592	92,963	120,147	56,714
555,989	483,415	495,050	359,249	311,815	219,130
38,079,453	38,291,077	37,633,266	37,031,238	41,218,722	41,483,617
251,716	368,446	339,942	320,400	330,202	345,635
38,331,169	38,659,523	37,973,208	37,351,638	41,548,924	41,829,252
2,633,059	2,071,950	2,228,320	2,336,681	2,151,489	2,742,914
1,198,313	1,147,836	1,180,323	1,449,204	1,488,745	1,434,620
0	0	5,792	6,669	4,414	6,503
34	0	0	0	0	2,113
134,379	97,231	118,884	153,192	160,692	90,351
482,073	496,577	531,780	621,213	608,563	674,876
6,034,977	5,884,800	5,244,223	4,956,948	6,662,262	5,118,991
0	0	67,136	228,614	264,340	34,920
590,725	534,508	456,422	595,735	777,043	766,816
101,935	73,138	150,613	36,001	72,792	0
0	0	0	0	0	0
839,455	451,077	507,621	348,148	844,787	894,990
283,869	291,885	279,130	282,015	179,283	185,737
0	0	0	0	0	0
11,921,292	13,209,560	13,437,791	12,459,233	13,008,227	13,206,306
1,681,557	204,192	1,152,779	139,038	703,745	1,624,537
25,901,668	24,462,754	25,360,814	23,612,691	26,926,382	26,783,674

(continued)

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Business-Type Activities				
Charges for Services				
Sewer	\$194,843	\$201,395	\$219,887	\$223,354
Capital Grants and Contributions	50,737	0	0	0
Total Business-Type Activities				
Program Revenues	245,580	201,395	219,887	223,354
Total Primary Government				
Program Revenues	29,812,880	38,171,774	26,889,983	27,166,529
Net (Expense)/Revenue				
Governmental Activities	(14,627,052)	(4,905,680)	(13,537,221)	(11,431,736)
Business-Type Activities	(87,716)	(1,809)	18,693	6,645
Total Primary Government Net Expense	<u>(14,714,768)</u>	<u>(4,907,489)</u>	<u>(13,518,528)</u>	<u>(11,425,091)</u>
General Revenues and Other				
Changes in Net Position				
Governmental Activities				
Property Taxes Levied for:				
General Operating	1,240,244	1,209,754	1,379,673	1,231,181
Public Safety-Criminal Justice Services	0	190,382	1,349,190	1,541,850
Health-Mental Health	563,697	0	0	0
Health-Developmental Disabilities	1,930,352	2,590,606	2,658,218	2,692,398
Human Services-Child Welfare	185,793	181,706	185,855	190,009
Human Services-County Home	517,801	509,940	451,457	0
Human Services-Council on Aging	310,682	322,743	444,357	448,059
Sales Taxes Levied for:				
General Operating	2,917,010	3,073,580	3,307,658	3,577,282
Public Safety-Jail Operation	1,343,072	1,382,318	1,308,684	1,443,220
Public Safety-Jail Debt	116,068	154,355	343,736	345,371
Grants and Entitlements not Restricted to				
Specific Purposes	1,381,547	1,465,074	1,464,173	1,034,480
Interest	484,621	330,574	197,143	171,207
Other	901,690	1,247,654	1,254,884	1,133,433
Transfers	0	0	0	0
Total Governmental Activities	<u>11,892,577</u>	<u>12,658,686</u>	<u>14,345,028</u>	<u>13,808,490</u>
Business-Type Activities				
Other	496	538	739	459
Transfers	0	0	0	0
Total Business-Type Activities	<u>496</u>	<u>538</u>	<u>739</u>	<u>459</u>
Total Primary Government	<u>11,893,073</u>	<u>12,659,224</u>	<u>14,345,767</u>	<u>13,808,949</u>
Change in Net Position				
Governmental Activities	(2,734,475)	7,753,006	807,807	2,376,754
Business-Type Activities	(87,220)	(1,271)	19,432	7,104
Total Primary Government	<u>(\$2,821,695)</u>	<u>\$7,751,735</u>	<u>\$827,239</u>	<u>\$2,383,858</u>

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

Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018.

2013	2014	2015	2016	2017	2018
\$222,037	\$236,943	\$256,354	\$256,461	\$276,770	\$299,875
0	0	0	0	0	0
222,037	236,943	256,354	256,461	276,770	299,875
26,123,705	24,699,697	25,617,168	23,869,152	27,203,152	27,083,549
(12,177,785)	(13,828,323)	(12,272,452)	(13,418,547)	(14,292,340)	(14,699,943)
(29,679)	(131,503)	(83,588)	(63,939)	(53,432)	(45,760)
(12,207,464)	(13,959,826)	(12,356,040)	(13,482,486)	(14,345,772)	(14,745,703)
1,166,292	1,129,589	1,170,608	1,319,544	1,290,976	1,376,580
1,459,508	1,413,076	1,438,602	1,462,215	1,474,637	1,530,290
0	0	0	0	0	0
2,628,601	2,550,175	2,603,899	2,644,429	2,667,054	2,767,707
188,240	184,848	188,979	167,451	301,651	1,312,750
0	0	0	0	0	0
424,226	410,828	430,710	543,039	547,585	567,792
3,531,698	3,676,997	4,002,345	4,037,295	3,953,179	3,903,166
1,413,538	1,468,679	1,618,044	1,630,847	1,600,021	1,519,621
352,264	368,670	383,130	387,847	377,247	431,605
1,182,025	1,273,157	1,345,056	1,241,195	3,238,121	1,441,800
120,319	148,677	237,446	148,824	314,720	557,778
1,478,149	1,183,483	1,078,812	466,312	546,661	739,199
(4,327,073)	(7,000)	(17,184)	0	0	0
9,617,787	13,801,179	14,480,447	14,048,998	16,311,852	16,148,288
356	179	105	0	2,445	52
4,327,073	7,000	17,184	0	0	0
4,327,429	7,179	17,289	0	2,445	52
13,945,216	13,808,358	14,497,736	14,048,998	16,314,297	16,148,340
(2,559,998)	(27,144)	2,207,995	630,451	2,019,512	1,448,345
4,297,750	(124,324)	(66,299)	(63,939)	(50,987)	(45,708)
\$1,737,752	(\$151,468)	\$2,141,696	\$566,512	\$1,968,525	\$1,402,637

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
General Fund				
Nonspendable	\$268,335	\$205,954	\$258,787	\$329,346
Restricted	184,844	54,284	0	0
Assigned	160,057	223,539	261,850	290,771
Unassigned	<u>2,612,183</u>	<u>2,119,238</u>	<u>3,399,135</u>	<u>4,502,788</u>
Total General Fund	<u>3,225,419</u>	<u>2,603,015</u>	<u>3,919,772</u>	<u>5,122,905</u>
All Other Governmental Funds				
Nonspendable	277,157	291,364	280,566	297,109
Restricted	12,289,524	14,549,811	14,593,520	15,676,112
Committed	279,916	81,700	69,572	4,394
Assigned	5,235	0	0	0
Unassigned (Deficit)	<u>(746,047)</u>	<u>(712,925)</u>	<u>(574,714)</u>	<u>(129,032)</u>
Total All Other Governmental Funds	<u>12,105,785</u>	<u>14,209,950</u>	<u>14,368,944</u>	<u>15,848,583</u>
Total Governmental Funds	<u>\$15,331,204</u>	<u>\$16,812,965</u>	<u>\$18,288,716</u>	<u>\$20,971,488</u>

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

<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$251,454	\$208,899	\$248,567	\$237,775	\$280,835	\$234,687
0	0	0	0	0	0
2,520,300	1,416,901	770,393	1,051,104	1,573,800	3,306,946
<u>3,205,186</u>	<u>4,112,258</u>	<u>5,149,047</u>	<u>3,756,774</u>	<u>4,959,227</u>	<u>2,919,954</u>
<u>5,976,940</u>	<u>5,738,058</u>	<u>6,168,007</u>	<u>5,045,653</u>	<u>6,813,862</u>	<u>6,461,587</u>
374,397	371,049	497,281	621,271	479,342	512,488
16,087,667	16,315,594	17,208,033	18,716,304	20,564,366	22,120,951
21,826	86,652	77,406	107,641	125,163	129,690
0	85,270	99,922	283,511	114,738	353,142
<u>(63,156)</u>	<u>(76,687)</u>	<u>(286,720)</u>	<u>(15,763)</u>	<u>(91,939)</u>	<u>(2,291)</u>
<u>16,420,734</u>	<u>16,781,878</u>	<u>17,595,922</u>	<u>19,712,964</u>	<u>21,191,670</u>	<u>23,113,980</u>
<u>\$22,397,674</u>	<u>\$22,519,936</u>	<u>\$23,763,929</u>	<u>\$24,758,617</u>	<u>\$28,005,532</u>	<u>\$29,575,567</u>

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

	2009	2010	2011	2012
Revenues				
Property Taxes	\$4,664,714	\$4,995,942	\$6,412,708	\$6,121,697
Sales Taxes	4,473,474	4,461,226	4,788,146	5,352,445
Special Assessments	74,479	63,268	64,658	307,096
Charges for Services	14,304,222	13,813,196	13,182,703	13,006,264
Licenses and Permits	14,773	16,685	16,268	24,746
Fines and Forfeitures	285,470	409,574	541,269	367,586
Intergovernmental	16,038,062	21,510,562	15,250,509	14,008,903
Interest	483,152	434,021	230,280	188,485
Rent	157,521	198,445	160,529	41,985
Other	901,620	1,234,159	1,241,638	1,145,686
Total Revenues	41,397,487	47,137,078	41,888,708	40,564,893
Expenditures				
Current:				
General Government				
Legislative and Executive	4,025,650	3,996,782	3,909,667	4,062,611
Judicial	2,267,622	2,142,540	2,210,445	2,284,177
Public Safety	6,194,252	5,352,996	5,324,787	5,621,272
Public Works	9,552,598	10,792,634	11,846,803	11,151,044
Health	5,919,854	5,388,566	6,251,419	6,077,845
Intergovernmental	756,229	0	0	0
Human Services	12,266,920	10,990,597	8,535,518	6,942,884
Economic Development	333,757	654,966	135,824	91,374
Capital Outlay	196,496	4,863,722	1,330,716	532,137
Debt Service:				
Principal Retirement	1,145,000	3,373,106	538,334	579,445
Interest and Fiscal Charges	652,410	994,408	842,063	836,716
Total Expenditures	43,310,788	48,550,317	40,925,576	38,179,505
Excess of Revenues Over (Under) Expenditures	(1,913,301)	(1,413,239)	963,132	2,385,388
Other Financing Sources (Uses)				
General Obligation Refunding Bonds Issued	0	2,895,000	0	0
Special Assessment Bonds Issued	0	0	0	3,454
OPWC Loans Issued	0	0	0	0
OWDA Loans Issued	0	0	512,619	1,661,998
Premium on General Obligation Refunding Bonds Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Transfers In	1,923,183	1,595,852	1,781,789	293,930
Transfers Out	(1,923,183)	(1,595,852)	(1,781,789)	(1,661,998)
Total Other Financing Sources (Uses)	0	2,895,000	512,619	297,384
Net Changes in Fund Balances	(\$1,913,301)	\$1,481,761	\$1,475,751	\$2,682,772
Debt Service as a Percentage of Noncapital Expenditures	3.1%	10.2%	3.7%	4.0%

2013	2014	2015	2016	2017	2018
\$5,844,140	\$5,706,737	\$5,842,020	\$6,127,927	\$6,247,256	\$7,543,795
5,315,660	5,477,795	5,919,955	5,972,699	6,086,303	5,752,690
87,082	98,632	97,425	84,936	95,605	116,825
11,451,089	10,795,781	10,214,447	10,423,116	12,706,926	11,297,831
52,325	28,431	30,353	43,326	30,629	42,366
344,327	333,815	317,059	371,474	314,588	328,221
13,891,457	14,391,820	16,611,690	13,983,630	16,765,990	15,243,142
134,035	130,124	248,811	111,532	351,317	567,541
115,301	113,301	110,801	108,051	89,792	88,786
1,492,350	1,182,111	1,076,841	468,329	545,598	729,040
<u>38,727,766</u>	<u>38,258,547</u>	<u>40,469,402</u>	<u>37,695,020</u>	<u>43,234,004</u>	<u>41,710,237</u>
3,805,103	4,050,722	4,080,009	4,357,611	4,462,372	4,871,653
2,287,880	2,394,388	2,554,165	2,678,625	2,761,678	3,259,951
5,883,385	6,137,317	6,192,595	6,021,703	6,222,783	6,668,902
10,069,437	10,426,548	10,460,993	8,280,552	10,340,359	9,455,230
5,853,040	6,348,028	6,736,440	5,429,248	6,553,776	5,172,432
0	0	0	0	0	0
7,052,507	6,999,959	7,164,230	6,958,174	7,628,389	8,955,833
107,520	98,936	24,592	92,963	120,147	56,714
396,464	239,788	554,903	1,325,913	493,191	306,827
1,029,735	931,949	1,006,878	1,078,742	1,156,846	1,182,162
816,959	472,779	534,469	343,608	346,533	210,498
<u>37,302,030</u>	<u>38,100,414</u>	<u>39,309,274</u>	<u>36,567,139</u>	<u>40,086,074</u>	<u>40,140,202</u>
<u>1,425,736</u>	<u>158,133</u>	<u>1,160,128</u>	<u>1,127,881</u>	<u>3,147,930</u>	<u>1,570,035</u>
0	0	2,690,000	0	4,555,000	0
0	0	0	0	0	0
0	0	131,873	0	0	0
450	0	0	0	0	0
0	0	0	0	235,551	0
0	0	(2,570,000)	0	(4,691,566)	0
1,797,837	2,601,324	2,047,831	3,619,677	2,798,325	2,573,510
(1,797,837)	(2,637,195)	(2,215,839)	(3,752,870)	(2,798,325)	(2,573,510)
<u>450</u>	<u>(35,871)</u>	<u>83,865</u>	<u>(133,193)</u>	<u>98,985</u>	<u>0</u>
<u>\$1,426,186</u>	<u>\$122,262</u>	<u>\$1,243,993</u>	<u>\$994,688</u>	<u>\$3,246,915</u>	<u>\$1,570,035</u>
5.2%	3.9%	4.4%	4.2%	4.1%	3.7%

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			
2009	\$538,149,490	\$106,782,910	\$1,842,664,000	\$21,691,330	\$24,649,239
2010	535,927,610	107,297,280	1,837,785,400	21,958,570	24,952,920
2011	536,319,940	111,305,330	1,850,357,914	23,102,330	26,252,648
2012	536,834,910	108,394,790	1,843,513,428	24,544,880	27,891,909
2013	511,979,820	94,421,280	1,732,574,571	26,162,440	29,730,045
2014	512,028,560	92,978,990	1,728,593,000	27,133,560	30,833,591
2015	512,185,440	91,951,370	1,726,105,171	28,242,690	32,093,966
2016	595,445,730	88,227,610	1,953,352,400	31,540,120	35,841,045
2017	595,615,260	87,323,620	1,951,253,942	35,515,150	40,358,125
2018	595,332,950	87,231,620	1,950,184,485	38,333,300	43,560,568

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. 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 zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes have been levied or collected since 2010.

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

Tangible Personal Property		Total		Weighted Average Tax Rate (1)
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
\$1,650,210	1,650,210	\$668,273,940	\$1,868,963,449	\$9.76
743,070	743,070	665,926,530	1,863,481,390	12.77
0	0	670,727,600	1,876,610,562	11.86
0	0	669,774,580	1,871,405,337	12.05
0	0	632,563,540	1,762,304,616	12.06
0	0	632,141,110	1,759,426,591	12.08
0	0	632,379,500	1,758,199,137	11.14
0	0	715,213,460	1,989,193,445	11.11
0	0	718,454,030	1,991,612,067	12.63
0	0	720,897,870	1,993,745,053	12.73

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
County					
General	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
Fairway					
Effective Millage Rates					
Residential/Agriculture	4.74	4.75	4.77	4.94	4.95
Commercial/Industrial	4.70	4.74	4.79	5.00	5.00
Tangible/Personal	5.00	5.00	5.00	5.00	5.00
Fairview					
Effective Millage Rates					
Residential/Agriculture	0.93	0.93	0.00	0.00	0.00
Commercial/Industrial	0.92	0.92	0.00	0.00	0.00
Tangible/Personal	1.00	1.00	0.00	0.00	0.00
Mental Health					
Effective Millage Rates					
Residential/Agriculture	1.00	1.00	1.00	1.00	1.00
Commercial/Industrial	1.00	1.00	1.00	1.00	1.00
Tangible/Personal	1.00	1.00	1.00	1.00	1.00
Childrens Services					
Effective Millage Rates					
Residential/Agriculture	0.30	0.30	0.30	0.32	0.32
Commercial/Industrial	0.43	0.43	0.44	0.48	0.50
Tangible/Personal	0.50	0.50	0.50	0.50	0.50
Council on Aging					
Effective Millage Rates					
Residential/Agriculture	0.56	0.80	0.80	0.80	0.80
Commercial/Industrial	0.55	0.80	0.80	0.80	0.80
Tangible/Personal	0.60	0.80	0.80	0.80	0.80
Criminal Justice Services					
Effective Millage Rates					
Residential/Agriculture	0.00	2.75	2.75	2.75	2.75
Commercial/Industrial	0.00	2.75	2.75	2.75	2.75
Tangible/Personal	0.00	2.75	2.75	2.75	2.75
Total County (Total Direct Rate)	<u>10.30</u>	<u>13.25</u>	<u>12.25</u>	<u>12.25</u>	<u>12.25</u>
Effective Millage Rates					
Residential/Agriculture	9.73	12.73	11.82	12.01	12.02
Commercial/Industrial	9.80	12.84	11.98	12.23	12.25
Tangible/Personal	10.30	13.25	12.25	12.25	12.25
Total Weighted Average Tax Rate	9.76	12.77	11.86	12.05	12.06
School Districts					
Buckeye Central	28.08-30.26	28.08-30.34	28.08-30.18	26.44-29.79	25.94-29.29
Bucyrus	37.74-39.07	37.94-39.46	38.07-40.56	41.97-43.11	43.85-46.95
Colonel Crawford	26.96-42.77	26.99-42.72	27.00-43.07	27.44-41.84	27.47-42.30
Crestline	39.99-53.13	40.25-55.34	40.49-55.47	45.05-60.72	43.45-59.52
Galion	33.72-41.95	33.80-42.34	33.79-42.49	37.11-47.80	37.20-48.62
Wynford	30.54-34.12	30.24-34.31	30.20-34.22	28.85-37.00	27.99-36.73
Joint Vocational School Districts					
Pioneer	2.00-2.26	2.00-2.31	2.03-2.40	2.08-2.55	2.08-2.59
Tri-Rivers	2.23-3.32	2.20-3.37	2.21-3.49	2.21-3.56	2.04-3.55
Vanguard	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60

2014	2015	2016	2017	2018
\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
4.97	4.27	4.27	4.28	4.34
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	0.86	0.86	0.86	0.87
1.00	1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00	1.00
0.32	0.28	0.28	1.78	1.78
0.50	0.50	0.50	2.00	2.00
0.50	0.50	0.50	2.00	2.00
0.80	0.86	0.86	0.86	0.87
0.80	1.00	1.00	1.00	1.00
0.80	1.00	1.00	1.00	1.00
2.75	2.36	2.37	2.37	2.40
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>12.45</u>	<u>12.45</u>	<u>13.95</u>	<u>13.95</u>
12.04	10.83	10.84	12.35	12.46
12.25	12.45	12.45	13.95	13.95
12.25	12.45	12.45	13.95	13.95
12.08	11.14	11.11	12.63	12.73
25.89-29.13	25.32-28.68	24.92-28.24	24.97-28.77	25.47-26.45
43.91-47.10	44.52-47.76	45.42-48.67	45.71-49.81	42.71-46.66
27.49-42.46	27.00-42.50	28.01-43.50	28.00-43.47	28.54-39.75
42.83-60.54	41.36-59.90	42.24-60.94	43.12-61.63	43.35-60.36
37.03-49.07	36.53-49.21	36.62-49.60	36.81-49.67	34.42-45.76
27.97-36.67	25.30-35.84	24.65-35.24	30.79-40.75	31.58-39.52
2.83-3.39	2.70-3.41	2.70-3.42	2.73-3.39	2.75-3.35
2.00-3.62	2.00-3.65	2.00-3.64	2.00-3.55	2.00-3.60
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

	2009	2010	2011	2012	2013
Out-of-County School Districts					
Mohawk	\$25.15-\$27.93	\$25.14-\$28.44	\$25.13-\$28.34	\$25.14-\$28.41	\$25.09-\$28.88
Plymouth	26.98-28.52	26.99-28.51	26.95-28.46	27.26-29.65	27.31-30.06
Ridgedale	25.82-29.35	22.72-25.82	25.00-25.02	25.00-25.01	24.00-24.00
Upper Sandusky	20.05-21.16	20.00-21.24	20.00-21.26	20.00-21.40	20.00-21.99
Willard	27.48-33.76	27.17-33.22	30.17-36.27	29.70-37.27	29.73-37.52
Corporations					
Bucyrus/City	4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30
Bucyrus/Colonel Crawford	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
Bucyrus/Wynford	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
Chatfield	1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30
Crestline/City	4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00
Crestline/Colonel Crawford	2.10-2.10	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
Galion/City	2.08-2.08	3.00-3.00	3.00-3.00	3.00-3.00	3.90-3.90
Galion/Crestline	.83-.83	.70-.70	.70-.70	.70-.70	.70-.70
New Washington	4.38-4.48	4.38-4.49	4.38-4.49	4.65-4.68	4.65-4.67
North Robinson	4.60-4.60	4.60-4.60	4.60-4.60	4.60-4.60	4.60-4.60
Tiro	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
Townships					
Auburn	3.77-4.10	3.77-4.10	3.77-4.10	3.64-4.10	3.64-4.10
Bucyrus	4.79-5.15	4.80-5.15	4.80-5.15	4.58-5.20	5.59-6.20
Chatfield	3.94-4.30	3.95-4.30	4.40-4.75	4.26-4.80	4.70-5.05
Cranberry	2.30-2.30	2.30-2.30	2.30-2.30	2.24-2.30	2.25-2.30
Dallas	3.62-4.30	3.63-4.30	3.63-4.30	3.48-4.30	3.49-4.30
Holmes	3.19-3.22	3.20-3.22	3.20-3.22	3.21-3.30	3.21-3.30
Jackson	2.90-3.22	2.90-3.22	2.90-3.22	3.16-3.26	3.16-3.26
Jefferson	3.70-3.70	3.70-3.70	3.70-3.70	3.66-3.70	3.66-3.70
Liberty	5.21-5.77	5.22-5.77	5.22-5.77	5.34-5.91	4.22-4.69
Lykens	3.06-3.20	3.07-3.20	3.07-3.20	3.01-3.20	3.01-3.20
Polk	6.77-6.81	5.72-5.77	5.72-5.78	5.09-6.03	5.17-6.04
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	2.70-2.70	2.70-2.70	2.70-2.70	2.70-2.70
Tod	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
Vernon	3.89-3.94	3.89-3.94	4.30-4.30	4.19-4.30	4.19-4.30
Whetstone	.94-1.10	.94-1.10	.94-1.10	.96-1.10	.97-1.10
Other Districts					
Bucyrus Library	0.00	0.00	0.00	0.00	0.00
Crawford Park District	0.00	0.00	0.00	.40-.40	.40-.40
Extension Library District	0.00	0.00	.98-.98	.98-.98	.98-.98
Mohawk Community Library	.42-.47	.78-.80	.75-.80	.75-.80	.67-.80
Upper Sandusky Library	1.40-1.40	1.31-1.40	1.31-1.40	1.31-1.40	1.06-1.40
Wyandot East Fire District	2.11-2.26	1.89-2.27	1.89-2.27	1.89-2.27	1.52-2.27

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.

2014	2015	2016	2017	2018
\$23.71-\$27.50	\$23.61-27.43	\$23.30-26.62	\$24.28-29.10	\$24.38-28.53
26.89-29.33	26.19-28.91	26.20-30.09	28.18-29.63	28.31-30.34
24.02-25.37	24.00-25.37	23.74-24.93	23.97-25.15	23.55-24.66
20.05-22.34	22.04-24.44	21.88-24.41	21.89-24.35	21.90-24.26
30.56-38.13	30.15-38.10	30.21-37.73	30.21-37.75	29.30-36.27
4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30
2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
1.30-1.30	6.30-6.30	6.30-6.30	6.30-6.30	5.86-6.30
4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00
2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
3.90-3.90	3.90-3.90	3.90-3.90	3.90-3.90	3.90-3.90
2.00-2.00	2.00-2.00	2.00-2.00	2.00-2.00	2.00-2.00
4.65-4.68	4.44-4.65	4.44-4.65	4.44-4.79	6.57-7.07
4.60-4.60	4.60-4.60	4.60-4.60	4.60-4.60	3.86-4.43
1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
3.64-4.10	2.97-4.10	5.07-6.15	2.97-4.09	3.20-3.25
5.59-6.20	4.76-6.20	4.76-6.20	4.76-5.98	4.23-4.69
4.71-5.05	3.59-5.05	5.90-7.00	5.20-6.30	5.97-6.14
2.82-2.30	1.81-2.30	3.41-3.90	1.81-2.30	1.93-2.20
3.50-4.30	2.96-4.30	2.96-4.30	2.96-4.30	3.12-3.66
3.23-3.30	5.19-6.10	5.19-6.10	5.21-6.10	5.45-5.84
3.16-3.26	3.17-3.57	3.57-4.00	2.87-3.30	2.91-3.16
3.66-3.70	3.36-3.66	4.86-5.16	3.36-3.60	3.34-3.19
4.21-4.68	3.81-4.80	3.81-4.80	3.81-4.80	3.93-4.09
3.01-3.20	2.76-3.20	2.76-3.20	2.76-3.20	2.83-3.17
5.25-6.05	5.25-5.59	6.32-6.65	6.66-6.32	6.23-6.40
2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40
2.70-2.70	2.44-2.70	2.44-2.70	2.44-2.70	2.51-2.56
2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
4.19-4.30	3.85-4.30	3.84-4.30	3.84-4.30	3.95-3.96
.96-1.10	.85-1.10	2.65-2.90	.85-1.10	.88-.98
0.00	0.00	0.00	0.00	63.09-68.21
.40-.40	.40-.40	.34-.40	.34-.40	.35-.37
.98-.98	.88-.97	.88-.96	.89-.96	1.18-1.23
.59-.80	.58-.80	.56-.78	.60-.80	.60-.80
1.06-1.40	1.06-1.40	1.00-1.40	1.00-1.39	1.00-1.39
1.53-2.32	1.43-2.32	1.36-2.34	1.37-2.35	1.40-2.43

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

Year	Current Taxes Levied (1)(2)	Current Taxes Collected	Percent of Current Taxes Collected	Delinquent Taxes Collected (3)
2008	\$4,716,345	\$4,455,654	94.47%	\$206,753
2010	6,418,873	5,320,709	82.89	262,761
2011	8,497,858	6,926,716	81.51	322,384
2012	7,987,607	6,433,991	80.55	319,240
2013	7,754,267	6,207,557	80.05	335,921
2014	7,688,327	6,201,735	80.66	291,556
2015	7,764,514	6,235,635	80.31	352,359
2016	7,957,362	6,611,486	83.09	274,425
2017	8,043,998	6,677,969	83.02	295,815
2018	9,514,209	7,689,535	80.82	336,484

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
\$4,662,407	98.86%	\$408,416	8.66%
5,583,470	86.99	553,294	8.62
7,249,100	85.31	570,414	6.71
6,753,231	84.55	603,808	7.56
6,543,478	84.39	565,163	7.29
6,493,291	84.46	606,214	7.88
6,587,994	84.85	530,774	6.84
6,885,911	86.54	546,166	6.86
6,973,784	86.70	740,402	9.20
8,026,019	84.36	612,859	6.44

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

	2018			2009		
	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation
Hord Family Farms	\$4,520,180	1	0.63%			
Burkhart Farms	2,651,540	2	0.37			
Timken Company	2,022,840	3	0.28	\$5,065,000	4	0.76%
Bucyrus Precision Tech	1,863,470	4	0.26	3,667,371	10	0.55
Leonhardt Farms	1,774,560	5	0.25			
Worcester, Ronald	1,772,980	6	0.24	5,339,056	3	0.80
Sunrise Cooperative	1,613,660	7	0.22			
Imasen Bucyrus Tech	1,560,100	8	0.22			
Walmart	1,310,950	9	0.18			
Stimens Kurt Trustee	1,273,410	10	0.17			
General Electric				5,778,714	1	0.86
TPI Acquisition				5,558,685	2	0.83
Arctic Cat				4,933,400	5	0.73
Hydraulic Technologies, Inc.				4,579,057	6	0.69
Baja Boats				4,397,971	7	0.66
Wesley Yard, LLC				4,052,285	8	0.61
Faeth, Richard F. & Karen S.				3,715,914	9	0.56
All Other	700,534,180		97.18	621,186,487		92.95
Total	<u>\$720,897,870</u>		<u>100.00%</u>	<u>\$668,273,940</u>		<u>100.00%</u>

Source: Crawford County Auditor

Crawford County, Ohio

Taxable Sales by Type

Last Ten Years

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Sales Tax Payments	\$1,580,414	\$1,661,644	\$1,672,215	\$1,652,074
Direct Pay Tax Return Payments	259,177	533,712	554,943	532,430
Seller's Use Tax Return Payments	410,951	474,675	503,075	529,362
Consumer's Use Tax Return Payments	116,177	86,756	116,170	145,954
Motor Vehicle Tax Payments	796,037	896,213	1,007,597	1,026,855
Non-Resident Motor Vehicle Tax Payments	2,172	1,465	2,273	2,319
Watercraft and Outboard Motors	7,510	7,727	6,254	9,543
Department of Liquor Control	19,100	19,706	20,779	21,760
Sales Tax on Motor Vehicle Fuel Refunds	696	814	775	1,421
Sales/Use Tax Voluntary Payments	5,683	4,781	4,775	10,071
Statewide Master Numbers	1,283,142	1,220,883	1,310,093	1,428,230
Sales/Use Tax Assessment Payments	30,407	30,211	30,989	28,360
Streamlined Sales Tax	2,766	5,588	4,929	5,176
Use Tax Amnesty	0	0	833	7,123
Managed Audits	0	0	62	0
Adjustments	<u>(138,082)</u>	<u>(333,922)</u>	<u>(275,684)</u>	<u>(34,805)</u>
Total Sales Tax	<u>\$4,376,150</u>	<u>\$4,610,253</u>	<u>\$4,960,078</u>	<u>\$5,365,873</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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$1,671,550	\$1,678,178	\$1,700,181	\$1,750,307	\$1,682,193	\$1,793,794
538,999	663,424	750,316	712,208	392,912	32,174
587,613	642,177	670,427	763,591	818,730	910,332
118,704	124,171	119,526	141,101	166,801	164,309
1,093,238	1,155,868	1,219,119	1,194,948	1,296,486	1,368,252
2,920	3,194	6,641	5,821	5,914	4,753
4,609	6,804	10,397	10,694	10,756	12,558
23,240	23,982	25,549	29,920	30,226	31,523
1,089	1,641	1,502	744	708	901
9,548	92,874	4,739	2,011	1,949	3,804
1,426,108	1,447,056	1,441,323	1,389,856	1,458,531	1,480,478
35,906	19,459	45,038	28,825	49,280	39,538
6,192	9,241	7,668	8,513	15,660	15,576
7,826	47	44	17	978	2,095
0	6,064	8,308	21,200	6,664	4,094
<u>(230,042)</u>	<u>(359,834)</u>	<u>(7,259)</u>	<u>(3,767)</u>	<u>(7,341)</u>	<u>(9,789)</u>
<u>\$5,297,500</u>	<u>\$5,514,346</u>	<u>\$6,003,519</u>	<u>\$6,055,989</u>	<u>\$5,930,447</u>	<u>\$5,854,392</u>
1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

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

Governmental Activities							
General Obligation Bonds							
Year	Jail	Job and Family Services Building	Landfill Improvements	Other	Special Assessment Bonds	OPWC Loan	OWDA Loans
2009	\$2,846,638	\$200,000	\$3,116,078	\$8,042,522	\$0	\$0	\$0
2010	2,812,165	135,000	2,837,196	7,771,820	0	0	0
2011	2,599,624	70,000	2,672,673	7,856,609	0	0	512,619
2012	2,341,533	0	2,482,138	7,526,097	293,428	0	503,454
2013	2,071,445	0	2,269,816	7,180,240	292,927	0	0
2014	1,768,704	0	1,998,469	6,824,383	280,978	0	0
2015	1,450,963	0	1,725,000	6,485,747	269,100	131,873	0
2016	1,108,222	0	1,430,000	6,073,531	250,011	117,220	0
2017	755,000	0	1,105,000	5,510,000	237,818	102,567	0
2018	380,000	0	795,000	5,040,000	225,309	87,914	0

Source: Crawford County Auditor

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

<u>Business-Type Activities</u>				
<u>General</u>				
<u>Obligation</u>		<u>Total</u>		<u>Percentage</u>
<u>Bonds</u>	<u>OPWC</u>	<u>Primary</u>	<u>Per</u>	<u>of Personal</u>
<u>Waterline</u>	<u>Loan</u>	<u>Government</u>	<u>Capita (1)</u>	<u>Income (1)</u>
\$577,592	\$43,381	\$14,826,211	\$342	1.18%
537,368	39,663	14,133,212	323	1.11
494,889	38,424	14,244,838	329	1.03
452,706	34,706	13,634,062	318	0.96
403,610	32,227	12,250,265	286	0.86
342,174	29,748	11,244,456	265	0.77
280,738	27,269	10,370,690	245	0.71
214,302	24,790	9,218,076	219	0.63
145,000	22,311	7,877,696	189	0.54
75,000	19,832	6,623,055	159	0.43

Crawford County, Ohio
Legal Debt Margin Information
Last Ten Years

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Debt Limit	\$15,206,849	\$15,148,163	\$15,268,190	\$15,244,365
Total Net Debt Applicable to Limit	<u>6,829,765</u>	<u>6,595,000</u>	<u>6,345,000</u>	<u>6,070,000</u>
Legal Debt Margin	<u>\$8,377,084</u>	<u>\$8,553,163</u>	<u>\$8,923,190</u>	<u>\$9,174,365</u>
Total Net Debt Applicable to the Debt Limit as a Percentage of the Debt Limit	44.91%	43.54%	41.56%	39.82%

Legal Debt Margin Calculation for Year 2018

Assessed Value	\$720,897,870
Debt Limit	16,522,447
Debt Applicable to Limit	
General Obligation Bonds	6,290,000
Special Assessment Bonds	225,309
OPWC Loan	107,746
Less Exemptions	(2,583,055)
Less Amount Available in Debt Service Fund	<u>(138,982)</u>
Total Net Debt Applicable to Limit	<u>3,901,018</u>
Legal Debt Margin	<u><u>\$12,621,429</u></u>

<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$14,314,089	\$14,303,528	\$14,309,488	\$16,380,337	\$16,461,351	\$16,522,447
<u>5,780,000</u>	<u>5,480,000</u>	<u>5,235,000</u>	<u>4,734,299</u>	<u>4,312,824</u>	<u>3,901,018</u>
<u><u>\$8,534,089</u></u>	<u><u>\$8,823,528</u></u>	<u><u>\$9,074,488</u></u>	<u><u>\$11,646,038</u></u>	<u><u>\$12,148,527</u></u>	<u><u>\$12,621,429</u></u>
40.38%	38.31%	36.58%	28.90%	26.20%	23.61%

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>
2009	\$14,782,830	0.79%	\$340.59
2010	14,093,549	0.76	321.89
2011	13,693,795	0.73	315.86
2012	12,802,474	0.68	298.61
2013	11,925,111	0.68	278.57
2014	10,933,730	0.62	257.39
2015	9,942,448	0.57	235.01
2016	8,826,055	0.44	209.73
2017	7,515,000	0.38	180.02
2018	6,290,000	0.32	151.38

Source: Crawford County Auditor

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

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

Crawford County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population	Personal Income (in thousands)	Per Capita Personal Income	Unemployment Rate
2009	43,403	\$1,256,285	\$28,945	14.40%
2010	43,784	1,275,078	29,122	12.40
2011	43,354	1,376,657	31,754	11.20
2012	42,874	1,418,675	33,089	8.70
2013	42,808	1,418,657	33,140	8.80
2014	42,480	1,452,731	34,198	6.50
2015	42,306	1,452,745	34,339	5.70
2016	42,083	1,459,228	34,675	6.00
2017	41,746	1,471,213	35,242	5.70
2018	41,550	1,537,849	37,012	5.20

Source: Labor Market Information

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

Employer	2018			2009		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Avita Health System	1,305	1	7.50%			
Imasen Bucyrus Tech	469	2	2.70	550	1	2.96%
Timken Company	370	3	2.12	400	3	2.15
Covert Manufacturing, Inc.	300	4	1.72	300	4	1.61
General Electric	276	5	1.59	185	7	0.99
Lifetouch	270	6	1.55	175	9	0.94
Bucyrus Precision Tech	243	7	1.40	185	6	0.99
Ohio Mutual Insurance Group	236	8	1.36			
Hord Family Farms	185	9	1.06			
Bucyrus Blades	183	10	1.05	175	8	0.94
Galion Community Hospital				404	2	2.18
Bucyrus Community Hospital				215	5	1.16
Arctic Cat				130	10	0.70
Total	<u>3,837</u>		<u>22.05%</u>	<u>2,719</u>		<u>14.62%</u>
Total Employed within County	<u>17,400</u>			<u>18,600</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	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
Legislative and Executive	50	47	49	47	49	48	50	47	48	49
Judicial	38	38	38	35	32	34	33	38	38	42
Public Safety										
Jail Operation	29	27	28	28	30	29	30	30	29	30
Other Public Safety	42	40	38	44	43	41	42	40	39	40
Public Works	28	28	27	26	26	21	22	22	22	22
Health										
Developmental Disabilities	53	52	53	53	57	54	50	50	48	34
Other Health	7	9	8	9	9	12	9	9	9	9
Human Services										
County Home	30	18	0	0	0	0	0	0	0	0
Job and Family Services	61	59	52	48	43	44	44	43	45	46
Other Human Services	19	17	13	13	13	12	14	13	15	15
Economic Development	2	1	1	1	1	0	0	0	0	0
Total	<u>359</u>	<u>336</u>	<u>307</u>	<u>304</u>	<u>303</u>	<u>295</u>	<u>294</u>	<u>292</u>	<u>293</u>	<u>287</u>

Source: Crawford County Auditor

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

Program/Department	2009	2010	2011	2012	2013
Legislative/Executive					
Auditor					
Number of Non-Exempt Conveyances	834	845	726	920	936
Number of Exempt Conveyances	753	757	758	803	846
Number of Transfers	1,587	1,602	1,484	1,723	1,782
Board of Elections					
Number of Registered Voters	28,951	29,170	28,832	29,410	28,151
Number of Voters Last General Election	12,654	14,325	14,024	19,847	9,398
Percent of Registered Voters Voting	44%	49%	49%	67%	33%
Recorder					
Number of Deeds Filed	1,514	1,487	1,389	1,632	1,646
Number of Mortgages Filed	1,464	1,161	1,087	1,287	1,339
Judicial					
Common Pleas Court					
Number of Civil Cases Filed	644	598	467	463	365
Number of Criminal Cases Filed	204	187	241	253	248
Number of Domestic Cases Filed	320	330	298	322	280
Juvenile Court					
Number of Civil Cases Filed	194	202	150	132	126
Number of Criminal Cases Filed	8	7	14	14	17
Number of Adjudged Delinquent Cases Filed	305	404	345	249	302
Probate Court					
Number of Civil Cases Filed	13	12	6	7	8
Municipal Court					
Number of Civil Cases Filed	1,916	1,720	1,832	1,830	1,606
Number of Criminal Cases Filed	7,970	7,160	8,783	8,133	8,585
Public Safety					
Jail Operation					
Prison Arrivals	2,014	1,460	1,569	1,606	1,652
Releases	1,994	1,495	1,531	1,584	1,641
Average Daily Count	119	77	81	103	114
Public Works					
Engineer					
Roads Resurfaced	3	5	6	4	7
Bridges Repaired	4	7	0	3	6
Bridges Replaced	1	1	1	1	1
Culverts Built	1	8	2	5	0
Health					
Dog and Kennel					
Number of Dog Licenses Sold	8,373	8,703	8,559	8,261	8,320
Number of Kennel Licenses Sold	101	99	93	79	70
Developmental Disabilities					
Number of Students Enrolled at Fairway	7	15	12	11	16
Number of Students Enrolled at Waycraft	138	141	113	116	113
Business-Type Activity					
Sewer					
Water Consumption (thousands of gallons)	8,900	8,783	9,740	8,586	9,209

Source: Various county departments

2014	2015	2016	2017	2018
814	861	946	993	941
880	861	892	786	870
1,694	1,722	1,838	1,779	1,811
28,333	27,259	28,156	28,268	28,582
12,205	12,920	19,534	9,732	14,464
43%	47%	69%	34%	51%
1,559	1,591	2,230	2,097	2,781
1,141	1,202	3,204	3,154	3,843
381	367	336	408	301
271	404	388	370	409
295	282	313	275	271
110	103	105	109	112
18	29	14	10	9
292	267	309	291	153
12	8	3	6	12
1,335	1,492	1,426	1,611	1,775
9,199	8,794	9,006	8,889	7,546
1,538	1,610	1,144	1,564	1,686
1,534	1,622	1,603	1,583	1,662
116	109	108	94	101
4	5	5	3	4
5	2	5	3	4
3	3	0	1	1
1	2	0	2	1
8,069	8,199	8,196	8,459	8,367
67	49	42	20	10
8	0	48	50	46
123	4	106	99	0
7,412	8,599	8,625	8,377	8,685

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

Program/Department	2009	2010	2011	2012
Legislative and Executive				
Auditor				
Vehicles	1	1	1	1
Commissioners				
Vehicles	1	1	1	1
Judicial				
Juvenile Court				
Vehicles	2	2	2	2
Public Safety				
Emergency Management				
Vehicles	2	2	2	2
Sheriff				
Vehicles	33	28	26	26
Public Works				
Engineer				
Vehicles	69	71	73	68
Roads (miles)	233.9	233.9	233.9	233.9
Bridges	183	186	193	196
Culverts	2,244	2,244	2,246	2,251
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	2	3
Dog and Kennel				
Vehicles	1	1	1	2
Solid Waste				
Vehicles	27	24	23	25
Human Services				
Child Welfare				
Vehicles	2	2	1	1
County Home				
Vehicles	6	5	1	1
Job and Family Services				
Vehicles	8	8	8	8
Veterans Services				
Vehicles	2	2	2	2

Source: Various county departments

2013	2014	2015	2016	2017	2018
1	1	1	1	1	1
1	1	1	0	0	0
2	2	3	3	3	3
2	2	2	2	2	3
28	32	34	28	31	35
68	69	74	72	74	76
233.9	233.9	233.9	233.9	233.9	233.9
197	197	200	200	200	200
2,251	2,251	2,253	2,253	2,253	2,254
4	4	3	3	3	3
9.50	9.50	9.50	9.50	9.50	9.50
7.50	7.50	7.50	7.50	7.50	7.50
3	3	3	4	5	5
2	2	2	2	2	2
26	26	28	28	28	27
1	1	1	1	1	5
1	1	0	0	0	0
8	8	8	7	7	3
2	2	2	2	2	3

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OHIO AUDITOR OF STATE
KEITH FABER



CRAWFORD COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 26, 2019**