



Dave Yost • Auditor of State

CRAWFORD COUNTY

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CRAWFORD COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014

FEDERAL GRANTOR / Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through the Ohio Department of Education</i>			
Special Education Cluster (IDEA)			
Special Education-Grants to States (IDEA, Part B)	34-6400345	84.027	\$ 25,038
Special Education-Preschool Grants (IDEA Preschool)	34-6400345	84.173	14,968
Total Special Education Cluster			<u>40,006</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>40,006</u>
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	G-1415-11-5345	10.561	290,583
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>290,583</u>
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	B-C-13-1AQ-1	14.228	96,345
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	B-F-13-1AQ-1	14.228	123,000
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	B-F-12-1AQ-1	14.228	34,381
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	B-C-11-1AQ-1	14.228	5,500
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			<u>259,226</u>
Home Investment Partnerships Program	B-C-13-1AQ-2	14.239	121,920
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>381,146</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed Through the Ohio Department of Public Safety</i>			
Emergency Management Performance Grants	EMPG2013-320	97.042	15,952
Emergency Management Performance Grants	EMW-2013-EP-00060-S01	97.042	13,267
Emergency Management Performance Grants	EMW-2014-EP-00064	97.042	42,658
Total Emergency Management Performance Grants			<u>71,877</u>
Homeland Security Grant Program	EMW-2011-SS-00070	97.067	30,322
Homeland Security Grant Program	EMW-2014-SS-00101-S01	97.067	2,230
Total Homeland Security Grant Program			<u>32,552</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>104,429</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed Through the Ohio Department of Transportation</i>			
Highway Planning and Construction	96855	20.205	121,380
Highway Planning and Construction	93988	20.205	13,012
Total Highway Planning and Construction			<u>134,392</u>
Enhanced Mobility of Seniors and Individuals with Disabilities	CRD-0017-009-141	20.513	25,579
<i>Passed Through the Ohio Department of Public Safety</i>			
State and Community Highway Safety	HVEO-2014-17-00-00-00341-00	20.600	20,479
State and Community Highway Safety	STEP-2015-17-00-00-00568-00	20.600	1,661
Total State and Community Highway Safety			<u>22,140</u>
National Priority Safety Programs	IDEP-2015-17-00-00-00368-00	20.616	4,342
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>186,453</u>
U.S. DEPARTMENT OF JUSTICE			
<i>Passed Through the Ohio Attorney General's Office</i>			
Crime Victim Assistance	2014VAGENE188	16.575	26,350
Crime Victim Assistance	2015-VOCA-10201143	16.575	8,845
Total Crime Victim Assistance			<u>35,195</u>
<i>Passed Through the Ohio Department of Public Safety</i>			
Edward Byrne Memorial Justice Assistance Grant Program	2013-JG-A02-6957	16.738	8,800
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>43,995</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY			
Brownfields Assessment and Cleanup Cooperative Agreements	N/A	66.818	59,173
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY			<u>59,173</u>
U.S. ELECTION ASSISTANCE COMMISSION			
<i>Passed through the Ohio Secretary of State</i>			
Help America Vote Act Requirements Payments	34-6400345	90.401	2,011
TOTAL U.S. ELECTION ASSISTANCE COMMISSION			<u>2,011</u>

CRAWFORD COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014
(Continued)

<u>FEDERAL GRANTOR /</u> <u>Pass Through Grantor</u> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through the Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant	34-6400345	93.667	33,042
Medical Assistance Program	34-6400345	93.778	129,119
<i>Passed through the Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	G-1415-11-5345	93.556	20,827
Temporary Assistance for Needy Families (TANF)	G-1415-11-5345	93.558	628,929
Child Support Enforcement	G-1415-11-5345	93.563	406,799
Child Care and Development Block Grant	G-1415-11-5345	93.575	51,491
Community-Based Child Abuse Prevention Grants	G-1415-11-5345	93.590	1,479
Stephanie Tubbs Jones Child Welfare Services Program	G-1415-11-5345	93.645	36,259
Foster Care-Title IV-E	G-1415-11-5345	93.658	951,184
Adoption Assistance-Title IV-E	G-1415-11-5345	93.659	163,213
Social Services Block Grant	G-1415-11-5345	93.667	431,660
Independent Living Services	G-1415-11-5345	93.674	6,552
Medical Assistance Program	G-1415-11-5345	93.778	<u>282,418</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>3,142,972</u>
U.S. DEPARTMENT OF LABOR			
<i>Passed through the WIA Area 10 Board</i>			
<u>Workforce Investment Act (WIA) Cluster</u>			
WIA Adult Program	PY13/FY14-17-10-01 / PY14/FY15-17-10-01	17.258	122,456
WIA Youth Activities	PY13/FY14-17-10-01 / PY14/FY15-17-10-01	17.259	57,398
WIA Dislocated Worker Formula Grants	PY13/FY14-17-10-01 / PY14/FY15-17-10-01	17.278	<u>74,349</u>
Total Workforce Investment Act Cluster			<u>254,203</u>
TOTAL U.S. DEPARTMENT OF LABOR			<u>254,203</u>
TOTAL FEDERAL AWARDS EXPENDITURES			<u>\$ 4,504,971</u>

The accompanying notes are an integral part of this schedule.

CRAWFORD COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2014**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) reports Crawford County's (the County's) federal award programs' disbursements. The Schedule has been prepared on the cash basis of accounting.

NOTE B - 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 C – MEDICAL ASSISTANCE PROGRAM SETTLEMENT

During the calendar year, the County Board of Developmental Disabilities received a settlement for the 2009 Cost Report from the Ohio Department of Developmental Disabilities (DODD) for the Medicaid Program (CFDA #93.778) in the amount of \$1,654. The Cost Report settlement was for settlement of the difference between the statewide payment rate and the rate calculated based upon 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.

NOTE D - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property.

Activity in the CDBG revolving loan fund during 2014 is as follows:

Beginning loans receivable balance as of January 1, 2014	\$46,867
Loans made	0
Loan principal repaid	(17,043)
Ending loans receivable balance as of December 31, 2014	\$29,824
Cash balance on hand in the revolving loan fund as of December 31, 2014	\$39,968
Administrative costs expended during 2014	0

The table above reports gross loans receivable. The County does not estimate any of this receivable to be uncollectible as of December 31, 2014.

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Dave Yost • Auditor of State

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

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Crawford County, Ohio, (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 26, 2015. Our report refers to other auditors who audited the financial statements of Waycraft Workshop, Inc., the County's discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

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

Dave Yost
Auditor of State
Columbus, Ohio

August 26, 2015



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM, INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Crawford County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2014. The *Summary of Audit 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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 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.

Basis for Qualified Opinion on Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii

As described in finding 2014-002 in the accompanying schedule of findings, the County did not comply with requirements regarding cash management applicable to its Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii major federal program. Compliance with this requirement is necessary, in our opinion, for the County to comply with requirements applicable to this program.

Qualified Opinion on Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii* paragraph, Crawford County complied, in all material respects, with the requirements referred to above that could directly and materially affect its Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii federal program for the year ended December 31, 2014.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Crawford County complied in all material respects with the requirements referred to above that could directly and materially affect each of its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings for the year ended December 31, 2014.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which OMB Circular A-133 requires us to report, described in the accompanying schedule of findings as item 2014-001. This finding did not require us to modify our compliance opinion on each major federal program.

The County's responses to our noncompliance findings are described in the accompanying schedule of findings and corrective action plan. We did not audit the County's responses and, accordingly, we express no opinion on them.

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 OMB Circular A-133, 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness.

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's 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 a 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2014-002 to be a material weakness.

The County's response to our internal control over compliance finding is described in the accompanying schedule of findings and corrective action plan. We did not audit the County's response and, accordingly, we express no opinion on it.

Report on Schedule of Federal Awards Expenditures Required by OMB Circular A-133

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Crawford County, Ohio, (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated August 26, 2015, wherein we noted the financial statements of Waycraft Workshop, Inc., the County's discretely presented component unit, were audited by other auditors. We conducted our audit to opine on the County's basic financial statements. We have not performed any procedures to the audited financial statements subsequent to August 26, 2015. The accompanying schedule of federal awards expenditures presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* 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, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

September 24, 2015, except for the Schedule of Federal Awards Expenditures dated August 26, 2015

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CRAWFORD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2014

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses 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 internal control weaknesses 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	<u>Qualified:</u> CFDA #14.228 - Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii <u>Unmodified:</u> CFDA #93.563 – Child Support Enforcement CFDA #93.778 - Medical Assistance Program CFDA #93.558 - Temporary Assistance for Needy Families (TANF) CFDA #93.658 - Foster Care Title IV-E
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	Yes
(d)(1)(vii)	Major Programs (list):	CFDA #14.228 - Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii CFDA #93.563 – Child Support Enforcement CFDA #93.778 - Medical Assistance Program CFDA #93.558 - Temporary Assistance for Needy Families (TANF) CFDA #93.658 - Foster Care Title IV-E
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

CRAWFORD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2014
(Continued)

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

None

3. FINDINGS FOR FEDERAL AWARDS

Finding Number	2014-001
CFDA Title and Number	CFDA #14.228 – Community Development Block Grants CFDA #93.563 – Child Support Enforcement
Federal Award Number / Year	B-F-13-1AQ-1 G-1415-11-5345
Federal Agency	U.S. Department of Housing and Urban Development U.S. Department of Health and Human Services
Pass-Through Agency	Ohio Development Services Agency Ohio Department of Job and Family Services

Material Noncompliance – Schedule of Federal Awards Expenditures

OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, (the Circular), sets forth standards for the audit of non-Federal entities expending Federal awards. Section .300(a) of the Circular states the auditee shall identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity.

Section .310(b) states, in part, the auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. At a minimum, the schedule shall:

1. List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For Research and Development, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency.
2. For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
3. Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
4. Include notes that describe the significant accounting policies used in preparing the schedule.
5. To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each federal program.
6. Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule.

CRAWFORD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2014
(Continued)

3. FINDINGS FOR FEDERAL AWARDS (Continued)

Material Noncompliance – Schedule of Federal Awards Expenditures (Continued)

The original federal awards expenditures schedule prepared by the County for calendar year 2014 required modifications to the following grants:

Grant	Expenditures Originally Reported	Expenditures after Adjustments
CFDA #14.228 – Community Development Block Grants	\$136,226	\$259,226
CFDA #93.563 – Child Support Enforcement	270,179	406,799

Failure to identify federal awards and accurately prepare a federal awards expenditures schedule may result in noncompliance with the Circular and may compromise the County’s ability to obtain federal awards in the future.

The County has made these adjustments to the schedule of federal awards expenditures.

We recommend the County Commissioners, as granting authority for the above-listed grants, ensure adequate procedures are in place to track and readily identify the receipt and disbursement of all federal awards. This will ensure information submitted to the County Auditor is complete and accurate for preparation of the federal awards expenditures schedule at year end.

Officials’ Response:

Refer to Corrective Action Plan on page 16.

CRAWFORD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2014
(Continued)

3. FINDINGS FOR FEDERAL AWARDS (Continued)

Finding Number	2014-002
CFDA Title and Number	CFDA #14.228 - Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii
Federal Award Number / Year	B-C-11-1AQ-1 / 2011 B-F-12-1AQ-1 / 2012 B-F-13-1AQ-1 / 2013 B-C-13-1AQ-1 / 2013
Federal Agency	U.S. Department of Housing and Urban Development
Pass-Through Agency	Ohio Development Service Agency

Material Noncompliance / Material Weakness – Cash Management

24 C.F.R. Part 85.20(b)(7) provides, in part, that procedures for minimizing the time elapsing between the transfer of funds from the U.S. Treasury and disbursement by grantees and subgrantees must be followed whenever advance payment procedures are used.

Additionally, Office of Housing and Community Partnership's *Financial Management Rules and Regulation, Section (A)(3)(f)* states that grantees must develop a cash management system to ensure compliance with the fifteen day rule relating to prompt disbursement of funds. This rule states that funds drawn down should be limited to amounts that will enable the grantee to disburse the funds on hand to a balance of less than \$5,000 within fifteen days of receipt of any funds.

During 2014, the following was noted regarding the 15 day rule:

- The County had a grant cash balance of \$7,751 at January 1, 2014 related to the 2011 Community Housing Improvement Program and did not disburse the funds on hand to a balance of less than \$5,000 until July 3, 2014.
- The County received a \$34,800 advance related to the 2012 CDBG Formula grant on January 22, 2014 and did not disburse the funds on hand to a balance of less than \$5,000 until February 28, 2014.
- The County received advances of \$51,000 and \$43,800 related to the 2013 CDBG Formula grant on September 3, 2014 and September 8, 2014, respectively. The County did not disburse these funds on hand to a balance of less than \$5,000 until October 3, 2014. Additionally, the County received a \$33,200 advance on November 6, 2014. The County did not fully expend this balance during 2014, leaving a grant cash balance of \$5,000 at December 31, 2014.
- The County received a \$5,008 advance related to the 2013 Community Housing Improvement Program on May 19, 2014 and did not disburse the funds on hand to a balance of less than \$5,000 until June 13, 2014. Additionally, the County received four advances from June 23, 2014 to September 30, 2014 totaling \$57,979. The County did not disburse the funds on hand to a balance of less than \$5,000 until October 10, 2014.

CRAWFORD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2014
(Continued)

3. FINDINGS FOR FEDERAL AWARDS (Continued)

Material Noncompliance / Material Weakness – Cash Management (Continued)

We recommend the County implement procedures to ensure Federal Community Development Block Grant funds are expended within fifteen days of the receipt of grant monies. The County should monitor grant cash balances on a regular basis and draw down requests should be limited to amounts required to meet only current cash needs.

Officials' Response:

Refer to Corrective Action Plan on page 16.

CRAWFORD COUNTY

**CORRECTIVE ACTION PLAN
OMB CIRCULAR A -133 § .315 (c)
DECEMBER 31, 2014**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2014-001	The Commissioner's office will require that Federal grants received and expended are monitored and reported accurately by requiring monthly fund balance spreadsheets submitted to the commissioner's office, for Commissioners review and signature. Fund levels and activity will be closely monitored in order to timely report each fund balance to the County Auditor's Office when requested at year end in order to be included in the Federal Schedule.	Immediately	Doug Weisenauer, President of the Board
2014-002	The Commissioner's office now has staffing in place to work with our vendor. Our office will work more closely with our vendor to prevent requesting these draws earlier than necessary from the time that disbursements can be made.	Immediately	Doug Weisenauer, President of the Board

CRAWFORD COUNTY

**SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2014**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2013-001	Material Noncompliance/Material Weakness – Cash Management – Water and Waste Disposal Systems for Rural Communities	Yes	
2013-002	Material Noncompliance/Material Weakness – Davis Bacon Act – the Water and Waste Disposal Systems for Rural Communities	Yes	
2013-003	Material Noncompliance/Material Weakness – CDBG Cash Management	No	Comment is being repeated as Finding 2014-002.
2013-004	Material Noncompliance/Material Weakness/Questioned Costs – CDBG Period of Availability	Yes	
2013-005	Material Noncompliance/Material Weakness – CDBG Reporting	No	Partially corrected; comment is being repeated in current audit management letter.

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Crawford County, Ohio

COMPREHENSIVE ANNUAL

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2014

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, 2014
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Crawford County Auditor

Joan M. Wolfe

August 26, 2015

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, 2014. 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. 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, 2014. The Independent Auditor's Report is located at the front of the financial section of this report.

PROFILE OF THE COUNTY

The County was formed by an act of the General Assembly on April 1, 1826. Located approximately sixty miles from the state capital of Columbus, the County encompasses two municipalities, five villages, and sixteen townships. The central part of the County is comprised largely of the two municipalities, Bucyrus (which is the County seat) and Galion. The remaining areas of the County are semi-rural to rural. The County includes 400 square miles and has an estimated population of 42,480.

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

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

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

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

LOCAL ECONOMY

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

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

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

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

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

Countywide economic development efforts include retention and expansion surveys as well as wage and benefit data the CCEEDP gathers to ensure that area business needs are being addressed. With available acreage for development, utility served sites are now being offered, at incentive induced pricing, to attract new industry and encourage growth from within. New acreage is being developed and serviced with utilities for further expansion. The County is also preparing for food and beverage site certification for a lot in the Crossroads Industrial Center and participating in CEDA—a program that utilizes site consultants to evaluate economic development efforts and recommend best practices. Crawford County was invited to participate in this program, at no cost to the County, and upon completion will be eligible for a grant from its sponsoring company, American Electric Power.

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

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

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

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

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

LONG-TERM FINANCIAL PLANNING

The County continues to implement and fine tune the financial processes that will allow the County Commissioners and the County Auditor to prepare annually a three-year financial forecast. The original forecasting model was prepared by the County Auditor's Office in conjunction with the Ohio State Auditor's Office to ensure that a sustainable forecasting model for the General Fund of the County would be developed. The forecasting model provides a three-year historical perspective of actual revenues and expenditures along with three years of projected revenues and expenditures which are compiled using revenue and expenditure assumptions that are provided by the County Commissioners, individual office holders, and the County Budget Commission. The financial forecast was used by the County Commissioners in 2015 to establish spending levels for all departments and agencies within the General Fund. The County Auditor's Office continues to work with the Board of Commissioners to enhance the annual budgetary process by utilizing a three-year forecasting system.

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

RELEVANT FINANCIAL POLICIES

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

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

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

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

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

MAJOR INITIATIVES

The County Commissioners have been responsible for various building projects over the last several years. Beginning in 2011, the County began consulting with an architect for renovations to the portion of the courthouse that houses the courts. These renovations will include a new roof, replacement of copper balustrades, rehabilitation of the courthouse dome and clock tower, and updating heating, ventilation, and air conditioning components. Effective maintenance roof patching was completed in 2014.

In recent years, several County departments began a collaborative effort of transitioning to an electronic-based document imaging system. Converting to an electronic document imaging system has decreased the amount of storage capacity needed for paper documents and allows the County to move toward a more efficient form of document management in which to better serve the public in a more efficient and cost effective manner. In 2014, the Clerk of Courts, Common Pleas Judge, Auditor, Prosecutor, Juvenile Court Judge, and Board of Developmental Disabilities completed training and implementation of the electronic document imaging system.

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, 2013.

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

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

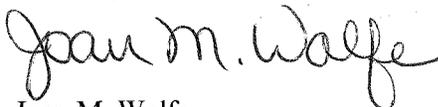
ACKNOWLEDGEMENTS

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

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

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

Sincerely,



Joan M. Wolfe
Crawford County Auditor



Government Finance Officers Association

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

Presented to

**Crawford County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

Executive Director/CEO

Crawford County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2014
Elected Officials

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

Auditor
Joan M. Wolfe

Treasurer
Gary Cole

Recorder
Karen Scott

Clerk of Courts
Sheila Lester

Coroner
Michael Johnson

Engineer
Mark E. Baker

Prosecutor
Matthew E. Crall

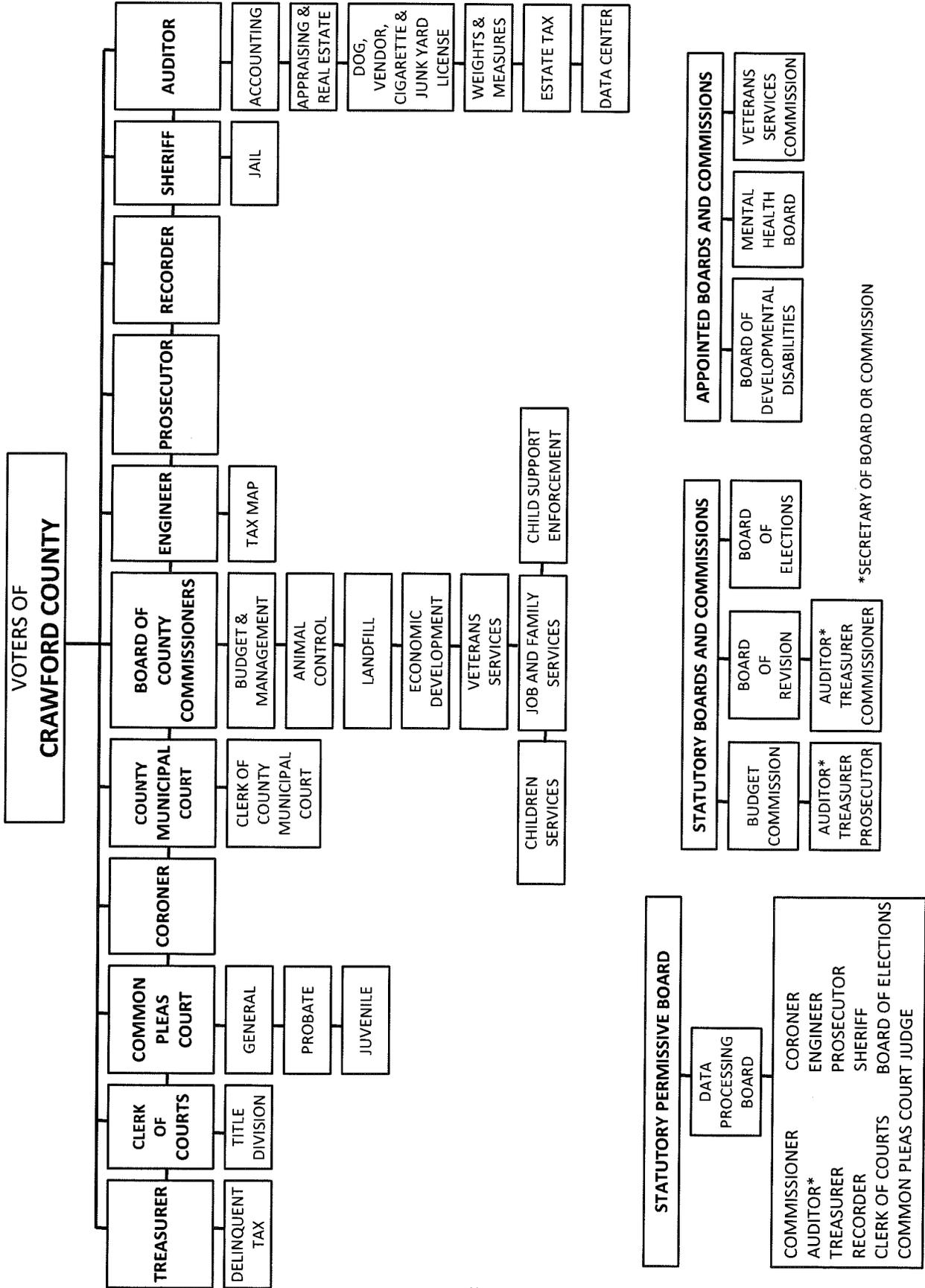
Sheriff
Scott M. Kent

Common Pleas Court Judge
Russell Wiseman

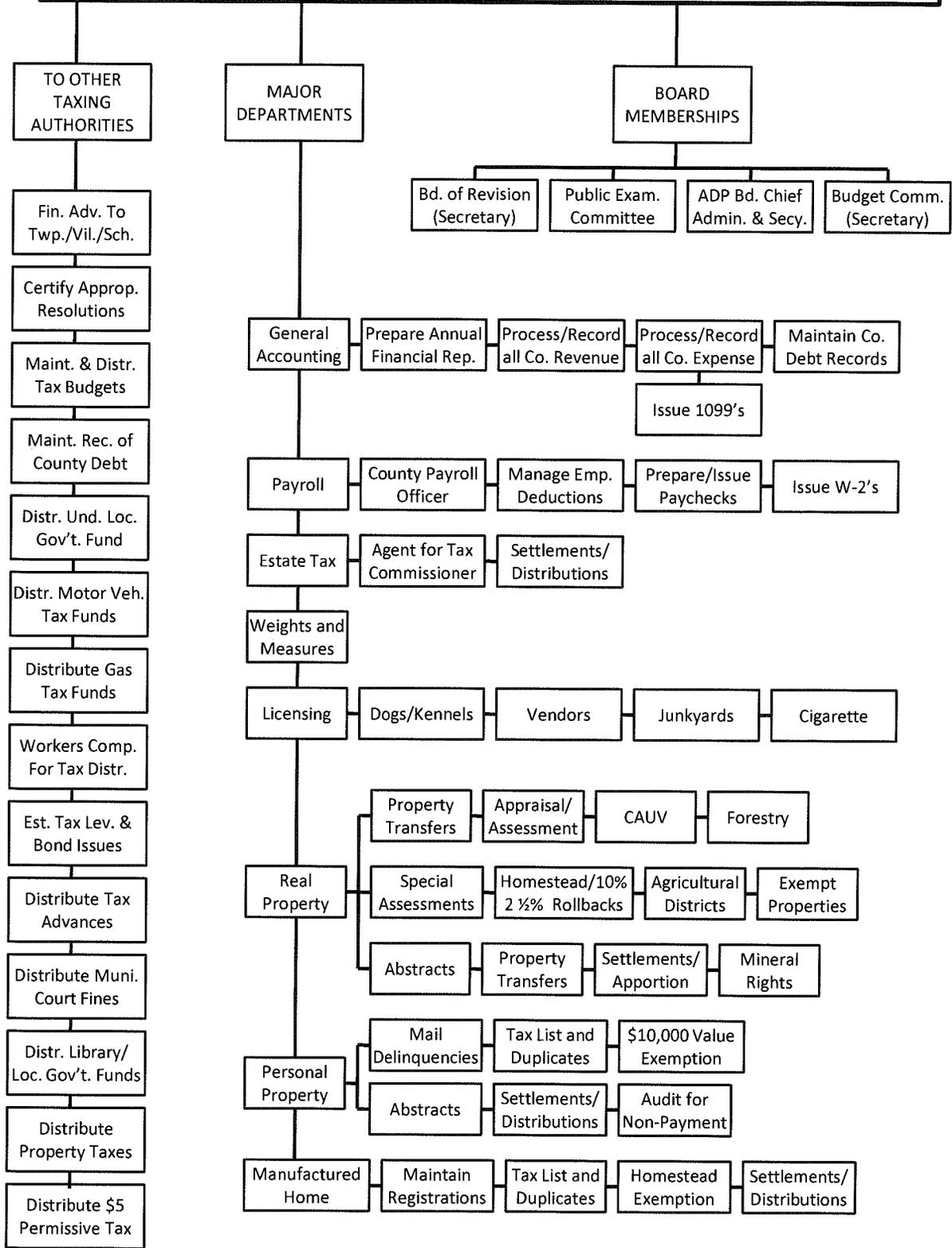
Probate/Juvenile Court Judge
Steven D. Eckstein

Municipal Court Judge
Sean Leuthold

ORGANIZATION CHART



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



JOAN M. WOLFE, CRAWFORD COUNTY AUDITOR

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Crawford County, Ohio (the County), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Waycraft Workshop, Inc., the County's discretely presented component unit, which represents 2.10 percent, 9.23 percent, and 13.77 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component unit and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Waycraft Workshop, Inc., is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

88 East Broad Street, Tenth Floor, Columbus, Ohio 43215-3506
Phone: 614-466-3402 or 800-443-9275 Fax: 614-728-7199
www.auditor.state.oh.us

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Crawford County, Ohio, as of December 31, 2014, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Auto License and Gas Tax, Child Welfare, Criminal Justice Services Levy, Job and Family Services, Jail Operation Levy, and Developmental Disabilities funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 26, 2015, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State

Columbus, Ohio

August 26, 2015

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Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
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, 2014. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Highlights

Highlights for 2014 are as follows:

The County's net position remained virtually unchanged from 2013.

Using This Annual Report

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

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

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

Reporting the County as a Whole

One of the most important questions asked about the County's finances is "How did the County do financially during 2014?". The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting that is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
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, 2014
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 Information Technology Services Fund accounts for information technology services and support.

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

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

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

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2014 and 2013:

Table 1
Net Position
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2014	2013	2014	2013	2014	2013
Assets						
Current and Other Assets	\$36,536	\$35,607	\$239	\$219	\$36,775	\$35,826
Capital Assets, Net	46,991	48,064	5,653	5,824	52,644	53,888
Total Assets	<u>83,527</u>	<u>83,671</u>	<u>5,892</u>	<u>6,043</u>	<u>89,419</u>	<u>89,714</u>
Deferred Outflows of Resources	324	347	0	0	324	347
Liabilities						
Current and Other Liabilities	2,187	1,560	42	4	2,229	1,564
Long-Term Liabilities	11,973	12,884	372	436	12,345	13,320
Total Liabilities	<u>14,160</u>	<u>14,444</u>	<u>414</u>	<u>440</u>	<u>14,574</u>	<u>14,884</u>
Deferred Inflows of Resources	5,785	5,641	3	4	5,788	5,645
Net Position						
Net Investment in Capital Assets	37,228	37,481	5,278	5,384	42,506	42,865
Restricted	20,607	20,380	0	0	20,607	20,380
Unrestricted	6,071	6,072	197	215	6,268	6,287
Total Net Position	<u>\$63,906</u>	<u>\$63,933</u>	<u>\$5,475</u>	<u>\$5,599</u>	<u>\$69,381</u>	<u>\$69,532</u>

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Total assets for governmental activities did not change significantly from the prior year. Total liabilities remained largely unchanged despite a significant increase in current and other liabilities resulting from increased accounts payable for residential care in the Human Services program, and supported living and transportation in the Health program. Long-term liabilities decreased by 7 percent from the payment of long-term debt obligations.

Net position for the business-type activity did not change significantly despite a significant increase in current and other liabilities for metering equipment and materials for the County's sewer operations.

Table 2 shows the change in net position for 2014 and 2013.

Table 2
Change in Net Position
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2014	2013	2014	2013	2014	2013
Revenues						
Program Revenues						
Charges for Services	\$11,049	\$12,299	\$237	\$222	\$11,286	\$12,521
Operating Grants, Contributions, and Interest	13,210	11,921	0	0	13,210	11,921
Capital Grants and Contributions	204	1,681	0	0	204	1,681
Total Program Revenues	<u>24,463</u>	<u>25,901</u>	<u>237</u>	<u>222</u>	<u>24,700</u>	<u>26,123</u>
General Revenues						
Property Taxes	5,689	5,867	0	0	5,689	5,867
Sales Taxes	5,514	5,298	0	0	5,514	5,298
Grants and Entitlements	1,273	1,182	0	0	1,273	1,182
Interest	149	120	0	0	149	120
Other	1,183	1,478	0	0	1,183	1,478
Total General Revenues	<u>13,808</u>	<u>13,945</u>	<u>0</u>	<u>0</u>	<u>13,808</u>	<u>13,945</u>
Total Revenues	<u>38,271</u>	<u>39,846</u>	<u>237</u>	<u>222</u>	<u>38,508</u>	<u>40,068</u>
Transfers	(7)	(4,327)	7	4,327	0	0
Total Revenues and Transfers	<u>38,264</u>	<u>35,519</u>	<u>244</u>	<u>4,549</u>	<u>38,508</u>	<u>40,068</u>
Program Expenses						
General Government						
Legislative and Executive	4,234	4,109	0	0	4,234	4,109
Judicial	2,398	2,292	0	0	2,398	2,292
Public Safety	6,430	6,210	0	0	6,430	6,210
Public Works	11,227	11,257	0	0	11,227	11,257
Health	6,377	5,974	0	0	6,377	5,974
Human Services	7,059	7,572	0	0	7,059	7,572
Economic Development	83	109	0	0	83	109
Interest and Fiscal Charges	483	556	0	0	483	556
Sewer	0	0	368	251	368	251
Total Expenses	<u>38,291</u>	<u>38,079</u>	<u>368</u>	<u>251</u>	<u>38,659</u>	<u>38,330</u>
Increase (Decrease) in Net Position	(27)	(2,560)	(124)	4,298	(151)	1,738
Net Position Beginning of Year	<u>63,933</u>	<u>66,493</u>	<u>5,599</u>	<u>1,301</u>	<u>69,532</u>	<u>67,794</u>
Net Position End of Year	<u>\$63,906</u>	<u>\$63,933</u>	<u>\$5,475</u>	<u>\$5,599</u>	<u>\$69,381</u>	<u>\$69,532</u>

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

For governmental activities, program revenues decreased by approximately 6 percent. Charges for services realized a decrease due to a decrease in waste volume at the landfill and charges related to residential foster care. Operating grants, contributions, and interest increased approximately 11 percent from a slight increase in support from the federal and state government for human services programs and a grant received for the assessment, cleanup, and redevelopment of Brownfield areas within the County. Capital grants and contributions realized the largest decrease due to the contribution of buildings at the County Fairgrounds in 2013. Overall, general revenues did not change significantly. In 2013, capital assets were purchased within governmental activities and donated to the County's business-type activity. This resulted in a significant decrease in transfers for governmental activities in 2014.

The Legislative and Executive program consists of costs associated with the general administration of County government including the services of the County Commissioners, Auditor, Treasurer, Recorder, and Prosecutor. The Judicial program accounts for costs associated with the administration of the County's court system including Common Pleas and Municipal courts. The cost associated with the operation of the County Jail and the Sheriff's Department is accounted for in the Public Safety program. The Public Works program accounts for costs associated with the operation of the County Engineer and Highway Department. The Health program primarily accounts for costs associated with providing services for Developmental Disabilities. The Human Services program accounts for costs associated with providing services for various state and locally mandated welfare programs. The Human Services program also includes the costs associated with Child Support, Child Welfare, and the Jobs and Family Services Department. The most significant Human Services program that is supported with local tax resources is providing services to the elderly through the Council on Aging. Overall, there was little change in program expenses from 2013 to 2014.

Business-type activities expenses increased from additional maintenance performed on the wastewater treatment plants and lines.

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

Crawford County, Ohio
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Table 3
Governmental Activities
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2014	2013	2014	2013
General Government				
Legislative and Executive	\$4,234	\$4,109	\$2,139	(\$37)
Judicial	2,398	2,292	1,075	974
Public Safety	6,430	6,210	4,963	5,014
Public Works	11,227	11,257	748	707
Health	6,377	5,974	2,869	2,658
Human Services	7,059	7,572	1,536	2,198
Economic Development	83	109	15	108
Interest and Fiscal Charges	483	556	483	556
Total Expenses	<u>\$38,291</u>	<u>\$38,079</u>	<u>\$13,828</u>	<u>\$12,178</u>

For 2014, 36 percent of the costs for services provided by the County were paid for with general revenues, which remain relatively consistent with general revenue support in prior years. A review of the above table demonstrates that program revenues contributed significantly to several programs. During 2014, the legislative and executive program realized the largest increase in net cost of services due to a significant contribution in 2013 from the donation of buildings to the County. Various court filing and administrative fees provided 55 percent of support in the judicial program. During 2014, 93 percent of program revenues supported the costs associated with the public works program. Public works expenses are provided for through operating and capital grants. Generally, the remainder of public works costs is provided for through charges for services. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for at risk individuals. Economic development was largely supported by operating grants.

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.

Fund balance did not change significantly the General Fund. There was a slight decrease in charges for services revenue from decreased waste tonnage at the landfill. Little change occurred for General Fund expenditures from that of the prior year. Transfers increased significantly mostly due to supporting capital purchases and improvements within the Criminal Justice Services Levy Fund and Jail Operation Levy Fund.

Fund balance decreased by 10 percent in the Auto License and Gas Tax Fund due to more roads being resurfaced or repaired and personnel retirements in 2014.

The decrease in fund balance in the Child Welfare Fund is from cash carryover spending. Revenues were similar to the prior year and expenditures decreased slightly.

Although personnel changes and the purchase of several road patrol vehicles contributed to an increase in expenditures, fund balance increased in the Criminal Justice Services Levy Fund. Designated transfers were made from the General Fund in accordance with County Commissioner resolutions to pay for road patrol operations.

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Management's Discussion and Analysis
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There was a decrease in fund balance in the Job and Family Services Fund largely related to costs of placement of at risk individuals.

There was an increase in fund balance in the Jail Operation Levy Fund. Repairs made to the jail facility contributed to the increase in expenditures while the General Fund continued to support the jail operations with transfers.

The Developmental Disabilities Fund experienced nearly a 12 percent increase in fund balance despite a modest decrease in revenues and 11 percent increase in expenditures.

Business-Type Activity Financial Analysis

The County's only enterprise fund is the Sewer Fund. The County provides water and sewer services to approximately one hundred sixty eight 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 the upgrading and replacing of metering equipment for the County's water and sewer operations.

Budgetary Highlights

As mandated by State statute, the County Commissioners adopt the annual operating budget for the County on the first day of January. The County's most significant budgeted fund is the General Fund. For revenues, there was little change from the original budget to the final budget. Actual revenues did not vary significantly from the final budget. Intergovernmental revenues were up slightly as a result of the County receiving an increase in casino taxes and court appointed attorney reimbursements from the State of Ohio. There was little change from the original budget to the final budget for expenditures. Actual expenditures were 7 percent less than the final budget. Expenditures with the largest change were in the legislative and executive program. Personnel changes contributed to this change.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2014, was \$42,506 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 2014. During 2014, various roads were resurfaced and bridges and culverts constructed or replaced bringing the infrastructure investment of the County to \$39,453 thousand. Construction in progress decreased with the completion of renovations to the Crawford County Courthouse Annex in 2014. Additions to capital assets also included various building improvements, the purchase of a new telephone system within the Courthouse, technology upgrades, and the purchase of vehicles for the Sheriff's Department, Engineer and Highway Department.

Long-Term Debt - At December 31, 2014, the County's overall long-term obligations included \$10,934 thousand in general obligation bonds, \$281 thousand in special assessment bonds, and \$30 thousand in OPWC loans. Of this amount, \$372 thousand is expected to be repaid from the business-type activity.

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

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

Economic Factors

Crawford County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. Despite the State of Ohio requiring the phasing out of tangible personal property in recent years, the County's tax base held at \$1.8 billion in 2014.

The unemployment rate for the County was 6.5 percent as of year end, an improvement of 2.3 percent from 2013 and improved from a rate of 14.4 percent in 2009 during the economic downturn. The County's unemployment rate for 2014 exceeded the State's average unemployment rate of 5.7 percent and the national average of 6.2 percent.

The General Fund balance at December 31, 2014, was \$5,738,058, which is a nearly 4 percent decrease from the 2013 balance of \$5,976,940. This decrease was partially attributable to a decrease in charges for services for landfill receipts in 2014. In 2014, general operating revenues exceeded department expenditures by approximately 17 percent. The General Fund balance remained positive after transfers were made to the Criminal Justice Services Levy and Jail Operation Levy special revenue funds designated for all sheriff and jail operations in accordance with County Commissioner resolutions.

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.

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Crawford County, Ohio

Statement of Net Position

December 31, 2014

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$22,495,283	\$217,027	\$22,712,310	\$0
Cash and Cash Equivalents in Segregated Accounts	55,714	0	55,714	75,780
Cash and Cash Equivalents with Fiscal Agent	389,661	0	389,661	0
Investments in Segregated Accounts	0	0	0	139,272
Accounts Receivable	227,979	20,751	248,730	76,489
Accrued Interest Receivable	34,810	0	34,810	0
Sales Taxes Receivable	1,382,999	0	1,382,999	0
Due from Other Governments	4,928,757	470	4,929,227	0
Due from Primary Government	0	0	0	20,064
Special Assessments Receivable	340,581	0	340,581	0
Prepaid Items	277,450	952	278,402	1,869
Materials and Supplies Inventory	263,213	0	263,213	0
Internal Balances	275	(275)	0	0
Due from External Parties	5,989	0	5,989	0
Property Taxes Receivable	6,103,308	0	6,103,308	0
Other Assets	0	0	0	927
Loans Receivable	29,824	0	29,824	0
Nondepreciable Capital Assets	7,561,345	0	7,561,345	39,440
Depreciable Capital Assets, Net	39,429,525	5,652,894	45,082,419	454,297
<i>Total Assets</i>	<u>83,526,713</u>	<u>5,891,819</u>	<u>89,418,532</u>	<u>808,138</u>
Deferred Outflows of Resources				
Deferred Charge on Refunding	323,612	0	323,612	0
Liabilities				
Wages Payable	600,081	345	600,426	26,779
Accounts Payable	1,010,597	38,217	1,048,814	4,414
Contracts Payable	116,030	2,050	118,080	0
Due to Other Governments	387,040	230	387,270	22,475
Due to Component Unit	20,064	0	20,064	0
Matured Compensated Absences Payable	17,520	0	17,520	0
Accrued Interest Payable	36,146	1,204	37,350	0
Long-Term Liabilities				
Due Within One Year	999,398	62,479	1,061,877	26,355
Due in More Than One Year	10,973,179	309,443	11,282,622	217,037
<i>Total Liabilities</i>	<u>14,160,055</u>	<u>413,968</u>	<u>14,574,023</u>	<u>297,060</u>
Deferred Inflows of Resources				
Property Taxes	5,784,669	0	5,784,669	0
Deferred Gain on Refunding	0	3,451	3,451	0
<i>Total Deferred Inflows of Resources</i>	<u>5,784,669</u>	<u>3,451</u>	<u>5,788,120</u>	<u>0</u>

(continued)

Crawford County, Ohio
Statement of Net Position (continued)
 December 31, 2014

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	
Net Position				
Net Investment in Capital Assets	\$37,228,378	\$5,277,521	\$42,505,899	\$250,345
Restricted for				
Capital Projects	47,488	0	47,488	0
Debt Service	301,903	0	301,903	0
General Government:				
Legislative and Executive	1,351,522	0	1,351,522	0
Judicial	1,241,370	0	1,241,370	0
Public Safety	1,853,661	0	1,853,661	0
Public Works	5,992,542	0	5,992,542	0
Health	8,922,501	0	8,922,501	0
Human Services	840,667	0	840,667	0
Other Purposes	54,705	0	54,705	0
Unrestricted	6,070,864	196,879	6,267,743	260,733
<i>Total Net Position</i>	<u>\$63,905,601</u>	<u>\$5,474,400</u>	<u>\$69,380,001</u>	<u>\$511,078</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Activities
For the Year Ended December 31, 2014

	Expenses	Program Revenues		
		Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
Governmental Activities				
General Government				
Legislative and Executive	\$4,233,970	\$2,071,950	\$22,688	\$0
Judicial	2,398,258	1,147,836	175,246	0
Public Safety				
Criminal Justice Services	2,188,681	0	289,428	0
Jail Operation	2,581,772	97,231	0	0
Other Public Safety	1,659,392	496,577	584,634	0
Public Works	11,226,605	5,884,800	4,389,581	204,192
Health				
Developmental Disabilities	5,183,784	0	2,973,496	0
Other Health	1,193,406	534,508	0	0
Human Services				
Child Welfare	1,989,641	73,138	1,508,995	0
Job and Family Services	3,523,229	451,077	2,500,864	0
Other Human Services	1,546,153	291,885	696,997	0
Economic Development	82,771	0	67,631	0
Interest and Fiscal Charges	483,415	0	0	0
<i>Total Governmental Activities</i>	<u>38,291,077</u>	<u>11,049,002</u>	<u>13,209,560</u>	<u>204,192</u>
Business-Type Activity				
Sewer	368,446	236,943	0	0
<i>Total Primary Government</i>	<u>\$38,659,523</u>	<u>\$11,285,945</u>	<u>\$13,209,560</u>	<u>\$204,192</u>
Component Unit				
Waycraft Workshop, Inc.	<u>\$1,075,339</u>	<u>\$1,062,348</u>	<u>\$0</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:

General Operating

Public Safety-Criminal Justice Services

Health-Developmental Disabilities

Human Services-Child Welfare

Human Services-Council on Aging

Sales Taxes Levied for:

General Operating

Public Safety-Jail Operation

Public Safety-Jail Debt

Grants and Entitlements not Restricted to Specific Purposes

Interest

Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year (Restated)

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activity	Total	
(\$2,139,332)	\$0	(\$2,139,332)	\$0
(1,075,176)	0	(1,075,176)	0
(1,899,253)	0	(1,899,253)	0
(2,484,541)	0	(2,484,541)	0
(578,181)	0	(578,181)	0
(748,032)	0	(748,032)	0
(2,210,288)	0	(2,210,288)	0
(658,898)	0	(658,898)	0
(407,508)	0	(407,508)	0
(571,288)	0	(571,288)	0
(557,271)	0	(557,271)	0
(15,140)	0	(15,140)	0
(483,415)	0	(483,415)	0
(13,828,323)	0	(13,828,323)	0
0	(131,503)	(131,503)	0
(13,828,323)	(131,503)	(13,959,826)	0
0	0	0	(12,991)
1,129,589	0	1,129,589	0
1,413,076	0	1,413,076	0
2,550,175	0	2,550,175	0
184,848	0	184,848	0
410,828	0	410,828	0
3,676,997	0	3,676,997	0
1,468,679	0	1,468,679	0
368,670	0	368,670	0
1,273,157	0	1,273,157	0
148,677	0	148,677	131
1,183,483	179	1,183,662	4,272
13,808,179	179	13,808,358	4,403
(7,000)	7,000	0	0
13,801,179	7,179	13,808,358	4,403
(27,144)	(124,324)	(151,468)	(8,588)
63,932,745	5,598,724	69,531,469	519,666
<u>\$63,905,601</u>	<u>\$5,474,400</u>	<u>\$69,380,001</u>	<u>\$511,078</u>

Crawford County, Ohio
Balance Sheet
Governmental Funds
December 31, 2014

	General	Auto License and Gas Tax	Child Welfare
Assets			
Equity in Pooled Cash and Cash Equivalents	\$5,470,604	\$3,944,906	\$192,731
Cash and Cash Equivalents in Segregated Accounts	0	0	50,007
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	46,687	1,140	0
Accrued Interest Receivable	34,810	0	0
Sales Taxes Receivable	922,646	0	0
Due from Other Governments	518,908	1,789,117	245,317
Special Assessments Receivable	0	0	0
Prepaid Items	121,493	79	0
Materials and Supplies Inventory	32,701	181,637	0
Interfund Receivable	212,119	0	0
Due from External Parties	5,989	0	0
Property Taxes Receivable	1,211,285	0	198,989
Loans Receivable	0	0	0
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	54,705	0	0
<i>Total Assets</i>	<u>\$8,631,947</u>	<u>\$5,916,879</u>	<u>\$687,044</u>
Liabilities			
Wages Payable	\$136,658	\$56,565	\$0
Accounts Payable	233,824	50,358	272,680
Contracts Payable	21,687	561	0
Due to Other Governments	100,069	26,924	0
Due to Component Unit	0	0	0
Interfund Payable	0	0	1,904
Matured Compensated Absences Payable	17,520	0	0
<i>Total Liabilities</i>	<u>509,758</u>	<u>134,408</u>	<u>274,584</u>
Deferred Inflows of Resources			
Property Taxes	1,148,077	0	188,477
Unavailable Revenue	1,236,054	1,480,746	205,411
<i>Total Deferred Inflows of Resources</i>	<u>2,384,131</u>	<u>1,480,746</u>	<u>393,888</u>
Fund Balances			
Nonspendable	208,899	181,716	0
Restricted	0	4,120,009	18,572
Committed	0	0	0
Assigned	1,416,901	0	0
Unassigned (Deficit)	4,112,258	0	0
<i>Total Fund Balances</i>	<u>5,738,058</u>	<u>4,301,725</u>	<u>18,572</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$8,631,947</u>	<u>\$5,916,879</u>	<u>\$687,044</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
\$334,824	\$365,859	\$362,646	\$6,576,713	\$5,128,988	\$22,377,271
0	0	0	0	5,707	55,714
0	0	0	389,661	0	389,661
0	13,350	4,292	0	162,510	227,979
0	0	0	0	0	34,810
0	0	348,404	0	111,949	1,382,999
134,548	0	6,908	1,836,578	397,381	4,928,757
0	0	0	0	340,581	340,581
12,306	43,421	28,090	21,072	35,569	262,030
18,978	9,269	6,852	4,190	9,586	263,213
0	9,633	2,024	0	0	223,776
0	0	0	0	0	5,989
1,514,106	0	0	2,738,461	440,467	6,103,308
0	0	0	0	29,824	29,824
0	0	0	0	0	54,705
<u>\$2,014,762</u>	<u>\$441,532</u>	<u>\$759,216</u>	<u>\$11,566,675</u>	<u>\$6,662,562</u>	<u>\$36,680,617</u>
\$69,337	\$85,887	\$69,183	\$108,964	\$70,794	\$597,388
10,801	37,333	27,979	207,157	166,465	1,006,597
0	10,318	21,837	24,557	37,070	116,030
44,097	50,456	43,009	73,053	47,861	385,469
0	0	0	20,064	0	20,064
0	2,269	0	120	219,208	223,501
0	0	0	0	0	17,520
<u>124,235</u>	<u>186,263</u>	<u>162,008</u>	<u>433,915</u>	<u>541,398</u>	<u>2,366,569</u>
1,435,096	0	0	2,595,537	417,482	5,784,669
<u>213,558</u>	<u>13,350</u>	<u>250,729</u>	<u>1,742,495</u>	<u>867,100</u>	<u>6,009,443</u>
<u>1,648,654</u>	<u>13,350</u>	<u>250,729</u>	<u>4,338,032</u>	<u>1,284,582</u>	<u>11,794,112</u>
31,284	52,690	34,942	25,262	45,155	579,948
210,589	189,229	311,537	6,769,466	4,696,192	16,315,594
0	0	0	0	86,652	86,652
0	0	0	0	85,270	1,502,171
0	0	0	0	(76,687)	4,035,571
<u>241,873</u>	<u>241,919</u>	<u>346,479</u>	<u>6,794,728</u>	<u>4,836,582</u>	<u>22,519,936</u>
<u>\$2,014,762</u>	<u>\$441,532</u>	<u>\$759,216</u>	<u>\$11,566,675</u>	<u>\$6,662,562</u>	<u>\$36,680,617</u>

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Crawford County, Ohio
*Reconciliation of Total Governmental Fund Balances
to Net Position of Governmental Activities
December 31, 2014*

Total Governmental Fund Balances \$22,519,936

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

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

Governmental Activities	46,990,870	
Internal Service Funds	(62,278)	
		46,928,592

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	156,714	
Accrued Interest Receivable	34,810	
Sales Taxes Receivable	947,628	
Due from Other Governments	4,196,533	
Special Assessments Receivable	340,581	
Interfund Receivable	14,538	
Delinquent Property Taxes Receivable	318,639	
		6,009,443

Deferred outflows of resources include deferred charges on refundings which do not provide current financial resources and, therefore, are not reported in the funds. 323,612

The internal service funds are used to charge the costs of the electronic document management system and information technology services to individual funds.

The assets and liabilities of the internal service funds are included as governmental activities on the statement of net position. 132,741

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

Accrued Interest Payable	(36,146)	
General Obligation Bonds Payable	(10,591,556)	
Special Assessment Bonds Payable	(280,978)	
Compensated Absences Payable	(1,100,043)	
		(12,008,723)

Net Position of Governmental Activities \$63,905,601

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, 2014

	General	Auto License and Gas Tax	Child Welfare
Revenues			
Property Taxes	\$1,133,318	\$0	\$185,222
Sales Taxes	3,651,989	0	0
Special Assessments	0	0	0
Charges for Services	7,647,952	57,404	73,138
Licenses and Permits	2,614	0	0
Fines and Forfeitures	136,549	23,151	0
Intergovernmental	1,441,239	3,869,505	1,526,484
Interest	124,763	2,929	5
Rent	0	0	0
Other	60,814	25,165	80,134
<i>Total Revenues</i>	<u>14,199,238</u>	<u>3,978,154</u>	<u>1,864,983</u>
Expenditures			
Current:			
General Government			
Legislative and Executive	3,589,927	0	0
Judicial	1,937,366	0	0
Public Safety	514,058	0	0
Public Works	5,139,857	4,474,657	0
Health	340,547	0	0
Human Services	279,170	0	1,989,641
Economic Development	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>11,800,925</u>	<u>4,474,657</u>	<u>1,989,641</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,398,313</u>	<u>(496,503)</u>	<u>(124,658)</u>
Other Financing Sources (Uses)			
Transfers In	0	0	0
Transfers Out	(2,637,195)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,637,195)</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	(238,882)	(496,503)	(124,658)
<i>Fund Balances Beginning of Year (Restated)</i>	<u>5,976,940</u>	<u>4,798,228</u>	<u>143,230</u>
<i>Fund Balances End of Year</i>	<u><u>\$5,738,058</u></u>	<u><u>\$4,301,725</u></u>	<u><u>\$18,572</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
\$1,417,737	\$0	\$0	\$2,558,276	\$412,184	\$5,706,737
0	0	1,457,333	0	368,473	5,477,795
0	0	0	0	98,632	98,632
0	453,777	101,965	0	2,461,545	10,795,781
0	0	0	0	25,817	28,431
0	0	0	0	174,115	333,815
289,817	2,500,864	0	2,802,715	1,961,196	14,391,820
0	0	0	85	2,342	130,124
0	0	0	0	113,301	113,301
22,648	164,681	113,465	548,291	166,913	1,182,111
<u>1,730,202</u>	<u>3,119,322</u>	<u>1,672,763</u>	<u>5,909,367</u>	<u>5,784,518</u>	<u>38,258,547</u>
0	0	0	0	460,795	4,050,722
0	0	0	0	457,022	2,394,388
2,183,940	0	2,580,466	0	858,853	6,137,317
0	0	0	0	812,034	10,426,548
0	0	0	5,201,618	805,863	6,348,028
0	3,512,379	0	0	1,218,769	6,999,959
0	0	0	0	98,936	98,936
0	0	0	0	239,788	239,788
0	0	0	0	931,949	931,949
0	0	0	0	472,779	472,779
<u>2,183,940</u>	<u>3,512,379</u>	<u>2,580,466</u>	<u>5,201,618</u>	<u>6,356,788</u>	<u>38,100,414</u>
<u>(453,738)</u>	<u>(393,057)</u>	<u>(907,703)</u>	<u>707,749</u>	<u>(572,270)</u>	<u>158,133</u>
580,641	134,259	1,053,669	0	832,755	2,601,324
0	0	0	0	0	(2,637,195)
<u>580,641</u>	<u>134,259</u>	<u>1,053,669</u>	<u>0</u>	<u>832,755</u>	<u>(35,871)</u>
126,903	(258,798)	145,966	707,749	260,485	122,262
114,970	500,717	200,513	6,086,979	4,576,097	22,397,674
<u>\$241,873</u>	<u>\$241,919</u>	<u>\$346,479</u>	<u>\$6,794,728</u>	<u>\$4,836,582</u>	<u>\$22,519,936</u>

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, 2014*

Net Changes in Fund Balances - Total Governmental Funds \$122,262

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

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

Capital Outlay - Nondepreciable Capital Assets	32,666	
Capital Outlay - Depreciable Capital Assets	2,424,387	
Capital Outlay - Depreciable Capital Assets - Internal Service Funds	(11,251)	
Depreciation	(3,424,896)	
Depreciation - Internal Service Funds	<u>19,259</u>	(959,835)

The book value of capital assets is removed from the capital asset account on the statement of net position when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (105,529)

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

Delinquent Property Taxes	(18,221)	
Sales Taxes	36,551	
Special Assessments	(11,628)	
Charges for Services	(302,250)	
Fines and Forfeitures	(7,080)	
Intergovernmental	289,728	
Interest	23,914	
Other	<u>1,372</u>	12,386

Repayment of principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities on the statement of net position. 931,949

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	2,733	
Amortization of Premium	9,945	
Amortization of Deferred Charge on Refunding	<u>(23,314)</u>	(10,636)

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. (30,240)

(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, 2014*

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

\$12,499

Change in Net Position of Governmental Activities

(\$27,144)

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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,160,067	\$1,147,315	\$1,150,836	\$3,521
Sales Taxes	3,451,464	3,600,000	3,646,476	46,476
Charges for Services	2,480,532	2,633,372	2,632,546	(826)
Licenses and Permits	2,310	2,310	2,614	304
Fines and Forfeitures	173,600	173,600	134,883	(38,717)
Intergovernmental	1,372,060	1,427,012	1,427,776	764
Interest	110,000	127,000	127,028	28
Other	32,520	51,948	59,571	7,623
<i>Total Revenues</i>	<u>8,782,553</u>	<u>9,162,557</u>	<u>9,181,730</u>	<u>19,173</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	3,874,450	3,976,370	3,644,622	331,748
Judicial	2,113,375	2,077,427	1,955,449	121,978
Public Safety	550,157	580,777	546,112	34,665
Public Works	127,993	136,370	134,335	2,035
Health	343,412	343,412	342,918	494
Human Services	316,294	316,496	288,767	27,729
<i>Total Expenditures</i>	<u>7,325,681</u>	<u>7,430,852</u>	<u>6,912,203</u>	<u>518,649</u>
<i>Excess of Revenues Over Expenditures</i>	<u>1,456,872</u>	<u>1,731,705</u>	<u>2,269,527</u>	<u>537,822</u>
Other Financing Sources (Uses)				
Advances In	0	0	80,897	80,897
Advances Out	0	0	(114,173)	(114,173)
Transfers Out	(3,745,329)	(3,745,329)	(2,630,220)	1,115,109
<i>Total Other Financing Sources (Uses)</i>	<u>(3,745,329)</u>	<u>(3,745,329)</u>	<u>(2,663,496)</u>	<u>1,081,833</u>
<i>Net Changes in Fund Balance</i>	(2,288,457)	(2,013,624)	(393,969)	1,619,655
<i>Fund Balance Beginning of Year</i>	5,264,825	5,264,825	5,264,825	0
Prior Year Outstanding Advances	150,051	150,051	0	(150,051)
Prior Year Encumbrances Appropriated	96,348	96,348	96,348	0
<i>Fund Balance End of Year</i>	<u>\$3,222,767</u>	<u>\$3,497,600</u>	<u>\$4,967,204</u>	<u>\$1,469,604</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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$65,000	\$65,000	\$61,012	(\$3,988)
Fines and Forfeitures	25,000	25,000	23,028	(1,972)
Intergovernmental	3,525,000	3,538,500	3,862,803	324,303
Interest	10,000	10,000	2,929	(7,071)
<i>Total Revenues</i>	3,625,000	3,638,500	3,949,772	311,272
Expenditures				
Current:				
Public Works	4,473,276	4,884,231	4,759,705	124,526
<i>Net Changes in Fund Balance</i>	(848,276)	(1,245,731)	(809,933)	435,798
<i>Fund Balance Beginning of Year</i>	4,560,002	4,560,002	4,560,002	0
Prior Year Encumbrances Appropriated	77,979	77,979	77,979	0
<i>Fund Balance End of Year</i>	<u>\$3,789,705</u>	<u>\$3,392,250</u>	<u>\$3,828,048</u>	<u>\$435,798</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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$183,659	\$187,922	\$188,039	\$117
Charges for Services	52,966	64,238	71,672	7,434
Intergovernmental	1,358,022	1,420,730	1,529,232	108,502
Other	78,992	97,750	80,134	(17,616)
<i>Total Revenues</i>	1,673,639	1,770,640	1,869,077	98,437
Expenditures				
Current:				
Human Services	1,802,506	1,912,395	1,850,979	61,416
<i>Net Changes in Fund Balance</i>	(128,867)	(141,755)	18,098	159,853
<i>Fund Balance Beginning of Year</i>	146,324	146,324	146,324	0
Prior Year Encumbrances Appropriated	2,993	2,993	2,993	0
<i>Fund Balance End of Year</i>	<u>\$20,450</u>	<u>\$7,562</u>	<u>\$167,415</u>	<u>\$159,853</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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,451,728	\$1,439,437	\$1,439,635	\$198
Intergovernmental	276,715	276,715	289,817	13,102
Other	0	0	9,769	9,769
<i>Total Revenues</i>	1,728,443	1,716,152	1,739,221	23,069
Expenditures				
Current:				
Public Safety	2,366,706	2,355,456	2,192,564	162,892
<i>Excess of Revenues Under Expenditures</i>	(638,263)	(639,304)	(453,343)	185,961
Other Financing Sources				
Transfers In	580,641	580,641	580,641	0
<i>Net Changes in Fund Balance</i>	(57,622)	(58,663)	127,298	185,961
<i>Fund Balance Beginning of Year</i>	29,427	29,427	29,427	0
Prior Year Encumbrances Appropriated	29,236	29,236	29,236	0
<i>Fund Balance End of Year</i>	<u>\$1,041</u>	<u>\$0</u>	<u>\$185,961</u>	<u>\$185,961</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$921,253	\$523,253	\$454,167	(\$69,086)
Intergovernmental	3,726,271	2,576,428	2,500,864	(75,564)
Other	123,750	123,750	142,984	19,234
<i>Total Revenues</i>	4,771,274	3,223,431	3,098,015	(125,416)
Expenditures				
Current:				
Human Services	4,668,878	3,855,745	3,496,684	359,061
<i>Excess of Revenues Over (Under) Expenditures</i>	102,396	(632,314)	(398,669)	233,645
Other Financing Sources				
Transfers In	135,768	135,768	134,259	(1,509)
<i>Net Changes in Fund Balance</i>	238,164	(496,546)	(264,410)	232,136
<i>Fund Balance Beginning of Year</i>	421,726	421,726	421,726	0
Prior Year Encumbrances Appropriated	109,360	109,360	109,360	0
<i>Fund Balance End of Year</i>	<u>\$769,250</u>	<u>\$34,540</u>	<u>\$266,676</u>	<u>\$232,136</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Jail Operation Levy Fund
For the Year Ended December 31, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$1,337,360	\$1,337,360	\$1,454,670	\$117,310
Charges for Services	124,595	67,095	91,496	24,401
Other	84,000	84,000	97,528	13,528
<i>Total Revenues</i>	1,545,955	1,488,455	1,643,694	155,239
Expenditures				
Current:				
Public Safety	2,808,153	2,779,543	2,705,867	73,676
<i>Excess of Revenues Under Expenditures</i>	(1,262,198)	(1,291,088)	(1,062,173)	228,915
Other Financing Sources				
Transfers In	1,053,669	1,053,669	1,053,669	0
<i>Net Changes in Fund Balance</i>	(208,529)	(237,419)	(8,504)	228,915
<i>Fund Balance Beginning of Year</i>	138,709	138,709	138,709	0
Prior Year Encumbrances Appropriated	98,710	98,710	98,710	0
<i>Fund Balance End of Year</i>	<u>\$28,890</u>	<u>\$0</u>	<u>\$228,915</u>	<u>\$228,915</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
Developmental Disabilities Fund
For the Year Ended December 31, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$2,613,200	\$2,613,200	\$2,597,354	(\$15,846)
Intergovernmental	2,508,760	2,426,989	2,678,698	251,709
Interest	0	0	85	85
Other	455,200	455,200	531,522	76,322
<i>Total Revenues</i>	5,577,160	5,495,389	5,807,659	312,270
Expenditures				
Current:				
Health	6,008,568	5,916,851	5,149,360	767,491
<i>Net Changes in Fund Balance</i>	(431,408)	(421,462)	658,299	1,079,761
<i>Fund Balance Beginning of Year</i>	5,121,070	5,121,070	5,121,070	0
Prior Year Encumbrances Appropriated	243,579	243,579	243,579	0
<i>Fund Balance End of Year</i>	<u>\$4,933,241</u>	<u>\$4,943,187</u>	<u>\$6,022,948</u>	<u>\$1,079,761</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2014

	Business-Type Activity- Sewer	Governmental Activities- Internal Service
Assets		
Current Assets		
Equity in Pooled Cash and Cash Equivalents	\$217,027	\$63,307
Accounts Receivable	20,751	0
Due from Other Governments	470	0
Prepaid Items	952	15,420
Interfund Receivable	22	0
<i>Total Current Assets</i>	<i>239,222</i>	<i>78,727</i>
Noncurrent Assets		
Capital Assets		
Depreciable Capital Assets, Net	5,652,894	62,278
<i>Total Assets</i>	<i>5,892,116</i>	<i>141,005</i>
Liabilities		
Current Liabilities		
Wages Payable	345	2,693
Accounts Payable	38,217	4,000
Contracts Payable	2,050	0
Due to Other Governments	230	1,571
Interfund Payable	297	0
Accrued Interest Payable	1,204	0
General Obligation Bonds Payable	60,000	0
OPWC Loans Payable	2,479	0
<i>Total Current Liabilities</i>	<i>104,822</i>	<i>8,264</i>
Long-Term Liabilities		
General Obligation Bonds Payable	282,174	0
OPWC Loans Payable	27,269	0
<i>Total Long-Term Liabilities</i>	<i>309,443</i>	<i>0</i>
<i>Total Liabilities</i>	<i>414,265</i>	<i>8,264</i>
Deferred Inflows of Resources		
Deferred Gain on Refunding	3,451	0
Net Position		
Net Investment in Capital Assets	5,277,521	62,278
Unrestricted	196,879	70,463
<i>Total Net Position</i>	<i>\$5,474,400</i>	<i>\$132,741</i>

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, 2014

	Business-Type Activity- Sewer	Governmental Activities - Internal Service
Operating Revenues		
Charges for Services	\$236,943	\$35,531
Other	179	0
<i>Total Operating Revenues</i>	<u>237,122</u>	<u>35,531</u>
Operating Expenses		
Personal Services	9,348	4,264
Materials and Supplies	53,964	4,000
Contractual Services	116,467	20,320
Depreciation	170,683	19,259
Other	2,706	4,060
<i>Total Operating Expenses</i>	<u>353,168</u>	<u>51,903</u>
<i>Operating Loss</i>	(116,046)	(16,372)
Non-Operating Expense		
Interest Expense	(15,278)	0
<i>Loss Before Transfers</i>	(131,324)	(16,372)
Transfers In	7,000	28,871
<i>Changes in Net Position</i>	(124,324)	12,499
<i>Net Position Beginning of Year</i>	<u>5,598,724</u>	<u>120,242</u>
<i>Net Position End of Year</i>	<u><u>\$5,474,400</u></u>	<u><u>\$132,741</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, 2014

	Business-Type Activity- Sewer	Governmental Activity- Internal Service
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash Received from Customers	\$233,298	\$0
Cash Received from Transactions with Other Funds	0	35,531
Cash Received from Other Revenues	78	0
Cash Payments for Personal Services	(9,198)	0
Cash Payments for Materials and Supplies	(19,226)	0
Cash Payments for Contractual Services	(113,309)	(20,320)
Cash Payments for Other	(3,338)	(30,731)
	<u>88,305</u>	<u>(15,520)</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>		
Cash Flows from Noncapital Financing Activities		
Transfers In	25	28,871
	<u>25</u>	<u>28,871</u>
Cash Flows from Capital and Related Financing Activities		
Principal Paid on General Obligation Bonds	(60,000)	0
Interest Paid on General Obligation Bonds	(17,650)	0
Principal Paid on OPWC Loans	(2,479)	0
	<u>(80,129)</u>	<u>0</u>
<i>Net Cash Used for Capital and Related Financing Activities</i>		
	<u>(80,129)</u>	<u>0</u>
<i>Net Increase in Cash and Cash Equivalents</i>		
	<u>8,201</u>	<u>13,351</u>
<i>Cash and Cash Equivalents Beginning of Year</i>		
	<u>208,826</u>	<u>49,956</u>
<i>Cash and Cash Equivalents End of Year</i>		
	<u>\$217,027</u>	<u>\$63,307</u>
Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities		
Operating Loss	(\$116,046)	(\$16,372)
Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used for) Operating Activities		
Depreciation	170,683	19,259
(Increase) Decrease in Assets		
Accounts Receivable	(3,173)	0
Due from Other Governments	(470)	0
Prepaid Items	(632)	(26,671)
Interfund Receivable	(2)	0
Increase (Decrease) in Liabilities		
Wages Payable	52	2,693
Accounts Payable	37,370	4,000
Contracts Payable	525	0
Due to Other Governments	(2)	1,571
	<u>170,683</u>	<u>19,259</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$88,305</u>	<u>(\$15,520)</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2014

	Private Purpose Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,189,624
Cash and Cash Equivalents in Segregated Accounts	55,806	428,004
Due from Other Governments	0	2,040,152
Special Assessments Receivable	0	271,036
Property Taxes Receivable	0	24,861,676
	<u>55,806</u>	<u>24,861,676</u>
<i>Total Assets</i>	<u>55,806</u>	<u>\$30,790,492</u>
Liabilities		
Payroll Taxes Withholding	0	\$87,739
Due to Other Governments	0	29,424,653
Due to External Parties	0	5,989
Undistributed Assets	0	1,272,111
	<u>0</u>	<u>1,272,111</u>
<i>Total Liabilities</i>	<u>0</u>	<u>\$30,790,492</u>
Net Position		
Held in Trust for Undistributed Probate	<u>55,806</u>	
<i>Total Net Position</i>	<u>55,806</u>	

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, 2014

Additions	
Interest	\$119
Deductions	<u>0</u>
<i>Change in Net Position</i>	119
<i>Net Position Beginning of Year</i>	<u>55,687</u>
<i>Net Position End of Year</i>	<u><u>\$55,806</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, 2014

Note 1 - Reporting Entity

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

Primary Government

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

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

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

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

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

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

Note 2 - Summary of Significant Accounting Policies

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

A. Basis of Presentation

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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 fund is eliminated to avoid “doubling up” revenues and expenses.

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

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

Governmental funds are those through which most governmental functions of the County are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and 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, 2014

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

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

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

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

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

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

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

Proprietary Funds

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

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

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

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

Fiduciary Funds

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

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

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

Deferred Outflows/ Inflows of Resources

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

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, a deferred gain on refunding, and unavailable revenue. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2014, but which were levied to finance 2015 operations. A deferred gain on refunding results from the difference in the carrying value of refunded debt and the reacquisition price. These amounts have been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental and proprietary fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes accrued interest, sales taxes, intergovernmental revenues including grants, special assessments, interfund, delinquent property taxes, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available.

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, 2014

E. Budgetary Process

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

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

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

F. Cash and Investments

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

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

The County's investments included nonnegotiable certificates of deposit, federal agency securities, other local government debt, and STAR Ohio. The County's investments are reported at fair value, except for nonnegotiable certificates of deposit, which are reported at cost. Fair value is based on quoted market price. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share, which is the price the investment could be sold for on December 31, 2014.

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 2014 was \$124,763, which includes \$123,350 assigned from other County funds.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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, 2014, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. Restricted Assets

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

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

J. Capital Assets

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

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

K. Deferred Charge or Gain on Refunding

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

L. Interfund Receivables/Payables

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

M. Compensated Absences

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

O. Unamortized Premium

On 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 the bonds payable. On the governmental fund financial statements, bond premiums are recognized in the period in which the bonds are issued.

P. Net Position

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

Q. Fund Balance

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

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

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

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

S. Internal Activity

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

T. Estimates

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

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

A. Change in Accounting Principle

For 2014, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 70, "Accounting and Financial Reporting for Nonexchange Financial Guarantees". GASB Statement No. 70 provides accounting and financial reporting guidance for nonexchange financial guarantees. The implementation of this statement did not result in any change to the County's financial statements.

B. Restatement of Net Position/Fund Balance

The restatement due to an accounting change to the receivable for sales tax had the following effect on fund balance of the major funds of the County as they were previously reported.

	General	Auto License and Gas Tax	Child Welfare	Criminal Justice Services Levy
Fund Balance at December 31, 2013	\$5,973,990	\$4,798,228	\$143,230	\$114,970
Accounting Change	2,950	0	0	0
Adjusted Fund Balance at December 31, 2013	<u>\$5,976,940</u>	<u>\$4,798,228</u>	<u>\$143,230</u>	<u>\$114,970</u>
	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental
Fund Balance at December 31, 2013	\$500,717	\$199,038	\$6,086,979	\$4,576,097
Accounting Change	0	1,475	0	0
Adjusted Fund Balance at December 31, 2013	<u>\$500,717</u>	<u>\$200,513</u>	<u>\$6,086,979</u>	<u>\$4,576,097</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

	Total Governmental Funds
Fund Balance at December 31, 2013	\$22,393,249
Accounting Change	4,425
Adjusted Fund Balance at December 31, 2013	\$22,397,674

The restatement due to an accounting change to the receivable for sales tax had the following effect on net position.

	Total Governmental Activities
Net Position at December 31, 2013	\$63,918,933
Accounting Change	13,812
Adjusted Net Position at December 31, 2013	\$63,932,745

Note 4 - Accountability

The following funds had deficit fund balances as of December 31, 2014.

	Deficit Fund Balances
Special Revenue Funds	
CEAO Projects	\$5,698
Economic Development	31,591
Home Sewage Treatment Program	12,729
Moving Ohio Forward Grant	4,874
Victims of Crime	2,500
Capital Projects Fund	
County Infrastructure Projects	19,295
Internal Services Fund	
Information Technology Services	4,264

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 5 - Budgetary Basis of Accounting

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

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

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

	Net Changes in Fund Balance			
	General	Auto License and Gas Tax	Child Welfare	Criminal Justice Services Levy
GAAP Basis	(\$238,882)	(\$496,503)	(\$124,658)	\$126,903
Non-Budgeted Cash Activity	17,848	(217)	2,788	24,268
Net Adjustment for Revenue Accruals	(24,266)	(15,308)	1,306	0
Net Adjustment for Expenditure Accruals	202,694	(131,014)	146,268	8,807
Prepaid Items	14,514	176	0	(7,851)
Materials and Supplies Inventory	975	(51,872)	0	(2,341)
Advances In	80,897	0	0	0
Advances Out	(114,173)	0	0	0
Transfers In	6,975	0	0	0
Encumbrances	(340,551)	(115,195)	(7,606)	(22,488)
Budget Basis	(\$393,969)	(\$809,933)	\$18,098	\$127,298

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

	Job and Family Services	Jail Operation Levy	Developmental Disabilities
GAAP Basis	(\$258,798)	\$145,966	\$707,749
Non-Budgeted Cash Activity	(158)	(1,127)	229,995
Net Adjustment for Revenue Accruals	390	(5,754)	(114,642)
Net Adjustment for Expenditure Accruals	21,890	6,709	150,432
Prepaid Items	73,189	(24,951)	11,141
Materials and Supplies Inventory	(2,356)	2,852	(1,122)
Encumbrances	(98,567)	(132,199)	(325,254)
Budget Basis	(\$264,410)	(\$8,504)	\$658,299

Note 6 - Deposits and Investments

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

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

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

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$7,469,264 of the County's bank balance of \$15,575,107 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

Investments

As of December 31, 2014, the County had the following investments:

	Total	Maturities			
		Less Than 6 Months	6 Months to 1 Year	One Year To Two Years	More Than Two Years
Federal Home Loan Mortgage Corporation Notes	\$5,495,265	\$0	\$0	\$0	\$5,495,265
Federal Home Loan Bank Bonds	995,470	0	0	0	995,470
Federal Home Loan Bank Notes	998,700	0	0	0	998,700
Federal National Mortgage Association Notes	1,508,970	0	0	0	1,508,970
Federal Farm Credit Bank Bonds	1,498,825	0	0	0	1,498,825
Local Government Bonds	701,942	0	501,480	200,462	0
STAR Ohio	40,639	40,639	0	0	0
Total Investments	\$11,239,811	\$40,639	\$501,480	\$200,462	\$10,497,230

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

All of the federal agency securities are rated Aaa by Moody's. The local government bonds are rated Aaa by Moody's and AA by Standard and Poor'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 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
Federal Home Loan Mortgage Corporation	\$5,495,265	48.89%
Federal Home Loan Bank	1,994,170	17.74
Federal National Mortgage Association	1,508,970	13.43
Federal Farm Credit Bank	1,498,825	13.33
Local Government Bonds	701,942	6.25

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 7 - Receivables

Receivables at December 31, 2014, 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 \$269,100 will not be received within one year. At December 31, 2014, the amount of delinquent special assessments was \$2,134. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Federal Community Development Block Grant program. The loans have an annual interest rate of 3.50 to 5.25 percent and are to be repaid over a period of ten years. During 2014, principal, in the amount of \$17,043, was repaid. Loans outstanding at December 31, 2014, were \$29,824. Loans receivable, in the amount of \$23,572, 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	\$267,377
	Casino Distribution	120,452
	Grants and Subsidies	131,079
Total General Fund		<u>518,908</u>
Auto License and Gas Tax	Motor Vehicle License Tax and Gas Tax	1,772,619
	Reimbursements	16,498
		<u>1,789,117</u>
Child Welfare	Tangible Personal Property Reimbursement, Homestead, and Rollback	30,512
	Child Welfare Grants	214,805
Total Child Welfare		<u>245,317</u>
Criminal Justice Services Levy	Tangible Personal Property Reimbursement, Homestead, and Rollback	124,314
	Grants and Subsidies	10,234
Total Criminal Justice Services Levy		<u>134,548</u>
Jail Operation Levy	Housing of Prisoners	6,908
Developmental Disabilities	Tangible Personal Property Reimbursement, Homestead, and Rollback	292,880
	Developmental Disability Grants	1,543,698
Total Developmental Disabilities		<u>1,836,578</u>
Total Major Funds		<u>4,531,376</u>

(continued)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Fund	Description	Amount
Governmental Activities (continued)		
Nonmajor Funds		
Community Development Block Grant	Community Development Grant	8,398
Council on Aging Levy	Tangible Personal Property Reimbursement, Homestead, and Rollback	52,069
County Infrastructure Projects	Federal Highway Grant	19,295
Economic Development	Economic Development Grants	38,294
Emergency Management Agency	Emergency Management Grants	123,730
Felony Delinquent Care	Felony Delinquent Care Grant	81,284
Indigent Driver Alcohol Treatment	Bureau of Motor Vehicles	60
Indigent Driver Interlock and Alcohol Monitoring	Bureau of Motor Vehicles	1,371
Law Enforcement Overtime Project	Law Enforcement Overtime Grant	27,701
Moving Ohio Forward Grant	Moving Ohio Forward Grant	4,677
Victims of Crime	Victims of Crime Grant	36,137
Wireless E-911	Public Utilities Commission of Ohio	4,365
Total Nonmajor Funds		397,381
Total Governmental Activities		\$4,928,757
Business-Type Activity		
Sewer	Capital Maintenance Fees	\$470
Agency Funds		
Tangible Tax	Tangible Personal Property Reimbursement	\$119,799
Undivided Tax	Motor Vehicle License Tax and Gas Tax	881,382
Local Government	Local Government	289,659
Library Local Government	Library Local Government	684,569
Mental Health	Tangible Personal Property Reimbursement, Homestead, and Rollback	64,743
Total Agency Funds		\$2,040,152

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
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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 2014. On the accrual basis, the full amount of the receivable is recognized as revenue. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred inflow of resources-unavailable revenue.

Note 9 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2014 represent the collection of 2013 taxes. Real property taxes received in 2014 were levied after October 1, 2013, on the assessed values as of January 1, 2013, 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 2014 represent the collection of 2013 taxes. Public utility real and tangible personal property taxes received in 2014 became a lien on December 31, 2012, were levied after October 1, 2013, 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, 2014, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2014 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, 2014, was \$12.25 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2014 property tax receipts were based are as follows:

	Amount
Agricultural/Residential and Other Real Estate	\$605,007,550
Public Utility	27,133,560
Total Assessed Value	\$632,141,110

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 10 - Capital Assets

Capital asset activity for the year ended December 31, 2014, was as follows:

	Balance at December 31, 2013	Additions	Reductions	Balance at December 31, 2014
Primary Government				
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$863,415	\$0	\$0	\$863,415
Land Improvements	5,562,881	0	0	5,562,881
Landfill Improvements	1,097,764	0	0	1,097,764
Construction in Progress	110,148	32,666	(105,529)	37,285
Total Nondepreciable Capital Assets	<u>7,634,208</u>	<u>32,666</u>	<u>(105,529)</u>	<u>7,561,345</u>
Depreciable Capital Assets				
Buildings and Building Improvements	29,977,857	199,732	0	30,177,589
Equipment	1,936,899	200,583	(75,357)	2,062,125
Vehicles	5,423,032	467,139	(58,996)	5,831,175
Furniture/Fixtures	260,355	0	0	260,355
Infrastructure	37,910,176	1,556,933	(14,573)	39,452,536
Landfill Cells	13,862,399	0	0	13,862,399
Total Depreciable Capital Assets	<u>89,370,718</u>	<u>2,424,387</u>	<u>(148,926)</u>	<u>91,646,179</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(10,971,563)	(749,494)	0	(11,721,057)
Equipment	(1,483,049)	(130,178)	75,357	(1,537,870)
Vehicles	(3,855,375)	(381,638)	58,996	(4,178,017)
Furniture/Fixtures	(160,173)	(13,025)	0	(173,198)
Infrastructure	(21,473,177)	(1,843,135)	14,573	(23,301,739)
Landfill Cells	(10,997,347)	(307,426)	0	(11,304,773)
Total Accumulated Depreciation	<u>(48,940,684)</u>	<u>(3,424,896)</u>	<u>148,926</u>	<u>(52,216,654)</u>
Total Depreciable Capital Assets, Net	<u>40,430,034</u>	<u>(1,000,509)</u>	<u>0</u>	<u>39,429,525</u>
Governmental Activities Capital Assets, Net	<u>\$48,064,242</u>	<u>(\$967,843)</u>	<u>(\$105,529)</u>	<u>\$46,990,870</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

	Balance at December 31, 2013	Additions	Reductions	Balance at December 31, 2014
Business-Type Activities				
Depreciable Capital Assets				
Buildings and Building Improvements	\$225,984	\$0	\$0	\$225,984
Vehicles	34,898	0	0	34,898
Infrastructure	6,458,904	0	0	6,458,904
Total Depreciable Capital Assets	<u>6,719,786</u>	<u>0</u>	<u>0</u>	<u>6,719,786</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(118,750)	(5,694)	0	(124,444)
Vehicles	(6,107)	(3,490)	0	(9,597)
Infrastructure	(771,352)	(161,499)	0	(932,851)
Total Accumulated Depreciation	<u>(896,209)</u>	<u>(170,683)</u>	<u>0</u>	<u>(1,066,892)</u>
Business-Type Activities Capital Assets, Net	<u>\$5,823,577</u>	<u>(\$170,683)</u>	<u>\$0</u>	<u>\$5,652,894</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$318,287
Judicial	27,261
Public Safety	
Jail Operation	391,494
Other Public Safety	32,017
Public Works	2,381,443
Health	
Developmental Disabilities	103,773
Other Health	101,011
Human Services	
Job and Family Services	69,610
Total Depreciation Expense-Governmental Activities	<u>\$3,424,896</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 11 - Interfund Receivables/Payables

Interfund balances at December 31, 2014, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Job and Family Services Fund	\$2,269
Other Governmental Funds	209,553
Sewer Fund	297
Total General Fund	\$212,119
Due to Job and Family Services Fund from:	
Other Governmental Funds	\$9,633
Due to Jail Operation Levy Fund from:	
Child Welfare Fund	\$1,904
Developmental Disabilities Fund	120
Total Jail Operation Levy Fund	\$2,024
Due to Sewer Fund from:	
Other Governmental Funds	\$22

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

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

Note 12 - Risk Management

A. Property and Liability

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2014, the County contracted with the County Risk Sharing Authority (CORSA) for the following coverage.

Property	\$77,299,658
General Liability	1,000,000
Law Enforcement Liability	1,000,000
Automobile Liability	1,000,000
Equipment Breakdown	100,000,000
Crime	1,000,000
Cyber Liability	1,000,000
Errors and Omissions	1,000,000
Excess Liability	2,000,000

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

B. Health Care Benefits

During 2014, 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 2014, 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 2014 are as follows:

General Fund	\$340,551
Auto License and Gas Tax	115,195
Job and Family Services	98,567
Jail Operation Levy	132,199
Developmental Disabilities	325,254
Total	<u>\$1,011,766</u>

Note 14 - Defined Benefit Pension Plans

A. Ohio Public Employees Retirement System

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in the state and local classifications. The Ohio Revised Code authorizes OPERS to calculate employee contribution rates for public safety employees and limits the law enforcement rate to the public safety rate plus an additional percentage not to exceed 2 percent. For the year ended December 31, 2014, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12 percent and 13 percent, respectively. While members in the state and local classifications may participate in all three plans, public safety and law enforcement classifications exist only within the traditional plan. For 2014, member and employer contribution rates were consistent across all three plans.

The County's contribution rate for 2014 was 14 percent of covered payroll, except for those plan members in public safety law or enforcement, for whom the County's contribution was 18.1 percent of covered payroll. The portion of the County's contribution used to fund pension benefits is net of postemployment health care benefits. The portion of the County's contribution allocated to health care for members in both the traditional and combined plans was 2 percent for 2014. Effective January 1, 2015, the portion of the employer contribution allocated to health care remains at 2 percent. Employer contribution rates are actuarially determined.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2014, 2013, and 2012 was \$1,460,456, \$1,535,492, and \$1,173,053, respectively. For 2014, 92 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012. Contributions to the member-directed plan for 2014 were \$32,776 made by the County and \$23,412 made by plan members.

B. State Teachers Retirement System

Plan Description - The County contributes to the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system, for teachers employed by the Board of Developmental Disabilities. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at www.strsoh.org.

Crawford County, Ohio
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New members have a choice of three retirement plans; a Defined Benefit Plan (DBP), a Defined Contribution Plan (DCP), and a Combined Plan (CP). The DBP offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service or on an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DCP allows members to place all their member contributions and employer contributions equal to 10 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age fifty and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The CP offers features of both the DBP and the DCP. In the CP, member contributions are invested by the member and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DBP. The DBP portion of the CP payment is payable to a member on or after age sixty; the DCP portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DBP or CP member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DCP who become disabled are entitled only to their account balance. If a member of the DCP dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the STRS Ohio Board upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 11 percent for members and 14 percent for employers. The statutory maximum employee contribution rate will be increased 1 percent each year beginning July 1, 2013, until it reaches 14 percent on July 1, 2016. For 2014, plan members were required to contribute 11 percent of their annual covered salary. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contribution for pension obligations to the DBP for the years ended December 31, 2014, 2013, and 2012 were \$55,498, \$52,372, and \$51,998, respectively; 100 percent has been contributed all three years. Contributions for the DCP and CP for the year ended December 31, 2014, were \$6,910 made by the County and \$5,429 made by plan members.

Note 15 - Postemployment Benefits

A. Ohio Public Employees Retirement System

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

In order to qualify for postemployment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2014, state and local employers contributed 14 percent of covered payroll and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of the employer contribution allocated to health care for members in both the traditional and combined plans was 2 percent for 2014. Effective January 1, 2015, the portion of employer contributions allocated to health care remains at 2 percent for both plans, as recommended by OPERS' actuary.

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

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2014, 2013, and 2012 was \$243,597, \$117,986, and \$468,539, respectively. For 2014, 92 percent has been contributed with the balance reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
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B. State Teachers Retirement System

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

Funding Policy - Ohio law authorizes STRS Ohio to offer the Health Care Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions. For 2014, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to postemployment health care. The County's contribution for health care for years ended December 31, 2014, 2013, and 2012 was \$4,801, \$4,537, and \$4,502, respectively; 100 percent has been contributed for all three years. The STRS Board voted to discontinue the 1 percent allocation to the Health Care Plan effective July 1, 2014.

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
For the Year Ended December 31, 2014

Note 17 - Long-Term Liabilities

Changes in the County's long-term obligations during 2014 were as follows:

	Balance at December 31, 2013	Additions	Reductions	Balance at December 31, 2014	Due Within One Year
Governmental Activities					
General Obligation Bonds					
2010 Various Purpose Refunding 1.00-4.00%					
Serial Bonds	\$2,860,000	\$0	\$430,000	\$2,430,000	\$445,000
2005 Various Purpose Bonds 3.25-5.00%					
Serial Bonds	190,000	0	90,000	100,000	100,000
Term Bonds	1,265,000	0	0	1,265,000	0
Premium	26,939	0	2,449	24,490	0
Total 2005 Various Purpose Bonds	1,481,939	0	92,449	1,389,490	100,000
2005 Administrative Building 5.25-6.00%					
Term Bonds	1,500,000	0	95,000	1,405,000	100,000
Premium	27,938	0	2,539	25,399	0
Total 2005 Administrative Building Bonds	1,527,938	0	97,539	1,430,399	100,000
2007 Various Purpose Refunding Bonds 4.00-4.20%					
Serial Bonds	4,285,000	0	305,000	3,980,000	325,000
Term Bonds	1,315,000	0	0	1,315,000	0
Premium	51,624	0	4,957	46,667	0
Total 2007 Various Purpose Refunding Bonds	5,651,624	0	309,957	5,341,667	325,000
Total General Obligation Bonds	11,521,501	0	929,945	10,591,556	970,000
Special Assessment Bonds					
Special Assessment Bonds 3.50%	275,000	0	10,400	264,600	10,800
Special Assessment Bonds 3.25%	17,927	0	1,549	16,378	1,078
Total Special Assessment Bonds	292,927	0	11,949	280,978	11,878
Compensated Absences	1,069,803	120,335	90,095	1,100,043	17,520
Total Governmental Activities	\$12,884,231	\$120,335	\$1,031,989	\$11,972,577	\$999,398
Business-Type Activities					
General Obligation Bonds					
2007 Various Purpose Refunding Bonds 4.00-4.20%					
Serial Bonds	\$395,000	\$0	\$60,000	\$335,000	\$60,000
Premium	8,610	0	1,436	7,174	0
Total General Obligation Bonds	403,610	0	61,436	342,174	60,000
OPWC Loan	32,227	0	2,479	29,748	2,479
Total Business-Type Activities	\$435,837	\$0	\$63,915	\$371,922	\$62,479

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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 \$455,563 and is not included in the calculation of net investment in capital assets.

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

The term bonds maturing on December 1, 2017, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, 2016 (with the balance of \$110,000 to be paid at stated maturity on December 1, 2017), at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2016	\$100,000

The term bonds maturing on December 1, 2020, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, 2018, through 2019 (with the balance of \$125,000 to be paid at stated maturity on December 1, 2020) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2018	\$110,000
2019	115,000

Crawford County, Ohio
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For the Year Ended December 31, 2014

The term bonds maturing on December 1, 2023, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, 2021, through 2022 (with the balance of \$140,000 to be paid at stated maturity on December 1, 2023) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2021	\$130,000
2022	135,000

The term bonds maturing on December 1, 2025, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, 2024 (with the balance of \$150,000 to be paid at stated maturity on December 1, 2025), at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2024	\$150,000

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

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

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

The term bonds maturing on December 1, 2015, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption occurred on December 1, 2013, through 2014 (with the balance of \$100,000 to be paid at stated maturity on December 1, 2015), at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2014	95,000

Crawford County, Ohio
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The term bonds maturing December 1, 2025, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, 2016, through 2024 (with the balance of \$160,000 to be paid at stated maturity on December 1, 2025), at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2016	\$105,000
2017	110,000
2018	115,000
2019	120,000
2020	125,000
2021	130,000
2022	140,000
2023	145,000
2024	155,000

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

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

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

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

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

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

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

Special Assessment Bonds

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

Special assessment bonds were issued for the Westmoor Sewer project, in the original amount of \$275,000, and were capitalized by the County. Additional special assessment bonds were issued for a ditch project, in the original amount of \$18,930, that were not capitalized by the County.

Ohio Public Works Commission Loan

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 \$29,748, payable through July 2024. For the current year, principal paid and total net revenues were \$2,479 and \$54,637, respectively.

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

The County's legal debt margin as of December 31, 2014, was \$8,823,528.

Crawford County, Ohio
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Principal and interest requirements to retire the general obligation debt outstanding at December 31, 2014, were as follows:

Governmental Activities				
General Obligation Bonds				
Year Ending	Serial		Term	
	Principal	Interest	Principal	Interest
2015	\$870,000	\$241,837	\$100,000	\$187,730
2016	805,000	211,825	205,000	181,730
2017	860,000	183,200	220,000	171,217
2018	875,000	148,800	225,000	159,943
2019	905,000	118,800	235,000	149,505
2020-2024	1,500,000	324,000	1,375,000	565,987
2025-2029	695,000	41,800	1,065,000	261,015
2030-2031	0	0	560,000	35,490
Totals	\$6,510,000	\$1,270,262	\$3,985,000	\$1,712,617

Special Assessment Bonds		
Year Ending	Principal	Interest
2015	\$11,878	\$9,699
2016	12,214	9,307
2017	12,752	8,852
2018	13,090	8,405
2019	13,630	7,943
2020-2024	75,483	32,246
2025-2029	85,631	18,125
2030-2031	56,300	3,499
Totals	\$280,978	\$98,076

Business-Type Activities - Sewer Enterprise Fund		
General Obligation Bonds		
Serial		
Year Ending	Principal	Interest
2015	\$60,000	\$14,650
2016	65,000	11,650
2017	65,000	8,400
2018	70,000	5,800
2019	75,000	3,000
Totals	\$335,000	\$43,500

Crawford County, Ohio
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Year Ending	OPWC Loan Principal
2015	\$2,479
2016	2,479
2017	2,479
2018	2,479
2019	2,479
2020-2024	12,395
2025-2026	4,958
Totals	<u>\$29,748</u>

Note 18 - Conduit Debt

On August 28, 2001, the County issued \$1,400,000 in Health Care Facilities Revenue Bonds on behalf of Community Counseling Services, Inc. The proceeds were used to acquire, construct, install, and equip property. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2014, \$706,742 in Health Care Facilities Revenue Bonds was still outstanding.

On June 17, 2004, the County issued \$360,000 in Health Care Facilities Revenue Bonds on behalf of Waycraft, Inc. The proceeds were used to acquire, construct, equip, renovate, and install a development facility. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2014, \$207,949 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, 2014, \$858,473 in Health Care Facilities Revenue Bonds was still outstanding.

On December 29, 2010, the County issued \$27,430,000 in Hospital Facilities Revenue Refunding and Improvement Bonds on behalf of Avita Health System. The proceeds were used to acquire, construct, renovate, and equip hospital facilities. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2014, \$24,860,000 in Health Care Facilities Revenue Refunding and Improvement Bonds was still outstanding.

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

A. Closure and Postclosure Care Costs

State and federal laws and regulations require the County to place a final cover on the landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the Santek lease agreement stipulates that Santek Waste Services, Inc. will assume the financial responsibility for final closure of the landfill. The agreement further stipulates that upon the termination and final closure of the landfill, Santek Waste Services, Inc. will remit to the County an amount equal to the present value of the remaining postclosure care costs. However, in the event of default by Santek Waste Services, Inc., the County would be contingently liable for closure and postclosure care costs due to the County's responsibility for financial assurance. The liability for closure and postclosure care costs for 2014 was \$6,377,911.

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 2014, the County met the Local Government Financial Test requirements. The lease agreement with Santek Waste Services, Inc. stipulates that the County will continue to meet the annual financial assurance obligations with Ohio EPA.

For financial assurance purposes, Ohio EPA requires closure and postclosure costs to be reported based on the worst-case scenario of when closure will occur. For 2014, these costs were \$7,723,686. The County expects to close the landfill in 2039. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

B. Landfill Lease Agreement

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

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

Note 20 - Interfund Transfers

During 2014, the General Fund transferred \$580,641 to the Criminal Justice Services Levy Fund, \$134,259 to the Job and Family Services Fund, \$1,053,669 to the Jail Operation Levy Fund, and \$832,755 to other governmental funds. The General Fund also transferred \$7,000 to the Sewer Fund and \$28,871 to the Electronic Document Management System Fund. Transfers from the General Fund were used to subsidize activities in those funds and to make debt payments when due.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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	\$121,493	\$79	\$0	\$12,306
Materials and Supplies Inventory	32,701	181,637	0	18,978
Unclaimed Moneys	54,705	0	0	0
Total Nonspendable	208,899	181,716	0	31,284
Restricted for:				
Child Welfare Operations	0	0	18,572	0
Road and Bridge Repair/ Improvement	0	4,120,009	0	0
Sheriff Operations	0	0	0	210,589
Total Restricted	0	4,120,009	18,572	210,589
Assigned for:				
Document Recording	2,010	0	0	0
Vehicle Titling	279,986	0	0	0
Projected Budget Shortage	1,009,413	0	0	0
Unpaid Obligations	125,492	0	0	0
Total Assigned	1,416,901	0	0	0
Unassigned	4,112,258	0	0	0
Total Fund Balance	\$5,738,058	\$4,301,725	\$18,572	\$241,873

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Fund Balance	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental
Nonspendable for:				
Prepaid Items	\$43,421	\$28,090	\$21,072	\$35,569
Materials and Supplies Inventory	9,269	6,852	4,190	9,586
Total Nonspendable	52,690	34,942	25,262	45,155
Restricted for:				
Child Support Enforcement	0	0	0	441,699
Court Operations	0	0	0	1,420,921
Debt Retirement	0	0	0	65,083
Delinquent Tax Collections	0	0	0	108,335
Developmental Disabilities Operations	0	0	6,769,466	0
Ditch Maintenance	0	0	0	92,288
Dog and Kennel Operations	0	0	0	140,140
Economic Development	0	0	0	107,319
Emergency Management	0	0	0	47,619
Jail Operations	0	311,537	0	95,484
Job and Family Services Operations	189,229	0	0	0
Real Estate Assessments	0	0	0	1,252,716
Road and Bridge Repair/ Improvement	0	0	0	51,829
Senior Citizens	0	0	0	36,660
Sewer Construction	0	0	0	47,488
Sheriff Operations	0	0	0	411,027
Solid Waste Management	0	0	0	377,584
Total Restricted	189,229	311,537	6,769,466	4,696,192
Committed for:				
Debt Retirement	0	0	0	74,290
Sheriff Operations	0	0	0	12,362
Total Committed	0	0	0	86,652
Assigned for:				
Building Improvement	0	0	0	85,270
Unassigned for:				
Crime Victims Assistance	0	0	0	(2,500)
Economic Development	0	0	0	(49,194)
Road and Bridge Repair/ Improvement	0	0	0	(24,993)
Total Unassigned (Deficit)	0	0	0	(76,687)
Total Fund Balance	\$241,919	\$346,479	\$6,794,728	\$4,836,582

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 22 - Waycraft Workshop, Inc.

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

Cash and Cash Equivalents - At year end, the carrying amount (book balance) of the Workshop's deposits and cash on hand was \$75,780 and the unadjusted bank balance (before outstanding checks were deducted) was \$87,029, which was covered by federal depository insurance.

Depository	Description	2014	2013
United Bank	Operating and Payroll	\$74,484	\$48,274
Famers Citizens Bank	Savings	1,027	1,024
First Federal Community Bank	Donation Checking	269	226
		<u>\$75,780</u>	<u>\$49,524</u>

Investments - Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at fair value. Unrealized gains and losses are included on the statement of activities. The Workshop's investments as of December 31, 2014, consisted of government securities and certificates of deposit, in the amount of \$139,272, reported at fair value. The net unrealized loss for 2014 was \$688.

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

Capital Assets - Additions and improvements to property and equipment are recorded at cost when purchased and at fair market value when donated. A summary of the Workshop's capital assets at December 31, 2014, follows:

	Balance at December 31, 2013	Additions	Reductions	Balance at December 31, 2014
Nondepreciable Capital Assets				
Land	\$39,440	\$0	\$0	\$39,440
Depreciable Capital Assets				
Buildings	533,426	0	0	533,426
Improvements Other Than Buildings	45,849	3,361	0	49,210
Trucks	43,469	0	0	43,469
Tools and Equipment	126,279	32,928	0	159,207
Leasehold Improvements	49,737	0	0	49,737
Office Equipment	37,877	0	0	37,877
Total Depreciable Capital Assets	836,637	36,289	0	872,926
Total Capital Assets	876,077	36,289	0	912,366
Accumulated Depreciation	(384,575)	(34,054)	0	(418,629)
Net Capital Assets	\$491,502	\$2,235	0	\$493,737

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

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

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

	Balance at December 31, 2013	Additions	Reductions	Balance at December 31, 2014	Amount Due in One Year
Note Payable	\$0	\$32,928	\$1,460	\$31,468	\$6,020
Loan from CCBDD	6,675	0	2,700	3,975	2,700
Mortgage Payable	226,019	0	18,070	207,949	17,635
	<u>\$232,694</u>	<u>\$32,928</u>	<u>\$22,230</u>	<u>\$243,392</u>	<u>\$26,355</u>

The annual requirements to retire the debt as of December 31, 2014, are as follows:

Year Ending	Principal	Interest
2015	\$26,953	\$10,001
2016	26,607	8,920
2017	26,505	7,749
2018	27,710	6,544
2019	27,095	5,295
2020-2024	108,522	16,460
Totals	<u>\$243,392</u>	<u>\$54,969</u>

Note 23 - Related Organization

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 24 - Joint Ventures

A. Northland Homes and Properties, Inc.

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

The housing purchases are financed by State grants that are distributed to each DD Board and then to the Corporation. The DD Boards also fund the operational costs of the Corporation. The Corporation is not accumulating significant financial resources or experiencing fiscal stress which would cause an additional benefit to or burden on the County. During 2014, \$34,939 in contributions was made by the Crawford County Board of Developmental Disabilities to Northland Homes and Properties, Inc. for operational costs.

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

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

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

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

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

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

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

Further financial information can be found in the Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board's financial report as of December 31, 2014. The Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is located at 907 North Sandusky Avenue, Bucyrus, Ohio 44820.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 25 - Risk Sharing Pool

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

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

Note 26 - Related Party Transaction

The County provides the management and staff personnel, at no charge, to Waycraft Workshop, Inc. In addition, management services and salaries, land and facilities, utilities, and certain other general and administrative costs are provided by the County to the Workshop. The Workshop's management has estimated the value of this support to be approximately \$242,683 for the year ended December 31, 2014. In addition, certain assets used exclusively by the Workshop are titled for insurance purposes in the name of the County. These assets are included in the capital assets of the County. Additional habitative services provided directly to Workshop clients by the County were \$850,592.

Note 27 - Contingent Liabilities

A. Grants

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

B. Housing Loans

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

Crawford County, Ohio

Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

County Home Fund - To account for the residual balance of a voted county-wide property tax levy and resources received from residents that had been restricted for the operation of the County Home. The County Home has been closed and remaining resources are being used to finance legal fees relating to employee terminations.

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

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

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

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 that are restricted for emergency planning services.

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Nonmajor Debt Service Fund

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

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

(continued)

Crawford County, Ohio

Nonmajor Capital Projects Funds (continued)

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

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

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

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

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

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

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,896,437	\$57,798	\$174,753	\$5,128,988
Cash and Cash Equivalents in Segregated Accounts	5,707	0	0	5,707
Accounts Receivable	69,166	93,344	0	162,510
Sales Taxes Receivable	0	111,949	0	111,949
Due from Other Governments	378,086	0	19,295	397,381
Special Assessments Receivable	75,981	264,600	0	340,581
Prepaid Items	35,569	0	0	35,569
Materials and Supplies Inventory	9,586	0	0	9,586
Property Taxes Receivable	440,467	0	0	440,467
Loans Receivable	29,824	0	0	29,824
<i>Total Assets</i>	<u>\$5,940,823</u>	<u>\$527,691</u>	<u>\$194,048</u>	<u>\$6,662,562</u>
Liabilities				
Wages Payable	\$70,794	\$0	\$0	\$70,794
Accounts Payable	166,465	0	0	166,465
Contracts Payable	4,781	0	32,289	37,070
Due to Other Governments	47,861	0	0	47,861
Interfund Payable	190,207	0	29,001	219,208
<i>Total Liabilities</i>	<u>480,108</u>	<u>0</u>	<u>61,290</u>	<u>541,398</u>
Deferred Inflows of Resources				
Property Taxes	417,482	0	0	417,482
Unavailable Revenue	459,487	388,318	19,295	867,100
<i>Total Deferred Inflows of Resources</i>	<u>876,969</u>	<u>388,318</u>	<u>19,295</u>	<u>1,284,582</u>
Fund Balances				
Nonspendable	45,155	0	0	45,155
Restricted	4,583,621	65,083	47,488	4,696,192
Committed	12,362	74,290	0	86,652
Assigned	0	0	85,270	85,270
Unassigned (Deficit)	(57,392)	0	(19,295)	(76,687)
<i>Total Fund Balances</i>	<u>4,583,746</u>	<u>139,373</u>	<u>113,463</u>	<u>4,836,582</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$5,940,823</u>	<u>\$527,691</u>	<u>\$194,048</u>	<u>\$6,662,562</u>

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014

	Court Computer	Community Development Block Grant	Concealed Handgun Expense	Council on Aging Levy
Assets				
Equity in Pooled Cash and Cash Equivalents	\$138,595	\$59,069	\$82,260	\$36,660
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	8,398	0	52,069
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	1,080	0	0	0
Property Taxes Receivable	0	0	0	440,467
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$139,675</u>	<u>\$67,467</u>	<u>\$82,260</u>	<u>\$529,196</u>
Liabilities				
Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	170	25,278	8,157	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	4,865	27	0
Interfund Payable	0	8,245	0	0
<i>Total Liabilities</i>	<u>170</u>	<u>38,388</u>	<u>8,184</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	417,482
Unavailable Revenue	0	0	0	75,054
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>492,536</u>
Fund Balances				
Nonspendable	1,080	0	0	0
Restricted	138,425	29,079	74,076	36,660
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>139,505</u>	<u>29,079</u>	<u>74,076</u>	<u>36,660</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$139,675</u>	<u>\$67,467</u>	<u>\$82,260</u>	<u>\$529,196</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2014

	Commissary	Child Support Enforcement Agency	CEAO Projects	Dog and Kennel
Assets				
Equity in Pooled Cash and Cash Equivalents	\$92,230	\$493,059	\$0	\$153,691
Cash and Cash Equivalents in Segregated Accounts	4,364	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	3,593	0	0
Materials and Supplies Inventory	0	0	0	395
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$96,594</u>	<u>\$496,652</u>	<u>\$0</u>	<u>\$154,086</u>
Liabilities				
Wages Payable	\$0	\$17,227	\$0	\$6,155
Accounts Payable	1,110	0	0	481
Contracts Payable	0	0	0	0
Due to Other Governments	0	10,605	0	2,405
Interfund Payable	0	23,528	5,698	4,510
<i>Total Liabilities</i>	<u>1,110</u>	<u>51,360</u>	<u>5,698</u>	<u>13,551</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	3,593	0	395
Restricted	95,484	441,699	0	140,140
Committed	0	0	0	0
Unassigned (Deficit)	0	0	(5,698)	0
<i>Total Fund Balances (Deficit)</i>	<u>95,484</u>	<u>445,292</u>	<u>(5,698)</u>	<u>140,535</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$96,594</u>	<u>\$496,652</u>	<u>\$0</u>	<u>\$154,086</u>

Drug Law Enforcement	Ditch Maintenance	Delinquent Real Estate Tax Collection	Economic Development	Enforcement and Education	Emergency Management Agency	Felony Delinquent Care
\$61,269	\$92,288	\$98,120	\$3,102	\$5,889	\$215,395	\$148,545
0	0	0	0	0	0	0
665	0	0	0	0	0	0
0	0	0	38,294	0	123,730	81,284
0	75,981	0	0	0	0	0
0	0	441	0	0	9,894	0
0	0	2,136	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$61,934</u>	<u>\$168,269</u>	<u>\$100,697</u>	<u>\$41,396</u>	<u>\$5,889</u>	<u>\$349,019</u>	<u>\$229,829</u>
\$0	\$0	\$2,022	\$0	\$0	\$4,498	\$3,553
0	0	432	8,457	0	79,293	381
0	0	0	0	0	0	0
0	0	1,222	408	0	2,830	2,182
0	0	0	29,893	0	81,155	0
<u>0</u>	<u>0</u>	<u>3,676</u>	<u>38,758</u>	<u>0</u>	<u>167,776</u>	<u>6,116</u>
0	0	0	0	0	0	0
665	75,981	0	34,229	0	123,730	40,642
<u>665</u>	<u>75,981</u>	<u>0</u>	<u>34,229</u>	<u>0</u>	<u>123,730</u>	<u>40,642</u>
0	0	2,577	0	0	9,894	0
61,269	92,288	94,444	0	5,889	47,619	183,071
0	0	0	0	0	0	0
0	0	0	(31,591)	0	0	0
<u>61,269</u>	<u>92,288</u>	<u>97,021</u>	<u>(31,591)</u>	<u>5,889</u>	<u>57,513</u>	<u>183,071</u>
<u>\$61,934</u>	<u>\$168,269</u>	<u>\$100,697</u>	<u>\$41,396</u>	<u>\$5,889</u>	<u>\$349,019</u>	<u>\$229,829</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2014

	Help America Vote Act	Home Sewage Treatment Program	Indigent Driver Alcohol Treatment	Indigent Driver Interlock and Alcohol Monitoring
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,067	\$3,246	\$119,424	\$40,006
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	60	1,371
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>\$1,067</u>	<u>\$3,246</u>	<u>\$119,484</u>	<u>\$41,377</u>
Liabilities				
Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	0	15,975	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	0	0
Interfund Payable	1,067	0	0	0
<i>Total Liabilities</i>	<u>1,067</u>	<u>15,975</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	60	1,371
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>60</u>	<u>1,371</u>
Fund Balances				
Nonspendable	0	0	0	0
Restricted	0	0	119,424	40,006
Committed	0	0	0	0
Unassigned (Deficit)	0	(12,729)	0	0
<i>Total Fund Balances (Deficit)</i>	<u>0</u>	<u>(12,729)</u>	<u>119,424</u>	<u>40,006</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$1,067</u>	<u>\$3,246</u>	<u>\$119,484</u>	<u>\$41,377</u>

Indigent Guardianship	Law Enforcement Assistance	Law Enforcement Overtime Project	Law Enforcement Records Management	Law Enforcement Trust	Law Library Resource	Library and Legal Research
\$14,315	\$10,000	\$26,435	\$12,362	\$96,935	\$224,874	\$40,707
0	0	0	0	1,343	0	0
0	0	0	0	0	0	0
0	0	27,701	0	0	0	0
0	0	0	0	0	0	0
0	0	0	9,518	0	1,208	0
0	0	0	0	0	90	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$14,315</u>	<u>\$10,000</u>	<u>\$54,136</u>	<u>\$21,880</u>	<u>\$98,278</u>	<u>\$226,172</u>	<u>\$40,707</u>
\$0	\$0	\$1,398	\$0	\$0	\$177	\$0
0	0	0	0	0	12,375	1,408
0	0	0	0	0	0	0
0	0	743	0	0	104	0
0	0	22,470	0	0	0	0
<u>0</u>	<u>0</u>	<u>24,611</u>	<u>0</u>	<u>0</u>	<u>12,656</u>	<u>1,408</u>
0	0	0	0	0	0	0
0	0	27,701	0	0	0	0
<u>0</u>	<u>0</u>	<u>27,701</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	9,518	0	1,298	0
14,315	10,000	1,824	0	98,278	212,218	39,299
0	0	0	12,362	0	0	0
0	0	0	0	0	0	0
<u>14,315</u>	<u>10,000</u>	<u>1,824</u>	<u>21,880</u>	<u>98,278</u>	<u>213,516</u>	<u>39,299</u>
<u>\$14,315</u>	<u>\$10,000</u>	<u>\$54,136</u>	<u>\$21,880</u>	<u>\$98,278</u>	<u>\$226,172</u>	<u>\$40,707</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2014

	Moving Ohio Forward Grant	Municipal Court Probation Officer	Probate Court	Prepayment Interest
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,645	\$118,783	\$7,089	\$3,310
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	4,677	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	77
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$9,322</u>	<u>\$118,783</u>	<u>\$7,089</u>	<u>\$3,387</u>
Liabilities				
Wages Payable	\$0	\$4,369	\$0	\$0
Accounts Payable	0	0	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	2,503	0	0
Interfund Payable	9,519	0	0	0
<i>Total Liabilities</i>	<u>9,519</u>	<u>6,872</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	4,677	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>4,677</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	0	0	0	77
Restricted	0	111,911	7,089	3,310
Committed	0	0	0	0
Unassigned (Deficit)	(4,874)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>(4,874)</u>	<u>111,911</u>	<u>7,089</u>	<u>3,387</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$9,322</u>	<u>\$118,783</u>	<u>\$7,089</u>	<u>\$3,387</u>

Real Estate Assessment	Revolving Loan	Railroad Grade Crossing Improvement	Sanction Costs	Special Projects	Special Projects-Common Pleas	Solid Waste Management District
\$1,264,900	\$39,968	\$51,829	\$73,580	\$371,353	\$121,256	\$386,119
0	0	0	0	0	0	0
0	0	0	0	0	0	68,501
0	0	0	0	0	0	0
0	0	0	0	0	0	0
631	0	0	0	217	0	597
3,864	0	0	0	650	0	1,294
0	0	0	0	0	0	0
0	29,824	0	0	0	0	0
<u>\$1,269,395</u>	<u>\$69,792</u>	<u>\$51,829</u>	<u>\$73,580</u>	<u>\$372,220</u>	<u>\$121,256</u>	<u>\$456,511</u>
\$8,940	\$0	\$0	\$604	\$6,241	\$0	\$13,331
389	0	0	0	381	0	12,178
0	0	0	0	0	0	4,781
6,165	0	0	348	3,452	0	7,484
0	0	0	0	0	0	22
<u>15,494</u>	<u>0</u>	<u>0</u>	<u>952</u>	<u>10,074</u>	<u>0</u>	<u>37,796</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	39,240
0	0	0	0	0	0	39,240
4,495	0	0	0	867	0	1,891
1,249,406	69,792	51,829	72,628	361,279	121,256	377,584
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>1,253,901</u>	<u>69,792</u>	<u>51,829</u>	<u>72,628</u>	<u>362,146</u>	<u>121,256</u>	<u>379,475</u>
<u>\$1,269,395</u>	<u>\$69,792</u>	<u>\$51,829</u>	<u>\$73,580</u>	<u>\$372,220</u>	<u>\$121,256</u>	<u>\$456,511</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2014

	Tax Certificate Administration	Tax Incentive Review	Victims of Crime	Wireless E-911
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,448	\$15,141	\$5,147	\$155,326
Cash and Cash Equivalents				
in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	36,137	4,365
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	9,470
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>\$8,448</u>	<u>\$15,141</u>	<u>\$41,284</u>	<u>\$169,161</u>
Liabilities				
Wages Payable	\$0	\$0	\$2,279	\$0
Accounts Payable	0	0	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	1,250	1,268	0
Interfund Payable	0	0	4,100	0
<i>Total Liabilities</i>	<u>0</u>	<u>1,250</u>	<u>7,647</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	36,137	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>36,137</u>	<u>0</u>
Fund Balances				
Nonspendable	0	0	0	9,470
Restricted	8,448	13,891	0	159,691
Committed	0	0	0	0
Unassigned (Deficit)	0	0	(2,500)	0
<i>Total Fund Balances (Deficit)</i>	<u>8,448</u>	<u>13,891</u>	<u>(2,500)</u>	<u>169,161</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$8,448</u>	<u>\$15,141</u>	<u>\$41,284</u>	<u>\$169,161</u>

<u>Total</u>
\$4,896,437
5,707
69,166
378,086
75,981
35,569
9,586
440,467
<u>29,824</u>
<u>\$5,940,823</u>
\$70,794
166,465
4,781
47,861
<u>190,207</u>
<u>480,108</u>
417,482
<u>459,487</u>
<u>876,969</u>
45,155
4,583,621
12,362
<u>(57,392)</u>
<u>4,583,746</u>
<u>\$5,940,823</u>

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2014

	County Infrastructure Projects	Courthouse Roof and Projects	Westmoor Sewer Construction	Total
Assets				
Equity in Pooled Cash and Cash Equivalents	\$29,001	\$98,264	\$47,488	\$174,753
Due from Other Governments	19,295	0	0	19,295
<i>Total Assets</i>	<u>\$48,296</u>	<u>\$98,264</u>	<u>\$47,488</u>	<u>\$194,048</u>
Liabilities				
Contracts Payable	\$19,295	\$12,994	\$0	\$32,289
Interfund Payable	29,001	0	0	29,001
<i>Total Liabilities</i>	<u>48,296</u>	<u>12,994</u>	<u>0</u>	<u>61,290</u>
Deferred Inflows of Resources				
Unavailable Revenue	19,295	0	0	19,295
Fund Balances				
Restricted	0	0	47,488	47,488
Assigned	0	85,270	0	85,270
Unassigned (Deficit)	(19,295)	0	0	(19,295)
<i>Total Fund Balances</i>	<u>(19,295)</u>	<u>85,270</u>	<u>47,488</u>	<u>113,463</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$48,296</u>	<u>\$98,264</u>	<u>\$47,488</u>	<u>\$194,048</u>

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$412,184	\$0	\$0	\$412,184
Sales Taxes	0	368,473	0	368,473
Special Assessments	78,658	19,974	0	98,632
Charges for Services	2,041,967	419,578	0	2,461,545
Licenses and Permits	25,817	0	0	25,817
Fines and Forfeitures	174,115	0	0	174,115
Intergovernmental	1,767,294	9,005	184,897	1,961,196
Interest	2,342	0	0	2,342
Rent	0	113,301	0	113,301
Other	166,913	0	0	166,913
<i>Total Revenues</i>	<u>4,669,290</u>	<u>930,331</u>	<u>184,897</u>	<u>5,784,518</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	460,795	0	0	460,795
Judicial	457,022	0	0	457,022
Public Safety	858,853	0	0	858,853
Public Works	658,347	0	153,687	812,034
Health	805,863	0	0	805,863
Human Services	1,218,769	0	0	1,218,769
Economic Development	98,936	0	0	98,936
Capital Outlay	0	0	239,788	239,788
Debt Service:				
Principal Retirement	0	931,949	0	931,949
Interest and Fiscal Charges	0	472,779	0	472,779
<i>Total Expenditures</i>	<u>4,558,585</u>	<u>1,404,728</u>	<u>393,475</u>	<u>6,356,788</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	110,705	(474,397)	(208,578)	(572,270)
Other Financing Sources				
Transfers In	87,678	562,099	182,978	832,755
<i>Net Changes in Fund Balances</i>	198,383	87,702	(25,600)	260,485
<i>Fund Balances Beginning of Year</i>	<u>4,385,363</u>	<u>51,671</u>	<u>139,063</u>	<u>4,576,097</u>
<i>Fund Balances End of Year</i>	<u>4,583,746</u>	<u>\$139,373</u>	<u>\$113,463</u>	<u>\$4,836,582</u>

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014

	<u>Court Computer</u>	<u>Community Development Block Grant</u>	<u>Concealed Handgun Expense</u>	<u>Council on Aging Levy</u>
Revenues				
Property Taxes	\$0	\$0	\$0	\$412,184
Special Assessments	0	0	0	0
Charges for Services	30,347	0	0	0
Licenses and Permits	0	0	25,817	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	382,790	0	104,813
Interest	0	17	0	0
Other	0	3,800	0	0
<i>Total Revenues</i>	<u>30,347</u>	<u>386,607</u>	<u>25,817</u>	<u>516,997</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	48,124	0	0	0
Public Safety	0	0	19,219	0
Public Works	0	431,658	0	0
Health	0	0	0	0
Human Services	0	0	0	523,367
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>48,124</u>	<u>431,658</u>	<u>19,219</u>	<u>523,367</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(17,777)	(45,051)	6,598	(6,370)
Other Financing Sources				
Transfers In	0	12,697	0	0
<i>Net Changes in Fund Balances</i>	(17,777)	(32,354)	6,598	(6,370)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>157,282</u>	<u>61,433</u>	<u>67,478</u>	<u>43,030</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$139,505</u></u>	<u><u>\$29,079</u></u>	<u><u>\$74,076</u></u>	<u><u>\$36,660</u></u>

County Home	Commissary	Child Support Enforcement Agency	CEAO Projects	Dog and Kennel	Drug Law Enforcement	Ditch Maintenance
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	78,658
0	243,640	178,584	0	151,261	0	0
0	0	0	0	0	0	0
0	0	0	0	881	19,126	0
0	0	580,941	18,498	0	0	0
0	0	0	0	0	0	0
0	0	48,408	0	1,127	0	0
0	243,640	807,933	18,498	153,269	19,126	78,658
0	0	0	0	0	0	0
0	0	0	0	0	437	0
0	228,197	0	0	0	0	0
0	0	0	6,196	0	0	88,487
0	0	0	0	140,065	0	0
84	0	695,318	0	0	0	0
0	0	0	0	0	0	0
84	228,197	695,318	6,196	140,065	437	88,487
(84)	15,443	112,615	12,302	13,204	18,689	(9,829)
0	0	0	0	0	0	0
(84)	15,443	112,615	12,302	13,204	18,689	(9,829)
84	80,041	332,677	(18,000)	127,331	42,580	102,117
\$0	\$95,484	\$445,292	(\$5,698)	\$140,535	\$61,269	\$92,288

(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, 2014

	Delinquent Real Estate Tax Collection	Economic Development	Enforcement and Education	Emergency Management Agency
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	77,032	0	0	18,757
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	878	0
Intergovernmental	0	63,295	0	96,314
Interest	0	0	0	0
Other	2,590	1,843	0	31,571
<i>Total Revenues</i>	<u>79,622</u>	<u>65,138</u>	<u>878</u>	<u>146,642</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	70,501	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	277,020
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	98,936	0	0
<i>Total Expenditures</i>	<u>70,501</u>	<u>98,936</u>	<u>0</u>	<u>277,020</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	9,121	(33,798)	878	(130,378)
Other Financing Sources				
Transfers In	0	0	0	60,000
<i>Net Changes in Fund Balances</i>	9,121	(33,798)	878	(70,378)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>87,900</u>	<u>2,207</u>	<u>5,011</u>	<u>127,891</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$97,021</u></u>	<u><u>(\$31,591)</u></u>	<u><u>\$5,889</u></u>	<u><u>\$57,513</u></u>

Felony Delinquent Care	Help America Vote Act	Home Sewage Treatment Program	Indigent Driver Alcohol Treatment	Indigent Driver Interlock and Alcohol Monitoring	Indigent Guardianship	Law Enforcement Assistance
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	0	8,680	0
0	0	0	0	0	0	0
0	0	0	23,288	0	0	0
216,235	1,067	55,332	0	7,132	0	0
0	0	0	0	0	0	0
1,357	0	8,225	0	0	0	0
<u>217,592</u>	<u>1,067</u>	<u>63,557</u>	<u>23,288</u>	<u>7,132</u>	<u>8,680</u>	<u>0</u>
0	1,067	0	0	0	0	0
0	0	0	0	0	2,884	0
113,453	0	0	0	0	0	0
0	0	80,286	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>113,453</u>	<u>1,067</u>	<u>80,286</u>	<u>0</u>	<u>0</u>	<u>2,884</u>	<u>0</u>
104,139	0	(16,729)	23,288	7,132	5,796	0
0	0	0	0	0	2,500	0
104,139	0	(16,729)	23,288	7,132	8,296	0
78,932	0	4,000	96,136	32,874	6,019	10,000
<u>\$183,071</u>	<u>\$0</u>	<u>(\$12,729)</u>	<u>\$119,424</u>	<u>\$40,006</u>	<u>\$14,315</u>	<u>\$10,000</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, 2014

	Law Enforcement Overtime Project	Law Enforcement Records Management	Law Enforcement Trust	Law Library Resource
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	19,611	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	15,716	89,362
Intergovernmental	26,261	0	0	0
Interest	0	0	0	0
Other	388	0	0	72
<i>Total Revenues</i>	<u>26,649</u>	<u>19,611</u>	<u>15,716</u>	<u>89,434</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	73,813
Public Safety	25,214	25,270	18,815	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>25,214</u>	<u>25,270</u>	<u>18,815</u>	<u>73,813</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,435	(5,659)	(3,099)	15,621
Other Financing Sources				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	1,435	(5,659)	(3,099)	15,621
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>389</u>	<u>27,539</u>	<u>101,377</u>	<u>197,895</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$1,824</u></u>	<u><u>\$21,880</u></u>	<u><u>\$98,278</u></u>	<u><u>\$213,516</u></u>

Library and Legal Research	Moving Ohio Forward Grant	Municipal Court Probation Officer	Probate Court	Prepayment Interest	Real Estate Assessment	Revolving Loan
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
3,509	0	131,609	266	0	549,518	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	64,315	0	0	0	18,022	0
0	0	0	0	425	0	1,900
0	0	1,488	0	146	8,580	0
<u>3,509</u>	<u>64,315</u>	<u>133,097</u>	<u>266</u>	<u>571</u>	<u>576,120</u>	<u>1,900</u>
0	0	0	0	868	383,703	0
1,408	0	119,600	0	0	0	0
0	0	0	0	0	0	0
0	51,720	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>1,408</u>	<u>51,720</u>	<u>119,600</u>	<u>0</u>	<u>868</u>	<u>383,703</u>	<u>0</u>
2,101	12,595	13,497	266	(297)	192,417	1,900
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2,101	12,595	13,497	266	(297)	192,417	1,900
<u>37,198</u>	<u>(17,469)</u>	<u>98,414</u>	<u>6,823</u>	<u>3,684</u>	<u>1,061,484</u>	<u>67,892</u>
<u>\$39,299</u>	<u>(\$4,874)</u>	<u>\$111,911</u>	<u>\$7,089</u>	<u>\$3,387</u>	<u>\$1,253,901</u>	<u>\$69,792</u>

(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, 2014

	Railroad Grade Crossing Improvement	Sanction Costs	Special Projects	Special Projects- Common Pleas
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	14,241	186,729	18,090
Licenses and Permits	0	0	0	0
Fines and Forfeitures	18,000	0	6,864	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Other	0	230	1,819	0
<i>Total Revenues</i>	<u>18,000</u>	<u>14,471</u>	<u>195,412</u>	<u>18,090</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	15,853	186,176	8,727
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>15,853</u>	<u>186,176</u>	<u>8,727</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	18,000	(1,382)	9,236	9,363
Other Financing Sources				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	18,000	(1,382)	9,236	9,363
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>33,829</u>	<u>74,010</u>	<u>352,910</u>	<u>111,893</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$51,829</u></u>	<u><u>\$72,628</u></u>	<u><u>\$362,146</u></u>	<u><u>\$121,256</u></u>

Solid Waste Management District	Tax Certificate Administration	Tax Incentive Review	Victims of Crime	Wireless E-911	Total
\$0	\$0	\$0	\$0	\$0	\$412,184
0	0	0	0	0	78,658
392,489	10,428	7,176	0	0	2,041,967
0	0	0	0	0	25,817
0	0	0	0	0	174,115
0	0	0	39,751	92,528	1,767,294
0	0	0	0	0	2,342
54,741	0	0	528	0	166,913
<u>447,230</u>	<u>10,428</u>	<u>7,176</u>	<u>40,279</u>	<u>92,528</u>	<u>4,669,290</u>
0	1,980	2,676	0	0	460,795
0	0	0	0	0	457,022
0	0	0	56,288	95,377	858,853
0	0	0	0	0	658,347
665,798	0	0	0	0	805,863
0	0	0	0	0	1,218,769
0	0	0	0	0	98,936
<u>665,798</u>	<u>1,980</u>	<u>2,676</u>	<u>56,288</u>	<u>95,377</u>	<u>4,558,585</u>
(218,568)	8,448	4,500	(16,009)	(2,849)	110,705
0	0	0	12,481	0	87,678
(218,568)	8,448	4,500	(3,528)	(2,849)	198,383
598,043	0	9,391	1,028	172,010	4,385,363
<u>\$379,475</u>	<u>\$8,448</u>	<u>\$13,891</u>	<u>(\$2,500)</u>	<u>\$169,161</u>	<u>\$4,583,746</u>

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2014

	<u>Capital Projects</u>	<u>County Buildings</u>	<u>County Infrastructure Projects</u>	<u>Courthouse Roof and Projects</u>
Revenues				
Intergovernmental	\$0	\$0	\$134,392	\$0
Expenditures				
Public Works	0	0	153,687	0
Capital Outlay	147,978	19,086	0	22,219
<i>Total Expenditures</i>	147,978	19,086	153,687	22,219
<i>Excess of Revenues Under Expenditures</i>	<u>(147,978)</u>	<u>(19,086)</u>	<u>(19,295)</u>	<u>(22,219)</u>
Other Financing Sources				
Transfers In	147,978	0	0	35,000
<i>Net Changes in Fund Balances</i>	0	(19,086)	(19,295)	12,781
<i>Fund Balances Beginning of Year</i>	<u>0</u>	<u>19,086</u>	<u>0</u>	<u>72,489</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>(\$19,295)</u></u>	<u><u>\$85,270</u></u>

Ohio Public Works Commission Projects	Westmoor Sewer Construction	Total
\$50,505	\$0	\$184,897
0	0	153,687
50,505	0	239,788
50,505	0	393,475
0	0	(208,578)
0	0	182,978
0	0	(25,600)
0	47,488	139,063
<u>\$0</u>	<u>\$47,488</u>	<u>\$113,463</u>

Crawford County, Ohio

Combining Statements - Internal Service Funds

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

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

Information Technology Services Fund - To account for information technology services and support. Charges are allocated to departments based on use. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary statement is presented.

Crawford County, Ohio
Statement of Fund Net Position
Internal Service Funds
December 31, 2014

	<u>Electronic Document Management System</u>	<u>Information Technology Services</u>	<u>Total</u>
Assets			
Current Assets			
Equity in Pooled Cash and Cash Equivalents	\$63,307	\$0	\$63,307
Prepaid Items	<u>15,420</u>	<u>0</u>	<u>15,420</u>
<i>Total Current Assets</i>	78,727	0	78,727
Noncurrent Assets			
Capital Assets			
Depreciable Capital Assets, Net	<u>62,278</u>	<u>0</u>	<u>62,278</u>
<i>Total Assets</i>	<u>141,005</u>	<u>0</u>	<u>141,005</u>
Liabilities			
Current Liabilities			
Wages Payable	0	2,693	2,693
Accounts Payable	4,000	0	4,000
Due to Other Governments	<u>0</u>	<u>1,571</u>	<u>1,571</u>
<i>Total Liabilities</i>	<u>4,000</u>	<u>4,264</u>	<u>8,264</u>
Net Position			
Net Investment in Capital Assets	62,278	0	62,278
Unrestricted (Deficit)	<u>74,727</u>	<u>(4,264)</u>	<u>70,463</u>
<i>Total Net Position (Deficit)</i>	<u>\$137,005</u>	<u>(\$4,264)</u>	<u>\$132,741</u>

Crawford County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2014

	Electronic Document Management System	Information Technology Services	Total
Operating Revenues			
Charges for Services	\$35,531	\$0	\$35,531
Operating Expenses			
Personal Services	0	4,264	4,264
Materials and Supplies	4,000	0	4,000
Contractual Services	20,320	0	20,320
Depreciation	19,259	0	19,259
Other	4,060	0	4,060
<i>Total Operating Expenses</i>	47,639	4,264	51,903
<i>Loss Before Transfers</i>	(12,108)	(4,264)	(16,372)
Transfers In	28,871	0	28,871
<i>Changes in Net Position</i>	16,763	(4,264)	12,499
<i>Net Position Beginning of Year</i>	120,242	0	120,242
<i>Net Position (Deficit) End of Year</i>	\$137,005	(\$4,264)	\$132,741

Crawford County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2014

	Electronic Document Management System	Information Technology Services	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Transactions with Other Funds	\$35,531	\$0	\$35,531
Cash Payments for Personal Services	0	0	0
Cash Payments for Contractual Services	(20,320)	0	(20,320)
Cash Payments for Other	(30,731)	0	(30,731)
<i>Net Cash Used for Operating Activities</i>	(15,520)	0	(15,520)
Cash Flows from Noncapital Financing Activities			
Transfers In	28,871	0	28,871
<i>Net Increase in Cash and Cash Equivalents</i>	13,351	0	13,351
<i>Cash and Cash Equivalents Beginning of Year</i>	49,956	0	49,956
<i>Cash and Cash Equivalents End of Year</i>	<u>\$63,307</u>	<u>\$0</u>	<u>\$63,307</u>
Reconciliation of Operating Loss to Net Cash Used for Operating Activities			
Operating Loss	(\$12,108)	(\$4,264)	(\$16,372)
Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities			
Depreciation	19,259	0	19,259
Prepaid Items	(26,671)	0	(26,671)
Wages Payable	0	2,693	2,693
Accounts Payable	4,000	0	4,000
Due to Other Governments	0	1,571	1,571
<i>Net Cash Used for Operating Activities</i>	<u>(\$15,520)</u>	<u>\$0</u>	<u>(\$15,520)</u>

Crawford County, Ohio

Combining Statements - Fiduciary Funds

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

Agency Funds

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

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

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

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

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

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

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

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

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

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

Ohio Water and Sewer Rotary

Coder-Wechter Ditch

County Health

Domestic Shelter

Special Emergency Planning

Sheriff Civil

Soil and Water

Park District

Ohio Elections Commission

Regional Planning Commission

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2014

	Balance at December 31, 2013	Additions	Reductions	Balance at December 31, 2014
County Court Fund				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$230,718	\$3,980,605	\$3,818,119	\$393,204
Liabilities				
Undistributed Assets	\$230,718	\$3,980,605	\$3,818,119	\$393,204
Estate Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$161,885	\$141,243	\$303,128	\$0
Liabilities				
Due to Other Governments	\$161,885	\$135,254	\$303,128	(\$5,989)
Due to External Parties	0	5,989	0	5,989
Total Liabilities	\$161,885	\$141,243	\$303,128	\$0
Tangible Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$375,809	\$375,809	\$0
Due from Other Governments	34,228	119,799	34,228	119,799
Total Assets	\$34,228	\$495,608	\$410,037	\$119,799
Liabilities				
Due to Other Governments	\$34,228	\$495,608	\$410,037	\$119,799
Undivided Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$85,762	\$1,899,589	\$1,896,379	\$88,972
Due from Other Governments	868,200	881,382	868,200	881,382
Total Assets	\$953,962	\$2,780,971	\$2,764,579	\$970,354
Liabilities				
Due to Other Governments	\$953,962	\$2,780,971	\$2,764,579	\$970,354
Undivided General Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,694,548	\$25,100,870	\$24,741,842	\$2,053,576
Special Assessments Receivable	238,345	271,036	238,345	271,036
Property Taxes Receivable	23,966,962	24,311,092	23,966,962	24,311,092
Total Assets	\$25,899,855	\$49,682,998	\$48,947,149	\$26,635,704
Liabilities				
Due to Other Governments	\$25,899,855	\$49,682,998	\$48,947,149	\$26,635,704

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2014

	Balance at December 31, 2013	Additions	Reductions	Balance at December 31, 2014
<i>Housing Trust Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$39,640	\$151,713	\$153,246	\$38,107
Liabilities				
Due to Other Governments	\$39,640	\$151,713	\$153,246	\$38,107
<i>Indigent Application Fee Fund</i>				
Assets				
Equity in Pooled Cash and and Cash Equivalents	\$63	\$847	\$758	\$152
Liabilities				
Due to Other Governments	\$63	\$847	\$758	\$152
<i>Local Government Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$718,694	\$718,694	\$0
Due from Other Governments	296,286	289,659	296,286	289,659
Total Assets	\$296,286	\$1,008,353	\$1,014,980	\$289,659
Liabilities				
Due to Other Governments	\$296,286	\$1,008,353	\$1,014,980	\$289,659
<i>Library Local Government Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,369,138	\$1,369,138	\$0
Due from Other Governments	698,050	684,569	698,050	684,569
Total Assets	\$698,050	\$2,053,707	\$2,067,188	\$684,569
Liabilities				
Due to Other Governments	\$698,050	\$2,053,707	\$2,067,188	\$684,569
<i>Mental Health Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$53,788	\$699,253	\$707,216	\$45,825
Due from Other Governments	50,935	64,743	50,935	64,743
Property Taxes Receivable	539,821	550,584	539,821	550,584
Total Assets	\$644,544	\$1,314,580	\$1,297,972	\$661,152
Liabilities				
Due to Other Governments	\$644,544	\$1,314,580	\$1,297,972	\$661,152

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2014

	Balance at December 31, 2013	Additions	Reductions	Balance at December 31, 2014
<i>Payroll Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$134,721	\$17,777,242	\$17,824,224	\$87,739
Liabilities				
Payroll Taxes Withholding	\$134,721	\$17,777,242	\$17,824,224	\$87,739
<i>Ohio Water and Sewer Rotary Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$42,256	\$42,256	\$0
Liabilities				
Due to Other Governments	\$0	\$42,256	\$42,256	\$0
<i>Coder-Wechter Ditch Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,508	\$0	\$0	\$4,508
Liabilities				
Due to Other Governments	\$4,508	\$0	\$0	\$4,508
<i>County Health Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$605,931	\$2,020,768	\$1,957,139	\$669,560
Liabilities				
Undistributed Assets	\$605,931	\$2,020,768	\$1,957,139	\$669,560
<i>Domestic Shelter Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,559	\$11,435	\$10,883	\$7,111
Liabilities				
Undistributed Assets	\$6,559	\$11,435	\$10,883	\$7,111
<i>Special Emergency Planning Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$30,628	\$13,796	\$17,817	\$26,607
Liabilities				
Due to Other Governments	\$30,628	\$13,796	\$17,817	\$26,607

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2014

	Balance at December 31, 2013	Additions	Reductions	Balance at December 31, 2014
<i>Sheriff Civil Fund</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$47,773	\$2,075,095	\$2,088,068	\$34,800
Liabilities				
Undistributed Assets	\$47,773	\$2,075,095	\$2,088,068	\$34,800
<i>Soil and Water Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$102,838	\$223,348	\$241,050	\$85,136
Liabilities				
Undistributed Assets	\$102,838	\$223,348	\$241,050	\$85,136
<i>Park District Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$99,390	\$332,346	\$349,436	\$82,300
Liabilities				
Undistributed Assets	\$99,390	\$332,346	\$349,436	\$82,300
<i>Ohio Elections Commission Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,970	\$336	\$3,275	\$31
Liabilities				
Due to Other Governments	\$2,970	\$336	\$3,275	\$31
<i>Regional Planning Commission Fund</i>				
Assets				
Equity in Pooled Cash and and Cash Equivalents	\$10,098	\$0	\$10,098	\$0
Liabilities				
Undistributed Assets	\$10,098	\$0	\$10,098	\$0

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2014

	Balance at December 31, 2013	Additions	Reductions	Balance at December 31, 2014
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,033,329	\$50,878,683	\$50,722,388	\$3,189,624
Cash and Cash Equivalents in Segregated Accounts	278,491	6,055,700	5,906,187	428,004
Due from Other Governments	1,947,699	2,040,152	1,947,699	2,040,152
Special Assessments Receivable	238,345	271,036	238,345	271,036
Property Taxes Receivable	24,506,783	24,861,676	24,506,783	24,861,676
<i>Total Assets</i>	<u>\$30,004,647</u>	<u>\$84,107,247</u>	<u>\$83,321,402</u>	<u>\$30,790,492</u>
Liabilities				
Payroll Taxes Withholding	\$134,721	\$17,777,242	\$17,824,224	\$87,739
Due to Other Governments	28,766,619	57,680,419	56,980,129	29,424,653
Due to External Parties	0	5,989	0	5,989
Undistributed Assets	1,103,307	8,643,597	8,517,049	1,272,111
<i>Total Liabilities</i>	<u>\$30,004,647</u>	<u>\$84,107,247</u>	<u>\$83,321,402</u>	<u>\$30,790,492</u>

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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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,160,067	\$1,147,315	\$1,150,836	\$3,521
Sales Taxes	3,451,464	3,600,000	3,646,476	46,476
Charges for Services	2,480,532	2,633,372	2,632,546	(826)
Licenses and Permits	2,310	2,310	2,614	304
Fines and Forfeitures	173,600	173,600	134,883	(38,717)
Intergovernmental	1,372,060	1,427,012	1,427,776	764
Interest	110,000	127,000	127,028	28
Other	32,520	51,948	59,571	7,623
<i>Total Revenues</i>	<u>8,782,553</u>	<u>9,162,557</u>	<u>9,181,730</u>	<u>19,173</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Commissioners				
Personal Services	367,194	364,918	299,466	65,452
Materials and Supplies	3,056	3,565	3,358	207
Contractual Services	132,546	135,807	135,770	37
Capital Outlay	3,900	6,176	6,165	11
Other	11,172	17,621	17,621	0
Auditor				
Personal Services	391,609	388,009	369,948	18,061
Materials and Supplies	2,037	2,039	2,002	37
Contractual Services	0	3,600	3,600	0
Capital Outlay	7,763	10,164	10,025	139
Other	2,546	2,784	2,738	46
Treasurer				
Personal Services	152,991	152,991	149,083	3,908
Materials and Supplies	2,750	4,000	3,512	488
Contractual Services	0	600	326	274
Capital Outlay	2,000	4,900	4,100	800
Other	1,690	2,700	2,070	630
Prosecutor				
Personal Services	556,831	556,831	491,984	64,847
Materials and Supplies	4,074	4,074	3,581	493
Contractual Services	3,056	3,056	3,056	0
Capital Outlay	6,521	9,242	9,215	27
Other	30,237	30,237	16,454	13,783
Bureau of Examination				
Contractual Services	82,565	82,565	81,590	975
Auto Data Processing Board				
Personal Services	61,771	61,771	61,720	51
Materials and Supplies	968	968	411	557
Contractual Services	37,451	40,655	37,796	2,859
Capital Outlay	42,951	43,931	43,931	0
Other	509	509	219	290
Board of Elections				
Personal Services	345,775	341,875	319,116	22,759
Materials and Supplies	24,000	24,009	12,748	11,261
Contractual Services	90,040	90,040	65,095	24,945
Capital Outlay	50,000	57,874	27,005	30,869
Other	19,900	23,800	11,684	12,116

(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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Courthouse and Jail				
Personal Services	\$246,720	\$246,788	\$245,966	\$822
Materials and Supplies	15,841	15,909	12,531	3,378
Contractual Services	366,475	399,199	392,500	6,699
Capital Outlay	0	4,366	4,366	0
Other	178,696	198,527	185,536	12,991
Recorder				
Personal Services	167,945	167,945	164,649	3,296
Materials and Supplies	2,037	2,033	1,297	736
Contractual Services	24,078	30,179	28,540	1,639
Capital Outlay	4,000	4,000	2,814	1,186
Other	2,460	2,464	2,421	43
Insurances				
Contractual Services	256,740	256,740	235,014	21,726
Clerk of Courts Title				
Personal Services	140,417	140,417	140,078	339
Materials and Supplies	4,000	4,000	2,663	1,337
Contractual Services	23,394	23,523	23,280	243
Capital Outlay	1,207	6,432	5,626	806
Other	2,537	2,537	1,952	585
Total General Government - Legislative and Executive	3,874,450	3,976,370	3,644,622	331,748
General Government - Judicial				
Commissioners				
Other	14,439	14,439	14,439	0
Court of Appeals				
Other	16,925	17,136	12,081	5,055
Common Pleas Court				
Personal Services	460,360	460,744	458,109	2,635
Materials and Supplies	5,093	3,871	2,339	1,532
Contractual Services	8,454	11,956	11,902	54
Other	164,895	167,625	165,255	2,370
Jury Commission				
Personal Services	1,401	1,401	1,401	0
Materials and Supplies	190	190	190	0
Juvenile Court				
Personal Services	268,075	266,725	250,487	16,238
Materials and Supplies	10,130	10,130	7,844	2,286
Contractual Services	5,761	11,813	11,813	0
Other	99,445	119,456	116,740	2,716
Probate Court				
Personal Services	142,961	142,961	131,480	11,481
Materials and Supplies	2,022	1,426	585	841
Contractual Services	3,528	4,199	2,944	1,255
Capital Outlay	0	75	75	0
Other	974	974	616	358

(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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Clerk of Courts				
Personal Services	\$361,799	\$260,518	\$219,529	\$40,989
Materials and Supplies	7,500	7,500	4,332	3,168
Contractual Services	3,565	4,889	3,390	1,499
Capital Outlay	2,500	2,500	1,591	909
Other	489	897	809	88
Municipal Court				
Personal Services	390,989	390,989	367,619	23,370
Materials and Supplies	3,056	3,056	2,969	87
Contractual Services	1,630	4,759	4,691	68
Other	137,194	167,198	162,219	4,979
Total General Government - Judicial	2,113,375	2,077,427	1,955,449	121,978
Public Safety				
Adult Probation				
Personal Services	87,268	86,997	75,091	11,906
Materials and Supplies	713	765	724	41
Probation Department				
Personal Services	247,703	248,703	237,461	11,242
Contractual Services	100,700	102,716	96,716	6,000
Other	3,368	4,095	3,745	350
Coroner				
Personal Services	57,428	57,428	56,722	706
Contractual Services	50,925	78,021	73,638	4,383
Other	2,052	2,052	2,015	37
Total Public Safety	550,157	580,777	546,112	34,665
Public Works				
Engineer				
Personal Services	110,349	110,349	109,010	1,339
Materials and Supplies	3,000	3,000	2,511	489
Contractual Services	8,000	8,021	7,943	78
Capital Outlay	4,000	4,800	4,742	58
Other	200	200	129	71
Sanitary Engineer				
Contractual Services	2,444	10,000	10,000	0
Total Public Works	127,993	136,370	134,335	2,035

(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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Health				
Agriculture				
Personal Services	\$154	\$156	\$106	\$50
Other	272,823	272,821	272,674	147
T.B. Hospital				
Materials and Supplies	968	968	921	47
Other	110	110	0	110
Vital Statistics				
Other	968	968	828	140
Other Health				
Other	68,389	68,389	68,389	0
Total Health	343,412	343,412	342,918	494
Human Services				
Veterans Service Commission				
Personal Services	35,621	35,996	34,923	1,073
Materials and Supplies	3,000	3,841	3,719	122
Contractual Services	10,850	18,350	16,731	1,619
Capital Outlay	1,000	3,815	3,786	29
Other	73,083	54,604	51,718	2,886
Veterans Services				
Personal Services	173,240	173,240	154,213	19,027
Other	19,500	26,650	23,677	2,973
Total Human Services	316,294	316,496	288,767	27,729
Total Expenditures	7,325,681	7,430,852	6,912,203	518,649
<i>Excess of Revenues Over Expenditures</i>	<u>1,456,872</u>	<u>1,731,705</u>	<u>2,269,527</u>	<u>537,822</u>
Other Financing Sources (Uses)				
Advances In	0	0	80,897	80,897
Advances Out	0	0	(114,173)	(114,173)
Transfers Out	(3,745,329)	(3,745,329)	(2,630,220)	1,115,109
Total Other Financing Sources (Uses)	<u>(3,745,329)</u>	<u>(3,745,329)</u>	<u>(2,663,496)</u>	<u>1,081,833</u>
Net Changes in Fund Balance	(2,288,457)	(2,013,624)	(393,969)	1,619,655
Fund Balance Beginning of Year	5,264,825	5,264,825	5,264,825	0
Prior Year Outstanding Advances	150,051	150,051	0	(150,051)
Prior Year Encumbrances Appropriated	<u>96,348</u>	<u>96,348</u>	<u>96,348</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$3,222,767</u></u>	<u><u>\$3,497,600</u></u>	<u><u>\$4,967,204</u></u>	<u><u>\$1,469,604</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto License and Gas Tax Fund
For the Year Ended December 31, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$65,000	\$65,000	\$61,012	(\$3,988)
Fines and Forfeitures	25,000	25,000	23,028	(1,972)
Intergovernmental	3,525,000	3,538,500	3,862,803	324,303
Interest	10,000	10,000	2,929	(7,071)
<i>Total Revenues</i>	<u>3,625,000</u>	<u>3,638,500</u>	<u>3,949,772</u>	<u>311,272</u>
Expenditures				
Current:				
Public Works				
Personal Services	1,469,797	1,542,703	1,519,366	23,337
Materials and Supplies	632,965	853,537	822,652	30,885
Contractual Services	1,747,613	1,751,667	1,719,801	31,866
Capital Outlay	391,821	356,176	350,515	5,661
Other	231,080	380,148	347,371	32,777
<i>Total Expenditures</i>	<u>4,473,276</u>	<u>4,884,231</u>	<u>4,759,705</u>	<u>124,526</u>
<i>Net Changes in Fund Balance</i>	(848,276)	(1,245,731)	(809,933)	435,798
<i>Fund Balance Beginning of Year</i>	4,560,002	4,560,002	4,560,002	0
Prior Year Encumbrances Appropriated	<u>77,979</u>	<u>77,979</u>	<u>77,979</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,789,705</u></u>	<u><u>\$3,392,250</u></u>	<u><u>\$3,828,048</u></u>	<u><u>\$435,798</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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$183,659	\$187,922	\$188,039	\$117
Charges for Services	52,966	64,238	71,672	7,434
Intergovernmental	1,358,022	1,420,730	1,529,232	108,502
Other	78,992	97,750	80,134	(17,616)
<i>Total Revenues</i>	<u>1,673,639</u>	<u>1,770,640</u>	<u>1,869,077</u>	<u>98,437</u>
Expenditures				
Current:				
Human Services				
Children Services				
Contractual Services	1,681,136	1,565,701	1,560,115	5,586
Other	94,686	320,010	290,344	29,666
Independent Living				
Other	26,684	26,684	520	26,164
<i>Total Expenditures</i>	<u>1,802,506</u>	<u>1,912,395</u>	<u>1,850,979</u>	<u>61,416</u>
<i>Net Changes in Fund Balance</i>	(128,867)	(141,755)	18,098	159,853
<i>Fund Balance Beginning of Year</i>	146,324	146,324	146,324	0
Prior Year Encumbrances Appropriated	2,993	2,993	2,993	0
<i>Fund Balance End of Year</i>	<u>\$20,450</u>	<u>\$7,562</u>	<u>\$167,415</u>	<u>\$159,853</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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,451,728	\$1,439,437	\$1,439,635	\$198
Intergovernmental	276,715	276,715	289,817	13,102
Other	0	0	9,769	9,769
<i>Total Revenues</i>	<u>1,728,443</u>	<u>1,716,152</u>	<u>1,739,221</u>	<u>23,069</u>
Expenditures				
Current:				
Public Safety				
Personal Services	1,953,515	1,952,125	1,801,046	151,079
Materials and Supplies	103,671	117,079	111,030	6,049
Contractual Services	121,557	108,284	102,809	5,475
Capital Outlay	140,000	138,781	138,768	13
Other	47,963	39,187	38,911	276
<i>Total Expenditures</i>	<u>2,366,706</u>	<u>2,355,456</u>	<u>2,192,564</u>	<u>162,892</u>
<i>Excess of Revenues Under Expenditures</i>	(638,263)	(639,304)	(453,343)	185,961
Other Financing Sources				
Transfers In	580,641	580,641	580,641	0
<i>Net Changes in Fund Balance</i>	(57,622)	(58,663)	127,298	185,961
<i>Fund Balance Beginning of Year</i>	29,427	29,427	29,427	0
Prior Year Encumbrances Appropriated	29,236	29,236	29,236	0
<i>Fund Balance End of Year</i>	<u>\$1,041</u>	<u>\$0</u>	<u>\$185,961</u>	<u>\$185,961</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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$921,253	\$523,253	\$454,167	(\$69,086)
Intergovernmental	3,726,271	2,576,428	2,500,864	(75,564)
Other	123,750	123,750	142,984	19,234
<i>Total Revenues</i>	<u>4,771,274</u>	<u>3,223,431</u>	<u>3,098,015</u>	<u>(125,416)</u>
Expenditures				
Current:				
Human Services				
Public Assistance/Administration				
Personal Services	1,495,284	1,480,531	1,346,056	134,475
Materials and Supplies	43,150	25,102	17,248	7,854
Contractual Services	354,574	266,560	249,765	16,795
Capital Outlay	80,800	30,800	27,960	2,840
Other	589,180	370,387	351,733	18,654
Public Assistance/Social Services				
Personal Services	709,253	699,253	687,516	11,737
Contractual Services	229,794	258,892	248,718	10,174
Other	86,013	79,413	64,136	15,277
Public Assistance/Transfers				
Personal Services	329,859	329,859	242,182	87,677
Workforce Investment Act				
Contractual Services	555,123	119,100	116,600	2,500
Capital Outlay	4,595	4,595	4,294	301
Other	191,253	191,253	140,476	50,777
<i>Total Expenditures</i>	<u>4,668,878</u>	<u>3,855,745</u>	<u>3,496,684</u>	<u>359,061</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	102,396	(632,314)	(398,669)	233,645
Other Financing Sources				
Transfers In	135,768	135,768	134,259	(1,509)
<i>Net Changes in Fund Balance</i>	238,164	(496,546)	(264,410)	232,136
<i>Fund Balance Beginning of Year</i>	421,726	421,726	421,726	0
Prior Year Encumbrances Appropriated	109,360	109,360	109,360	0
<i>Fund Balance End of Year</i>	<u>\$769,250</u>	<u>\$34,540</u>	<u>\$266,676</u>	<u>\$232,136</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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$1,337,360	\$1,337,360	\$1,454,670	\$117,310
Charges for Services	124,595	67,095	91,496	24,401
Other	84,000	84,000	97,528	13,528
<i>Total Revenues</i>	<u>1,545,955</u>	<u>1,488,455</u>	<u>1,643,694</u>	<u>155,239</u>
Expenditures				
Current:				
Public Safety				
Personal Services	1,657,971	1,687,127	1,635,710	51,417
Materials and Supplies	41,865	55,755	54,014	1,741
Contractual Services	1,051,698	984,872	965,373	19,499
Capital Outlay	48,933	50,004	50,004	0
Other	7,686	1,785	766	1,019
<i>Total Expenditures</i>	<u>2,808,153</u>	<u>2,779,543</u>	<u>2,705,867</u>	<u>73,676</u>
<i>Excess of Revenues Under Expenditures</i>	(1,262,198)	(1,291,088)	(1,062,173)	228,915
Other Financing Sources				
Transfers In	1,053,669	1,053,669	1,053,669	0
<i>Net Changes in Fund Balance</i>	(208,529)	(237,419)	(8,504)	228,915
<i>Fund Balance Beginning of Year</i>	138,709	138,709	138,709	0
Prior Year Encumbrances Appropriated	98,710	98,710	98,710	0
<i>Fund Balance End of Year</i>	<u>\$28,890</u>	<u>\$0</u>	<u>\$228,915</u>	<u>\$228,915</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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$2,613,200	\$2,613,200	\$2,597,354	(\$15,846)
Intergovernmental	2,508,760	2,426,989	2,678,698	251,709
Interest	0	0	85	85
Other	455,200	455,200	531,522	76,322
<i>Total Revenues</i>	<u>5,577,160</u>	<u>5,495,389</u>	<u>5,807,659</u>	<u>312,270</u>
Expenditures				
Current:				
Health				
Personal Services	3,370,147	3,247,653	3,056,960	190,693
Materials and Supplies	60,075	129,260	88,835	40,425
Contractual Services	2,360,410	2,299,646	1,822,377	477,269
Capital Outlay	87,742	69,736	47,962	21,774
Other	130,194	170,556	133,226	37,330
<i>Total Expenditures</i>	<u>6,008,568</u>	<u>5,916,851</u>	<u>5,149,360</u>	<u>767,491</u>
<i>Net Changes in Fund Balance</i>	<u>(431,408)</u>	<u>(421,462)</u>	<u>658,299</u>	<u>1,079,761</u>
<i>Fund Balance Beginning of Year</i>	5,121,070	5,121,070	5,121,070	0
Prior Year Encumbrances Appropriated	<u>243,579</u>	<u>243,579</u>	<u>243,579</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,933,241</u></u>	<u><u>\$4,943,187</u></u>	<u><u>\$6,022,948</u></u>	<u><u>\$1,079,761</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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$201,074	\$201,074	\$233,298	\$32,224
Other	0	0	78	78
<i>Total Revenues</i>	<u>201,074</u>	<u>201,074</u>	<u>233,376</u>	<u>32,302</u>
Expenses				
Personal Services	10,143	10,143	9,198	945
Materials and Supplies	21,700	19,085	5,557	13,528
Contractual Services	145,190	182,932	144,052	38,880
Capital Outlay	12,000	56,000	50,799	5,201
Other	8,000	9,898	3,338	6,560
Debt Service:				
Principal Retirement	62,479	62,479	62,479	0
Interest Expense	17,650	17,650	17,650	0
<i>Total Expenses</i>	<u>277,162</u>	<u>358,187</u>	<u>293,073</u>	<u>65,114</u>
<i>Excess of Revenues</i>				
<i>Under Expenses before Transfers</i>	(76,088)	(157,113)	(59,697)	97,416
Transfers In	13,729	18,250	25	(18,225)
<i>Net Changes in Fund Balance</i>	(62,359)	(138,863)	(59,672)	79,191
<i>Fund Balance Beginning of Year</i>	195,123	195,123	195,123	0
Prior Year Outstanding Advances	(7,272)	(7,272)	0	7,272
Prior Year Encumbrances Appropriated	13,402	13,402	13,402	0
<i>Fund Balance End of Year</i>	<u>\$138,894</u>	<u>\$62,390</u>	<u>\$148,853</u>	<u>\$86,463</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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$24,500	\$24,500	\$30,114	\$5,614
Expenditures				
Current:				
General Government - Judicial				
Common Pleas Court				
Materials and Supplies	204	204	0	204
Contractual Services	11,000	11,000	10,800	200
Capital Outlay	3,563	10,690	7,127	3,563
Juvenile Court				
Contractual Services	1,019	1,019	1,019	0
Capital Outlay	2,037	3,277	3,206	71
Probate Court				
Capital Outlay	0	1,045	1,045	0
Municipal Court				
Materials and Supplies	5,000	5,000	5,000	0
Contractual Services	5,000	5,500	5,500	0
Capital Outlay	22,326	21,826	14,730	7,096
<i>Total Expenditures</i>	<u>50,149</u>	<u>59,561</u>	<u>48,427</u>	<u>11,134</u>
<i>Net Changes in Fund Balance</i>	(25,649)	(35,061)	(18,313)	16,748
<i>Fund Balance Beginning of Year</i>	<u>154,347</u>	<u>154,347</u>	<u>154,347</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$128,698</u></u>	<u><u>\$119,286</u></u>	<u><u>\$136,034</u></u>	<u><u>\$16,748</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$570,977	\$476,869	\$408,772	(\$68,097)
Interest	0	0	17	17
Other	0	0	3,800	3,800
<i>Total Revenues</i>	<u>570,977</u>	<u>476,869</u>	<u>412,589</u>	<u>(64,280)</u>
Expenditures				
Current:				
Public Works				
Contractual Services	416,650	387,944	372,118	15,826
Other	90,352	60,001	55,001	5,000
<i>Total Expenditures</i>	<u>507,002</u>	<u>447,945</u>	<u>427,119</u>	<u>20,826</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	63,975	28,924	(14,530)	(43,454)
Other Financing Sources (Uses)				
Advances Out	0	0	(68,097)	(68,097)
Transfers In	0	0	12,697	12,697
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(55,400)</u>	<u>(55,400)</u>
<i>Net Changes in Fund Balance</i>	<u>63,975</u>	<u>28,924</u>	<u>(69,930)</u>	<u>(98,854)</u>
<i>Fund Balance Beginning of Year</i>	111,198	111,198	111,198	0
Prior Year Outstanding Advances	(68,097)	(68,097)	0	68,097
Prior Year Encumbrances Appropriated	5,500	5,500	5,500	0
<i>Fund Balance End of Year</i>	<u><u>\$112,576</u></u>	<u><u>\$77,525</u></u>	<u><u>\$46,768</u></u>	<u><u>(\$30,757)</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, 2014*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Licenses and Permits	\$14,000	\$14,000	\$25,817	\$11,817
Expenditures				
Current:				
Public Safety				
Materials and Supplies	0	2,500	519	1,981
Contractual Services	12,508	10,975	10,975	0
Capital Outlay	0	9,030	9,030	0
<i>Total Expenditures</i>	<u>12,508</u>	<u>22,505</u>	<u>20,524</u>	<u>1,981</u>
<i>Net Changes in Fund Balance</i>	1,492	(8,505)	5,293	13,798
<i>Fund Balance Beginning of Year</i>	65,945	65,945	65,945	0
Prior Year Encumbrances Appropriated	<u>2,508</u>	<u>2,508</u>	<u>2,508</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$69,945</u></u>	<u><u>\$59,948</u></u>	<u><u>\$73,746</u></u>	<u><u>\$13,798</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, 2014*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$408,063	\$450,063	\$418,554	(\$31,509)
Intergovernmental	74,267	74,267	104,813	30,546
<i>Total Revenues</i>	482,330	524,330	523,367	(963)
Expenditures				
Current:				
Human Services				
Contractual Services	482,330	524,330	523,367	963
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 County Home Fund
 For the Year Ended December 31, 2014*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Human Services				
Contractual Services	10,819	10,819	10,819	0
<i>Net Changes in Fund Balance</i>	(10,819)	(10,819)	(10,819)	0
<i>Fund Balance Beginning of Year</i>	10,819	10,819	10,819	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Commissary Fund
For the Year Ended December 31, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$88,000	\$88,000	\$101,826	\$13,826
Expenditures				
Current:				
Public Safety				
Materials and Supplies	73,692	103,692	87,518	16,174
Capital Outlay	10,000	10,000	1,957	8,043
<i>Total Expenditures</i>	<u>83,692</u>	<u>113,692</u>	<u>89,475</u>	<u>24,217</u>
<i>Net Changes in Fund Balance</i>	4,308	(25,692)	12,351	38,043
<i>Fund Balance Beginning of Year</i>	77,603	77,603	77,603	0
Prior Year Encumbrances Appropriated	<u>360</u>	<u>360</u>	<u>360</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$82,271</u></u>	<u><u>\$52,271</u></u>	<u><u>\$90,314</u></u>	<u><u>\$38,043</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, 2014*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$235,000	\$175,000	\$178,584	\$3,584
Intergovernmental	542,776	542,776	580,941	38,165
Other	34,885	34,885	43,827	8,942
<i>Total Revenues</i>	<u>812,661</u>	<u>752,661</u>	<u>803,352</u>	<u>50,691</u>
Expenditures				
Current:				
Human Services				
Personal Services	587,364	570,037	498,785	71,252
Contractual Services	147,111	119,115	77,155	41,960
Other	154,731	160,631	158,743	1,888
<i>Total Expenditures</i>	<u>889,206</u>	<u>849,783</u>	<u>734,683</u>	<u>115,100</u>
<i>Net Changes in Fund Balance</i>	(76,545)	(97,122)	68,669	165,791
<i>Fund Balance Beginning of Year</i>	323,584	323,584	323,584	0
Prior Year Encumbrances Appropriated	<u>55,275</u>	<u>55,275</u>	<u>55,275</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$302,314</u></u>	<u><u>\$281,737</u></u>	<u><u>\$447,528</u></u>	<u><u>\$165,791</u></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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$12,800	\$18,996	\$18,498	(\$498)
Expenditures				
Current:				
Public Works				
Materials and Supplies	498	6,196	6,196	0
<i>Excess of Revenues Over Expenditures</i>	12,302	12,800	12,302	(498)
Other Financing Uses				
Advances Out	0	0	(12,800)	(12,800)
<i>Net Changes in Fund Balance</i>	12,302	12,800	(498)	(13,298)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Outstanding Advances	(12,800)	(12,800)	0	12,800
Prior Year Encumbrances Appropriated	498	498	498	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$498</u>	<u>\$0</u>	<u>(\$498)</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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$154,591	\$154,591	\$152,149	(\$2,442)
Fines and Forfeitures	600	600	856	256
Other	10	10	429	419
<i>Total Revenues</i>	<u>155,201</u>	<u>155,201</u>	<u>153,434</u>	<u>(1,767)</u>
Expenditures				
Current:				
Health				
Personal Services	97,852	98,413	81,274	17,139
Materials and Supplies	7,766	7,829	7,333	496
Contractual Services	38,654	42,143	39,508	2,635
Capital Outlay	5,000	5,234	223	5,011
Other	3,872	10,037	8,807	1,230
<i>Total Expenditures</i>	<u>153,144</u>	<u>163,656</u>	<u>137,145</u>	<u>26,511</u>
<i>Net Changes in Fund Balance</i>	2,057	(8,455)	16,289	24,744
<i>Fund Balance Beginning of Year</i>	131,678	131,678	131,678	0
Prior Year Encumbrances Appropriated	<u>2,932</u>	<u>2,932</u>	<u>2,932</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$136,667</u></u>	<u><u>\$126,155</u></u>	<u><u>\$150,899</u></u>	<u><u>\$24,744</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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$2,044	\$18,000	\$19,126	\$1,126
Expenditures				
Current:				
Public Safety				
Capital Outlay	0	5,000	437	4,563
<i>Net Changes in Fund Balance</i>	2,044	13,000	18,689	5,689
<i>Fund Balance Beginning of Year</i>	42,580	42,580	42,580	0
<i>Fund Balance End of Year</i>	<u>\$44,624</u>	<u>\$55,580</u>	<u>\$61,269</u>	<u>\$5,689</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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Special Assessments	\$75,000	\$79,588	\$78,658	(\$930)
Expenditures				
Current:				
Public Works				
Other	89,223	167,880	88,487	79,393
<i>Net Changes in Fund Balance</i>	(14,223)	(88,292)	(9,829)	78,463
<i>Fund Balance Beginning of Year</i>	102,117	102,117	102,117	0
<i>Fund Balance End of Year</i>	<u>\$87,894</u>	<u>\$13,825</u>	<u>\$92,288</u>	<u>\$78,463</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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$87,860	\$87,860	\$77,032	(\$10,828)
Other	0	0	2,051	2,051
<i>Total Revenues</i>	<u>87,860</u>	<u>87,860</u>	<u>79,083</u>	<u>(8,777)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Treasurer				
Personal Services	27,412	28,312	27,395	917
Materials and Supplies	1,324	3,500	3,381	119
Contractual Services	509	2,500	568	1,932
Capital Outlay	3,803	2,903	1,228	1,675
Other	1,044	2,400	1,264	1,136
Prosecutor				
Personal Services	25,378	25,377	24,561	816
Contractual Services	5,602	5,602	2,625	2,977
Capital Outlay	0	563	563	0
Other	13,701	13,702	9,461	4,241
<i>Total Expenditures</i>	<u>78,773</u>	<u>84,859</u>	<u>71,046</u>	<u>13,813</u>
<i>Net Changes in Fund Balance</i>	9,087	3,001	8,037	5,036
<i>Fund Balance Beginning of Year</i>	88,209	88,209	88,209	0
Prior Year Encumbrances Appropriated	1,264	1,264	1,264	0
<i>Fund Balance End of Year</i>	<u>\$98,560</u>	<u>\$92,474</u>	<u>\$97,510</u>	<u>\$5,036</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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$29,893	\$89,123	\$59,230	(\$29,893)
Other	0	0	628	628
<i>Total Revenues</i>	<u>29,893</u>	<u>89,123</u>	<u>59,858</u>	<u>(29,265)</u>
Expenditures				
Current:				
Economic Development				
Personal Services	31,797	37,836	35,419	2,417
Contractual Services	0	59,230	59,173	57
<i>Total Expenditures</i>	<u>31,797</u>	<u>97,066</u>	<u>94,592</u>	<u>2,474</u>
<i>Excess of Revenues Under Expenditures</i>	(1,904)	(7,943)	(34,734)	(26,791)
Other Financing Sources				
Transfers In	132,720	0	0	0
<i>Net Changes in Fund Balance</i>	130,816	(7,943)	(34,734)	(26,791)
<i>Fund Balance Beginning of Year</i>	37,836	37,836	37,836	0
Prior Year Outstanding Advances	(29,893)	(29,893)	0	29,893
<i>Fund Balance End of Year</i>	<u>\$138,759</u>	<u>\$0</u>	<u>\$3,102</u>	<u>\$3,102</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, 2014*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$900	\$900	\$886	(\$14)
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	900	900	886	(14)
<i>Fund Balance Beginning of Year</i>	<u>4,978</u>	<u>4,978</u>	<u>4,978</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,878</u></u>	<u><u>\$5,878</u></u>	<u><u>\$5,864</u></u>	<u><u>(\$14)</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Fund
For the Year Ended December 31, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$8,756	\$8,756	\$18,757	\$10,001
Intergovernmental	158,394	158,394	100,857	(57,537)
Other	12,000	12,000	30,494	18,494
<i>Total Revenues</i>	<u>179,150</u>	<u>179,150</u>	<u>150,108</u>	<u>(29,042)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	104,537	134,170	133,986	184
Materials and Supplies	2,620	2,585	1,585	1,000
Contractual Services	20,622	30,524	25,277	5,247
Capital Outlay	113,382	113,382	113,382	0
Other	7,150	6,551	5,281	1,270
<i>Total Expenditures</i>	<u>248,311</u>	<u>287,212</u>	<u>279,511</u>	<u>7,701</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(69,161)</u>	<u>(108,062)</u>	<u>(129,403)</u>	<u>(21,341)</u>
Other Financing Sources				
Advances In	0	0	81,072	81,072
Transfers In	70,000	70,000	60,000	(10,000)
<i>Total Other Financing Sources</i>	<u>70,000</u>	<u>70,000</u>	<u>141,072</u>	<u>71,072</u>
<i>Net Changes in Fund Balance</i>	839	(38,062)	11,669	49,731
<i>Fund Balance Beginning of Year</i>	118,260	118,260	118,260	0
Prior Year Encumbrances Appropriated	1,930	1,930	1,930	0
<i>Fund Balance End of Year</i>	<u>\$121,029</u>	<u>\$82,128</u>	<u>\$131,859</u>	<u>\$49,731</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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$155,593	\$198,673	\$198,673	\$0
Other	0	0	505	505
<i>Total Revenues</i>	<u>155,593</u>	<u>198,673</u>	<u>199,178</u>	<u>505</u>
Expenditures				
Current:				
Public Safety				
Personal Services	92,750	94,030	92,043	1,987
Materials and Supplies	3,252	3,253	751	2,502
Contractual Services	124,180	123,956	57,445	66,511
Capital Outlay	0	941	941	0
Other	3,613	3,850	3,124	726
<i>Total Expenditures</i>	<u>223,795</u>	<u>226,030</u>	<u>154,304</u>	<u>71,726</u>
<i>Net Changes in Fund Balance</i>	(68,202)	(27,357)	44,874	72,231
<i>Fund Balance Beginning of Year</i>	60,871	60,871	60,871	0
Prior Year Encumbrances Appropriated	7,331	7,331	7,331	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$40,845</u>	<u>\$113,076</u>	<u>\$72,231</u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Help America Vote Act Fund
 For the Year Ended December 31, 2014*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$0	\$0	\$1,067	\$1,067
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	0	1,067	1,067
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$1,067	\$1,067

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Home Sewage Treatment Program Fund
For the Year Ended December 31, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$56,000	\$55,332	\$55,332	\$0
Other	0	8,225	8,225	0
<i>Total Revenues</i>	56,000	63,557	63,557	0
Expenditures				
Current:				
Public Works				
Contractual Services	60,000	67,557	67,557	0
<i>Net Changes in Fund Balance</i>	(4,000)	(4,000)	(4,000)	0
<i>Fund Balance Beginning of Year</i>	4,000	4,000	4,000	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Indigent Driver Alcohol Treatment Fund
 For the Year Ended December 31, 2014*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$15,000	\$15,000	\$23,076	\$8,076
Expenditures				
Current:				
General Government - Judicial Contractual Services	20,000	20,000	0	20,000
<i>Net Changes in Fund Balance</i>	(5,000)	(5,000)	23,076	28,076
<i>Fund Balance Beginning of Year</i>	95,451	95,451	95,451	0
<i>Fund Balance End of Year</i>	<u>\$90,451</u>	<u>\$90,451</u>	<u>\$118,527</u>	<u>\$28,076</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, 2014*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$5,000	\$5,000	\$7,132	\$2,132
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	5,000	5,000	7,132	2,132
<i>Fund Balance Beginning of Year</i>	<u>32,874</u>	<u>32,874</u>	<u>32,874</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$37,874</u></u>	<u><u>\$37,874</u></u>	<u><u>\$40,006</u></u>	<u><u>\$2,132</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, 2014*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$8,000	\$8,000	\$8,970	\$970
Expenditures				
Current:				
General Government - Judicial				
Other	6,201	8,701	2,884	5,817
<i>Excess of Revenues Over (Under) Expenditures</i>	1,799	(701)	6,086	6,787
Other Financing Sources				
Transfers In	0	0	2,500	2,500
<i>Net Changes in Fund Balance</i>	1,799	(701)	8,586	9,287
<i>Fund Balance Beginning of Year</i>	5,350	5,350	5,350	0
<i>Fund Balance End of Year</i>	<u>\$7,149</u>	<u>\$4,649</u>	<u>\$13,936</u>	<u>\$9,287</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, 2014*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Safety				
Contractual Services	4,050	4,050	0	4,050
<i>Net Changes in Fund Balance</i>	(4,050)	(4,050)	0	4,050
<i>Fund Balance Beginning of Year</i>	10,000	10,000	10,000	0
<i>Fund Balance End of Year</i>	<u>\$5,950</u>	<u>\$5,950</u>	<u>\$10,000</u>	<u>\$4,050</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, 2014*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$27,719	\$27,719	\$26,261	(\$1,458)
Other	0	0	154	154
<i>Total Revenues</i>	27,719	27,719	26,415	(1,304)
Expenditures				
Current:				
Public Safety				
Personal Services	25,698	26,930	24,733	2,197
<i>Net Change in Fund Balance</i>	2,021	789	1,682	893
<i>Fund Balance Beginning of Year</i>	24,753	24,753	24,753	0
Prior Year Outstanding Advances	(22,470)	(22,470)	0	22,470
<i>Fund Balance End of Year</i>	\$4,304	\$3,072	\$26,435	\$23,363

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, 2014*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$20,885	\$8,800	\$19,611	\$10,811
Expenditures				
Current:				
Public Safety				
Contractual Services	31,720	12,947	11,396	1,551
Capital Outlay	0	6,688	6,688	0
<i>Total Expenditures</i>	<u>31,720</u>	<u>19,635</u>	<u>18,084</u>	<u>1,551</u>
<i>Net Changes in Fund Balance</i>	(10,835)	(10,835)	1,527	12,362
<i>Fund Balance Beginning of Year</i>	<u>10,835</u>	<u>10,835</u>	<u>10,835</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$12,362</u></u>	<u><u>\$12,362</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, 2014*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$90,000	\$90,000	\$88,239	(\$1,761)
Other	0	0	27	27
<i>Total Revenues</i>	<u>90,000</u>	<u>90,000</u>	<u>88,266</u>	<u>(1,734)</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	5,345	5,345	3,710	1,635
Materials and Supplies	200	200	159	41
Contractual Services	65,763	65,763	64,952	811
Capital Outlay	7,500	7,500	0	7,500
Other	2,500	2,500	1,573	927
<i>Total Expenditures</i>	<u>81,308</u>	<u>81,308</u>	<u>70,394</u>	<u>10,914</u>
<i>Net Changes in Fund Balances</i>	8,692	8,692	17,872	9,180
<i>Fund Balance Beginning of Year</i>	194,849	194,849	194,849	0
Prior Year Encumbrances Appropriated	<u>5,763</u>	<u>5,763</u>	<u>5,763</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$209,304</u></u>	<u><u>\$209,304</u></u>	<u><u>\$218,484</u></u>	<u><u>\$9,180</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Library and Legal Research Fund
For the Year Ended December 31, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$3,000	\$3,000	\$3,410	\$410
Expenditures				
Current:				
General Government - Judicial				
Common Pleas Court				
Materials and Supplies	500	500	0	500
Contractual Services	7,710	7,710	0	7,710
Capital Outlay	3,000	4,408	1,408	3,000
Other	1,500	1,500	0	1,500
Municipal Court				
Contractual Services	2,000	2,000	0	2,000
<i>Total Expenditures</i>	<u>14,710</u>	<u>16,118</u>	<u>1,408</u>	<u>14,710</u>
<i>Net Changes in Fund Balances</i>	(11,710)	(13,118)	2,002	15,120
<i>Fund Balance Beginning of Year</i>	<u>36,965</u>	<u>36,965</u>	<u>36,965</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$25,255</u></u>	<u><u>\$23,847</u></u>	<u><u>\$38,967</u></u>	<u><u>\$15,120</u></u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Moving Ohio Forward Grant Fund
 For the Year Ended December 31, 2014*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$83,088	\$83,088	\$64,315	(\$18,773)
Expenditures				
Current:				
Public Works				
Contractual Services	76,752	75,085	65,664	9,421
<i>Net Changes in Fund Balance</i>	6,336	8,003	(1,349)	(9,352)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Outstanding Advances	(9,519)	(9,519)	0	9,519
Prior Year Encumbrances Appropriated	5,122	5,122	5,122	0
<i>Fund Balance End of Year</i>	<u>\$1,939</u>	<u>\$3,606</u>	<u>\$3,773</u>	<u>\$167</u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Municipal Court Probation Officer Fund
 For the Year Ended December 31, 2014*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$143,623	\$130,000	\$130,527	\$527
Other	0	0	552	552
<i>Total Revenues</i>	<u>143,623</u>	<u>130,000</u>	<u>131,079</u>	<u>1,079</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	110,247	112,422	112,098	324
Other	4,176	6,001	5,723	278
<i>Total Expenditures</i>	<u>114,423</u>	<u>118,423</u>	<u>117,821</u>	<u>602</u>
<i>Net Changes in Fund Balance</i>	29,200	11,577	13,258	1,681
<i>Fund Balance Beginning of Year</i>	<u>96,000</u>	<u>96,000</u>	<u>96,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$125,200</u></u>	<u><u>\$107,577</u></u>	<u><u>\$109,258</u></u>	<u><u>\$1,681</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, 2014*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$200	\$200	\$266	\$66
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	200	200	266	66
<i>Fund Balance Beginning of Year</i>	<u>6,806</u>	<u>6,806</u>	<u>6,806</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,006</u></u>	<u><u>\$7,006</u></u>	<u><u>\$7,072</u></u>	<u><u>\$66</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Prepayment Interest Fund
For the Year Ended December 31, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$2,000	\$500	\$425	(\$75)
Other	0	0	54	54
<i>Total Revenues</i>	<u>2,000</u>	<u>500</u>	<u>479</u>	<u>(21)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	0	126	126	0
Materials and Supplies	1,019	1,019	0	1,019
Capital Outlay	448	448	448	0
Other	313	276	0	276
<i>Total Expenditures</i>	<u>1,780</u>	<u>1,869</u>	<u>574</u>	<u>1,295</u>
<i>Net Changes in Fund Balance</i>	220	(1,369)	(95)	1,274
<i>Fund Balance Beginning of Year</i>	2,957	2,957	2,957	0
Prior Year Encumbrances Appropriated	448	448	448	0
<i>Fund Balance End of Year</i>	<u><u>\$3,625</u></u>	<u><u>\$2,036</u></u>	<u><u>\$3,310</u></u>	<u><u>\$1,274</u></u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Real Estate Assessment Fund
 For the Year Ended December 31, 2014*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$556,978	\$556,978	\$549,518	(\$7,460)
Intergovernmental	18,022	18,022	18,022	0
Other	4,000	4,000	5,831	1,831
<i>Total Revenues</i>	<u>579,000</u>	<u>579,000</u>	<u>573,371</u>	<u>(5,629)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	324,280	324,280	305,343	18,937
Materials and Supplies	11,261	11,109	10,099	1,010
Contractual Services	199,560	192,991	116,598	76,393
Capital Outlay	19,072	19,072	10,583	8,489
Other	6,496	9,284	8,504	780
<i>Total Expenditures</i>	<u>560,669</u>	<u>556,736</u>	<u>451,127</u>	<u>105,609</u>
<i>Net Changes in Fund Balance</i>	18,331	22,264	122,244	99,980
<i>Fund Balance Beginning of Year</i>	1,010,145	1,010,145	1,010,145	0
Prior Year Encumbrances Appropriated	<u>73,420</u>	<u>73,420</u>	<u>73,420</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,101,896</u></u>	<u><u>\$1,105,829</u></u>	<u><u>\$1,205,809</u></u>	<u><u>\$99,980</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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$1,971	\$1,971	\$1,900	(\$71)
Other	7,240	7,240	17,043	9,803
<i>Total Revenues</i>	9,211	9,211	18,943	9,732
Expenditures				
Current:				
Public Works				
Other	5,000	5,000	0	5,000
<i>Net Changes in Fund Balance</i>	4,211	4,211	18,943	14,732
<i>Fund Balance Beginning of Year</i>	21,025	21,025	21,025	0
<i>Fund Balance End of Year</i>	\$25,236	\$25,236	\$39,968	\$14,732

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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$0	\$12,000	\$18,000	\$6,000
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	12,000	18,000	6,000
<i>Fund Balance Beginning of Year</i>	33,829	33,829	33,829	0
<i>Fund Balance End of Year</i>	<u>\$33,829</u>	<u>\$45,829</u>	<u>\$51,829</u>	<u>\$6,000</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sanction Costs Fund
For the Year Ended December 31, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$11,000	\$11,000	\$14,241	\$3,241
Other	0	0	87	87
<i>Total Revenues</i>	11,000	11,000	14,328	3,328
Expenditures				
Current:				
General Government - Judicial Personal Services	15,693	15,693	15,641	52
<i>Net Changes in Fund Balance</i>	(4,693)	(4,693)	(1,313)	3,380
<i>Fund Balance Beginning of Year</i>	74,623	74,623	74,623	0
<i>Fund Balance End of Year</i>	<u>\$69,930</u>	<u>\$69,930</u>	<u>\$73,310</u>	<u>\$3,380</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Special Projects Fund
For the Year Ended December 31, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$145,754	\$145,754	\$185,239	\$39,485
Fines and Forfeitures	6,000	6,000	6,513	513
Other	0	0	663	663
<i>Total Revenues</i>	<u>151,754</u>	<u>151,754</u>	<u>192,415</u>	<u>40,661</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	145,208	159,338	158,231	1,107
Contractual Services	0	11,665	11,665	0
Capital Outlay	55,500	29,705	9,429	20,276
Other	7,209	7,209	5,224	1,985
<i>Total Expenditures</i>	<u>207,917</u>	<u>207,917</u>	<u>184,549</u>	<u>23,368</u>
<i>Net Changes in Fund Balance</i>	(56,163)	(56,163)	7,866	64,029
<i>Fund Balance Beginning of Year</i>	349,812	349,812	349,812	0
Prior Year Encumbrances Appropriated	894	894	894	0
<i>Fund Balance End of Year</i>	<u><u>\$294,543</u></u>	<u><u>\$294,543</u></u>	<u><u>\$358,572</u></u>	<u><u>\$64,029</u></u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Special Projects-Common Pleas Fund
 For the Year Ended December 31, 2014*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$20,000	\$20,000	\$17,360	(\$2,640)
Expenditures				
Current:				
General Government - Judicial				
Contractual Services				0
Capital Outlay	57,045	57,045	8,710	48,335
Other	1,628	1,628	17	1,611
<i>Total Expenditures</i>	<u>58,673</u>	<u>58,673</u>	<u>8,727</u>	<u>49,946</u>
<i>Net Changes in Fund Balance</i>	(38,673)	(38,673)	8,633	47,306
<i>Fund Balance Beginning of Year</i>	<u>110,898</u>	<u>110,898</u>	<u>110,898</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$72,225</u></u>	<u><u>\$72,225</u></u>	<u><u>\$119,531</u></u>	<u><u>\$47,306</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, 2014*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$525,000	\$393,000	\$405,084	\$12,084
Other	50,000	50,000	51,888	1,888
<i>Total Revenues</i>	<u>575,000</u>	<u>443,000</u>	<u>456,972</u>	<u>13,972</u>
Expenditures				
Current:				
Health				
Personal Services	338,200	348,894	345,230	3,664
Materials and Supplies	53,600	45,157	45,009	148
Contractual Services	218,018	232,067	208,491	23,576
Capital Outlay	50,000	92,400	92,098	302
Other	25,100	21,412	21,281	131
<i>Total Expenditures</i>	<u>684,918</u>	<u>739,930</u>	<u>712,109</u>	<u>27,821</u>
<i>Net Changes in Fund Balance</i>	(109,918)	(296,930)	(255,137)	41,793
<i>Fund Balance Beginning of Year</i>	541,051	541,051	541,051	0
Prior Year Encumbrances Appropriated	<u>43,617</u>	<u>43,617</u>	<u>43,617</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$474,750</u></u>	<u><u>\$287,738</u></u>	<u><u>\$329,531</u></u>	<u><u>\$41,793</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, 2014*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$10,400	\$10,400	\$10,428	\$28
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Materials and Supplies	5,200	5,200	1,980	3,220
Contractual Services	5,200	5,200	0	5,200
<i>Total Expenditures</i>	10,400	10,400	1,980	8,420
<i>Net Changes in Fund Balance</i>	0	0	8,448	8,448
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$8,448	\$8,448

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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$13,600	\$7,100	\$7,176	\$76
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	49	0	0	0
Other	5,250	7,926	7,926	0
<i>Total Expenditures</i>	5,299	7,926	7,926	0
<i>Net Changes in Fund Balance</i>	8,301	(826)	(750)	76
<i>Fund Balance Beginning of Year</i>	10,641	10,641	10,641	0
<i>Fund Balance End of Year</i>	\$18,942	\$9,815	\$9,891	\$76

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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$40,464	\$40,464	\$39,751	(\$713)
Expenditures				
Current:				
Public Safety				
Personal Services	55,674	56,736	55,458	1,278
Materials and Supplies	100	0	0	0
Contractual Services	150	0	0	0
Capital Outlay	100	0	0	0
Other	1,064	352	0	352
<i>Total Expenditures</i>	<u>57,088</u>	<u>57,088</u>	<u>55,458</u>	<u>1,630</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(16,624)</u>	<u>(16,624)</u>	<u>(15,707)</u>	<u>917</u>
Other Financing Sources				
Advances In	0	0	4,100	4,100
Transfers In	12,481	12,481	12,481	0
<i>Total Other Financing Sources</i>	12,481	12,481	16,581	4,100
<i>Net Changes in Fund Balance</i>	(4,143)	(4,143)	874	5,017
<i>Fund Balance Beginning of Year</i>	<u>4,273</u>	<u>4,273</u>	<u>4,273</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$130</u></u>	<u><u>\$130</u></u>	<u><u>\$5,147</u></u>	<u><u>\$5,017</u></u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Wireless E-911 Fund
 For the Year Ended December 31, 2014*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$100,000	\$88,163	\$88,163	\$0
Expenditures				
Current:				
Public Safety				
Contractual Services	74,044	91,678	90,005	1,673
Capital Outlay	0	11,000	10,717	283
<i>Total Expenditures</i>	<u>74,044</u>	<u>102,678</u>	<u>100,722</u>	<u>1,956</u>
<i>Net Changes in Fund Balance</i>	25,956	(14,515)	(12,559)	1,956
<i>Fund Balance Beginning of Year</i>	159,979	159,979	159,979	0
Prior Year Encumbrances Appropriated	<u>2,658</u>	<u>2,658</u>	<u>2,658</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$188,593</u></u>	<u><u>\$148,122</u></u>	<u><u>\$150,078</u></u>	<u><u>\$1,956</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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$364,025	\$364,025	\$368,375	\$4,350
Special Assessments	7,389	7,389	19,974	12,585
Charges for Services	246,253	246,253	347,187	100,934
Intergovernmental	0	0	9,005	9,005
Rent	107,540	107,540	113,301	5,761
<i>Total Revenues</i>	<u>725,207</u>	<u>725,207</u>	<u>857,842</u>	<u>132,635</u>
Expenditures				
Debt Service:				
Principal Retirement	931,952	931,949	931,949	0
Interest and Fiscal Charges	473,327	473,327	472,779	548
<i>Total Expenditures</i>	<u>1,405,279</u>	<u>1,405,276</u>	<u>1,404,728</u>	<u>548</u>
<i>Excess of Revenues Under Expenditures</i>	(680,072)	(680,069)	(546,886)	133,183
Other Financing Sources				
Transfers In	657,453	657,453	562,099	(95,354)
<i>Net Changes in Fund Balance</i>	(22,619)	(22,616)	15,213	37,829
<i>Fund Balance Beginning of Year</i>	41,781	41,781	41,781	0
Prior Year Encumbrances Appropriated	804	804	804	0
<i>Fund Balance End of Year</i>	<u>\$19,966</u>	<u>\$19,969</u>	<u>\$57,798</u>	<u>\$37,829</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, 2014*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
Capital Outlay				
Contractual Services	54,999	54,999	54,999	0
Capital Outlay	<u>92,979</u>	<u>92,979</u>	<u>92,979</u>	<u>0</u>
<i>Total Expenditures</i>	<u>147,978</u>	<u>147,978</u>	<u>147,978</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(147,978)	(147,978)	(147,978)	0
Other Financing Sources				
Transfers In	<u>147,978</u>	<u>147,978</u>	<u>147,978</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
 County Buildings Fund
 For the Year Ended December 31, 2014*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
Capital Outlay				
Material and Supplies	0	253	253	0
Contractual Services	0	2,330	2,330	0
Capital Outlay	119,946	17,618	17,618	0
<i>Total Expenditures</i>	<u>119,946</u>	<u>20,201</u>	<u>20,201</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(119,946)	(20,201)	(20,201)	0
Other Financing Sources				
Transfers In	122,260	0	0	0
<i>Net Changes in Fund Balance</i>	2,314	(20,201)	(20,201)	0
<i>Fund Balance Beginning of Year</i>	16,725	16,725	16,725	0
Prior Year Encumbrances Appropriated	3,476	3,476	3,476	0
<i>Fund Balance End of Year</i>	<u>\$22,515</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 County Infrastructure Projects Fund
 For the Year Ended December 31, 2014*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$197,000	\$167,013	\$134,392	(\$32,621)
Expenditures				
Public Works				
Contractual Services	197,000	167,013	163,393	3,620
<i>Excess of Revenues Under Expenditures</i>	0	0	(29,001)	(29,001)
Other Financing Sources				
Advances In	0	0	29,001	29,001
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Courthouse Roof and Projects Fund
For the Year Ended December 31, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
Revenues				
Expenditures				
Capital Outlay				
Contractual Services	1,200,000	110,095	110,095	0
<i>Excess of Revenues Under Expenditures</i>	(1,200,000)	(110,095)	(110,095)	0
Other Financing Sources				
Transfers In	1,200,000	35,000	35,000	0
<i>Net Changes in Fund Balance</i>	0	(75,095)	(75,095)	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	75,095	75,095	75,095	0
<i>Fund Balance End of Year</i>	<u>\$75,095</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ohio Public Works Commission Projects Fund
For the Year Ended December 31, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$50,505	\$50,505	\$50,505	\$0
Expenditures				
Capital Outlay				
Contractual Services	50,505	50,505	50,505	0
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Westmoor Sewer Construction Fund
 For the Year Ended December 31, 2014*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay				
Contractual Services	47,488	47,488	0	47,488
<i>Net Changes in Fund Balance</i>	(47,488)	(47,488)	0	(47,488)
<i>Fund Balance Beginning of Year</i>	47,488	47,488	47,488	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$47,488</u>	<u>(\$47,488)</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, 2014

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$21,320	\$21,320	\$35,531	\$14,211
Expenses				
Materials and Supplies	500	500	0	500
Contractual Services	20,820	20,820	20,320	500
Capital Outlay	49,956	78,827	78,827	0
<i>Total Expenses</i>	71,276	100,147	99,147	1,000
<i>Excess of Revenues Under Expenditures</i>	(49,956)	(78,827)	(63,616)	15,211
Other Financing Sources				
Transfers In	0	28,871	28,871	0
<i>Net Changes in Fund Balance</i>	(49,956)	(49,956)	(34,745)	15,211
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	49,956	49,956	49,956	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$15,211</u>	<u>\$15,211</u>

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Crawford County, Ohio
Statistical Section Description

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

CONTENTS

Financial Trends.....S2

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

Revenue CapacityS12

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

Debt CapacityS24

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 InformationS31

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>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Governmental Activities				
Net Investment in Capital Assets	\$29,422,090	\$36,519,505	\$34,876,678	\$37,319,817
Restricted	10,617,689	12,758,602	15,268,104	16,049,799
Unrestricted	<u>6,005,346</u>	<u>6,260,916</u>	<u>6,632,328</u>	<u>5,076,544</u>
Total Governmental Activities Net Position	<u>46,045,125</u>	<u>55,539,023</u>	<u>56,777,110</u>	<u>58,446,160</u>
Business-Type Activities				
Net Investment in Capital Assets	(1,387,953)	(785,180)	350,386	1,273,683
Unrestricted (Deficit)	<u>(704,319)</u>	<u>(653,156)</u>	<u>(672,021)</u>	<u>89,246</u>
Total Business-Type Activities Net Position	<u>(2,092,272)</u>	<u>(1,438,336)</u>	<u>(321,635)</u>	<u>1,362,929</u>
Primary Government				
Net Investment in Capital Assets	28,034,137	35,734,325	35,227,064	38,593,500
Restricted	10,617,689	12,758,602	15,268,104	16,049,799
Unrestricted	<u>5,301,027</u>	<u>5,607,760</u>	<u>5,960,307</u>	<u>5,165,790</u>
Total Primary Government Net Position	<u>\$43,952,853</u>	<u>\$54,100,687</u>	<u>\$56,455,475</u>	<u>\$59,809,089</u>

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$36,891,541	\$41,980,979	\$42,030,439	\$41,156,048	\$37,481,382	\$37,228,378
15,509,679	19,282,135	18,254,085	20,356,982	20,379,552	20,606,359
3,153,956	2,045,068	3,831,465	4,979,713	6,071,811	6,070,864
<u>55,555,176</u>	<u>63,308,182</u>	<u>64,115,989</u>	<u>66,492,743</u>	<u>63,932,745</u>	<u>63,905,601</u>
1,270,584	1,224,380	1,174,473	1,121,463	5,383,600	5,277,521
5,125	50,058	119,397	179,511	215,124	196,879
<u>1,275,709</u>	<u>1,274,438</u>	<u>1,293,870</u>	<u>1,300,974</u>	<u>5,598,724</u>	<u>5,474,400</u>
38,162,125	43,205,359	43,204,912	42,277,511	42,864,982	42,505,899
15,509,679	19,282,135	18,254,085	20,356,982	20,379,552	20,606,359
3,159,081	2,095,126	3,950,862	5,159,224	6,286,935	6,267,743
<u>\$56,830,885</u>	<u>\$64,582,620</u>	<u>\$65,409,859</u>	<u>\$67,793,717</u>	<u>\$69,531,469</u>	<u>\$69,380,001</u>

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

	2005	2006	2007	2008
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	\$4,083,474	\$4,257,386	\$3,897,224	\$4,206,245
Judicial	2,035,724	2,049,387	2,105,455	2,266,083
Public Safety				
Criminal Justice Services	0	0	0	0
Jail Operation	2,212,100	2,201,810	2,294,391	2,335,753
Other Public Safety	3,439,386	3,476,304	3,465,600	3,821,026
Public Works				
Health				
Developmental Disabilities	3,627,055	3,687,084	3,716,048	3,935,917
Other Health	852,069	1,084,483	1,064,754	1,506,528
Intergovernmental	0	0	489,447	476,448
Human Services				
Child Welfare	1,489,404	1,657,180	2,381,271	2,161,178
County Home	1,801,938	1,868,174	1,901,425	1,861,175
Job and Family Services	5,610,459	5,662,972	6,642,540	7,265,263
Other Human Services	1,896,512	1,765,187	1,728,602	2,098,065
Economic Development	0	258,489	67,908	92,507
Intergovernmental	480,828	480,331	0	0
Interest and Fiscal Charges	650,907	641,449	475,371	597,194
Total Governmental Activities Expenses	<u>32,847,521</u>	<u>31,825,553</u>	<u>34,574,643</u>	<u>36,926,686</u>
Business-Type Activities				
Sewer	164,444	106,176	166,961	200,240
Sanitary Landfill	3,667,640	3,757,982	4,999,267	6,968,574
Total Business-Type Activities Expenses	<u>3,832,084</u>	<u>3,864,158</u>	<u>5,166,228</u>	<u>7,168,814</u>
Total Primary Government Expenses	<u>36,679,605</u>	<u>35,689,711</u>	<u>39,740,871</u>	<u>44,095,500</u>
Program Revenues				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	2,231,697	2,171,171	2,070,169	2,059,046
Judicial	1,036,924	1,089,033	1,069,504	1,162,389
Public Safety				
Criminal Justice Services	0	0	0	0
Jail Operation	325,423	233,820	146,857	217,391
Other Public Safety	403,683	386,601	360,438	422,729
Public Works	286,856	266,934	263,405	217,194
Health				
Other Health	554,111	626,026	1,013,247	1,094,670
Human Services				
Child Welfare	79,479	53,053	106,263	111,038
County Home	1,431,173	1,267,639	1,072,385	1,058,385
Job and Family Services	682,828	985,418	1,738,220	1,394,091
Other Human Services	357,942	268,934	342,980	372,315
Economic Development	11,522	11,084	11,361	10,667
Operating Grants, Contributions, and Interest	12,317,687	13,881,175	14,840,329	14,756,482
Capital Grants and Contributions	729,552	6,701,845	0	281,708
Total Governmental Activities Program Revenues	<u>20,448,877</u>	<u>27,942,733</u>	<u>23,035,158</u>	<u>23,158,105</u>

2009	2010	2011	2012	2013	2014
\$4,318,611	\$4,264,896	\$4,184,705	\$4,247,964	\$4,109,188	\$4,233,970
2,320,533	2,316,244	2,168,933	2,288,337	2,292,230	2,398,258
0	99,629	1,960,973	1,908,111	1,942,384	2,188,681
2,417,540	2,071,455	2,100,250	2,282,282	2,488,758	2,581,772
3,940,232	3,720,723	1,693,219	1,877,806	1,778,645	1,659,392
11,116,383	11,596,896	12,675,447	11,949,745	11,257,175	11,226,605
3,998,040	4,313,585	4,774,233	4,767,686	4,715,932	5,183,784
1,961,382	1,503,309	1,298,936	1,235,941	1,258,607	1,193,406
774,990	70,280	0	0	0	0
1,986,386	1,895,790	1,798,983	1,940,609	2,102,160	1,989,641
1,907,290	1,374,944	553,065	0	0	0
6,549,016	5,940,657	4,475,883	3,463,289	3,404,357	3,523,229
2,003,395	2,204,258	1,735,252	1,592,655	2,065,527	1,546,153
337,134	657,676	138,378	90,192	108,501	82,771
0	0	0	0	0	0
563,420	845,717	649,060	730,294	555,989	483,415
44,194,352	42,876,059	40,207,317	38,374,911	38,079,453	38,291,077
333,296	203,204	201,194	216,709	251,716	368,446
0	0	0	0	0	0
333,296	203,204	201,194	216,709	251,716	368,446
44,527,648	43,079,263	40,408,511	38,591,620	38,331,169	38,659,523
2,920,829	3,177,608	3,248,573	3,070,951	2,633,059	2,071,950
1,181,869	1,063,879	1,245,745	1,207,404	1,198,313	1,147,836
0	0	1,910	33	34	0
196,483	56,005	59,657	144,590	134,379	97,231
389,167	532,899	582,554	517,878	482,073	496,577
6,552,361	6,353,560	6,615,393	6,779,405	6,034,977	5,884,800
1,050,795	1,039,398	725,001	675,792	590,725	534,508
122,068	32,799	71,227	38,254	101,935	73,138
1,018,894	611,904	75,035	0	0	0
1,367,870	1,510,181	1,126,165	1,131,873	839,455	451,077
168,759	170,905	165,978	172,435	283,869	291,885
67,000	37,000	1,000	0	0	0
14,483,649	15,620,291	12,722,777	12,717,807	11,921,292	13,209,560
47,556	7,763,950	29,081	486,753	1,681,557	204,192
29,567,300	37,970,379	26,670,096	26,943,175	25,901,668	24,462,754

(continued)

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

	2005	2006	2007	2008
Business-Type Activities				
Charges for Services				
Sewer	\$157,319	\$157,097	\$181,811	\$184,384
Sanitary Landfill	4,032,098	4,409,383	5,530,383	7,415,609
Capital Grants and Contributions	0	20,000	0	0
Total Business-Type Activities				
Program Revenues	4,189,417	4,586,480	5,712,194	7,599,993
Total Primary Government				
Program Revenues	24,638,294	32,529,213	28,747,352	30,758,098
Net (Expense)/Revenue				
Governmental Activities	(12,398,644)	(3,882,820)	(11,539,485)	(13,768,581)
Business-Type Activities	357,333	722,322	545,966	431,179
Total Primary Government Net Expense	(12,041,311)	(3,160,498)	(10,993,519)	(13,337,402)
General Revenues and Other				
Changes in Net Position				
Governmental Activities				
Property Taxes Levied for:				
General Operating	1,356,872	1,389,967	1,380,564	1,290,082
Public Safety-Criminal Justice Services	0	0	0	0
Health-Mental Health	424,472	435,237	384,096	368,980
Health-Developmental Disabilities	2,157,592	2,190,253	2,023,633	1,886,334
Human Services-Child Welfare	226,028	237,773	212,584	195,971
Human Services-County Home	464,974	492,467	576,121	538,953
Human Services-Council on Aging	307,270	375,454	346,906	323,370
Sales Taxes Levied for:				
General Operating	3,435,594	3,303,579	3,366,587	3,386,325
Public Safety-Jail Operation	1,355,344	1,380,554	1,325,687	1,321,525
Public Safety-Jail Debt	362,196	270,854	357,366	371,121
Grants and Entitlements not Restricted to				
Specific Purposes	1,434,342	1,517,968	1,526,363	1,586,344
Interest	527,577	853,929	993,766	883,494
Other	1,028,562	860,297	854,250	1,212,359
Transfers	(502)	68,386	(570,351)	(1,205)
Total Governmental Activities	13,080,321	13,376,718	12,777,572	13,363,653
Business-Type Activities				
Other	0	0	384	550
Transfers	502	(68,386)	570,351	1,205
Total Business-Type Activities	502	(68,386)	570,735	1,755
Total Primary Government	13,080,823	13,308,332	13,348,307	13,365,408
Change in Net Position				
Governmental Activities	681,677	9,493,898	1,238,087	(404,928)
Business-Type Activities	357,835	653,936	1,116,701	432,934
Total Primary Government	\$1,039,512	\$10,147,834	\$2,354,788	\$28,006

2009	2010	2011	2012	2013	2014
\$194,843	\$201,395	\$219,887	\$223,354	\$222,037	\$236,943
0	0	0	0	0	0
50,737	0	0	0	0	0
<u>245,580</u>	<u>201,395</u>	<u>219,887</u>	<u>223,354</u>	<u>222,037</u>	<u>236,943</u>
<u>29,812,880</u>	<u>38,171,774</u>	<u>26,889,983</u>	<u>27,166,529</u>	<u>26,123,705</u>	<u>24,699,697</u>
(14,627,052)	(4,905,680)	(13,537,221)	(11,431,736)	(12,177,785)	(13,828,323)
(87,716)	(1,809)	18,693	6,645	(29,679)	(131,503)
<u>(14,714,768)</u>	<u>(4,907,489)</u>	<u>(13,518,528)</u>	<u>(11,425,091)</u>	<u>(12,207,464)</u>	<u>(13,959,826)</u>
1,240,244	1,209,754	1,379,673	1,231,181	1,166,292	1,129,589
0	190,382	1,349,190	1,541,850	1,459,508	1,413,076
563,697	0	0	0	0	0
1,930,352	2,590,606	2,658,218	2,692,398	2,628,601	2,550,175
185,793	181,706	185,855	190,009	188,240	184,848
517,801	509,940	451,457	0	0	0
310,682	322,743	444,357	448,059	424,226	410,828
2,917,010	3,073,580	3,307,658	3,577,282	3,531,698	3,676,997
1,343,072	1,382,318	1,308,684	1,443,220	1,413,538	1,468,679
116,068	154,355	343,736	345,371	352,264	368,670
1,381,547	1,465,074	1,464,173	1,034,480	1,182,025	1,273,157
484,621	330,574	197,143	171,207	120,319	148,677
901,690	1,247,654	1,254,884	1,133,433	1,478,149	1,183,483
0	0	0	0	(4,327,073)	(7,000)
<u>11,892,577</u>	<u>12,658,686</u>	<u>14,345,028</u>	<u>13,808,490</u>	<u>9,617,787</u>	<u>13,801,179</u>
496	538	739	459	356	179
0	0	0	0	4,327,073	7,000
<u>496</u>	<u>538</u>	<u>739</u>	<u>459</u>	<u>4,327,429</u>	<u>7,179</u>
<u>11,893,073</u>	<u>12,659,224</u>	<u>14,345,767</u>	<u>13,808,949</u>	<u>13,945,216</u>	<u>13,808,358</u>
(2,734,475)	7,753,006	807,807	2,376,754	(2,559,998)	(27,144)
(87,220)	(1,271)	19,432	7,104	4,297,750	(124,324)
<u>(\$2,821,695)</u>	<u>\$7,751,735</u>	<u>\$827,239</u>	<u>\$2,383,858</u>	<u>\$1,737,752</u>	<u>(\$151,468)</u>

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

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
General Fund				
Reserved	\$512,947	\$443,599	\$339,603	\$350,266
Unreserved	4,650,120	4,585,069	3,982,442	4,142,873
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total General Fund	<u>5,163,067</u>	<u>5,028,668</u>	<u>4,322,045</u>	<u>4,493,139</u>
All Other Governmental Funds				
Reserved	929,486	689,624	667,179	538,301
Unreserved, reported in				
Special Revenue Funds	7,057,012	8,542,645	10,737,672	12,022,329
Debt Service Fund	149,623	145,727	168,277	151,741
Capital Projects Funds (Deficit)	(389,251)	(51,599)	12,579	87,675
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned (Deficit)	0	0	0	0
Total All Other Governmental Funds	<u>7,746,870</u>	<u>9,326,397</u>	<u>11,585,707</u>	<u>12,800,046</u>
Total Governmental Funds	<u>\$12,909,937</u>	<u>\$14,355,065</u>	<u>\$15,907,752</u>	<u>\$17,293,185</u>

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

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
268,335	205,954	258,787	329,346	251,454	208,899
184,844	54,284	0	0	0	0
160,057	223,539	261,850	290,771	2,520,300	1,416,901
<u>2,612,183</u>	<u>2,119,238</u>	<u>3,399,135</u>	<u>4,502,788</u>	<u>3,205,186</u>	<u>4,112,258</u>
<u>3,225,419</u>	<u>2,603,015</u>	<u>3,919,772</u>	<u>5,122,905</u>	<u>5,976,940</u>	<u>5,738,058</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
277,157	291,364	280,566	297,109	374,397	371,049
12,289,524	14,549,811	14,593,520	15,676,112	16,087,667	16,315,594
279,916	81,700	69,572	4,394	21,826	86,652
5,235	0	0	0	0	85,270
<u>(746,047)</u>	<u>(712,925)</u>	<u>(574,714)</u>	<u>(129,032)</u>	<u>(63,156)</u>	<u>(76,687)</u>
<u>12,105,785</u>	<u>14,209,950</u>	<u>14,368,944</u>	<u>15,848,583</u>	<u>16,420,734</u>	<u>16,781,878</u>
<u>\$15,331,204</u>	<u>\$16,812,965</u>	<u>\$18,288,716</u>	<u>\$20,971,488</u>	<u>\$22,397,674</u>	<u>\$22,519,936</u>

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

	2005	2006	2007	2008
Revenues				
Property Taxes	\$4,915,233	\$4,966,835	\$5,010,847	\$4,593,182
Sales Taxes	5,084,380	4,886,663	4,964,071	5,059,585
Special Assessments	153,793	141,997	123,828	94,619
Charges for Services	6,600,687	6,912,255	7,508,809	7,567,705
Licenses and Permits	5,597	5,250	7,470	19,019
Fines and Forfeitures	277,579	292,531	290,491	316,022
Intergovernmental	15,077,308	15,130,094	15,598,627	16,855,323
Interest	604,476	925,092	1,097,280	1,214,187
Rent	202,271	197,846	198,423	204,044
Other	1,028,562	860,299	854,250	1,212,359
Total Revenues	33,949,886	34,318,862	35,654,096	37,136,045
Expenditures				
Current:				
General Government				
Legislative and Executive	3,788,011	3,953,311	3,672,009	3,866,689
Judicial	1,965,032	2,041,553	2,117,820	2,223,636
Public Safety	5,336,695	5,396,276	5,541,432	5,715,853
Public Works	4,460,095	3,756,949	3,508,568	4,122,926
Health	4,452,371	4,794,319	4,736,142	5,329,485
Intergovernmental	0	0	489,447	465,294
Human Services	10,696,274	11,052,399	12,729,864	13,127,323
Economic Development	0	258,489	61,384	90,565
Capital Outlay	467,627	180,888	225,796	315,233
Intergovernmental	487,385	492,990	0	0
Debt Service:				
Principal Retirement	3,290,000	410,000	565,000	565,000
Interest and Fiscal Charges	718,758	604,946	576,586	536,511
Total Expenditures	35,662,248	32,942,120	34,224,048	36,358,515
Excess of Revenues Over (Under) Expenditures	<u>(1,712,362)</u>	<u>1,376,742</u>	<u>1,430,048</u>	<u>777,530</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	2,900,000	0	0	0
General Obligation Refunding Bonds Issued	0	0	6,535,000	0
Special Assessment Bonds Issued	0	0	0	0
OWDA Loans Issued	0	0	0	0
Premium on General Obligation Bonds Issued	72,830	0	86,323	0
Payment to Refunding Bond Escrow Agent	0	0	(6,479,187)	0
Transfers In	1,397,046	1,965,062	1,987,707	1,947,939
Transfers Out	(1,397,548)	(1,896,676)	(2,007,204)	(1,949,144)
Total Other Financing Sources (Uses)	2,972,328	68,386	122,639	(1,205)
Net Changes in Fund Balances	<u>\$1,259,966</u>	<u>\$1,445,128</u>	<u>\$1,552,687</u>	<u>\$776,325</u>
Debt Service as a Percentage of Noncapital Expenditures	11.9%	3.1%	3.4%	3.2%

2009	2010	2011	2012	2013	2014
\$4,664,714	\$4,995,942	\$6,412,708	\$6,121,697	\$5,844,140	\$5,706,737
4,473,474	4,461,226	4,788,146	5,352,445	5,315,660	5,477,795
74,479	63,268	64,658	307,096	87,082	98,632
14,304,222	13,813,196	13,182,703	13,006,264	11,451,089	10,795,781
14,773	16,685	16,268	24,746	52,325	28,431
285,470	409,574	541,269	367,586	344,327	333,815
16,038,062	21,510,562	15,250,509	14,008,903	13,891,457	14,391,820
483,152	434,021	230,280	188,485	134,035	130,124
157,521	198,445	160,529	41,985	115,301	113,301
901,620	1,234,159	1,241,638	1,145,686	1,492,350	1,182,111
41,397,487	47,137,078	41,888,708	40,564,893	38,727,766	38,258,547
4,025,650	3,996,782	3,909,667	4,062,611	3,805,103	4,050,722
2,267,622	2,142,540	2,210,445	2,284,177	2,287,880	2,394,388
6,194,252	5,352,996	5,324,787	5,621,272	5,883,385	6,137,317
9,552,598	10,792,634	11,846,803	11,151,044	10,069,437	10,426,548
5,919,854	5,388,566	6,251,419	6,077,845	5,853,040	6,348,028
756,229	0	0	0	0	0
12,266,920	10,990,597	8,535,518	6,942,884	7,052,507	6,999,959
333,757	654,966	135,824	91,374	107,520	98,936
196,496	4,863,722	1,330,716	532,137	396,464	239,788
0	0	0	0	0	0
1,145,000	3,373,106	538,334	579,445	1,029,735	931,949
652,410	994,408	842,063	836,716	816,959	472,779
43,310,788	48,550,317	40,925,576	38,179,505	37,302,030	38,100,414
(1,913,301)	(1,413,239)	963,132	2,385,388	1,425,736	158,133
0	0	0	0	0	0
0	2,895,000	0	0	0	0
0	0	0	3,454	0	0
0	0	512,619	1,661,998	450	0
0	0	0	0	0	0
0	0	0	0	0	0
1,923,183	1,595,852	1,781,789	293,930	1,797,837	2,601,324
(1,923,183)	(1,595,852)	(1,781,789)	(1,661,998)	(1,797,837)	(2,637,195)
0	2,895,000	512,619	297,384	450	(35,871)
(1,913,301)	\$1,481,761	\$1,475,751	\$2,682,772	\$1,426,186	\$122,262
3.1%	10.2%	3.7%	4.0%	5.2%	3.9%

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			
2005	\$479,064,790	\$89,668,750	\$1,624,952,971	\$28,716,830	\$32,632,761
2006	483,303,010	90,988,440	1,640,832,714	27,357,020	31,087,523
2007	530,916,770	107,004,300	1,822,631,628	26,869,670	30,533,716
2008	534,429,660	106,876,430	1,832,303,114	21,898,020	24,884,114
2009	538,149,490	106,782,910	1,842,664,000	21,691,330	24,649,239
2010	535,927,610	107,297,280	1,837,785,400	21,958,570	24,952,920
2011	536,319,940	111,305,330	1,850,357,914	23,102,330	26,252,648
2012	536,834,910	108,394,790	1,843,513,428	24,544,880	27,891,909
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

Source: Crawford County Auditor

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

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

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

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

Tangible Personal Property		Total		Weighted Average Tax Rate (1)
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
\$96,066,291	\$436,664,959	\$693,516,661	\$2,094,250,690	\$7.99
74,145,404	395,442,155	675,793,874	2,067,362,392	7.89
49,513,891	396,111,128	714,304,631	2,249,276,472	7.85
23,845,402	381,526,432	687,049,512	2,238,713,660	8.22
1,650,210	1,650,210	668,273,940	1,868,963,449	9.76
743,070	743,070	665,926,530	1,863,481,390	12.77
0	0	670,727,600	1,876,610,562	11.86
0	0	669,774,580	1,871,405,337	12.05
0	0	632,563,540	1,762,304,616	12.06
0	0	632,141,110	1,759,426,591	12.08

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

County	2005	2006	2007	2008	2009
General	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
Fairway					
Effective Millage Rates					
Residential/Agriculture	3.50	3.21	3.21	3.21	4.74
Commercial/Industrial	3.50	3.09	3.11	3.12	4.70
Tangible/Personal	3.50	3.50	3.50	3.50	5.00
Fairview					
Effective Millage Rates					
Residential/Agriculture	0.65	0.92	0.92	0.92	0.93
Commercial/Industrial	0.93	0.88	0.89	0.89	0.92
Tangible/Personal	1.00	1.00	1.00	1.00	1.00
Mental Health					
Effective Millage Rates					
Residential/Agriculture	0.56	0.51	0.51	1.00	1.00
Commercial/Industrial	0.90	0.80	0.80	1.00	1.00
Tangible/Personal	1.00	1.00	1.00	1.00	1.00
Childrens Services					
Effective Millage Rates					
Residential/Agriculture	0.32	0.30	0.30	0.30	0.30
Commercial/Industrial	0.46	0.41	0.41	0.41	0.43
Tangible/Personal	0.50	0.50	0.50	0.50	0.50
Council on Aging					
Effective Millage Rates					
Residential/Agriculture	0.45	0.55	0.55	0.55	0.56
Commercial/Industrial	0.56	0.53	0.53	0.54	0.55
Tangible/Personal	0.60	0.60	0.60	0.60	0.60
Criminal Justice Services					
Effective Millage Rates					
Residential/Agriculture	0.00	0.00	0.00	0.00	0.00
Commercial/Industrial	0.00	0.00	0.00	0.00	0.00
Tangible/Personal	0.00	0.00	0.00	0.00	0.00
Total County (Total Direct Rate)	8.80	8.80	8.80	8.80	10.30
Effective Millage Rates					
Residential/Agriculture	7.68	7.69	7.69	8.18	9.73
Commercial/Industrial	8.55	7.91	7.94	8.16	9.80
Tangible/Personal	8.80	8.80	8.80	8.80	10.30
Total Weighted Average Tax Rate	7.99	7.89	7.85	8.22	9.76
School Districts					
Buckeye Central	20.00-45.00	20.00-45.00	26.32-51.30	28.08-30.22	28.08-30.26
Bucyrus	30.29-49.86	36.21-55.91	35.69-55.35	36.23-38.73	37.74-39.07
Colonel Crawford	33.29-56.84	31.03-55.80	27.75-52.50	27.72-36.68	26.96-42.77
Crestline	32.16-64.82	31.04-64.42	29.81-63.17	30.43-44.21	39.99-53.13
Galion	33.25-59.57	28.90-56.53	29.64-57.23	29.63-39.80	33.72-41.95
Wynford	34.07-56.59	30.22-54.02	30.24-54.54	32.58-34.73	30.54-34.12
Joint Vocational School Districts					
Pioneer	2.09-4.70	2.02-4.70	2.02-4.70	2.00-3.10	2.00-2.26
Tri-Rivers	2.40-4.40	2.39-4.40	2.25-4.40	2.22-3.25	2.23-3.32
Vanguard	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60

2010	2011	2012	2013	2014
\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
4.75	4.77	4.94	4.95	4.97
4.74	4.79	5.00	5.00	5.00
5.00	5.00	5.00	5.00	5.00
0.93	0.00	0.00	0.00	0.00
0.92	0.00	0.00	0.00	0.00
1.00	0.00	0.00	0.00	0.00
1.00	1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00	1.00
0.30	0.30	0.32	0.32	0.32
0.43	0.44	0.48	0.50	0.50
0.50	0.50	0.50	0.50	0.50
0.80	0.80	0.80	0.80	0.80
0.80	0.80	0.80	0.80	0.80
0.80	0.80	0.80	0.80	0.80
2.75	2.75	2.75	2.75	2.75
2.75	2.75	2.75	2.75	2.75
2.75	2.75	2.75	2.75	2.75
13.25	12.25	12.25	12.25	12.25
12.73	11.82	12.01	12.02	12.04
12.84	11.98	12.23	12.25	12.25
13.25	12.25	12.25	12.25	12.25
12.77	11.86	12.05	12.06	12.08
28.08-30.34	28.08-30.18	26.44-29.79	25.94-29.29	25.89-29.13
37.94-39.46	38.07-40.56	41.97-43.11	43.85-46.95	43.91-47.10
26.99-42.72	27.00-43.07	27.44-41.84	27.47-42.30	27.49-42.46
40.25-55.34	40.49-55.47	45.05-60.72	43.45-59.52	42.83-60.54
33.80-42.34	33.79-42.49	37.11-47.80	37.20-48.62	37.03-49.07
30.24-34.31	30.20-34.22	28.85-37.00	27.99-36.73	27.97-36.67
2.00-2.31	2.03-2.40	2.08-2.55	2.08-2.59	2.83-3.39
2.20-3.37	2.21-3.49	2.21-3.56	2.04-3.55	2.00-3.62
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

	2005	2006	2007	2008	2009
Out-of-County School Districts					
Mohawk	\$25.96-\$42.89	\$25.89-\$42.81	\$25.13-\$42.13	\$25.15-\$27.92	\$25.15-\$27.93
Plymouth	27.29-33.10	27.29-33.10	27.19-33.00	27.18-28.68	26.98-28.52
Ridgedale	27.40-47.39	27.25-47.60	26.98-47.68	25.82-25.96	25.82-29.35
Upper Sandusky	20.00-33.70	20.00-33.70	20.00-33.70	20.03-21.16	20.05-21.16
Willard	28.97-49.89	27.91-48.95	27.94-48.95	27.94-32.74	27.48-33.76
Corporations					
Bucyrus/City	5.23-5.80	4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30
Bucyrus/Colonel Crawford	3.73-4.30	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
Bucyrus/Wynford	3.13-3.70	2.20-2.20	2.74-2.74	2.20-2.20	2.20-2.20
Chatfield	1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30
Crestline/City	5.50-5.50	5.25-5.25	5.25-5.25	4.00-4.00	4.00-4.00
Crestline/Colonel Crawford	3.60-3.60	3.35-3.35	3.47-3.70	2.10-2.10	2.10-2.10
Galion/City	3.90-3.90	1.95-1.95	1.95-1.95	1.95-1.95	2.08-2.08
Galion/Crestline	.70-.70	.70-.70	.70-.70	.70-.70	.83-.83
New Washington	5.26-6.00	4.86-6.00	4.87-6.00	4.87-5.36	4.38-4.48
North Robinson	4.35-4.60	4.39-4.60	4.39-4.60	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	5.10-7.20	3.90-7.20	4.10-4.10	4.10-4.10	3.77-4.10
Bucyrus	4.20-4.20	5.10-5.20	5.12-5.20	5.12-5.12	4.79-5.15
Chatfield	3.96-5.43	3.46-5.05	4.30-4.30	4.30-4.30	3.94-4.30
Cranberry	2.22-3.90	1.98-3.90	1.98-2.30	2.09-2.17	2.30-2.30
Dallas	3.35-4.30	4.07-4.30	4.07-4.30	4.07-4.30	3.62-4.30
Holmes	3.37-3.70	3.22-3.70	3.22-3.70	3.22-3.32	3.19-3.22
Jackson	3.45-4.15	2.90-4.15	2.90-3.45	2.90-3.27	2.90-3.22
Jefferson	3.70-5.20	3.29-5.20	3.47-3.70	3.47-3.50	3.70-3.70
Liberty	4.38-4.80	4.22-4.80	4.22-4.80	5.54-5.77	5.21-5.77
Lykens	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	3.06-3.20
Polk	5.67-9.00	5.39-9.00	5.40-6.30	6.45-6.73	6.77-6.81
Sandusky	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40
Texas	1.70-1.70	1.70-1.70	1.70-1.70	1.70-1.70	1.70-1.70
Tod	2.20-4.70	2.20-4.70	2.20-2.20	2.20-2.20	2.20-2.20
Vernon	4.16-4.30	3.89-4.30	3.89-4.30	3.89-3.89	3.89-3.94
Whetstone	1.04-2.90	1.00-2.90	1.00-1.10	1.00-1.02	.94-1.10
Other Districts					
Crawford Park District	0.00	0.00	0.00	0.00	0.00
Extension Library District	0.00	0.00	0.00	0.00	0.00
Mohawk Community Library	0.00	0.00	0.00	0.00	.42-.47
Upper Sandusky Library	0.00	0.00	0.00	0.00	1.40-1.40
Wyandot East Fire District	2.31-2.42	2.22-2.43	2.19-2.26	2.19-2.26	2.11-2.26

Source: Crawford County Auditor

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

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

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

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

2010	2011	2012	2013	2014
\$25.14-\$28.44	\$25.13-\$28.34	\$25.14-\$28.41	\$25.09-\$28.88	\$23.71-\$27.50
26.99-28.51	26.95-28.46	27.26-29.65	27.31-30.06	26.89-29.33
22.72-25.82	25.00-25.02	25.00-25.01	24.00-24.00	24.02-25.37
20.00-21.24	20.00-21.26	20.00-21.40	20.00-21.99	20.05-22.34
27.17-33.22	30.17-36.27	29.70-37.27	29.73-37.52	30.56-38.13
4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30
2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30
4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00
2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
3.00-3.00	3.00-3.00	3.00-3.00	3.90-3.90	3.90-3.90
.70-.70	.70-.70	.70-.70	.70-.70	2.00-2.00
4.38-4.49	4.38-4.49	4.65-4.68	4.65-4.67	4.65-4.68
4.60-4.60	4.60-4.60	4.60-4.60	4.60-4.60	4.60-4.60
1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
3.77-4.10	3.77-4.10	3.64-4.10	3.64-4.10	3.64-4.10
4.80-5.15	4.80-5.15	4.58-5.20	5.59-6.20	5.59-6.20
3.95-4.30	4.40-4.75	4.26-4.80	4.70-5.05	4.71-5.05
2.30-2.30	2.30-2.30	2.24-2.30	2.25-2.30	2.82-2.30
3.63-4.30	3.63-4.30	3.48-4.30	3.49-4.30	3.50-4.30
3.20-3.22	3.20-3.22	3.21-3.30	3.21-3.30	3.23-3.30
2.90-3.22	2.90-3.22	3.16-3.26	3.16-3.26	3.16-3.26
3.70-3.70	3.70-3.70	3.66-3.70	3.66-3.70	3.66-3.70
5.22-5.77	5.22-5.77	5.34-5.91	4.22-4.69	4.21-4.68
3.07-3.20	3.07-3.20	3.01-3.20	3.01-3.20	3.01-3.20
5.72-5.77	5.72-5.78	5.09-6.03	5.17-6.04	5.25-6.05
2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40
2.70-2.70	2.70-2.70	2.70-2.70	2.70-2.70	2.70-2.70
2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
3.89-3.94	4.30-4.30	4.19-4.30	4.19-4.30	4.19-4.30
.94-1.10	.94-1.10	.96-1.10	.97-1.10	.96-1.10
0.00	0.00	.40-.40	.40-.40	.40-.40
0.00	.98-.98	.98-.98	.98-.98	.98-.98
.78-.80	.75-.80	.75-.80	.67-.80	.59-.80
1.31-1.40	1.31-1.40	1.31-1.40	1.06-1.40	1.06-1.40
1.89-2.27	1.89-2.27	1.89-2.27	1.52-2.27	1.53-2.32

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

Year	Current Taxes Levied (1)(2)	Current Taxes Collected	Percent of Current Taxes Collected	Delinquent Taxes Collected (3)
2005	\$4,137,362	\$3,979,007	96.17%	\$201,879
2006	4,307,821	4,126,176	95.78	186,761
2007	4,630,389	4,432,467	95.73	196,218
2008	4,456,962	4,271,932	95.85	207,059
2009	4,716,345	4,455,654	94.47	206,753
2010	6,418,873	5,320,709	82.89	262,761
2011	8,497,858	6,926,716	81.51	322,384
2012	7,987,607	6,433,991	80.55	319,240
2013	7,754,267	6,207,557	80.05	335,921
2014	7,688,327	6,201,735	80.66	291,556

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
\$4,180,886	101.05%	\$262,641	6.35%
4,312,937	100.12	277,272	6.44
4,628,685	99.96	297,107	6.42
4,478,991	100.49	319,956	7.18
4,662,407	98.86	408,416	8.66
5,583,470	86.99	553,294	8.62
7,249,100	85.31	570,414	6.71
6,753,231	84.55	603,808	7.56
6,543,478	84.39	565,163	7.29
6,493,291	84.46	606,214	7.88

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

	2014			2005		
	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation
Sunrise Cooperative	\$4,153,530	1	0.66%			
General Electric	2,064,540	2	0.33	\$7,579,050	3	1.09%
Timken Company	1,879,270	3	0.30	24,872,840	1	3.59
Worcester, Ronald	1,664,430	4	0.26			
Hydraulic Technologies, Inc.	1,534,010	5	0.24			
Imasen Bucyrus Tech	1,449,790	6	0.23			
Hord Family Farms	1,314,410	7	0.21			
Arctic Cat	1,309,500	8	0.21			
Walmart	1,303,230	9	0.21			
Burkhart Farms	1,269,180	10	0.20			
TPI Acquisition				9,074,030	2	1.31
PECO II				5,033,370	4	0.73
Bucyrus Blades, Inc.				3,416,870	5	0.49
Bucyrus Precision Tech				3,277,510	6	0.47
Covert Manufacturing				2,588,060	7	0.37
National Lime and Stone				2,459,040	8	0.35
Brunswick Corporation				2,394,060	9	0.35
Eagle Crusher Co., Inc.				2,387,990	10	0.34
All Other	614,199,220		97.15	630,433,841		90.91
Total	<u>\$632,141,110</u>		<u>100.00%</u>	<u>\$693,516,661</u>		<u>100.00%</u>

Source: Crawford County Auditor

Crawford County, Ohio
Taxable Sales by Type
Last Ten Years

	2005	2006	2007	2008
Sales Tax Payments	\$1,936,363	\$1,797,780	\$1,898,806	\$1,763,349
Direct Pay Tax Return Payments	248,154	279,750	228,510	347,715
Seller's Use Tax Return Payments	400,437	404,895	425,115	462,931
Consumer's Use Tax Return Payments	174,095	159,225	146,599	238,360
Motor Vehicle Tax Payments	1,037,657	949,568	990,343	888,896
Non-Resident Motor Vehicle Tax Payments	0	0	1,108	3,711
Watercraft and Outboard Motors	9,939	9,157	9,809	5,513
Department of Liquor Control	15,356	16,308	17,245	17,987
Sales Tax on Motor Vehicle Fuel Refunds	877	1,042	683	899
Sales/Use Tax Voluntary Payments	6,197	4,345	4,359	4,842
Statewide Master Numbers	1,310,783	1,327,570	1,313,404	1,306,248
Sales/Use Tax Assessment Payments	13,276	8,914	17,298	44,023
Streamlined Sales Tax	0	0	1,459	2,405
Use Tax Amnesty	0	0	0	0
Managed Audits	0	0	0	0
Adjustments	0	(3,567)	(5,098)	(7,908)
Total Sales Tax	<u>\$5,153,134</u>	<u>\$4,954,987</u>	<u>\$5,049,640</u>	<u>\$5,078,971</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.

2009	2010	2011	2012	2013	2014
\$1,580,414	\$1,661,644	\$1,672,215	\$1,652,074	\$1,671,550	\$1,678,178
259,177	533,712	554,943	532,430	538,999	663,424
410,951	474,675	503,075	529,362	587,613	642,177
116,177	86,756	116,170	145,954	118,704	124,171
796,037	896,213	1,007,597	1,026,855	1,093,238	1,155,868
2,172	1,465	2,273	2,319	2,920	3,194
7,510	7,727	6,254	9,543	4,609	6,804
19,100	19,706	20,779	21,760	23,240	23,982
696	814	775	1,421	1,089	1,641
5,683	4,781	4,775	10,071	9,548	92,874
1,283,142	1,220,883	1,310,093	1,428,230	1,426,108	1,447,056
30,407	30,211	30,989	28,360	35,906	19,459
2,766	5,588	4,929	5,176	6,192	9,241
0	0	833	7,123	7,826	47
0	0	62	0	0	6,064
(138,082)	(333,922)	(275,684)	(34,805)	(230,042)	(359,834)
<u>\$4,376,150</u>	<u>\$4,610,253</u>	<u>\$4,960,078</u>	<u>\$5,365,873</u>	<u>\$5,297,500</u>	<u>\$5,514,346</u>
1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

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

Governmental Activities						
General Obligation Bonds						
Year	Job and Family			Other	Special	OWDA
	Jail	Services Building	Landfill Improvements		Assessment Bonds	
2005	\$3,604,106	\$405,000	\$5,142,454	\$8,990,523	\$0	\$0
2006	3,406,381	360,000	4,350,258	8,852,231	0	0
2007	3,293,123	310,000	4,071,673	8,558,926	0	0
2008	3,076,707	255,000	3,603,663	8,303,224	0	0
2009	2,846,638	200,000	3,116,078	8,042,522	0	0
2010	2,812,165	135,000	2,837,196	7,771,820	0	0
2011	2,599,624	70,000	2,672,673	7,856,609	0	512,619
2012	2,341,533	0	2,482,138	7,526,097	293,428	503,454
2013	2,071,445	0	2,269,816	7,180,240	292,927	0
2014	1,768,704	0	1,998,469	6,824,383	280,978	0

Source: Crawford County Auditor

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

<u>Business-Type Activities</u>				
General				
Obligation	OPWC	Total	Per	Percentage
Bonds	Loan	Primary	Capita (1)	of Personal
Waterline		Government		Income (1)
\$744,835	\$0	\$18,886,918	\$418	1.60%
705,116	49,578	17,723,564	399	1.49
657,470	47,099	16,938,291	384	1.38
615,876	44,620	15,899,090	364	1.28
577,592	43,381	14,826,211	342	1.18
537,368	39,663	14,133,212	323	1.11
494,889	38,424	14,244,838	329	1.03
452,706	34,706	13,634,062	318	0.96
403,610	32,227	12,250,265	286	0.86
342,174	29,748	11,244,456	265	0.79

Crawford County, Ohio
Legal Debt Margin Information
Last Ten Years

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Debt Limit	\$15,837,917	\$15,394,847	\$16,357,616	\$15,676,238
Total Net Debt Applicable to Limit	<u>7,285,000</u>	<u>7,184,999</u>	<u>7,290,000</u>	<u>7,065,000</u>
Legal Debt Margin	<u>\$8,552,917</u>	<u>\$8,209,848</u>	<u>\$9,067,616</u>	<u>\$8,611,238</u>
Total Net Debt Applicable to the Debt Limit as a Percentage of the Debt Limit	46.00%	46.67%	44.57%	45.07%

Legal Debt Margin Calculation for Year 2014

Assessed Value	\$632,141,110
Debt Limit ^a	14,303,528
Debt Applicable to Limit	
General Obligation Bonds	10,830,000
Special Assessment Bonds	280,978
OPWC Loans	29,748
Less Exemptions	<u>(5,660,726)</u>
Total Net Debt Applicable to Limit	<u>5,480,000</u>
Legal Debt Margin	<u><u>\$8,823,528</u></u>

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$15,206,849	\$15,148,163	\$15,268,190	\$15,244,365	\$14,314,089	\$14,303,528
<u>6,829,765</u>	<u>6,595,000</u>	<u>6,345,000</u>	<u>6,070,000</u>	<u>5,780,000</u>	<u>5,480,000</u>
<u><u>\$8,377,084</u></u>	<u><u>\$8,553,163</u></u>	<u><u>\$8,923,190</u></u>	<u><u>\$9,174,365</u></u>	<u><u>\$8,534,089</u></u>	<u><u>\$8,823,528</u></u>
44.91%	43.54%	41.56%	39.82%	40.38%	38.31%

^a The Debt Limit is calculated as follows

Six million plus	\$6,000,000
2 1/2% of Assessed Value	<u>8,303,528</u>
in excess of 300,000,000	<u><u>\$14,303,528</u></u>

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

Year	General Bonded Debt Outstanding (1)	Percentage of Estimated Actual Value of Taxable Property (2)	Per Capita (3)
2005	\$18,886,918	0.90%	\$418.23
2006	17,673,986	0.85	397.53
2007	16,891,192	0.75	382.61
2008	15,854,470	0.71	362.49
2009	14,782,830	0.79	340.59
2010	14,093,549	0.76	321.89
2011	13,693,795	0.73	315.86
2012	12,802,474	0.68	298.61
2013	11,925,111	0.68	278.57
2014	10,933,730	0.62	257.39

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
2005	45,159	\$1,178,795	\$26,103	6.50%
2006	44,460	1,190,312	26,773	6.40
2007	44,147	1,228,072	27,818	6.90
2008	43,738	1,242,908	28,417	8.60
2009	43,403	1,256,285	28,945	14.40
2010	43,784	1,275,078	29,122	12.40
2011	43,354	1,376,657	31,754	11.20
2012	42,874	1,418,675	33,089	8.70
2013	42,808	1,418,657	33,140	8.80
2014	42,480	1,429,112	33,642	6.50

Source: Labor Market Information

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

Employer	2014			2005		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Avita Healthcare	988	1	5.31%			
Imasen Bucyrus Tech	750	2	4.03	272	7	1.28%
General Electric	343	3	1.85	280	6	1.31
Covert Manufacturing	317	4	1.71	234	8	1.10
Timken Company	300	5	1.61	1,000	1	4.70
Bucyrus Precision Tech	250	6	1.34	197	10	0.92
Ohio Mutual Insurance Group	250	7	1.34			
ESCO Bucyrus	170	8	0.91			
Lifetouch	157	9	0.85			
Galion LLC	130	10	0.70			
Galion Community Hospital				411	2	1.93
Dayco Swan				300	3	1.41
Baja Boats				300	4	1.41
PECO II				300	5	1.41
Hydraulic Technologies, Inc.				220	9	1.03
Total	<u>3,655</u>		<u>19.65%</u>	<u>3,514</u>		<u>16.50%</u>
Total Employed within County	<u>18,600</u>			<u>21,300</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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government										
Legislative and Executive	50	50	49	50	50	47	49	47	49	48
Judicial	42	36	40	37	38	38	38	35	32	34
Public Safety										
Jail Operation	34	29	29	30	29	27	28	28	30	29
Other Public Safety	44	43	44	42	42	40	38	44	43	41
Public Works	29	28	28	28	28	28	27	26	26	21
Health										
Developmental Disabilities	57	55	51	53	53	52	53	53	57	54
Other Health	6	6	7	7	7	9	8	9	9	12
Human Services										
County Home	36	36	33	36	30	18	0	0	0	0
Job and Family Services	62	64	63	62	61	59	52	48	43	44
Other Human Services	21	19	17	18	19	17	13	13	13	12
Economic Development	0	0	1	1	2	1	1	1	1	0
Total	<u>381</u>	<u>366</u>	<u>362</u>	<u>364</u>	<u>359</u>	<u>336</u>	<u>307</u>	<u>304</u>	<u>303</u>	<u>295</u>

Source: Crawford County Auditor

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

Program/Department	2005	2006	2007	2008	2009
Legislative/Executive					
Auditor					
Number of Non-Exempt Conveyances	1,137	1,112	1,036	874	834
Number of Exempt Conveyances	889	980	857	829	753
Number of Transfers	2,026	2,092	1,893	1,703	1,587
Board of Elections					
Number of Registered Voters	28,285	28,923	28,562	29,754	28,951
Number of Voters Last General Election	13,858	17,339	11,897	21,448	12,654
Percent of Registered Voters Voting	49%	60%	42%	72%	44%
Recorder					
Number of Deeds Filed	1,959	2,001	1,797	1,519	1,514
Number of Mortgages Filed	2,880	2,584	2,132	1,571	1,464
Judicial					
Common Pleas Court					
Number of Civil Cases Filed	523	554	587	622	644
Number of Criminal Cases Filed	198	179	217	190	204
Number of Domestic Cases Filed	332	322	334	337	320
Juvenile Court					
Number of Civil Cases Filed	186	160	163	166	194
Number of Criminal Cases Filed	17	13	14	7	8
Number of Adjudged Delinquent Cases Filed	662	307	425	313	305
Probate Court					
Number of Civil Cases Filed	7	7	12	11	13
Municipal Court					
Number of Civil Cases Filed	1,461	1,415	1,559	1,881	1,916
Number of Criminal Cases Filed	7,489	8,394	7,978	7,649	7,970
Public Safety					
Jail Operation					
Prison Arrivals	2,418	2,090	1,930	2,195	2,014
Releases	2,409	2,079	1,909	2,206	1,994
Average Daily Count	102	110	112	110	119
Public Works					
Engineer					
Roads Resurfaced	8	7	6	6	3
Bridges Repaired	0	2	4	4	4
Bridges Replaced	0	5	1	0	1
Culverts Built	1	1	1	0	1
Health					
Dog and Kennel					
Number of Dog Licenses Sold	7,874	8,055	8,108	8,274	8,373
Number of Kennel Licenses Sold	139	121	122	119	101
Developmental Disabilities					
Number of Students Enrolled at Fairway	8	8	7	12	7
Number of Students Enrolled at Waycraft	138	133	139	119	138
Business-Type Activity					
Sewer					
Water Consumption (thousands of gallons)	10,742	9,010	9,334	9,175	8,900

Source: Various county departments

2010	2011	2012	2013	2014
845	726	920	936	814
757	758	803	846	880
1,602	1,484	1,723	1,782	1,694
29,170	28,832	29,410	28,151	28,333
14,325	14,024	19,847	9,398	12,205
49%	49%	67%	33%	43%
1,487	1,389	1,632	1,646	1,559
1,161	1,087	1,287	1,339	1,141
598	467	463	365	381
187	241	253	248	271
330	298	322	280	295
202	150	132	126	110
7	14	14	17	18
404	345	249	302	292
12	6	7	8	12
1,720	1,832	1,830	1,606	1,335
7,160	8,783	8,133	8,585	9,199
1,460	1,569	1,606	1,652	1,538
1,495	1,531	1,584	1,641	1,534
77	81	103	114	116
5	6	4	7	4
7	0	3	6	5
1	1	1	1	3
8	2	5	0	1
8,703	8,559	8,261	8,320	8,069
99	93	79	70	67
15	12	11	16	8
141	113	116	113	123
8,783	9,740	8,586	9,209	7,412

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

Program/Department	2005	2006	2007	2008
Legislative and Executive				
Auditor				
Vehicles	1	1	1	1
Commissioners				
Vehicles	1	1	1	1
Judicial				
Juvenile Court				
Vehicles	3	3	3	0
Public Safety				
Emergency Management				
Vehicles	1	2	2	2
Sheriff				
Vehicles	30	33	39	33
Public Works				
Engineer				
Vehicles	66	66	68	70
Roads (miles)	224.2	233.9	233.9	233.9
Bridges	175	182	182	182
Culverts	2,241	2,242	2,243	2,243
Sewer Plants	2	3	3	3
Sewer Lines (miles)	2.00	2.50	3.50	3.50
Water Lines (miles)	7.00	7.50	7.50	7.50
Health				
Developmental Disabilities				
Vehicles	0	0	0	0
Dog and Kennel				
Vehicles	3	2	2	1
Solid Waste				
Vehicles	16	21	23	22
Human Services				
Child Support				
Vehicles	1	1	1	1
Child Welfare				
Vehicles	2	2	2	2
County Home				
Vehicles	5	5	5	6
Job and Family Services				
Vehicles	7	9	7	8
Veterans Services				
Vehicles	1	2	2	2

Source: Various county departments

2009	2010	2011	2012	2013	2014
1	1	1	1	1	1
1	1	1	1	1	1
2	2	2	2	2	2
2	2	2	2	2	2
33	28	26	26	28	32
69	71	73	68	68	69
233.9	233.9	233.9	233.9	233.9	233.9
183	186	193	196	197	197
2,244	2,244	2,246	2,251	2,251	2,251
3	3	3	3	4	4
3.50	3.50	3.50	3.50	9.50	9.50
7.50	7.50	7.50	7.50	7.50	7.50
0	0	2	3	3	3
1	1	1	2	2	2
27	24	23	25	26	26
0	0	0	0	0	0
2	2	1	1	1	1
6	5	1	1	1	1
8	8	8	8	8	8
2	2	2	2	2	2

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Dave Yost • Auditor of State

CRAWFORD COUNTY FINANCIAL CONDITION

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
NOVEMBER 5, 2015