

Crawford County, Ohio

COMPREHENSIVE ANNUAL

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2013

Robin E. Hildebrand

CRAWFORD COUNTY AUDITOR

Prepared by:

Robyn M. Sheets

GAAP Coordinator

Crawford County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2013
Table of Contents

I. INTRODUCTORY SECTION

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

II. FINANCIAL SECTION

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

Crawford County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2013
Table of Contents (continued)

Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	34
Statement of Cash Flows - Proprietary Funds.....	35
Statement of Fiduciary Net Position - Fiduciary Funds.....	36
Statement of Change in Fiduciary Net Position - Private Purpose Trust Funds	37
Notes to the Basic Financial Statements	38
 Combining Statements and Individual Fund Schedules	
Combining Statements - Nonmajor Governmental Funds	
Fund Descriptions	81
Combining Balance Sheet - Nonmajor Governmental Funds.....	85
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds.....	95
 Combining Statements - Fiduciary Funds	
Fund Descriptions	106
Combining Statement of Changes in Assets and Liabilities - Agency Funds.....	107
 Individual Fund Schedules of Revenues, Expenditures/Expenses, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual	
Major Funds.....	112
Nonmajor Funds.....	123

Crawford County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2013
Table of Contents (continued)

III. STATISTICAL SECTION

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



Crawford County Auditor



Robin Hildebrand

June 18, 2014

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, 2013. This CAFR conforms to generally accepted accounting principles (GAAP), as applicable to governmental entities. State law requires that the County file basic financial statements with the Auditor of State within one hundred fifty days after the close of the fiscal year. This published report fulfills that requirement and further provides an in-depth review of the County's financial activities.

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

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

The Auditor of the State of Ohio has issued an unmodified opinion on Crawford County's financial statements for the year ended December 31, 2013. 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 42,808.

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

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

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

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

LOCAL ECONOMY

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

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 and generational poverty.

Retention and expansion survey and wage and benefit data the CCEEDP gathers ensures that area business needs are being addressed. Hiring fairs attract employers and job applicants; connecting "work and worker," and helping us identify skill shortcomings in our workforce.

Employers continue to offer jobs, but these employers continue to struggle to fill them due to the lack of available local candidates. Crawford County is addressing this by creating powerful, demand-driven training programs that result in jobs for the trainees and skilled employees for employers. Recent examples include Supervisor Boot Camp and Summer SPARK. These programs aim to decrease turnover and increase retention by training area supervisors to strengthen their businesses by strengthening their management skills. Another example of this effort is demonstrated by Covert Manufacturing that recently opened the Covert Training Center. The Covert Training Center gives employees access to hands-on training and further education, an investment Covert is choosing to make in both their employees and in the value of education.

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 now Crawford County's largest employer, Avita Health System.

The CCEEDP has 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.

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.

In addition to strengthening education and businesses within Crawford County, the CCEEDP also invests in leadership. Examples include Crawford Unlimited Leadership (CU Lead), a nine month program that strengthens leadership within each participant and coaches them on how to better serve their community and their organization; Leadercast, a one-day simulcast featuring global leaders who inspire and encourage current and future leaders; and Crawford Conversation, a series of talks hosted throughout the year that reinforces and refreshes leadership skills for area residents.

In the spring of 2014, plans were announced for the establishment of the Crawford Higher Education Center that will utilize space in an existing County-owned building. The higher education and training site will be funded from various state and private grants. The undertaking is the result of a collaborative effort to make higher education and workforce development training more accessible and convenient to the Crawford County community.

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 Operating Fund of the County would be developed. The forecasting model provides a three-year historical perspective of actual revenues and expenditures along with three years of projected revenues and expenditures which are compiled using revenue and expenditure assumptions that are provided by the County Commissioners, individual office holders, and the County Budget Commission. The financial forecast was used by the County Commissioners in 2014 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. As such, employee participation in wellness and preventative services continues to be encouraged for County employees. Understanding the Health Exchanges and the Affordable Care Act will play a critical role in providing the right service to County employees and their dependents.

RELEVANT FINANCIAL POLICIES

In 2014, the County Commissioners established a written policy for the purpose of 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. The anticipated cost of these renovations is a total of \$3.6 million for the entire project. Phase I of the project includes dome and clock tower repair and Phase II of the project includes roof construction. Effective maintenance roof patching is anticipated to begin in the summer of 2014.

In early 2014, renovations were completed on the Crawford County Courthouse Annex that was renovated to house the Crawford County Education and Economic Development Partnership, Inc. (CCEEDP) to centralize the offices of the partnership. The Crawford County Commissioners entered into a sub-grant agreement with the Crawford County Education and Economic Development Partnership, Inc. (CCEEDP) for the purpose of restoration of the Crawford County Courthouse Annex. In this sub-grant agreement, the County matched a \$60,000 grant that was received by the Timken Foundation and that was awarded to the CCEEDP for the purpose of restoration of the Crawford County Courthouse Annex. The Board of County Commissioners also provided an additional \$26,100 of in-kind support for this project.

In 2013, several County departments began a collaborative effort of converting to an electronic-based document imaging system. Converting to an electronic document imaging system will decrease the amount of storage capacity needed for paper documents and allow 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. The Clerk of Courts, Common Pleas Judge, Auditor, Prosecutor, Juvenile Court Judge, and Board of Developmental Disabilities are continuing training and implementation of the electronic document imaging system in 2014 at a total investment of \$200,000.

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, 2012.

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

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

ACKNOWLEDGEMENTS

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

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

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

Sincerely,



Robin E. Hildebrand
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, 2012

Executive Director/CEO

Crawford County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2013
Elected Officials

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

Auditor
Robin E. Hildebrand

Treasurer
Gary Cole

Recorder
Karen Scott

Clerk of Courts
Sheila Lester

Coroner
Michael Johnson

Engineer
Mark E. Baker

Prosecutor
Matthew E. Crall

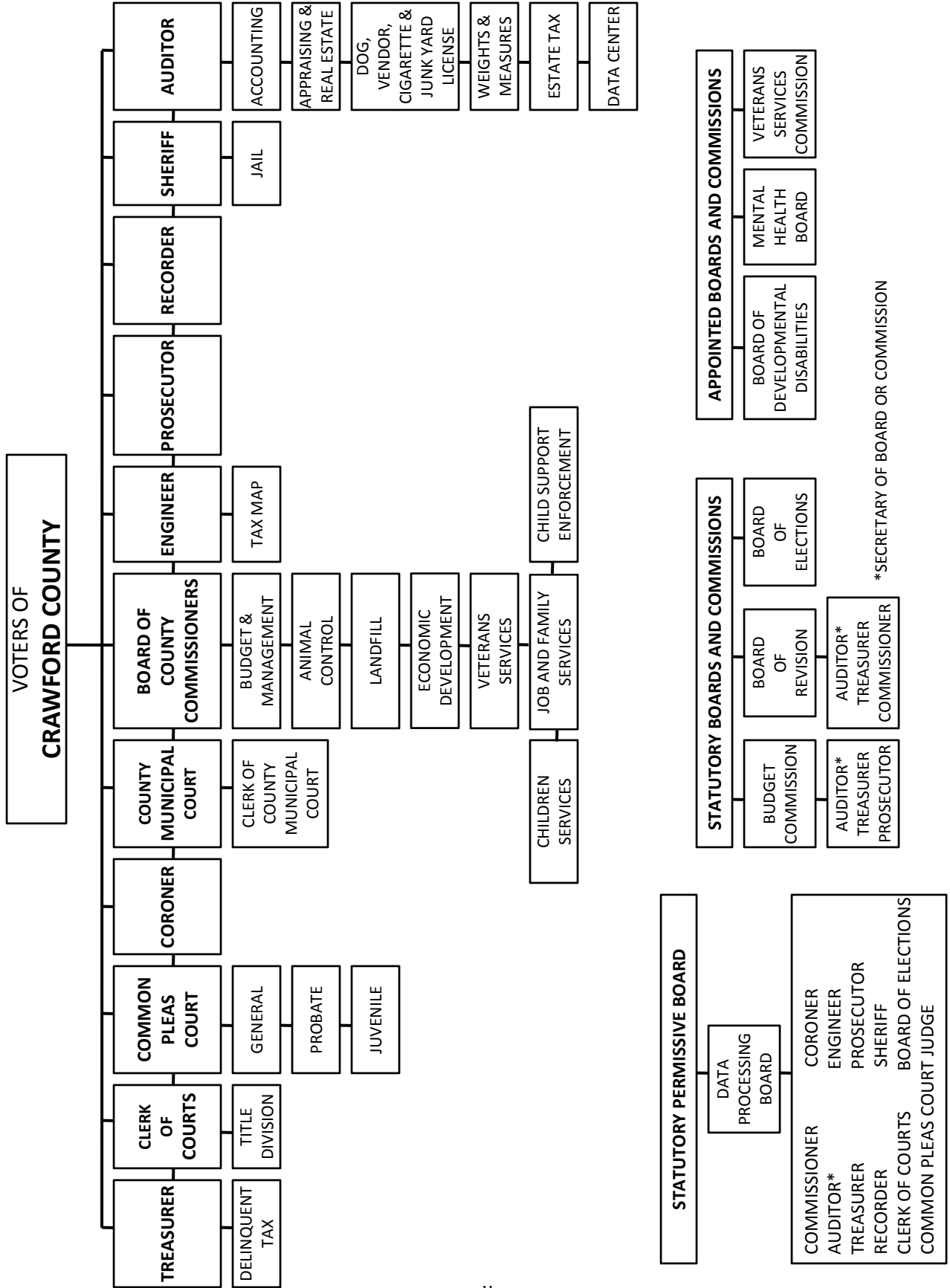
Sheriff
Scott M. Kent

Common Pleas Court Judge
Russell Wiseman

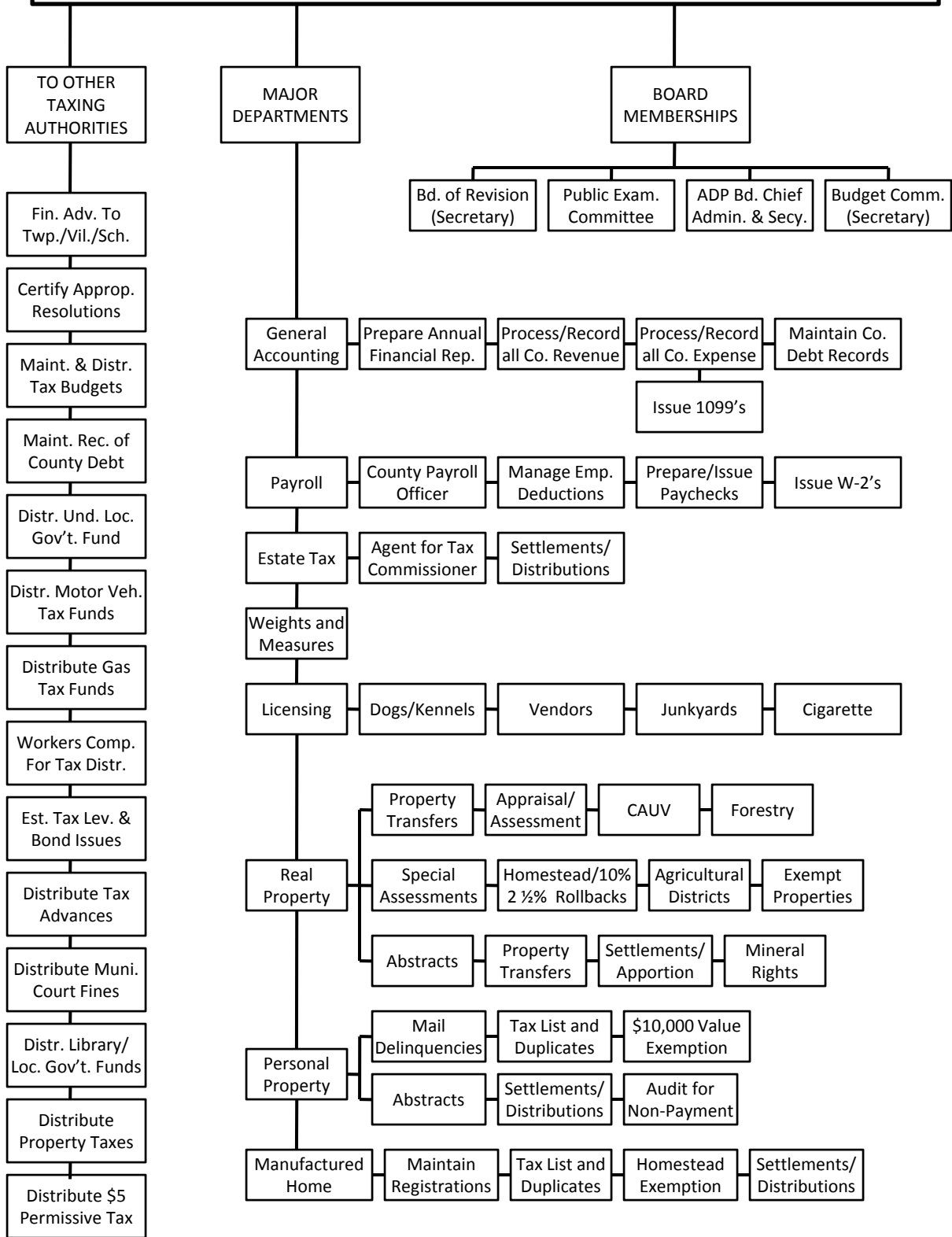
Probate/Juvenile Court Judge
Steven D. Eckstein

Municipal Court Judge
Sean Leuthold

ORGANIZATION CHART



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



ROBIN E. HILDEBRAND, CRAWFORD COUNTY AUDITOR



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Crawford County, Ohio (the County), as of and for the year ended December 31, 2013, 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 2.16 percent, 9.86 percent, and 15.17 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.

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, 2013, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Auto License and Gas Tax, Child Welfare, Criminal Justice Services Levy, Job and Family Services, Jail Operation Levy, and Developmental Disabilities funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

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

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2014, 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 "Y" and "O".

Dave Yost
Auditor of State

Columbus, Ohio

June 18, 2014

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Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
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, 2013. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Highlights

Highlights for 2013 are as follows:

The County's total net position increased slightly from 2012.

Some of the County's long-term obligations were fully retired in 2013. The capital appreciation bonds for the jail, landfill, and waterline were retired.

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 2013". 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, 2013
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, 2013
Unaudited

Proprietary Funds - The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities on the government-wide financial statements. The County uses an enterprise fund to account for the sewer operation. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's other programs and activities. The Electronic Document Management System Fund accounted for the purchase and ongoing maintenance of an electronic document management system.

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 2013 and 2012:

Table 1
Net Position
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2013	2012	2013	2012	2013	2012
Assets						
Current and Other Assets	\$35,593	\$34,674	\$219	\$235	\$35,812	\$34,909
Capital Assets, Net	48,064	53,027	5,824	1,571	53,888	54,598
Total Assets	83,657	87,701	6,043	1,806	89,700	89,507
Deferred Outflows of Resources	347	370	0	0	347	370
Liabilities						
Current and Other						
Liabilities	1,560	1,647	4	13	1,564	1,660
Long-Term Liabilities	12,884	14,265	436	487	13,320	14,752
Total Liabilities	14,444	15,912	440	500	14,884	16,412
Deferred Inflows of Resources	5,641	5,666	4	5	5,645	5,671
Net Position						
Net Investment in Capital						
Assets	37,481	41,156	5,384	1,121	42,865	42,277
Restricted	20,375	20,357	0	0	20,375	20,357
Unrestricted	6,063	4,980	215	180	6,278	5,160
Total Net Position	\$63,919	\$66,493	\$5,599	\$1,301	\$69,518	\$67,794

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Total assets for governmental activities decreased by 5 percent from the prior year. The decrease is mostly attributable to the transfer of capital assets to the business-type activity upon completion of the Westmoor Sanitary Sewer Project. This decrease is also reflected in net investment in capital assets. Deferred inflows of resources decreased from the reappraisal of property within the County, subsequently the amount of property tax to be collected was reduced.

Net position for the business-type activity increased from the transfer of capital assets from governmental activities.

Table 2 shows the change in net position for 2013 and 2012.

Table 2
Change in Net Position
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2013	2012	2013	2012	2013	2012
Revenues						
Program Revenues						
Charges for Services	\$12,299	\$13,739	\$222	\$224	\$12,521	\$13,963
Operating Grants, Contributions, and Interest	11,921	12,718	0	0	11,921	12,718
Capital Grants and Contributions	1,681	487	0	0	1,681	487
Total Program Revenues	<u>25,901</u>	<u>26,944</u>	<u>222</u>	<u>224</u>	<u>26,123</u>	<u>27,168</u>
General Revenues						
Property Taxes	5,867	6,104	0	0	5,867	6,104
Sales Taxes	5,284	5,365	0	0	5,284	5,365
Grants and Entitlements	1,182	1,034	0	0	1,182	1,034
Interest	120	171	0	0	120	171
Other	1,478	1,134	0	1	1,478	1,135
Total General Revenues	<u>13,931</u>	<u>13,808</u>	<u>0</u>	<u>1</u>	<u>13,931</u>	<u>13,809</u>
Total Revenues	<u>39,832</u>	<u>40,752</u>	<u>222</u>	<u>225</u>	<u>40,054</u>	<u>40,977</u>
Transfers	<u>(4,327)</u>	<u>0</u>	<u>4,327</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues and Transfers	<u>35,505</u>	<u>40,752</u>	<u>4,549</u>	<u>225</u>	<u>40,054</u>	<u>40,977</u>
Program Expenses						
General Government						
Legislative and Executive	4,109	4,248	0	0	4,109	4,248
Judicial	2,292	2,288	0	0	2,292	2,288
Public Safety	6,210	6,068	0	0	6,210	6,068
Public Works	11,257	11,950	0	0	11,257	11,950
Health	5,974	6,004	0	0	5,974	6,004
Human Services	7,572	6,997	0	0	7,572	6,997
Economic Development	109	90	0	0	109	90
Interest and Fiscal Charges	556	730	0	0	556	730
Sewer	0	0	251	217	251	217
Total Expenses	<u>38,079</u>	<u>38,375</u>	<u>251</u>	<u>217</u>	<u>38,330</u>	<u>38,592</u>
Increase (Decrease) in Net Position	(2,574)	2,378	4,298	8	1,724	2,386
Net Position Beginning of Year	<u>66,493</u>	<u>64,115</u>	<u>1,301</u>	<u>1,293</u>	<u>67,794</u>	<u>65,408</u>
Net Position End of Year	<u>\$63,919</u>	<u>\$66,493</u>	<u>5,599</u>	<u>\$1,301</u>	<u>\$69,518</u>	<u>\$67,794</u>

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

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

For governmental activities, program revenues decreased by 4 percent. Charges for services realized a decrease due to a decrease in waste volume at the landfill. Capital grants and contributions increased due to the contribution of buildings at the County Fairgrounds that were constructed with donations from the community. Overall, general revenues did not change significantly. Property taxes decreased slightly due to the reduction in property values that resulted from the reappraisal of real property.

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 6 percent decrease in costs for Public Works is attributable to a decrease in expenses associated with the landfill. 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.

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.

Table 3
Governmental Activities
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2013	2012	2013	2012
General Government				
Legislative and Executive	\$4,109	\$4,248	(\$37)	\$1,102
Judicial	2,292	2,288	974	972
Public Safety	6,210	6,014	5,014	4,362
Public Works	11,257	11,950	707	(216)
Health	5,974	6,004	2,658	2,672
Human Services	7,572	6,997	2,198	1,666
Economic Development	109	90	108	90
Interest and Fiscal Charges	556	730	556	730
Total Expenses	<u>\$38,079</u>	<u>\$38,321</u>	<u>\$12,178</u>	<u>\$11,378</u>

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

For 2013, 32 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, those being legislative and executive, judicial, public works, and economic development. During 2013, the legislative and executive program was fully supported by program revenues, mostly charges for services, those being charges for property tax transfers, real estate assessments, and document recording fees. Various court filing and administrative fees provided 58 percent of support in the judicial program. During 2013, 94 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.

Governmental Activities Financial Analysis

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

There was nearly a 17 percent increase in fund balance for the General Fund. There was an 8 percent decrease in revenues from the prior year due to a decrease in property tax revenues and a decrease in charges for services revenue as a result of the County receiving less statutory fees associated with tax collections. A decrease in most programs of the General Fund resulted in an 8 percent decrease for total expenditures from the prior year. The largest change was for the public works program which was attributable to a decrease in expenditures associated with the landfill.

Fund balance increased in the Auto License and Gas Tax Fund due to fewer roads and bridges constructed or repaired in 2013.

The decrease in fund balance in the Child Welfare Fund is largely due to continued increases in expenditures for services provided for foster care programs.

Fund balance decreased significantly in the Criminal Justice Services Levy Fund due to a decrease in property taxes received. Designated transfers were made from the General Fund in accordance with County Commissioner resolutions to pay for road patrol operations.

There was a little change in fund balance in the Job and Family Services Fund.

There was a decrease in fund balance in the Jail Operation Levy Fund. Although overall revenues did not change significantly from the prior year, expenditures increased by nearly 10 percent from an increase in health care services for inmates, jail facility repairs, and vehicle expenditures. The General Fund continued to support the jail operations with transfers.

The Developmental Disabilities Fund had a 26 percent increase in fund balance due to an increase in grant funding.

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Business-Type Activity Financial Analysis

The County's only enterprise fund is the Sewer Fund. The County provides water and sewer services to approximately one hundred twenty customers. Water is being provided to these customers through a water line constructed from the City of Bucyrus to the Village of North Robinson. Net position increased significantly from the prior year primarily due to the contribution of capital assets from governmental funds upon final completion of the Westmoor Sewer Project in 2013.

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 increased as a result of the County receiving an allocation of casino taxes from the State of Ohio. Changes in expenditures from the original budget to the final budget were slightly more due to increases in the final budget for the legislative and executive program for retirements. Actual expenditures were 8 percent less than the final budget. Expenditures with the largest change were in the legislative and executive program. Personnel changes and less than anticipated veterans assistance contributed to this change.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2013, was \$42,865 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 2013. During 2013, various roads were resurfaced and bridges and culverts constructed or replaced bringing the infrastructure investment of the County to \$37,910 thousand. Construction in progress decreased significantly with the completion of the Westmoor Sewer Project. Additions to capital assets also included various new buildings at the County fairgrounds, the purchase of a server and technology upgrades for the Board of Developmental Disabilities, and the purchase of vehicles for the Sheriff's Department, Engineer and Highway Department, and the Solid Waste and Recycling Department.

Long-Term Debt - At December 31, 2013, the County's overall long-term obligations included \$11,925 thousand in general obligation bonds, \$293 thousand in special assessment bonds, and \$32 thousand in OPWC loans. Of this amount, \$436 thousand is expected to be repaid from the business-type activity.

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

In addition to the bonded debt, 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.

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Economic Factors

Crawford County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. Despite the State of Ohio requiring the phasing out of tangible personal property in recent years, the County's tax base held at \$1.8 billion in 2013, just a slight decrease from the prior year.

The unemployment rate for the County was 8.8 percent as of year end, improved from a rate of 14.4 percent in 2009 during the economic downturn. The County's unemployment rate for 2013 exceeded the State and national average unemployment rates of 7.4 percent.

The General Fund balance at December 31, 2013, was \$5,973,990, which is a nearly 17 percent increase from the 2012 balance of \$5,122,905. This increase was partially attributable to the County receiving its first full year of casino tax allocated by the State of Ohio in 2013. In 2013, general operating revenues exceeded department expenditures by approximately 18 percent. The General Fund's change in fund balance remained positive after transfers were made to the Criminal Justice Services Levy and Jail Operation Levy special revenue funds designated for all sheriff and jail operations in accordance with County Commissioner resolutions. Transfers were also made from the General Fund to the Debt Service Fund to pay principal and interest payments.

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

Requests for Information

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

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Crawford County, Ohio
Statement of Net Position
December 31, 2013

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$21,810,262	\$208,826	\$22,019,088	\$0
Cash and Cash Equivalents				
in Segregated Accounts	53,246	0	53,246	49,524
Cash and Cash Equivalents with Fiscal Agent	580,768	0	580,768	0
Investments in Segregated Accounts	0	0	0	136,788
Accounts Receivable	344,909	17,578	362,487	105,147
Accrued Interest Receivable	10,896	0	10,896	0
Sales Taxes Receivable	1,324,362	0	1,324,362	0
Due from Other Governments	4,540,575	0	4,540,575	0
Due from Primary Government	0	0	0	15,900
Special Assessments Receivable	352,209	0	352,209	0
Prepaid Items	333,491	320	333,811	4,190
Materials and Supplies Inventory	210,589	0	210,589	0
Internal Balances	7,252	(7,252)	0	0
Property Taxes Receivable	5,978,297	0	5,978,297	0
Other Assets	0	0	0	927
Loans Receivable	46,867	0	46,867	0
Nondepreciable Capital Assets	7,634,208	0	7,634,208	39,440
Depreciable Capital Assets, Net	40,430,034	5,823,577	46,253,611	452,062
<i>Total Assets</i>	<u>83,657,965</u>	<u>6,043,049</u>	<u>89,701,014</u>	<u>803,978</u>
Deferred Outflows of Resources				
Deferred Charge on Refunding	346,926	0	346,926	0
Liabilities				
Wages Payable	562,120	293	562,413	27,472
Accounts Payable	442,584	847	443,431	5,605
Contracts Payable	53,558	1,525	55,083	0
Due to Other Governments	399,447	232	399,679	15,512
Due to Component Unit	15,900	0	15,900	0
Matured Compensated Absences Payable	47,802	0	47,802	3,029
Accrued Interest Payable	38,879	1,451	40,330	0
Long-Term Liabilities				
Due Within One Year	979,235	62,479	1,041,714	20,172
Due in More Than One Year	11,904,996	373,358	12,278,354	212,522
<i>Total Liabilities</i>	<u>14,444,521</u>	<u>440,185</u>	<u>14,884,706</u>	<u>284,312</u>
Deferred Inflows of Resources				
Property Taxes	5,641,437	0	5,641,437	0
Deferred Gain on Refunding	0	4,140	4,140	0
<i>Total Deferred Inflows of Resources</i>	<u>5,641,437</u>	<u>4,140</u>	<u>5,645,577</u>	<u>0</u>

(continued)

Crawford County, Ohio
Statement of Net Position (continued)
 December 31, 2013

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	
Net Position				
Net Investment in Capital Assets	\$37,481,382	\$5,383,600	\$42,864,982	\$258,808
Restricted for				
Capital Projects	139,063	0	139,063	0
Debt Service	295,285	0	295,285	0
General Government:				
Legislative and Executive	1,132,074	0	1,132,074	0
Judicial	1,178,658	0	1,178,658	0
Public Safety	1,430,572	0	1,430,572	0
Public Works	6,562,510	0	6,562,510	0
Health	8,248,536	0	8,248,536	0
Human Services	1,136,796	0	1,136,796	0
Other Purposes	251,454	0	251,454	0
Unrestricted	6,062,603	215,124	6,277,727	260,858
<i>Total Net Position</i>	\$63,918,933	\$5,598,724	\$69,517,657	\$519,666

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Activities
For the Year Ended December 31, 2013

	Expenses	Program Revenues		
		Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
Governmental Activities				
General Government				
Legislative and Executive	\$4,109,188	\$2,633,059	\$54,299	\$1,458,517
Judicial	2,292,230	1,198,313	120,311	0
Public Safety				
Criminal Justice Services	1,942,384	34	311,494	0
Jail Operation	2,488,758	134,379	0	0
Other Public Safety	1,778,645	482,073	268,008	0
Public Works	11,257,175	6,034,977	4,292,612	223,040
Health				
Developmental Disabilities	4,715,932	0	2,725,562	0
Other Health	1,258,607	590,725	0	0
Human Services				
Child Welfare	2,102,160	101,935	1,330,169	0
Job and Family Services	3,404,357	839,455	2,230,779	0
Other Human Services	2,065,527	283,869	588,058	0
Economic Development	108,501	0	0	0
Interest and Fiscal Charges	555,989	0	0	0
<i>Total Governmental Activities</i>	38,079,453	12,298,819	11,921,292	1,681,557
Business-Type Activity				
Sewer	251,716	222,037	0	0
<i>Total Primary Government</i>	<u>\$38,331,169</u>	<u>\$12,520,856</u>	<u>\$11,921,292</u>	<u>\$1,681,557</u>
Component Unit				
Waycraft Workshop, Inc.	<u>\$1,182,884</u>	<u>\$1,205,402</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

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Position				
Primary Government				
Governmental Activities	Business-Type Activity	Total	Component Unit	
\$36,687	\$0	\$36,687	\$0	
(973,606)	0	(973,606)	0	
(1,630,856)	0	(1,630,856)	0	
(2,354,379)	0	(2,354,379)	0	
(1,028,564)	0	(1,028,564)	0	
(706,546)	0	(706,546)	0	
(1,990,370)	0	(1,990,370)	0	
(667,882)	0	(667,882)	0	
(670,056)	0	(670,056)	0	
(334,123)	0	(334,123)	0	
(1,193,600)	0	(1,193,600)	0	
(108,501)	0	(108,501)	0	
(555,989)	0	(555,989)	0	
(12,177,785)	0	(12,177,785)	0	
0	(29,679)	(29,679)	0	
(12,177,785)	(29,679)	(12,207,464)	0	
0	0	0	22,518	
1,166,292	0	1,166,292	0	
1,459,508	0	1,459,508	0	
2,628,601	0	2,628,601	0	
188,240	0	188,240	0	
424,226	0	424,226	0	
3,522,490	0	3,522,490	0	
1,408,934	0	1,408,934	0	
352,264	0	352,264	0	
1,182,025	0	1,182,025	0	
120,319	0	120,319	8,735	
1,478,149	356	1,478,505	1,084	
13,931,048	356	13,931,404	9,819	
(4,327,073)	4,327,073	0	0	
9,603,975	4,327,429	13,931,404	9,819	
(2,573,810)	4,297,750	1,723,940	32,337	
66,492,743	1,300,974	67,793,717	487,329	
<u>\$63,918,933</u>	<u>\$5,598,724</u>	<u>\$69,517,657</u>	<u>\$519,666</u>	

Crawford County, Ohio
Balance Sheet
Governmental Funds
December 31, 2013

	General	Auto License and Gas Tax	Child Welfare
Assets			
Equity in Pooled Cash and Cash Equivalents	\$5,520,793	\$4,639,427	\$169,820
Cash and Cash Equivalents in Segregated Accounts	0	0	50,002
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	110,580	2,229	0
Accrued Interest Receivable	10,896	0	0
Sales Taxes Receivable	882,917	0	0
Due from Other Governments	537,458	1,774,466	264,117
Special Assessments Receivable	0	0	0
Prepaid Items	136,007	255	0
Materials and Supplies Inventory	33,676	129,765	0
Interfund Receivable	270,869	546	0
Property Taxes Receivable	1,187,606	0	194,483
Loans Receivable	0	0	0
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	81,771	0	0
<i>Total Assets</i>	<u>\$8,772,573</u>	<u>\$6,546,688</u>	<u>\$678,422</u>
Liabilities			
Wages Payable	\$119,741	\$72,959	\$0
Accounts Payable	69,376	83,863	127,835
Contracts Payable	5,883	1,075	0
Due to Other Governments	110,999	30,768	257
Due to Component Unit	0	0	0
Interfund Payable	546	36,851	224
Matured Compensated Absences Payable	519	39,906	0
<i>Total Liabilities</i>	<u>307,064</u>	<u>265,422</u>	<u>128,316</u>
Deferred Inflows of Resources			
Property Taxes	1,120,669	0	183,597
Unavailable Revenue	1,370,850	1,483,038	223,279
<i>Total Deferred Inflows of Resources</i>	<u>2,491,519</u>	<u>1,483,038</u>	<u>406,876</u>
Fund Balances			
Nonspendable	251,454	130,020	0
Restricted	0	4,668,208	143,230
Committed	0	0	0
Assigned	2,520,300	0	0
Unassigned (Deficit)	3,202,236	0	0
<i>Total Fund Balances</i>	<u>5,973,990</u>	<u>4,798,228</u>	<u>143,230</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$8,772,573</u>	<u>\$6,546,688</u>	<u>\$678,422</u>

See accompanying notes to the basic financial statements

Criminal Justice Services Levy	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental	Total Governmental Funds
\$209,306	\$531,544	\$237,691	\$5,632,048	\$4,737,906	\$21,678,535
0	0	133	0	3,111	53,246
0	0	0	580,768	0	580,768
0	16,050	3,336	9,375	203,339	344,909
0	0	0	0	0	10,896
0	0	329,791	0	111,654	1,324,362
134,937	0	9,579	1,541,865	278,153	4,540,575
0	0	0	0	352,209	352,209
4,455	116,610	3,139	32,213	40,812	333,491
16,637	6,913	9,704	3,068	10,826	210,589
0	10,023	224	0	0	281,662
1,484,507	0	0	2,679,844	431,857	5,978,297
0	0	0	0	46,867	46,867
0	0	0	0	0	81,771
<u>\$1,849,842</u>	<u>\$681,140</u>	<u>\$593,597</u>	<u>\$10,479,181</u>	<u>\$6,216,734</u>	<u>\$35,818,177</u>
\$64,547	\$75,292	\$65,737	\$95,873	\$67,971	\$562,120
8,526	8,202	36,886	46,731	61,165	442,584
0	11,655	7,982	5,509	21,454	53,558
42,355	59,947	44,694	66,119	44,308	399,447
0	0	0	15,900	0	15,900
0	1,900	0	53,351	181,538	274,410
0	7,377	0	0	0	47,802
<u>115,428</u>	<u>164,373</u>	<u>155,299</u>	<u>283,483</u>	<u>376,436</u>	<u>1,795,821</u>
1,400,836	0	0	2,528,819	407,516	5,641,437
218,608	16,050	239,260	1,579,900	856,685	5,987,670
<u>1,619,444</u>	<u>16,050</u>	<u>239,260</u>	<u>4,108,719</u>	<u>1,264,201</u>	<u>11,629,107</u>
21,092	123,523	12,843	35,281	51,638	625,851
93,878	377,194	186,195	6,051,698	4,565,789	16,086,192
0	0	0	0	21,826	21,826
0	0	0	0	0	2,520,300
0	0	0	0	(63,156)	3,139,080
<u>114,970</u>	<u>500,717</u>	<u>199,038</u>	<u>6,086,979</u>	<u>4,576,097</u>	<u>22,393,249</u>
<u>\$1,849,842</u>	<u>\$681,140</u>	<u>\$593,597</u>	<u>\$10,479,181</u>	<u>\$6,216,734</u>	<u>\$35,818,177</u>

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Crawford County, Ohio
*Reconciliation of Total Governmental Fund Balances
to Net Position of Governmental Activities
December 31, 2013*

Total Governmental Fund Balances \$22,393,249

***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	48,064,242	
Internal Service Fund	(70,286)	
		47,993,956

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	352,110	
Accrued Interest Receivable	10,896	
Sales Taxes Receivable	901,690	
Due from Other Governments	3,925,366	
Special Assessments Receivable	352,209	
Interfund Receivable	108,539	
Delinquent Property Taxes Receivable	336,860	
		5,987,670

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

346,926

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

120,242

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

Accrued Interest Payable	(38,879)	
General Obligation Bonds Payable	(11,521,501)	
Special Assessment Bonds Payable	(292,927)	
Compensated Absences Payable	(1,069,803)	
		(12,923,110)

Net Position of Governmental Activities

\$63,918,933

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, 2013

	General	Auto License and Gas Tax	Child Welfare
Revenues			
Property Taxes	\$1,161,821	\$0	\$187,490
Sales Taxes	3,540,854	0	0
Special Assessments	0	0	0
Charges for Services	8,038,639	75,674	101,935
Licenses and Permits	2,652	0	0
Fines and Forfeitures	156,166	26,308	0
Intergovernmental	1,371,745	3,662,856	1,372,741
Interest	114,573	14,520	25
Rent	0	0	0
Other	76,883	16,497	173,250
<i>Total Revenues</i>	<u>14,463,333</u>	<u>3,795,855</u>	<u>1,835,441</u>
Expenditures			
Current:			
General Government			
Legislative and Executive	3,315,619	0	0
Judicial	1,838,140	0	0
Public Safety	523,969	0	0
Public Works	5,507,102	3,570,889	0
Health	334,612	0	0
Human Services	294,969	0	2,102,160
Economic Development	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Capital Appreciation Bond Accretion	0	0	0
<i>Total Expenditures</i>	<u>11,814,411</u>	<u>3,570,889</u>	<u>2,102,160</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,648,922</u>	<u>224,966</u>	<u>(266,719)</u>
Other Financing Sources (Uses)			
OWDA Loans Issued	0	0	0
Transfers In	0	0	0
Transfers Out	(1,797,837)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,797,837)</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	851,085	224,966	(266,719)
<i>Fund Balances Beginning of Year</i>	<u>5,122,905</u>	<u>4,573,262</u>	<u>409,949</u>
<i>Fund Balances End of Year</i>	<u><u>\$5,973,990</u></u>	<u><u>\$4,798,228</u></u>	<u><u>\$143,230</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
\$1,453,920	\$0	\$0	\$2,618,309	\$422,600	\$5,844,140
0	0	1,421,593	0	348,788	5,311,235
0	0	0	0	87,082	87,082
0	843,118	130,536	0	2,261,187	11,451,089
0	0	0	0	49,673	52,325
0	0	0	0	161,853	344,327
310,790	2,230,779	0	2,649,426	2,293,120	13,891,457
0	0	0	391	4,526	134,035
0	0	0	0	115,301	115,301
36,141	202,460	111,412	698,068	177,639	1,492,350
<u>1,800,851</u>	<u>3,276,357</u>	<u>1,663,541</u>	<u>5,966,194</u>	<u>5,921,769</u>	<u>38,723,341</u>
0	0	0	0	489,484	3,805,103
0	0	0	0	449,740	2,287,880
1,946,529	0	2,485,470	0	927,417	5,883,385
0	0	0	0	991,446	10,069,437
0	0	0	4,696,362	822,066	5,853,040
0	3,427,647	0	0	1,227,731	7,052,507
0	0	0	0	107,520	107,520
0	0	0	0	396,464	396,464
0	0	0	0	1,029,735	1,029,735
0	0	0	0	492,289	492,289
0	0	0	0	324,670	324,670
<u>1,946,529</u>	<u>3,427,647</u>	<u>2,485,470</u>	<u>4,696,362</u>	<u>7,258,562</u>	<u>37,302,030</u>
<u>(145,678)</u>	<u>(151,290)</u>	<u>(821,929)</u>	<u>1,269,832</u>	<u>(1,336,793)</u>	<u>1,421,311</u>
0	0	0	0	450	450
60,000	141,558	724,542	0	871,737	1,797,837
0	0	0	0	0	(1,797,837)
<u>60,000</u>	<u>141,558</u>	<u>724,542</u>	<u>0</u>	<u>872,187</u>	<u>450</u>
(85,678)	(9,732)	(97,387)	1,269,832	(464,606)	1,421,761
200,648	510,449	296,425	4,817,147	5,040,703	20,971,488
<u>\$114,970</u>	<u>\$500,717</u>	<u>\$199,038</u>	<u>\$6,086,979</u>	<u>\$4,576,097</u>	<u>\$22,393,249</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, 2013*

Net Changes in Fund Balances - Total Governmental Funds \$1,421,761

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	245,489	
Capital Outlay - Depreciable Capital Assets	1,577,245	
Capital Contributions	1,458,517	
Depreciation	(3,332,440)	
Depreciation - Internal Service Fund	<u>17,946</u>	
		(33,243)

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.

Loss on Disposal of Capital Assets	(584,275)	
Transfer of Capital Assets to Business-Type Activities	<u>(4,327,073)</u>	
		(4,911,348)

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

Delinquent Property Taxes	22,727	
Sales Taxes	(27,547)	
Special Assessments	10,596	
Charges for Services	233,428	
Fines and Forfeitures	4,671	
Intergovernmental	(584,562)	
Interest	5,746	
Other	<u>(14,201)</u>	
		(349,142)

Repayment of principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities on the statement of net position. 1,029,735

Debt proceeds are other financing sources in the governmental funds but the issuance increases long-term liabilities on the statement of net position. (450)

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	(18,653)	
Annual Accretion	(31,678)	
Payment of Accretion on Capital Appreciation Bonds	324,670	
Amortization of Premium	9,945	
Amortization of Deferred Charge on Refunding	<u>(23,314)</u>	
		260,970

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. 48,573

(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, 2013*

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

(\$40,666)

Change in Net Position of Governmental Activities

(\$2,573,810)

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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,124,973	\$1,160,094	\$1,160,094	\$0
Sales Taxes	3,300,000	3,522,633	3,551,160	28,527
Charges for Services	2,555,543	2,611,172	2,722,805	111,633
Licenses and Permits	2,310	2,547	2,652	105
Fines and Forfeitures	172,500	173,550	162,012	(11,538)
Intergovernmental	1,493,169	1,363,964	1,380,188	16,224
Interest	160,000	120,000	121,938	1,938
Other	39,181	64,069	79,022	14,953
<i>Total Revenues</i>	<u>8,847,676</u>	<u>9,018,029</u>	<u>9,179,871</u>	<u>161,842</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	3,391,539	3,735,471	3,383,256	352,215
Judicial	1,937,615	1,998,731	1,863,476	135,255
Public Safety	540,505	561,627	527,636	33,991
Public Works	123,713	124,871	120,054	4,817
Health	327,461	338,292	336,434	1,858
Human Services	371,279	372,913	300,962	71,951
<i>Total Expenditures</i>	<u>6,692,112</u>	<u>7,131,905</u>	<u>6,531,818</u>	<u>600,087</u>
<i>Excess of Revenues Over Expenditures</i>	<u>2,155,564</u>	<u>1,886,124</u>	<u>2,648,053</u>	<u>761,929</u>
Other Financing Sources (Uses)				
Advances In	0	0	181,608	181,608
Advances Out	0	0	(29,591)	(29,591)
Transfers Out	(2,215,623)	(2,210,623)	(1,797,837)	412,786
<i>Total Other Financing Sources (Uses)</i>	<u>(2,215,623)</u>	<u>(2,210,623)</u>	<u>(1,645,820)</u>	<u>564,803</u>
<i>Net Changes in Fund Balance</i>	(60,059)	(324,499)	1,002,233	1,326,732
<i>Fund Balance Beginning of Year</i>	4,122,679	4,122,679	4,122,679	0
Prior Year Outstanding Advances	302,068	302,068	0	(302,068)
Prior Year Encumbrances Appropriated	<u>139,913</u>	<u>139,913</u>	<u>139,913</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,504,601</u></u>	<u><u>\$4,240,161</u></u>	<u><u>\$5,264,825</u></u>	<u><u>\$1,024,664</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto License and Gas Tax Fund
For the Year Ended December 31, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$40,000	\$40,000	\$72,443	\$32,443
Fines and Forfeitures	25,000	25,000	26,824	1,824
Intergovernmental	3,600,000	3,600,000	3,651,838	51,838
Interest	15,000	15,000	14,520	(480)
<i>Total Revenues</i>	3,680,000	3,680,000	3,765,625	85,625
Expenditures				
Current:				
Public Works	3,931,000	3,942,184	3,475,096	467,088
<i>Net Changes in Fund Balance</i>	(251,000)	(262,184)	290,529	552,713
<i>Fund Balance Beginning of Year</i>	4,245,407	4,245,407	4,245,407	0
Prior Year Encumbrances Appropriated	24,066	24,066	24,066	0
<i>Fund Balance End of Year</i>	<u>\$4,018,473</u>	<u>\$4,007,289</u>	<u>\$4,560,002</u>	<u>\$552,713</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$183,659	\$183,659	\$187,478	\$3,819
Charges for Services	59,858	59,858	101,935	42,077
Intergovernmental	1,359,037	1,449,037	1,398,292	(50,745)
Interest	0	0	4	4
Other	78,992	78,992	173,250	94,258
<i>Total Revenues</i>	1,681,546	1,771,546	1,860,959	89,413
Expenditures				
Current:				
Human Services	1,856,685	2,051,196	2,037,202	13,994
<i>Net Changes in Fund Balance</i>	(175,139)	(279,650)	(176,243)	103,407
<i>Fund Balance Beginning of Year</i>	229,220	229,220	229,220	0
Prior Year Encumbrances Appropriated	93,347	93,347	93,347	0
<i>Fund Balance End of Year</i>	\$147,428	\$42,917	\$146,324	\$103,407

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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,402,717	\$1,402,717	\$1,451,762	\$49,045
Intergovernmental	281,251	281,251	310,790	29,539
Other	0	0	14,753	14,753
<i>Total Revenues</i>	1,683,968	1,683,968	1,777,305	93,337
Expenditures				
Current:				
Public Safety	2,001,143	2,049,926	1,984,517	65,409
<i>Excess of Revenues Under Expenditures</i>	(317,175)	(365,958)	(207,212)	158,746
Other Financing Sources				
Transfers In	212,035	212,035	60,000	(152,035)
<i>Net Changes in Fund Balance</i>	(105,140)	(153,923)	(147,212)	6,711
<i>Fund Balance Beginning of Year</i>	143,019	143,019	143,019	0
Prior Year Encumbrances Appropriated	33,620	33,620	33,620	0
<i>Fund Balance End of Year</i>	\$71,499	\$22,716	\$29,427	\$6,711

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, 2013

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$949,987	\$949,987	\$833,095	(\$116,892)
Intergovernmental	3,095,326	3,095,326	2,230,779	(864,547)
Other	<u>105,000</u>	<u>105,000</u>	<u>176,918</u>	<u>71,918</u>
<i>Total Revenues</i>	4,150,313	4,150,313	3,240,792	(909,521)
Expenditures				
Current:				
Human Services	<u>4,256,860</u>	<u>4,517,345</u>	<u>3,622,296</u>	<u>895,049</u>
<i>Excess of Revenues Under Expenditures</i>	(106,547)	(367,032)	(381,504)	(14,472)
Other Financing Sources				
Transfers In	<u>147,349</u>	<u>147,349</u>	<u>141,558</u>	<u>(5,791)</u>
<i>Net Changes in Fund Balance</i>	40,802	(219,683)	(239,946)	(20,263)
<i>Fund Balance Beginning of Year</i>	552,886	552,886	552,886	0
Prior Year Encumbrances Appropriated	<u>108,786</u>	<u>108,786</u>	<u>108,786</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$702,474</u>	<u>\$441,989</u>	<u>\$421,726</u>	<u>(\$20,263)</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, 2013

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$1,404,161	\$1,393,251	\$1,428,484	\$35,233
Charges for Services	105,000	105,000	130,548	25,548
Other	80,000	80,000	95,763	15,763
<i>Total Revenues</i>	1,589,161	1,578,251	1,654,795	76,544
Expenditures				
Current:				
Public Safety	2,446,707	2,616,468	2,554,353	62,115
<i>Excess of Revenues Under Expenditures</i>	(857,546)	(1,038,217)	(899,558)	138,659
Other Financing Sources				
Transfers In	724,542	724,542	724,542	0
<i>Net Changes in Fund Balance</i>	(133,004)	(313,675)	(175,016)	138,659
<i>Fund Balance Beginning of Year</i>	179,123	179,123	179,123	0
Prior Year Encumbrances Appropriated	134,602	134,602	134,602	0
<i>Fund Balance End of Year</i>	<u>\$180,721</u>	<u>\$50</u>	<u>\$138,709</u>	<u>\$138,659</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$2,543,456	\$2,543,456	\$2,614,106	\$70,650
Intergovernmental	2,356,281	2,356,281	2,489,770	133,489
Interest	0	0	391	391
Other	385,200	385,200	669,253	284,053
<i>Total Revenues</i>	5,284,937	5,284,937	5,773,520	488,583
Expenditures				
Current:				
Health	5,839,976	6,019,443	4,745,941	1,273,502
<i>Excess of Revenues Over (Under) Expenditures</i>	(555,039)	(734,506)	1,027,579	1,762,085
Other Financing Uses				
Transfers Out	0	(41,721)	0	41,721
<i>Net Changes in Fund Balance</i>	(555,039)	(776,227)	1,027,579	1,803,806
<i>Fund Balance Beginning of Year</i>	3,943,686	3,943,686	3,943,686	0
Prior Year Encumbrances Appropriated	149,805	149,805	149,805	0
<i>Fund Balance End of Year</i>	<u>\$3,538,452</u>	<u>\$3,317,264</u>	<u>\$5,121,070</u>	<u>\$1,803,806</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2013

	Business-Type Activity- Sewer	Governmental Activity- Internal Service
Assets		
Current Assets		
Equity in Pooled Cash and Cash Equivalents	\$208,826	\$49,956
Accounts Receivable	17,578	0
Prepaid Items	320	0
Interfund Receivable	20	0
<i>Total Current Assets</i>	226,744	49,956
Noncurrent Assets		
Capital Assets		
Depreciable Capital Assets, Net	5,823,577	70,286
<i>Total Assets</i>	6,050,321	120,242
Liabilities		
Current Liabilities		
Wages Payable	293	0
Accounts Payable	847	0
Contracts Payable	1,525	0
Due to Other Governments	232	0
Interfund Payable	7,272	0
Accrued Interest Payable	1,451	0
General Obligation Bonds Payable	60,000	0
OPWC Loans Payable	2,479	0
<i>Total Current Liabilities</i>	74,099	0
Long-Term Liabilities		
General Obligation Bonds Payable	343,610	0
OPWC Loans Payable	29,748	0
<i>Total Long-Term Liabilities</i>	373,358	0
<i>Total Liabilities</i>	447,457	0
Deferred Inflows of Resources		
Deferred Gain on Refunding	4,140	0
Net Position		
Net Investment in Capital Assets	5,383,600	0
Unrestricted	215,124	120,242
<i>Total Net Position</i>	\$5,598,724	\$120,242

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, 2013

	Business-Type Activity- Sewer	Governmental Activity - Internal Service
Operating Revenues		
Charges for Services	\$222,037	\$3,015
Other	356	0
<i>Total Operating Revenues</i>	<u>222,393</u>	<u>3,015</u>
Operating Expenses		
Personal Services	9,430	0
Materials and Supplies	12,327	25,735
Contractual Services	129,449	0
Depreciation	74,939	17,946
Other	1,980	0
<i>Total Operating Expenses</i>	<u>228,125</u>	<u>43,681</u>
<i>Operating Loss</i>	(5,732)	(40,666)
Non-Operating Expense		
Interest Expense	(23,591)	0
<i>Loss Before Contributions</i>	(29,323)	(40,666)
Capital Contributions	4,327,073	0
<i>Changes in Net Position</i>	4,297,750	(40,666)
<i>Net Position Beginning of Year</i>	<u>1,300,974</u>	<u>160,908</u>
<i>Net Position End of Year</i>	<u><u>\$5,598,724</u></u>	<u><u>\$120,242</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, 2013

	Business-Type Activity- Sewer	Governmental Activity- Internal Service
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash Received from Customers	\$227,332	\$0
Cash Received from Transactions with Other Funds	0	3,015
Cash Received from Other Revenues	211	0
Cash Payments for Personal Services	(9,461)	0
Cash Payments for Materials and Supplies	(12,328)	(25,735)
Cash Payments for Contractual Services	(137,395)	0
Cash Payments for Other	(3,795)	0
	<u>64,564</u>	<u>(22,720)</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>		
Cash Flows from Noncapital Financing Activities		
Advances In	7,272	0
	<u>7,272</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities		
Principal Paid on General Obligation Bonds	(5,399)	0
Interest Paid on General Obligation Bonds	(67,251)	0
Principal Paid on OPWC Loans	(2,479)	0
	<u>(75,129)</u>	<u>0</u>
<i>Net Cash Used for Capital and Related Financing Activities</i>		
	<u>(75,129)</u>	<u>0</u>
<i>Net Decrease in Cash and Cash Equivalents</i>		
	<u>(3,293)</u>	<u>(22,720)</u>
<i>Cash and Cash Equivalents Beginning of Year</i>		
	<u>212,119</u>	<u>72,676</u>
<i>Cash and Cash Equivalents End of Year</i>		
	<u>\$208,826</u>	<u>\$49,956</u>
Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities		
Operating Loss	(\$5,732)	(\$40,666)
Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used for) Operating Activities		
Depreciation	74,939	17,946
(Increase) Decrease in Assets		
Accounts Receivable	5,295	0
Increase (Decrease) in Liabilities		
Wages Payable	(60)	0
Accounts Payable	(6,661)	0
Contracts Payable	(3,100)	0
Due to Other Governments	(117)	0
	<u>64,564</u>	<u>(22,720)</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>		
	<u>\$64,564</u>	<u>(\$22,720)</u>

During 2013, governmental funds purchased capital assets, in the amount of \$4,327,073, and donated them to the Sewer Fund.

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2013

	Private Purpose Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,033,329
Cash and Cash Equivalents in Segregated Accounts	55,687	278,491
Due from Other Governments	0	1,947,699
Special Assessments Receivable	0	238,345
Property Taxes Receivable	0	24,506,783
<i>Total Assets</i>	55,687	\$30,004,647
Liabilities		
Payroll Taxes Withholding	0	\$134,721
Due to Other Governments	0	28,766,619
Undistributed Assets	0	1,103,307
<i>Total Liabilities</i>	0	\$30,004,647
Net Position		
Held in Trust for Undistributed Probate	55,687	
<i>Total Net Position</i>	\$55,687	

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, 2013

Additions	
Interest	\$119
Deductions	<u>0</u>
<i>Change in Net Position</i>	119
<i>Net Position Beginning of Year</i>	<u>55,568</u>
<i>Net Position End of Year</i>	<u><u>\$55,687</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, 2013

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, 2013

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)

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

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

The County also participates in the County Commissioners Association 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, 2013

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 fund is 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, 2013

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 Fund - The internal service fund accounts 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 fund accounts for the purchase and ongoing maintenance of an electronic document management system.

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, 2013

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, 2013

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, 2013, but which were levied to finance 2014 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, 2013

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, 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, 2013.

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 2013 was \$114,573, which includes \$112,901 assigned from other County funds.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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, 2013, 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 fund are reported in both the governmental activities column on the government-wide statement of net position and in the applicable fund.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

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

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

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.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

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

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

N. Accrued Liabilities and Long-Term Obligations

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

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

O. Unamortized Premium

On 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.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Q. Fund Balance

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

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

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

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

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

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. Assigned amounts represent intended uses established by the County Commissioners. The 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 resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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. Capital Contributions

Capital contributions arise from outside contributions of capital assets and from other funds.

T. Internal Activity

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

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

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

U. Estimates

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

Note 3 - Change in Accounting Principle

For 2013, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 61, "The Financial Reporting Entity: Omnibus." GASB Statement No. 61 modifies existing requirements for the assessment of potential component units in determining what should be included in the financial reporting entity and the financial reporting entity display and disclosure requirements. The implementation of this statement did not result in any change to the County's financial statements.

Note 4 - Accountability

As of December 31, 2013, the CEAO Projects and Moving Ohio Forward Grant special revenue funds had deficit fund balances of \$18,000, and \$17,469, respectively. 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, 2013

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	\$851,085	\$224,966	(\$266,719)	(\$85,678)
Non-Budgeted Cash Activity	20,111	644	123,049	(4,481)
Net Adjustment for Revenue Accruals	87,048	(15,518)	(48,824)	0
Net Adjustment for Expenditure Accruals	(66,790)	150,563	19,244	(27,255)
Prepaid Items	49,887	2,179	0	(768)
Materials and Supplies Inventory	5,223	5,674	0	206
Advances In	181,608	0	0	0
Advances Out	(29,591)	0	0	0
Encumbrances	(96,348)	(77,979)	(2,993)	(29,236)
Budget Basis	\$1,002,233	\$290,529	(\$176,243)	(\$147,212)

(continued)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Net Changes in Fund Balance (continued)

	Job and Family Services	Jail Operation Levy	Developmental Disabilities
GAAP Basis	(\$9,732)	(\$97,387)	\$1,269,832
Non-Budgeted Cash Activity	214	0	(45,643)
Net Adjustment for Revenue Accruals	(10,023)	7,836	5,334
Net Adjustment for Expenditure Accruals	(27,729)	9,673	37,883
Prepaid Items	(82,104)	3,285	2,205
Materials and Supplies Inventory	(1,212)	287	1,547
Advances In	0	0	0
Advances Out	0	0	0
Encumbrances	(109,360)	(98,710)	(243,579)
Budget Basis	<u>(\$239,946)</u>	<u>(\$175,016)</u>	<u>\$1,027,579</u>

Note 6 - Deposits and Investments

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

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

1. United States treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, 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;

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2);
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
 - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
12. Up to 1 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

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.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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, \$3,247,392 of the County's bank balance of \$24,631,619 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

As of December 31, 2013, the County had the following investments:

	Total	Maturities	
		Less Than 6 Months	More Than 6 Months
Other Local Government Bonds	\$695,646	\$0	\$695,646
Other Local Government Notes	502,125	0	502,125
STAR Ohio	40,479	40,479	0
Total Investments	\$1,238,250	\$40,479	\$1,197,771

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.

Other local government bonds carry a rating of AA+ to AAA by Standard and Poor's. Other local government notes are not rated. 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. The fair value of other local government debt is \$1,197,771 and is 96.7 percent of the County's total portfolio.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note 7 - Receivables

Receivables at December 31, 2013, 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 \$280,975 will not be received within one year. At December 31, 2013, the amount of delinquent special assessments was \$1,589. 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 2013, principal, in the amount of \$6,690, was repaid. Loans outstanding at December 31, 2013, were \$46,867. Loans receivable, in the amount of \$39,648, 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	\$273,495
	Casino Distribution	130,031
	Grants and Subsidies	133,932
Total General Fund		537,458
Auto License and Gas Tax	Motor Vehicle License Tax and Gas Tax	1,774,466
Child Welfare	Tangible Personal Property Reimbursement, Homestead, and Rollback	19,098
	Child Welfare Grants	245,019
Total Child Welfare		264,117
Criminal Justice Services Levy	Tangible Personal Property Reimbursement, Homestead, and Rollback	124,721
	Grants and Subsidies	10,216
Total Criminal Justice Services Levy		134,937
Jail Operation Levy	Housing of Prisoners	9,579
Developmental Disabilities	Tangible Personal Property Reimbursement, Homestead, and Rollback	244,220
	Developmental Disability Grants	1,297,645
Total Developmental Disabilities		1,541,865
Total Major Funds		4,262,422

(continued)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Fund	Description	Amount
Governmental Activities (continued)		
Nonmajor Funds		
Community Development Block Grant	Community Development Grant	\$34,380
Council on Aging Levy	Tangible Personal Property Reimbursement, Homestead, and Rollback	40,826
CEAO Projects	Sign Upgrade Project Grant	18,498
Economic Development	Economic Development Grants	29,893
Emergency Management Agency	Emergency Management Grants	41,316
Felony Delinquent Care	Felony Delinquent Care Grant	55,421
Indigent Driver Alcohol Treatment	Bureau of Motor Vehicles	7,871
Law Enforcement Overtime Project	Law Enforcement Overtime Grant	13,890
Moving Ohio Forward Grant	Moving Ohio Forward Grant	4,397
Victims of Crime	Victims of Crime Grant	31,661
Total Nonmajor Funds		278,153
Total Governmental Activities		\$4,540,575
Agency Funds		
Tangible Tax	Tangible Personal Property Reimbursement	\$34,228
Undivided Tax	Motor Vehicle License Tax and Gas Tax	868,200
Local Government	Local Government	296,286
Library Local Government	Library Local Government	698,050
Mental Health	Tangible Personal Property Reimbursement, Homestead, and Rollback	50,935
Total Agency Funds		\$1,947,699

Note 8 - Permissive Sales and Use Tax

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2013. 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 2013 represent the collection of 2012 taxes. Real property taxes received in 2013 were levied after October 1, 2012, on the assessed values as of January 1, 2012, 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 2013 represent the collection of 2012 taxes. Public utility real and tangible personal property taxes received in 2013 became a lien on December 31, 2011, were levied after October 1, 2012, 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, 2013, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2013 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, 2013, was \$12.25 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2013 property tax receipts were based are as follows:

	Amount
Agricultural/Residential and Other Real Estate	\$606,401,100
Public Utility	26,162,440
Total Assessed Value	\$632,563,540

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note 10 - Capital Assets

Capital asset activity for the year ended December 31, 2013, was as follows:

	Balance at December 31, 2012	Additions	Reductions	Balance at December 31, 2013
Primary Government				
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$880,565	\$0	(\$17,150)	\$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	4,156,834	245,489	(4,292,175)	110,148
Total Nondepreciable Capital Assets	<u>11,698,044</u>	<u>245,489</u>	<u>(4,309,325)</u>	<u>7,634,208</u>
Depreciable Capital Assets				
Buildings and Building Improvements	29,483,676	1,495,252	(1,001,071)	29,977,857
Equipment	1,876,568	83,891	(23,560)	1,936,899
Vehicles	5,383,236	167,432	(127,636)	5,423,032
Furniture/Fixtures	280,933	0	(20,578)	260,355
Infrastructure	36,799,106	1,289,187	(178,117)	37,910,176
Landfill Cells	13,862,399	0	0	13,862,399
Total Depreciable Capital Assets	<u>87,685,918</u>	<u>3,035,762</u>	<u>(1,350,962)</u>	<u>89,370,718</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(10,784,711)	(754,875)	568,023	(10,971,563)
Equipment	(1,379,466)	(126,555)	22,972	(1,483,049)
Vehicles	(3,577,519)	(373,699)	95,843	(3,855,375)
Furniture/Fixtures	(152,551)	(13,710)	6,088	(160,173)
Infrastructure	(19,779,966)	(1,749,224)	56,013	(21,473,177)
Landfill Cells	(10,682,970)	(314,377)	0	(10,997,347)
Total Accumulated Depreciation	<u>(46,357,183)</u>	<u>(3,332,440)</u>	<u>748,939</u>	<u>(48,940,684)</u>
Total Depreciable Capital Assets, Net	<u>41,328,735</u>	<u>(296,678)</u>	<u>(602,023)</u>	<u>40,430,034</u>
Governmental Activities Capital Assets, Net	<u>\$53,026,779</u>	<u>(\$51,189)</u>	<u>(\$4,911,348)</u>	<u>\$48,064,242</u>

During 2013, governmental activities accepted a contribution of capital assets from the Crawford County Agricultural Society, in the amount of \$1,458,517.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

	Balance at December 31, 2012	Additions	Reductions	Balance at December 31, 2013
Business-Type Activities				
Depreciable Capital Assets				
Buildings and Building Improvements	\$225,984	\$0	\$0	\$225,984
Vehicles	0	34,898	0	34,898
Infrastructure	2,166,729	4,292,175	0	6,458,904
Total Depreciable Capital Assets	2,392,713	4,327,073	0	6,719,786
Less Accumulated Depreciation for				
Buildings and Building Improvements	(113,055)	(5,695)	0	(118,750)
Vehicles	0	(6,107)	0	(6,107)
Infrastructure	(708,215)	(63,137)	0	(771,352)
Total Accumulated Depreciation	(821,270)	(74,939)	0	(896,209)
 Business-Type Activities Capital Assets, Net	 \$1,571,443	 \$4,252,134	 \$0	 \$5,823,577

During 2013, business-type activities accepted a contribution of capital assets from governmental activities, in the amount of \$4,327,073.

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$315,046
Judicial	30,984
Public Safety	
Jail Operation	375,460
Other Public Safety	31,806
Public Works	2,307,657
Health	
Developmental Disabilities	107,114
Other Health	95,492
Human Services	
Child Welfare	686
Job and Family Services	68,195
Total Depreciation Expense-Governmental Activities	\$3,332,440

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note 11 - Interfund Receivables/Payables

Interfund balances at December 31, 2013, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Auto License and Gas Tax Fund	\$36,851
Job and Family Services Fund	1,900
Developmental Disabilities Fund	53,351
Other Governmental Funds	171,495
Sewer Fund	7,272
Total General Fund	\$270,869
Due to Auto License and Gas Tax Fund from:	
General Fund	\$546
Due to Job and Family Services Fund from:	
Other Governmental Funds	\$10,023
Due to Jail Operation Levv Fund from:	
Child Welfare Fund	\$224
Due to Sewer Fund from:	
Other Governmental Funds	\$20

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

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 2013, the County contracted with the County Risk Sharing Authority (CORSA) for the following coverage.

Property	\$80,557,306
General Liability	1,000,000
Law Enforcement Liability	1,000,000
Automobile Liability	1,000,000
Equipment Breakdown	100,000,000
Crime	1,000,000
Errors and Omissions	1,000,000
Excess Liability	2,000,000

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

B. Health Care Benefits

During 2013, 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 2013, 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 2013 are as follows:

General Fund	\$96,348
Auto License and Gas Tax	77,979
Job and Family Services	109,360
Jail Operation Levy	98,710
Developmental Disabilities	243,579
Nonmajor Governmental Funds	247,407
Total	<u>\$873,383</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note 14 - Defined Benefit Pension Plans

A. Ohio Public Employees Retirement System

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

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

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in the state and local classifications. 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, 2013, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12 percent and 12.6 percent, respectively. Effective January 1, 2014, the member contribution rate for law enforcement increased to 13 percent. 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 2013, member and employer contribution rates were consistent across all three plans.

The County's contribution rate for 2013 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 1 percent for 2013. Effective January 1, 2014, the portion of employer contribution allocated to health care was raised to 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, 2013, 2012, and 2011 was \$1,535,492, \$1,173,053, and \$1,209,520, respectively. For 2013, 92 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011. Contributions to the member-directed plan for 2013 were \$27,672 made by the County and \$19,766 made by plan members.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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.

New members have a choice of three retirement plans; a Defined Benefit Plan (DBP), a Defined Contribution Plan (DCP), and a Combined Plan (CP). The DBP offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service or on an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DCP allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age fifty and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The CP offers features of both the DBP and the DCP. In the CP, member contributions are invested by the member and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DBP. The DBP portion of the CP payment is payable to a member on or after age sixty; the DCP portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the STRS Ohio Board upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. 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 2013, plan members were required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contribution for pension obligations to the DBP for the years ended December 31, 2013, 2012, and 2011 were \$52,372, \$51,998, and \$63,516, respectively; 100 percent has been contributed all three years. Contributions for the DCP and CP for the year ended December 31, 2013, were \$6,611 made by the County and \$4,722 made by plan members.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note 15 - Postemployment Benefits

A. Ohio Public Employees Retirement System

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

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2013, 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 1 percent for 2013. Effective January 1, 2014, the portion of the employer contribution allocated to health care was raised to 2 percent for both plans as recommended by the OPERS actuary.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2013, 2012, and 2011 was \$117,986, \$468,539, and \$482,829, respectively. For 2013, 92 percent has been contributed with the balance reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011.

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

B. State Teachers Retirement System

Plan Description - For 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 2013, 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, 2013, 2012, and 2011 was \$4,537, \$4,502, and \$5,352, respectively; 100 percent has been contributed for all three years.

Note 16 - Other Employee Benefits

A. Health Insurance

The County provides medical/surgical benefits through 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, 2013

Note 17 - Long-Term Liabilities

Changes in the County's long-term obligations during 2013 were as follows:

	Balance at December 31, 2012	Additions	Reductions	Balance at December 31, 2013	Due Within One Year
Governmental Activities					
General Obligation Bonds					
1999 New Jail Facility Refunding 3.15-5.80%					
Capital Appreciation Bonds	\$17,665	\$0	\$17,665	\$0	\$0
Capital Appreciation Accretion	154,682	7,653	162,335	0	0
Total 1999 New Jail Facility Bonds	172,347	7,653	180,000	0	0
2010 Various Purpose Refunding 1.00-4.00%					
Serial Bonds	2,870,000	0	10,000	2,860,000	430,000
2005 Various Purpose Bonds 3.25-5.00%					
Serial Bonds	125,000	0	40,000	85,000	40,000
Term Bonds	555,000	0	0	555,000	0
Premium	13,225	0	1,102	12,123	0
Total 2005 Various Purpose Bonds	693,225	0	41,102	652,123	40,000
2005 Administrative Building Term Bonds 5.25-6.00%	1,585,000	0	85,000	1,500,000	95,000
Premium	30,477	0	2,539	27,938	0
Total 2005 Administrative Building Bonds	1,615,477	0	87,539	1,527,938	95,000
2007 Various Purpose Refunding Bonds 4.00-4.20%					
Serial Bonds	4,590,000	0	305,000	4,285,000	305,000
Term Bonds	1,315,000	0	0	1,315,000	0
Premium	56,581	0	4,957	51,624	0
Total 2007 Various Purpose Refunding Bonds	5,961,581	0	309,957	5,651,624	305,000
1999 Landfill Improvements Refunding 3.15-4.80%					
Capital Appreciation Bonds	17,665	0	17,665	0	0
Capital Appreciation Accretion	138,310	24,025	162,335	0	0
Total 1999 Landfill Improvements Refunding Bonds	155,975	24,025	180,000	0	0

(continued)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

	Balance at December 31, 2012	Additions	Reductions	Balance at December 31, 2013	Due Within One Year
2005 Various Purpose Bonds 3.25-5.00%					
Serial Bonds	\$155,000	\$0	\$50,000	\$105,000	\$50,000
Term Bonds	710,000	0	0	710,000	0
Premium	16,163	0	1,347	14,816	0
Total 2005 Various Purpose Bonds	881,163	0	51,347	829,816	50,000
Total General Obligation Bonds	12,349,768	31,678	859,945	11,521,501	920,000
Special Assessment Bonds					
Special Assessment Bonds 3.50%	275,000	0	0	275,000	10,400
Special Assessment Bonds 3.25%	18,428	0	501	17,927	1,552
Total Special Assessment Bonds	293,428	0	501	292,927	11,952
OWDA Loans	503,454	450	503,904	0	0
Compensated Absences	1,118,376	23,836	72,409	1,069,803	47,283
Total Governmental Activities	\$14,265,026	\$55,964	\$1,436,759	\$12,884,231	\$979,235
Business-Type Activities					
General Obligation Bonds					
1999 Waterline Improvement 3.15-4.80%					
Capital Appreciation Bonds	\$5,399	\$0	\$5,399	\$0	\$0
Capital Appreciation Accretion	42,261	7,340	49,601	0	0
Total 1999 Waterline Improvement Bonds	47,660	7,340	55,000	0	0
2007 Various Purpose Refunding Bonds 4.00-4.20%					
Serial Bonds	395,000	0	0	395,000	60,000
Premium	10,046	0	1,436	8,610	0
Total 2007 Various Purpose Refunding Bonds	405,046	0	1,436	403,610	60,000
Total General Obligation Bonds	452,706	7,340	56,436	403,610	60,000
OPWC Loans	34,706	0	2,479	32,227	2,479
Total Business-Type Activities	\$487,412	\$7,340	\$58,915	\$435,837	\$62,479

General Obligation Bonds

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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 \$536,838 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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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 is to occur on December 1, 2013, through 2014 (with the balance of \$100,000 to be paid at stated maturity on December 1, 2015), at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2013	\$85,000
2014	95,000

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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%

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

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

Special Assessment Bonds

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

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

Ohio Water Development Authority Loans

OWDA loans consist of moneys owed to the Ohio Water Development Authority for the Westmoor Sanitary Sewer project. The loan was fully retired in 2013.

Ohio Public Works Commission Loans

The County Commissioners obtained an interest-free loan from the Ohio Public Works Commission for improvements to the Morton Sewer Treatment facility, in the amount of \$49,578. The loan is payable from the Sewer enterprise fund. Annual principal payments are expected to require less than 100 percent of the net revenues. Total principal remaining on the loan is \$32,227, payable through July 2024. For the current year, principal paid and total net revenues were \$2,479 and \$69,207, respectively.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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, Economic Development, Emergency Management Agency, Felony Delinquent Care, Municipal Court Probation Officer, Real Estate Assessment, Solid Waste Management District, Special Projects, and Victims of Crime special revenue funds.

The County's legal debt margin as of December 31, 2013, was \$8,534,089.

Principal and interest requirements to retire the general obligation debt outstanding at December 31, 2013, were as follows:

Governmental Activities				
General Obligation Bonds				
Year Ending	Serial		Term	
	Principal	Interest	Principal	Interest
2014	\$825,000	\$268,950	\$95,000	\$193,430
2015	870,000	241,837	100,000	187,730
2016	805,000	211,825	205,000	181,730
2017	860,000	183,200	220,000	171,217
2018	875,000	148,800	225,000	159,943
2019-2023	2,080,000	402,000	1,305,000	629,475
2024-2028	1,020,000	82,600	1,105,000	312,382
2029-2031	0	0	825,000	70,140
Totals	\$7,335,000	\$1,539,212	\$4,080,000	\$1,906,047

Special Assessment Bonds		
Year Ending	Principal	Interest
2014	\$11,952	\$10,945
2015	11,878	10,215
2016	12,213	9,787
2017	12,751	9,298
2018	13,089	8,813
2019-2023	72,965	36,230
2024-2028	84,279	21,409
2029-2031	73,800	5,929
Totals	\$292,927	\$112,626

Business-Type Activities - Sewer Enterprise Fund		
General Obligation Bonds		
Serial		
Year Ending	Principal	Interest
2014	\$60,000	\$17,650
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	\$395,000	\$61,150

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Year	OPWC Loans
<u>Ending</u>	<u>Principal</u>
2014	\$2,479
2015	2,479
2016	2,479
2017	2,479
2018	2,479
2019-2023	12,395
2024-2026	7,437
Totals	<u>\$32,227</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, 2013, \$781,100 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, 2013, \$226,019 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, 2013, \$920,726 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, 2013, \$26,085,000 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, 2013

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 2013 was \$6,045,544.

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 2013, 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 2013, these costs were \$7,617,048. 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 2013, the General Fund transferred \$60,000 to the Criminal Justice Services Levy Fund, \$141,558 to the Job and Family Services Fund, \$724,542 to the Jail Operation Levy Fund, and \$871,737 to other governmental funds. 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, 2013

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	\$136,007	\$255	\$0	\$4,455
Materials and Supplies Inventory	33,676	129,765	0	16,637
Unclaimed Moneys	81,771	0	0	0
Total Nonspendable	251,454	130,020	0	21,092
Restricted for:				
Child Welfare Operations	0	0	143,230	0
Road and Bridge Repair/ Improvement	0	4,668,208	0	0
Sheriff Operations	0	0	0	93,878
Total Restricted	0	4,668,208	143,230	93,878
Assigned for:				
Document Recording	4,051	0	0	0
Vehicle Titling	235,816	0	0	0
Projected Budget Shortage	2,214,898	0	0	0
Unpaid Obligations	65,535	0	0	0
Total Assigned	2,520,300	0	0	0
Unassigned	3,202,236	0	0	0
Total Fund Balance	\$5,973,990	\$4,798,228	\$143,230	\$114,970

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Fund Balance	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental
Nonspendable for:				
Prepaid Items	\$116,610	\$3,139	\$32,213	\$40,812
Materials and Supplies Inventory	6,913	9,704	3,068	10,826
Total Nonspendable	123,523	12,843	35,281	51,638
Restricted for:				
Building Improvement	0	0	0	91,575
Child Support Enforcement	0	0	0	332,613
County Home	0	0	0	84
Court Operations	0	0	0	1,249,312
Crime Victims Assistance	0	0	0	1,028
Debt Retirement	0	0	0	57,532
Delinquent Tax Collections	0	0	0	85,184
Developmental Disabilities Operations	0	0	6,051,698	0
Ditch Maintenance	0	0	0	102,117
Dog and Kennel Operations	0	0	0	125,985
Economic Development	0	0	0	144,923
Emergency Management	0	0	0	117,793
Jail Operations	0	186,195	0	80,041
Job and Family Services Operations	377,194	0	0	0
Real Estate Assessments	0	0	0	1,057,285
Road and Bridge Repair/ Improvement	0	0	0	33,829
Senior Citizens	0	0	0	43,030
Sewer Construction	0	0	0	47,488
Sheriff Operations	0	0	0	400,307
Solid Waste Management	0	0	0	595,663
Total Restricted	377,194	186,195	6,051,698	4,565,789
Committed for:				
Debt Retirement	0	0	0	21,826
Unassigned for:				
Debt Retirement	0	0	0	(27,687)
Economic Development	0	0	0	(17,469)
Road and Bridge Repair/ Improvement	0	0	0	(18,000)
Total Unassigned (Deficit)	0	0	0	(63,156)
Total Fund Balance	\$500,717	\$199,038	\$6,086,979	\$4,576,097

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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 \$49,524 and the unadjusted bank balance (before outstanding checks were deducted) was \$53,546, which was covered by federal depository insurance.

Depository	Description	2013	2012
United Bank	Operating and Payroll	\$48,274	\$35,382
Famers Citizens Bank	Savings	1,024	1,022
First Federal Community Bank	Donation Checking	226	2,938
		\$49,524	\$39,342

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, 2013, consisted of government securities and certificates of deposit, in the amount of \$136,788, reported at fair value. The net unrealized gain for 2013 was \$5,916.

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, 2013, follows:

	Balance at December 31, 2012	Additions	Reductions	Balance at December 31, 2013
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	0	0	45,849
Trucks	43,469	0	0	43,469
Tools and Equipment	126,279	0	0	126,279
Leasehold Improvements	49,737	0	0	49,737
Office Equipment	37,877	0	0	37,877
Total Depreciable Capital Assets	836,637	0	0	836,637
Total Capital Assets	876,077	0	0	876,077
Accumulated Depreciation	(349,292)	(35,283)	0	(384,575)
Net Capital Assets	\$526,785	(\$35,283)	0	\$491,502

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

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

A mortgage was issued through United Bank, N.A. during 2004. The monthly payments of \$2,220 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, 2012	Additions	Reductions	Balance at December 31, 2013	Amount Due in One Year
Loan from CCBDD	\$9,375	\$0	\$2,700	\$6,675	\$2,700
Mortgage Payable	242,833	0	16,814	226,019	17,472
	<u>\$252,208</u>	<u>\$0</u>	<u>\$19,514</u>	<u>\$232,694</u>	<u>\$20,172</u>

The annual requirements to retire the debt as of December 31, 2013, are as follows:

Year Ending	Principal	Interest
2014	\$20,172	\$9,325
2015	20,933	8,564
2016	20,279	7,793
2017	19,853	6,944
2018	20,715	6,079
2019-2023	117,912	16,073
2024	12,830	270
Totals	<u>\$232,694</u>	<u>\$55,048</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, 2013

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 2013, \$51,136 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, 2013. 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, 2013

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 \$317,634 for the year ended December 31, 2013. In addition, certain assets used exclusively by the Workshop are titled for insurance purposes in the name of the County. These assets are included in the capital assets of the County. Additional habitative services provided directly to Workshop clients by the County were \$1,344,228.

Note 27 - Contingent Liabilities

A. Grants

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

B. Housing Loans

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

C. Litigation

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

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 additional fees collected by the courts that are restricted for the computerization of the courts.

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

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

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

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

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

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

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

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

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

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

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

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

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

Library and Legal Research Fund - To account for additional 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.

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.

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

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

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

Revolving Loan Fund - To account for community development block grants and the repayment of loans (principal and interest) restricted for new CDBG business loans or with ODOT authorization, low-income infrastructure projects.

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

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

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

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

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

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

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

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

Nonmajor Debt Service Fund

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

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

Nonmajor Capital Projects Funds

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

(continued)

Crawford County, Ohio

Nonmajor Capital Projects Funds (continued)

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

Courthouse Roof and Projects Fund - To account for resources restricted for the repair and maintenance of 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 the paving and construction of 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, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,552,537	\$42,585	\$142,784	\$4,737,906
Cash and Cash Equivalents in Segregated Accounts	3,111	0	0	3,111
Accounts Receivable	91,219	112,120	0	203,339
Sales Taxes Receivable	0	111,654	0	111,654
Due from Other Governments	278,153	0	0	278,153
Special Assessments Receivable	77,209	275,000	0	352,209
Prepaid Items	40,812	0	0	40,812
Materials and Supplies Inventory	10,826	0	0	10,826
Property Taxes Receivable	431,857	0	0	431,857
Loans Receivable	46,867	0	0	46,867
<i>Total Assets</i>	<u>\$5,532,591</u>	<u>\$541,359</u>	<u>\$142,784</u>	<u>\$6,216,734</u>
Liabilities				
Wages Payable	\$67,971	\$0	\$0	\$67,971
Accounts Payable	60,050	0	1,115	61,165
Contracts Payable	18,848	0	2,606	21,454
Due to Other Governments	44,308	0	0	44,308
Interfund Payable	181,538	0	0	181,538
<i>Total Liabilities</i>	<u>372,715</u>	<u>0</u>	<u>3,721</u>	<u>376,436</u>
Deferred Inflows of Resources				
Property Taxes	407,516	0	0	407,516
Unavailable Revenue	366,997	489,688	0	856,685
<i>Total Deferred Inflows of Resources</i>	<u>774,513</u>	<u>489,688</u>	<u>0</u>	<u>1,264,201</u>
Fund Balances				
Nonspendable	51,638	0	0	51,638
Restricted	4,369,194	57,532	139,063	4,565,789
Committed	0	21,826	0	21,826
Unassigned (Deficit)	(35,469)	(27,687)	0	(63,156)
<i>Total Fund Balances</i>	<u>4,385,363</u>	<u>51,671</u>	<u>139,063</u>	<u>4,576,097</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$5,532,591</u>	<u>\$541,359</u>	<u>\$142,784</u>	<u>\$6,216,734</u>

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013

	Court Computer	Community Development Block Grant	Concealed Handgun Expense	Council on Aging Levy
Assets				
Equity in Pooled Cash and Cash Equivalents	\$156,469	\$116,698	\$68,453	\$43,030
Cash and Cash Equivalents				
in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	34,380	0	40,826
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	813	0	0	0
Property Taxes Receivable	0	0	0	431,857
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$157,282</u>	<u>\$151,078</u>	<u>\$68,453</u>	<u>\$515,713</u>
Liabilities				
Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	0	21,548	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	975	0
Interfund Payable	0	68,097	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>89,645</u>	<u>975</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	407,516
Unavailable Revenue	0	0	0	65,167
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>472,683</u>
Fund Balances				
Nonspendable	813	0	0	0
Restricted	156,469	61,433	67,478	43,030
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>157,282</u>	<u>61,433</u>	<u>67,478</u>	<u>43,030</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$157,282</u>	<u>\$151,078</u>	<u>\$68,453</u>	<u>\$515,713</u>

County Home	Commissary	Child Support Enforcement Agency	CEAO Projects	Dog and Kennel	Drug Law Enforcement	Ditch Maintenance
\$10,903	\$78,573	\$378,859	\$498	\$137,182	\$42,580	\$102,117
0	2,465	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	18,498	0	0	0
0	0	0	0	0	0	77,209
0	0	64	0	950	0	0
0	0	0	0	396	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$10,903</u>	<u>\$81,038</u>	<u>\$378,923</u>	<u>\$18,996</u>	<u>\$138,528</u>	<u>\$42,580</u>	<u>\$179,326</u>
\$0	\$0	\$17,964	\$0	\$2,565	\$0	\$0
0	997	0	0	2,397	0	0
0	0	0	0	0	0	0
0	0	10,964	0	1,393	0	0
<u>10,819</u>	<u>0</u>	<u>17,318</u>	<u>18,498</u>	<u>4,842</u>	<u>0</u>	<u>0</u>
<u>10,819</u>	<u>997</u>	<u>46,246</u>	<u>18,498</u>	<u>11,197</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>18,498</u>	<u>0</u>	<u>0</u>	<u>77,209</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>18,498</u>	<u>0</u>	<u>0</u>	<u>77,209</u>
0	0	64	0	1,346	0	0
84	80,041	332,613	0	125,985	42,580	102,117
<u>0</u>	<u>0</u>	<u>0</u>	<u>(18,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>84</u>	<u>80,041</u>	<u>332,677</u>	<u>(18,000)</u>	<u>127,331</u>	<u>42,580</u>	<u>102,117</u>
<u>\$10,903</u>	<u>\$81,038</u>	<u>\$378,923</u>	<u>\$18,996</u>	<u>\$138,528</u>	<u>\$42,580</u>	<u>\$179,326</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2013

	Delinquent Real Estate Tax Collection	Economic Development	Enforcement and Education	Emergency Management Agency
Assets				
Equity in Pooled Cash and Cash Equivalents	\$89,473	\$37,836	\$5,011	\$120,190
Cash and Cash Equivalents				
in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	29,893	0	41,316
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	9,966
Materials and Supplies Inventory	2,716	0	0	132
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$92,189</u>	<u>\$67,729</u>	<u>\$5,011</u>	<u>\$171,604</u>
Liabilities				
Wages Payable	\$1,837	\$3,343	\$0	\$3,820
Accounts Payable	1,264	0	0	646
Contracts Payable	0	0	0	0
Due to Other Governments	1,188	2,393	0	2,412
Interfund Payable	0	29,893	0	62
<i>Total Liabilities</i>	<u>4,289</u>	<u>35,629</u>	<u>0</u>	<u>6,940</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	29,893	0	36,773
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>29,893</u>	<u>0</u>	<u>36,773</u>
Fund Balances				
Nonspendable	2,716	0	0	10,098
Restricted	85,184	2,207	5,011	117,793
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>87,900</u>	<u>2,207</u>	<u>5,011</u>	<u>127,891</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$92,189</u>	<u>\$67,729</u>	<u>\$5,011</u>	<u>\$171,604</u>

Felony Delinquent Care	Home Sewage Treatment Program	Indigent Driver Alcohol Treatment	Indigent Driver Interlock and Alcohol Monitoring	Indigent Guardianship	Law Enforcement Assistance	Law Enforcement Overtime Project
\$68,202	\$4,000	\$96,070	\$32,874	\$6,019	\$10,000	\$24,753
0	0	0	0	0	0	0
0	0	0	0	0	0	0
55,421	0	7,871	0	0	0	13,890
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$123,623</u>	<u>\$4,000</u>	<u>\$103,941</u>	<u>\$32,874</u>	<u>\$6,019</u>	<u>\$10,000</u>	<u>\$38,643</u>
\$3,214	\$0	\$0	\$0	\$0	\$0	\$1,170
7,144	0	0	0	0	0	0
0	0	0	0	0	0	0
1,992	0	0	0	0	0	724
0	0	0	0	0	0	22,470
<u>12,350</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,364</u>
0	0	0	0	0	0	0
32,341	0	7,805	0	0	0	13,890
<u>32,341</u>	<u>0</u>	<u>7,805</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,890</u>
0	0	0	0	0	0	0
78,932	4,000	96,136	32,874	6,019	10,000	389
0	0	0	0	0	0	0
<u>78,932</u>	<u>4,000</u>	<u>96,136</u>	<u>32,874</u>	<u>6,019</u>	<u>10,000</u>	<u>389</u>
<u>\$123,623</u>	<u>\$4,000</u>	<u>\$103,941</u>	<u>\$32,874</u>	<u>\$6,019</u>	<u>\$10,000</u>	<u>\$38,643</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2013

	Law Enforcement Records Management	Law Enforcement Trust	Law Library Resource	Library and Legal Research
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,835	\$100,731	\$205,120	\$37,198
Cash and Cash Equivalents				
in Segregated Accounts	0	646	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	16,704	0	111	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>\$27,539</u>	<u>\$101,377</u>	<u>\$205,231</u>	<u>\$37,198</u>
Liabilities				
Wages Payable	\$0	\$0	\$165	\$0
Accounts Payable	0	0	7,063	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	108	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>7,336</u>	<u>0</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	16,704	0	111	0
Restricted	10,835	101,377	197,784	37,198
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>27,539</u>	<u>101,377</u>	<u>197,895</u>	<u>37,198</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$27,539</u>	<u>\$101,377</u>	<u>\$205,231</u>	<u>\$37,198</u>

Moving Ohio Forward Grant	Municipal Court Probation Officer	Probate Court	Prepayment Interest	Real Estate Assessment	Revolving Loan	Railroad Grade Crossing Improvement
\$5,122	\$104,443	\$6,823	\$3,405	\$1,083,565	\$21,025	\$33,829
0	0	0	0	0	0	0
0	0	0	0	0	0	0
4,397	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	2,913	0	0
0	0	0	853	4,117	0	0
0	0	0	0	0	0	0
0	0	0	0	0	46,867	0
<u>\$9,519</u>	<u>\$104,443</u>	<u>\$6,823</u>	<u>\$4,258</u>	<u>\$1,090,595</u>	<u>\$67,892</u>	<u>\$33,829</u>
\$0	\$3,762	\$0	\$0	\$11,368	\$0	\$0
13,072	0	0	448	796	0	0
0	0	0	0	10,018	0	0
0	2,267	0	126	6,929	0	0
9,519	0	0	0	0	0	0
<u>22,591</u>	<u>6,029</u>	<u>0</u>	<u>574</u>	<u>29,111</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
4,397	0	0	0	0	0	0
<u>4,397</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	853	7,030	0	0
0	98,414	6,823	2,831	1,054,454	67,892	33,829
(17,469)	0	0	0	0	0	0
<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>33,829</u>
<u>\$9,519</u>	<u>\$104,443</u>	<u>\$6,823</u>	<u>\$4,258</u>	<u>\$1,090,595</u>	<u>\$67,892</u>	<u>\$33,829</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2013

	Sanction Costs	Special Projects	Special Projects- Common Pleas	Solid Waste Management District
Assets				
Equity in Pooled Cash and Cash Equivalents	\$74,893	\$361,646	\$111,893	\$584,668
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	91,219
Due from Other Governments	0	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	150	0	581
Materials and Supplies Inventory	0	0	0	1,799
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$74,893</u>	<u>\$361,796</u>	<u>\$111,893</u>	<u>\$678,267</u>
Liabilities				
Wages Payable	\$547	\$5,081	\$0	\$11,131
Accounts Payable	0	894	0	3,781
Contracts Payable	0	0	0	8,830
Due to Other Governments	336	2,911	0	7,099
Interfund Payable	0	0	0	20
<i>Total Liabilities</i>	<u>883</u>	<u>8,886</u>	<u>0</u>	<u>30,861</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	49,363
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>49,363</u>
Fund Balances				
Nonspendable	0	0	150	2,380
Restricted	74,010	352,910	111,743	595,663
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>74,010</u>	<u>352,910</u>	<u>111,893</u>	<u>598,043</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$74,893</u>	<u>\$361,796</u>	<u>\$111,893</u>	<u>\$678,267</u>

<u>Tax Incentive Review</u>	<u>Victims of Crime</u>	<u>Wireless E-911</u>	<u>Total</u>
\$10,641	\$4,273	\$162,637	\$4,552,537
0	0	0	3,111
0	0	0	91,219
0	31,661	0	278,153
0	0	0	77,209
0	0	9,373	40,812
0	0	0	10,826
0	0	0	431,857
0	0	0	46,867
<u>\$10,641</u>	<u>\$35,934</u>	<u>\$172,010</u>	<u>\$5,532,591</u>
\$0	\$2,004	\$0	\$67,971
0	0	0	60,050
0	0	0	18,848
1,250	1,241	0	44,308
0	0	0	181,538
<u>1,250</u>	<u>3,245</u>	<u>0</u>	<u>372,715</u>
0	0	0	407,516
0	31,661	0	366,997
0	31,661	0	774,513
0	0	9,373	51,638
9,391	1,028	162,637	4,369,194
0	0	0	(35,469)
<u>9,391</u>	<u>1,028</u>	<u>172,010</u>	<u>4,385,363</u>
<u>\$10,641</u>	<u>\$35,934</u>	<u>\$172,010</u>	<u>\$5,532,591</u>

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2013

	County Buildings	Courthouse Roof and Projects	Westmoor Sewer Construction	Total
Assets				
Equity in Pooled Cash and Cash Equivalents	\$20,201	\$75,095	\$47,488	\$142,784
Liabilities				
Accounts Payable	\$1,115	\$0	\$0	\$1,115
Contracts Payable	0	2,606	0	2,606
<i>Total Liabilities</i>	1,115	2,606	0	3,721
Fund Balances				
Restricted	19,086	72,489	47,488	139,063
<i>Total Liabilities and Fund Balances</i>	\$20,201	\$75,095	\$47,488	\$142,784

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$422,600	\$0	\$0	\$422,600
Sales Taxes	0	348,788	0	348,788
Special Assessments	67,510	19,572	0	87,082
Charges for Services	1,965,191	295,996	0	2,261,187
Licenses and Permits	49,673	0	0	49,673
Fines and Forfeitures	161,853	0	0	161,853
Intergovernmental	2,049,733	3,904	239,483	2,293,120
Interest	4,526	0	0	4,526
Rent	0	115,301	0	115,301
Other	177,639	0	0	177,639
<i>Total Revenues</i>	<u>4,898,725</u>	<u>783,561</u>	<u>239,483</u>	<u>5,921,769</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	489,484	0	0	489,484
Judicial	449,740	0	0	449,740
Public Safety	927,417	0	0	927,417
Public Works	991,446	0	0	991,446
Health	822,066	0	0	822,066
Human Services	1,227,731	0	0	1,227,731
Economic Development	107,520	0	0	107,520
Capital Outlay	0	0	396,464	396,464
Debt Service:				
Principal Retirement	0	1,029,735	0	1,029,735
Interest and Fiscal Charges	0	492,289	0	492,289
Capital Appreciation Bond Accretion	0	324,670	0	324,670
<i>Total Expenditures</i>	<u>5,015,404</u>	<u>1,846,694</u>	<u>396,464</u>	<u>7,258,562</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(116,679)</u>	<u>(1,063,133)</u>	<u>(156,981)</u>	<u>(1,336,793)</u>
Other Financing Sources				
OWDA Loans Issued	0	0	450	450
Transfers In	205,201	565,987	100,549	871,737
<i>Total Other Financing Sources</i>	<u>205,201</u>	<u>565,987</u>	<u>100,999</u>	<u>872,187</u>
<i>Net Changes in Fund Balances</i>	88,522	(497,146)	(55,982)	(464,606)
<i>Fund Balances Beginning of Year</i>	<u>4,296,841</u>	<u>548,817</u>	<u>195,045</u>	<u>5,040,703</u>
<i>Fund Balances End of Year</i>	<u><u>4,385,363</u></u>	<u><u>\$51,671</u></u>	<u><u>\$139,063</u></u>	<u><u>\$4,576,097</u></u>

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	Court Computer	Community Development Block Grant	Concealed Handgun Expense	Council on Aging Levy
Revenues				
Property Taxes	\$0	\$0	\$0	\$422,600
Special Assessments	0	0	0	0
Charges for Services	25,602	0	0	0
Licenses and Permits	0	0	49,673	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	458,864	0	104,878
Interest	0	162	0	0
Other	1,817	14,620	0	0
<i>Total Revenues</i>	<u>27,419</u>	<u>473,646</u>	<u>49,673</u>	<u>527,478</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	59,059	0	0	0
Public Safety	0	0	19,253	0
Public Works	0	363,299	0	0
Health	0	0	0	0
Human Services	0	0	0	526,850
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>59,059</u>	<u>363,299</u>	<u>19,253</u>	<u>526,850</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(31,640)	110,347	30,420	628
Other Financing Sources				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	(31,640)	110,347	30,420	628
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>188,922</u>	<u>(48,914)</u>	<u>37,058</u>	<u>42,402</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$157,282</u>	<u>\$61,433</u>	<u>\$67,478</u>	<u>\$43,030</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	67,510
0	200,437	168,568	0	151,940	0	0
0	0	0	0	0	0	0
0	0	0	0	659	2,045	0
0	0	482,873	345,006	0	0	0
0	0	0	0	0	0	0
1,766	0	57,122	0	1,247	0	370
<u>1,766</u>	<u>200,437</u>	<u>708,563</u>	<u>345,006</u>	<u>153,846</u>	<u>2,045</u>	<u>67,880</u>
0	0	0	0	0	0	0
0	0	0	0	0	2,613	0
0	204,411	0	0	0	0	0
0	0	0	319,174	0	0	64,502
0	0	0	0	131,107	0	0
10,819	0	690,062	0	0	0	0
0	0	0	0	0	0	0
<u>10,819</u>	<u>204,411</u>	<u>690,062</u>	<u>319,174</u>	<u>131,107</u>	<u>2,613</u>	<u>64,502</u>
(9,053)	(3,974)	18,501	25,832	22,739	(568)	3,378
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(9,053)	(3,974)	18,501	25,832	22,739	(568)	3,378
9,137	84,015	314,176	(43,832)	104,592	43,148	98,739
<u>\$84</u>	<u>\$80,041</u>	<u>\$332,677</u>	<u>(\$18,000)</u>	<u>\$127,331</u>	<u>\$42,580</u>	<u>\$102,117</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, 2013

	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	90,123	0	0	8,757
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	761	0
Intergovernmental	0	0	0	60,072
Interest	0	0	0	0
Other	3,572	6,492	0	13,895
<i>Total Revenues</i>	<u>93,695</u>	<u>6,492</u>	<u>761</u>	<u>82,724</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	75,615	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	132,334
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	107,520	0	0
<i>Total Expenditures</i>	<u>75,615</u>	<u>107,520</u>	<u>0</u>	<u>132,334</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	18,080	(101,028)	761	(49,610)
Other Financing Sources				
Transfers In	0	132,720	0	60,000
<i>Net Changes in Fund Balances</i>	18,080	31,692	761	10,390
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>69,820</u>	<u>(29,485)</u>	<u>4,250</u>	<u>117,501</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$87,900</u>	<u>\$2,207</u>	<u>\$5,011</u>	<u>\$127,891</u>

Felony Delinquent Care	Home Sewage Treatment Program	Indigent Driver Alcohol Treatment	Indigent Driver Interlock and Alcohol Monitoring	Indigent Guardianship	Law Enforcement Assistance	Law Enforcement Overtime Projec
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	8,058	0	0
0	0	0	0	0	0	0
0	0	15,701	0	0	0	0
178,833	5,000	0	7,611	0	0	23,880
0	0	0	0	0	0	0
1,426	3,479	0	0	0	0	442
<u>180,259</u>	<u>8,479</u>	<u>15,701</u>	<u>7,611</u>	<u>8,058</u>	<u>0</u>	<u>24,322</u>
0	0	0	0	0	0	0
0	0	0	0	2,713	0	0
295,470	0	0	0	0	0	23,517
0	4,479	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>295,470</u>	<u>4,479</u>	<u>0</u>	<u>0</u>	<u>2,713</u>	<u>0</u>	<u>23,517</u>
(115,211)	4,000	15,701	7,611	5,345	0	805
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(115,211)	4,000	15,701	7,611	5,345	0	805
<u>194,143</u>	<u>0</u>	<u>80,435</u>	<u>25,263</u>	<u>674</u>	<u>10,000</u>	<u>(416)</u>
<u>\$78,932</u>	<u>\$4,000</u>	<u>\$96,136</u>	<u>\$32,874</u>	<u>\$6,019</u>	<u>\$10,000</u>	<u>\$389</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, 2013

	Law Enforcement Records Management	Law Enforcement Trust	Law Library Resource	Library and Legal Research
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	20,885	0	0	3,052
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	29,268	105,803	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Other	0	0	379	0
<i>Total Revenues</i>	<u>20,885</u>	<u>29,268</u>	<u>106,182</u>	<u>3,052</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	0	68,694	0
Public Safety	20,000	77,017	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>20,000</u>	<u>77,017</u>	<u>68,694</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	885	(47,749)	37,488	3,052
Other Financing Sources				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	885	(47,749)	37,488	3,052
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>26,654</u>	<u>149,126</u>	<u>160,407</u>	<u>34,146</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$27,539</u>	<u>\$101,377</u>	<u>\$197,895</u>	<u>\$37,198</u>

<u>Moving Ohio Forward Grant</u>	<u>Municipal Court Probation Officer</u>	<u>Probate Court</u>	<u>Prepayment Interest</u>	<u>Real Estate Assessment</u>	<u>Revolving Loan</u>	<u>Railroad Grade Crossing Improvement</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	132,477	278	0	550,927	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	2,000
222,523	0	0	0	27,126	0	0
0	0	0	2,073	0	2,291	0
0	1,528	0	152	9,968	0	0
<u>222,523</u>	<u>134,005</u>	<u>278</u>	<u>2,225</u>	<u>588,021</u>	<u>2,291</u>	<u>2,000</u>
0	0	0	10,469	398,150	0	0
0	110,916	0	0	0	0	0
0	0	0	0	0	0	0
239,992	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>239,992</u>	<u>110,916</u>	<u>0</u>	<u>10,469</u>	<u>398,150</u>	<u>0</u>	<u>0</u>
(17,469)	23,089	278	(8,244)	189,871	2,291	2,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(17,469)	23,089	278	(8,244)	189,871	2,291	2,000
0	75,325	6,545	11,928	871,613	65,601	31,829
<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>\$33,829</u>

(continued)

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2013

	Sanction Costs	Special Projects	Special Projects- Common Pleas	Solid Waste Management District
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	10,263	138,317	18,333	423,174
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	5,616	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Other	247	1,845	0	56,650
<i>Total Revenues</i>	<u>10,510</u>	<u>145,778</u>	<u>18,333</u>	<u>479,824</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	15,426	167,850	22,469	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	690,959
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>15,426</u>	<u>167,850</u>	<u>22,469</u>	<u>690,959</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,916)	(22,072)	(4,136)	(211,135)
Other Financing Sources				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	(4,916)	(22,072)	(4,136)	(211,135)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>78,926</u>	<u>374,982</u>	<u>116,029</u>	<u>809,178</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$74,010</u>	<u>\$352,910</u>	<u>\$111,893</u>	<u>\$598,043</u>

Tax Incentive Review	Victims of Crime	Wireless E-911	Total
\$0	\$0	\$0	\$422,600
0	0	0	67,510
14,000	0	0	1,965,191
0	0	0	49,673
0	0	0	161,853
0	40,539	92,528	2,049,733
0	0	0	4,526
0	622	0	177,639
<u>14,000</u>	<u>41,161</u>	<u>92,528</u>	<u>4,898,725</u>
5,250	0	0	489,484
0	0	0	449,740
0	56,694	98,721	927,417
0	0	0	991,446
0	0	0	822,066
0	0	0	1,227,731
0	0	0	107,520
<u>5,250</u>	<u>56,694</u>	<u>98,721</u>	<u>5,015,404</u>
8,750	(15,533)	(6,193)	(116,679)
0	12,481	0	205,201
8,750	(3,052)	(6,193)	88,522
641	4,080	178,203	4,296,841
<u>\$9,391</u>	<u>\$1,028</u>	<u>\$172,010</u>	<u>\$4,385,363</u>

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2013

	County Buildings	Courthouse Roof and Projects	Ohio Public Works Commission Projects	Westmoor Sewer Construction
Revenues				
Intergovernmental	\$0	\$0	\$223,040	\$16,443
Expenditures				
Capital Outlay	88,539	22,479	223,040	62,406
<i>Excess of Revenues Under Expenditures</i>	(88,539)	(22,479)	0	(45,963)
Other Financing Sources				
OWDA Loans Issued	0	0	0	450
Transfers In	0	100,549	0	0
Total Other Financing Sources	0	100,549	0	450
<i>Net Changes in Fund Balances</i>	(88,539)	78,070	0	(45,513)
<i>Fund Balances (Deficit) Beginning of Year</i>	107,625	(5,581)	0	93,001
<i>Fund Balances End of Year</i>	\$19,086	\$72,489	\$0	\$47,488

<u>Total</u>
\$239,483
<u>396,464</u>
<u>(156,981)</u>
450
<u>100,549</u>
<u>100,999</u>
(55,982)
<u>195,045</u>
<u><u>\$139,063</u></u>

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Crawford County, Ohio

Combining Statements - Fiduciary Funds

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

Agency Funds

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

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

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

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

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

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

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

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

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

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

Coder-Wechter Ditch
County Health
Domestic Shelter
Special Emergency Planning

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

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2013

	Balance at December 31, 2012	Additions	Reductions	Balance at December 31, 2013
County Court Fund				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$295,601	\$3,385,636	\$3,450,519	\$230,718
Liabilities				
Undistributed Assets	\$295,601	\$3,385,636	\$3,450,519	\$230,718
Estate Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$331,763	\$1,154,390	\$1,324,268	\$161,885
Liabilities				
Due to Other Governments	\$331,763	\$1,154,390	\$1,324,268	\$161,885
Tangible Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$376,673	\$376,673	\$0
Due from Other Governments	34,228	34,228	34,228	34,228
Total Assets	\$34,228	\$410,901	\$410,901	\$34,228
Liabilities				
Due to Other Governments	\$34,228	\$410,901	\$410,901	\$34,228
Undivided Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$20,574	\$2,079,552	\$2,014,364	\$85,762
Due from Other Governments	869,415	868,200	869,415	868,200
Total Assets	\$889,989	\$2,947,752	\$2,883,779	\$953,962
Liabilities				
Due to Other Governments	\$889,989	\$2,947,752	\$2,883,779	\$953,962
Undivided General Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,921,880	\$25,447,679	\$25,675,011	\$1,694,548
Special Assessments Receivable	184,787	238,345	184,787	238,345
Property Taxes Receivable	23,943,124	23,966,962	23,943,124	23,966,962
Total Assets	\$26,049,791	\$49,652,986	\$49,802,922	\$25,899,855
Liabilities				
Due to Other Governments	\$26,049,791	\$49,652,986	\$49,802,922	\$25,899,855

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2013

	Balance at December 31, 2012	Additions	Reductions	Balance at December 31, 2013
<i>Housing Trust Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$41,282	\$176,199	\$177,841	\$39,640
Liabilities				
Due to Other Governments	\$41,282	\$176,199	\$177,841	\$39,640
<i>Indigent Application Fee Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$85	\$719	\$741	\$63
Liabilities				
Due to Other Governments	\$85	\$719	\$741	\$63
<i>Local Government Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$654,279	\$654,279	\$0
Due from Other Governments	390,111	296,286	390,111	296,286
Total Assets	\$390,111	\$950,565	\$1,044,390	\$296,286
Liabilities				
Due to Other Governments	\$390,111	\$950,565	\$1,044,390	\$296,286
<i>Library Local Government Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,396,100	\$1,396,100	\$0
Due from Other Governments	682,433	698,050	682,433	698,050
Total Assets	\$682,433	\$2,094,150	\$2,078,533	\$698,050
Liabilities				
Due to Other Governments	\$682,433	\$2,094,150	\$2,078,533	\$698,050
<i>Mental Health Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$53,003	\$711,515	\$710,730	\$53,788
Due from Other Governments	50,551	50,935	50,551	50,935
Property Taxes Receivable	540,644	539,821	540,644	539,821
Total Assets	\$644,198	\$1,302,271	\$1,301,925	\$644,544
Liabilities				
Due to Other Governments	\$644,198	\$1,302,271	\$1,301,925	\$644,544

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2013

	Balance at December 31, 2012	Additions	Reductions	Balance at December 31, 2013
<i>Payroll Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$157,768	\$16,985,200	\$17,008,247	\$134,721
Liabilities				
Payroll Taxes Withholding	\$157,768	\$16,985,200	\$17,008,247	\$134,721
<i>Coder-Wechter Ditch Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,313	\$805	\$4,508
Liabilities				
Due to Other Governments	\$0	\$5,313	\$805	\$4,508
<i>County Health Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$704,316	\$1,556,446	\$1,654,831	\$605,931
Liabilities				
Undistributed Assets	\$704,316	\$1,556,446	\$1,654,831	\$605,931
<i>Domestic Shelter Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,141	\$11,001	\$10,583	\$6,559
Liabilities				
Undistributed Assets	\$6,141	\$11,001	\$10,583	\$6,559
<i>Special Emergency Planning Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$27,593	\$15,541	\$12,506	\$30,628
Liabilities				
Due to Other Governments	\$27,593	\$15,541	\$12,506	\$30,628
<i>Sheriff Civil Fund</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$38,791	\$1,315,091	\$1,306,109	\$47,773
Liabilities				
Undistributed Assets	\$38,791	\$1,315,091	\$1,306,109	\$47,773

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2013

	Balance at December 31, 2012	Additions	Reductions	Balance at December 31, 2013
<i>Soil and Water Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$78,438	\$229,064	\$204,664	\$102,838
Liabilities				
Undistributed Assets	\$78,438	\$229,064	\$204,664	\$102,838
<i>Park District Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$20,765	\$417,798	\$339,173	\$99,390
Liabilities				
Undistributed Assets	\$20,765	\$417,798	\$339,173	\$99,390
<i>Ohio Elections Commission Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,100	\$2,970	\$3,100	\$2,970
Liabilities				
Due to Other Governments	\$3,100	\$2,970	\$3,100	\$2,970
<i>Regional Planning Commission Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$31,759	\$17,754	\$39,415	\$10,098
Liabilities				
Undistributed Assets	\$31,759	\$17,754	\$39,415	\$10,098
<i>All Agency Funds</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,398,467	\$51,238,193	\$51,603,331	\$3,033,329
Cash and Cash Equivalents in Segregated Accounts	334,392	4,700,727	4,756,628	278,491
Due from Other Governments	2,026,738	1,947,699	2,026,738	1,947,699
Special Assessments Receivable	184,787	238,345	184,787	238,345
Property Taxes Receivable	24,483,768	24,506,783	24,483,768	24,506,783
Total Assets	\$30,428,152	\$82,631,747	\$83,055,252	\$30,004,647
Liabilities				
Payroll Taxes Withholding	\$157,768	\$16,985,200	\$17,008,247	\$134,721
Due to Other Governments	29,094,573	58,713,757	59,041,711	28,766,619
Undistributed Assets	1,175,811	6,932,790	7,005,294	1,103,307
Total Liabilities	\$30,428,152	\$82,631,747	\$83,055,252	\$30,004,647

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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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,124,973	\$1,160,094	\$1,160,094	\$0
Sales Taxes	3,300,000	3,522,633	3,551,160	28,527
Charges for Services	2,555,543	2,611,172	2,722,805	111,633
Licenses and Permits	2,310	2,547	2,652	105
Fines and Forfeitures	172,500	173,550	162,012	(11,538)
Intergovernmental	1,493,169	1,363,964	1,380,188	16,224
Interest	160,000	120,000	121,938	1,938
Other	39,181	64,069	79,022	14,953
<i>Total Revenues</i>	<u>8,847,676</u>	<u>9,018,029</u>	<u>9,179,871</u>	<u>161,842</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Commissioners				
Personal Services	384,015	368,391	246,234	122,157
Materials and Supplies	2,000	3,396	2,896	500
Contractual Services	5,000	11,068	9,068	2,000
Capital Outlay	0	5,152	5,152	0
Other	11,689	41,372	41,372	0
Auditor				
Personal Services	372,259	372,259	369,895	2,364
Materials and Supplies	2,000	2,000	2,000	0
Capital Outlay	0	1,005	1,005	0
Other	2,500	4,672	4,672	0
Treasurer				
Personal Services	137,782	138,980	134,359	4,621
Materials and Supplies	4,500	4,400	3,869	531
Other	2,100	3,976	3,435	541
Prosecutor				
Personal Services	395,218	508,022	497,992	10,030
Materials and Supplies	7,000	5,116	3,173	1,943
Contractual Services	4,500	4,730	2,939	1,791
Capital Outlay	0	7,508	7,467	41
Other	30,617	36,313	34,493	1,820
Bureau of Examination				
Contractual Services	80,000	81,600	81,065	535
Auto Data Processing Board				
Personal Services	60,782	60,982	60,973	9
Materials and Supplies	1,000	1,000	613	387
Contractual Services	37,420	41,109	32,738	8,371
Other	700	1,410	878	532
Board of Elections				
Personal Services	331,653	333,278	280,865	52,413
Materials and Supplies	22,000	22,077	7,119	14,958
Contractual Services	107,000	107,145	57,934	49,211
Capital Outlay	15,000	15,000	13,484	1,516
Other	20,559	23,383	16,724	6,659

(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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Courthouse and Jail				
Personal Services	\$235,167	\$240,401	\$226,678	\$13,723
Materials and Supplies	20,000	20,909	8,588	12,321
Contractual Services	330,000	388,908	375,382	13,526
Capital Outlay	6,000	16,575	14,533	2,042
Other	190,400	203,894	203,481	413
Recorder				
Personal Services	163,020	163,617	162,974	643
Materials and Supplies	3,000	3,000	1,277	1,723
Contractual Services	27,000	35,355	33,544	1,811
Other	2,800	3,865	3,164	701
Insurances				
Contractual Services	181,814	257,486	257,486	0
Planning Commission				
Other	10,000	10,000	10,000	0
Clerk of Courts Title				
Personal Services	139,544	140,034	134,501	5,533
Materials and Supplies	4,000	4,000	2,775	1,225
Contractual Services	32,500	32,018	22,232	9,786
Capital Outlay	3,000	3,000	1,185	1,815
Other	6,000	7,065	3,042	4,023
Total General Government - Legislative and Executive	3,391,539	3,735,471	3,383,256	352,215
General Government - Judicial				
Commissioners				
Other	7,000	8,352	8,352	0
Court of Appeals				
Other	24,000	25,032	15,726	9,306
Common Pleas Court				
Personal Services	444,092	442,557	440,515	2,042
Materials and Supplies	8,000	4,500	3,058	1,442
Contractual Services	7,009	7,737	7,536	201
Other	157,900	183,166	179,968	3,198
Jury Commission				
Personal Services	1,406	1,404	1,404	0
Materials and Supplies	200	200	115	85
Juvenile Court				
Personal Services	291,263	274,010	258,092	15,918
Materials and Supplies	9,000	9,030	7,370	1,660
Contractual Services	4,500	11,750	10,622	1,128
Capital Outlay	0	76	76	0
Other	103,000	106,499	103,457	3,042
Probate Court				
Personal Services	113,977	131,616	130,655	961
Materials and Supplies	2,000	2,094	2,094	0
Contractual Services	2,000	932	517	415
Capital Outlay	0	2,999	2,999	0
Other	1,375	2,886	1,992	894

(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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Clerk of Courts				
Personal Services	\$253,771	\$254,255	\$192,245	\$62,010
Materials and Supplies	9,300	8,917	6,455	2,462
Contractual Services	4,400	4,641	3,708	933
Capital Outlay	0	1,787	1,766	21
Other	3,000	4,065	1,912	2,153
Municipal Court				
Personal Services	377,622	380,822	364,795	16,027
Materials and Supplies	7,500	4,500	2,095	2,405
Contractual Services	1,800	1,931	1,665	266
Other	103,500	122,973	114,287	8,686
Total General Government - Judicial	1,937,615	1,998,731	1,863,476	135,255
Public Safety				
Adult Probation				
Personal Services	71,068	71,120	70,998	122
Materials and Supplies	100	47	0	47
Contractual Services	1,188	1,241	751	490
Other	200	200	0	200
Probation Department				
Personal Services	254,243	253,743	244,083	9,660
Contractual Services	100,000	106,369	92,869	13,500
Other	9,500	11,985	10,706	1,279
Coroner				
Personal Services	57,606	57,606	56,824	782
Contractual Services	45,000	56,141	48,680	7,461
Capital Outlay	300	300	0	300
Other	1,300	2,875	2,725	150
Total Public Safety	540,505	561,627	527,636	33,991
Public Works				
Engineer				
Personal Services	107,663	107,663	105,855	1,808
Materials and Supplies	2,750	2,790	2,035	755
Contractual Services	8,000	8,008	7,774	234
Other	200	910	839	71
Sanitary Engineer				
Personal Services	100	100	0	100
Contractual Services	5,000	5,400	3,551	1,849
Total Public Works	123,713	124,871	120,054	4,817

(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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Health				
Agriculture				
Personal Services	\$135	\$180	\$151	\$29
Other	258,269	268,949	267,553	1,396
T.B. Hospital				
Materials and Supplies	800	800	525	275
Other	110	216	216	0
Vital Statistics				
Other	1,000	1,000	842	158
Other Health				
Other	67,147	67,147	67,147	0
Total Health	<u>327,461</u>	<u>338,292</u>	<u>336,434</u>	<u>1,858</u>
Human Services				
Veterans Service Commission				
Personal Services	35,250	35,315	34,094	1,221
Materials and Supplies	3,500	3,500	2,491	1,009
Contractual Services	6,600	19,535	13,153	6,382
Capital Outlay	500	16,500	14,276	2,224
Other	132,429	94,989	55,889	39,100
Veterans Services				
Personal Services	174,000	174,435	153,870	20,565
Other	19,000	28,639	27,189	1,450
Total Human Services	<u>371,279</u>	<u>372,913</u>	<u>300,962</u>	<u>71,951</u>
Total Expenditures	<u>6,692,112</u>	<u>7,131,905</u>	<u>6,531,818</u>	<u>600,087</u>
<i>Excess of Revenues Over Expenditures</i>	<u>2,155,564</u>	<u>1,886,124</u>	<u>2,648,053</u>	<u>761,929</u>
Other Financing Sources (Uses)				
Advances In	0	0	181,608	181,608
Advances Out	0	0	(29,591)	(29,591)
Transfers Out	(2,215,623)	(2,210,623)	(1,797,837)	412,786
Total Other Financing Sources (Uses)	<u>(2,215,623)</u>	<u>(2,210,623)</u>	<u>(1,645,820)</u>	<u>564,803</u>
Net Changes in Fund Balance	(60,059)	(324,499)	1,002,233	1,326,732
Fund Balance Beginning of Year	4,122,679	4,122,679	4,122,679	0
Prior Year Outstanding Advances	302,068	302,068	0	(302,068)
Prior Year Encumbrances Appropriated	139,913	139,913	139,913	0
Fund Balance End of Year	<u>\$4,504,601</u>	<u>\$4,240,161</u>	<u>\$5,264,825</u>	<u>\$1,024,664</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$40,000	\$40,000	\$72,443	\$32,443
Fines and Forfeitures	25,000	25,000	26,824	1,824
Intergovernmental	3,600,000	3,600,000	3,651,838	51,838
Interest	15,000	15,000	14,520	(480)
<i>Total Revenues</i>	<u>3,680,000</u>	<u>3,680,000</u>	<u>3,765,625</u>	<u>85,625</u>
Expenditures				
Current:				
Public Works				
Personal Services	1,440,000	1,447,600	1,394,818	52,782
Materials and Supplies	573,000	621,456	607,615	13,841
Contractual Services	1,547,000	1,485,122	1,167,930	317,192
Capital Outlay	142,000	151,666	79,975	71,691
Other	229,000	236,340	224,758	11,582
<i>Total Expenditures</i>	<u>3,931,000</u>	<u>3,942,184</u>	<u>3,475,096</u>	<u>467,088</u>
<i>Net Changes in Fund Balance</i>	(251,000)	(262,184)	290,529	552,713
<i>Fund Balance Beginning of Year</i>	4,245,407	4,245,407	4,245,407	0
Prior Year Encumbrances Appropriated	24,066	24,066	24,066	0
<i>Fund Balance End of Year</i>	<u><u>\$4,018,473</u></u>	<u><u>\$4,007,289</u></u>	<u><u>\$4,560,002</u></u>	<u><u>\$552,713</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$183,659	\$183,659	\$187,478	\$3,819
Charges for Services	59,858	59,858	101,935	42,077
Intergovernmental	1,359,037	1,449,037	1,398,292	(50,745)
Interest	0	0	4	4
Other	78,992	78,992	173,250	94,258
<i>Total Revenues</i>	<u>1,681,546</u>	<u>1,771,546</u>	<u>1,860,959</u>	<u>89,413</u>
Expenditures				
Current:				
Human Services				
Children Services				
Contractual Services	1,052,000	1,394,425	1,393,983	442
Other	778,001	654,771	642,508	12,263
Independent Living				
Other	26,684	2,000	711	1,289
<i>Total Expenditures</i>	<u>1,856,685</u>	<u>2,051,196</u>	<u>2,037,202</u>	<u>13,994</u>
<i>Net Changes in Fund Balance</i>	(175,139)	(279,650)	(176,243)	103,407
<i>Fund Balance Beginning of Year</i>	229,220	229,220	229,220	0
Prior Year Encumbrances Appropriated	93,347	93,347	93,347	0
<i>Fund Balance End of Year</i>	<u><u>\$147,428</u></u>	<u><u>\$42,917</u></u>	<u><u>\$146,324</u></u>	<u><u>\$103,407</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Criminal Justice Services Levy Fund
For the Year Ended December 31, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,402,717	\$1,402,717	\$1,451,762	\$49,045
Intergovernmental	281,251	281,251	310,790	29,539
Other	0	0	14,753	14,753
<i>Total Revenues</i>	<u>1,683,968</u>	<u>1,683,968</u>	<u>1,777,305</u>	<u>93,337</u>
Expenditures				
Current:				
Public Safety				
Personal Services	1,714,582	1,728,011	1,685,783	42,228
Materials and Supplies	35,000	43,069	41,086	1,983
Contractual Services	115,000	118,818	112,234	6,584
Capital Outlay	10,000	20,553	20,211	342
Other	126,561	139,475	125,203	14,272
<i>Total Expenditures</i>	<u>2,001,143</u>	<u>2,049,926</u>	<u>1,984,517</u>	<u>65,409</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(317,175)	(365,958)	(207,212)	158,746
Other Financing Sources				
Transfers In	<u>212,035</u>	<u>212,035</u>	<u>60,000</u>	<u>(152,035)</u>
<i>Net Changes in Fund Balance</i>	(105,140)	(153,923)	(147,212)	6,711
<i>Fund Balance Beginning of Year</i>	143,019	143,019	143,019	0
Prior Year Encumbrances Appropriated	<u>33,620</u>	<u>33,620</u>	<u>33,620</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$71,499</u>	<u>\$22,716</u>	<u>\$29,427</u>	<u>\$6,711</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$949,987	\$949,987	\$833,095	(\$116,892)
Intergovernmental	3,095,326	3,095,326	2,230,779	(864,547)
Other	105,000	105,000	176,918	71,918
<i>Total Revenues</i>	<u>4,150,313</u>	<u>4,150,313</u>	<u>3,240,792</u>	<u>(909,521)</u>
Expenditures				
Current:				
Human Services				
Public Assistance/Administration				
Personal Services	1,514,445	1,514,445	1,408,894	105,551
Materials and Supplies	40,000	40,647	19,959	20,688
Contractual Services	319,882	335,412	220,163	115,249
Capital Outlay	28,000	28,000	10,872	17,128
Other	513,124	517,367	370,558	146,809
Public Assistance/Social Services				
Personal Services	700,658	700,658	667,921	32,737
Contractual Services	165,855	404,780	244,552	160,228
Other	94,224	95,363	74,896	20,467
Public Assistance/Transfers				
Personal Services	292,723	292,723	224,062	68,661
Workforce Investment Act				
Personal Services	26,090	18,092	274	17,818
Contractual Services	391,872	312,367	210,584	101,783
Capital Outlay	1,000	1,000	0	1,000
Other	168,987	256,491	169,561	86,930
<i>Total Expenditures</i>	<u>4,256,860</u>	<u>4,517,345</u>	<u>3,622,296</u>	<u>895,049</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(106,547)	(367,032)	(381,504)	(14,472)
Other Financing Sources				
Transfers In	147,349	147,349	141,558	(5,791)
<i>Net Changes in Fund Balance</i>	40,802	(219,683)	(239,946)	(20,263)
<i>Fund Balance Beginning of Year</i>	552,886	552,886	552,886	0
Prior Year Encumbrances Appropriated	108,786	108,786	108,786	0
<i>Fund Balance End of Year</i>	<u>\$702,474</u>	<u>\$441,989</u>	<u>\$421,726</u>	<u>(\$20,263)</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$1,404,161	\$1,393,251	\$1,428,484	\$35,233
Charges for Services	105,000	105,000	130,548	25,548
Other	80,000	80,000	95,763	15,763
<i>Total Revenues</i>	<u>1,589,161</u>	<u>1,578,251</u>	<u>1,654,795</u>	<u>76,544</u>
Expenditures				
Current:				
Public Safety				
Personal Services	1,583,707	1,629,972	1,577,842	52,130
Materials and Supplies	35,000	36,880	36,475	405
Contractual Services	785,000	882,968	874,903	8,065
Capital Outlay	30,000	33,890	33,676	214
Other	13,000	32,758	31,457	1,301
<i>Total Expenditures</i>	<u>2,446,707</u>	<u>2,616,468</u>	<u>2,554,353</u>	<u>62,115</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(857,546)	(1,038,217)	(899,558)	138,659
Other Financing Sources				
Transfers In	724,542	724,542	724,542	0
<i>Net Changes in Fund Balance</i>	(133,004)	(313,675)	(175,016)	138,659
<i>Fund Balance Beginning of Year</i>	179,123	179,123	179,123	0
Prior Year Encumbrances Appropriated	134,602	134,602	134,602	0
<i>Fund Balance End of Year</i>	<u>\$180,721</u>	<u>\$50</u>	<u>\$138,709</u>	<u>\$138,659</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$2,543,456	\$2,543,456	\$2,614,106	\$70,650
Intergovernmental	2,356,281	2,356,281	2,489,770	133,489
Interest	0	0	391	391
Other	385,200	385,200	669,253	284,053
<i>Total Revenues</i>	<u>5,284,937</u>	<u>5,284,937</u>	<u>5,773,520</u>	<u>488,583</u>
Expenditures				
Current:				
Health				
Personal Services	3,133,328	3,091,088	2,815,463	275,625
Materials and Supplies	57,423	62,429	38,421	24,008
Contractual Services	2,493,802	2,637,714	1,710,629	927,085
Capital Outlay	57,000	109,889	77,553	32,336
Other	98,423	118,323	103,875	14,448
<i>Total Expenditures</i>	<u>5,839,976</u>	<u>6,019,443</u>	<u>4,745,941</u>	<u>1,273,502</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(555,039)	(734,506)	1,027,579	1,762,085
Other Financing Uses				
Transfers Out	0	(41,721)	0	41,721
<i>Net Changes in Fund Balance</i>	(555,039)	(776,227)	1,027,579	1,803,806
<i>Fund Balance Beginning of Year</i>	3,943,686	3,943,686	3,943,686	0
Prior Year Encumbrances Appropriated	149,805	149,805	149,805	0
<i>Fund Balance End of Year</i>	<u>\$3,538,452</u>	<u>\$3,317,264</u>	<u>\$5,121,070</u>	<u>\$1,803,806</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$200,340	\$215,100	\$227,332	\$12,232
Other	0	0	211	211
<i>Total Revenues</i>	<u>200,340</u>	<u>215,100</u>	<u>227,543</u>	<u>12,443</u>
Expenses				
Personal Services	8,778	9,475	9,461	14
Materials and Supplies	8,500	8,089	1,647	6,442
Contractual Services	141,500	188,961	150,797	38,164
Capital Outlay	9,000	14,366	10,680	3,686
Other	10,200	10,847	3,795	7,052
Debt Service:				
Principal Retirement	7,878	7,878	7,878	0
Interest Expense	67,251	67,251	67,251	0
<i>Total Expenses</i>	<u>253,107</u>	<u>306,867</u>	<u>251,509</u>	<u>55,358</u>
<i>Excess of Revenues</i>				
<i>Under Expenses before Advances</i>				
<i>and Transfers</i>	(52,767)	(91,767)	(23,966)	67,801
Advances In	0	0	7,272	7,272
Transfers In	11,250	11,208	0	(11,208)
Transfers Out	(16,500)	(16,458)	0	16,458
<i>Net Changes in Fund Balance</i>	(58,017)	(97,017)	(16,694)	80,323
<i>Fund Balance Beginning of Year</i>	198,912	198,912	198,912	0
Prior Year Encumbrances Appropriated	12,905	12,905	12,905	0
<i>Fund Balance End of Year</i>	<u>\$153,800</u>	<u>\$114,800</u>	<u>\$195,123</u>	<u>\$80,323</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$22,000	\$22,000	\$24,951	\$2,951
Other	0	0	1,817	1,817
<i>Total Revenues</i>	<u>22,000</u>	<u>22,000</u>	<u>26,768</u>	<u>4,768</u>
Expenditures				
Current:				
General Government - Judicial				
Common Pleas Court				
Materials and Supplies	1,010	1,010	0	1,010
Contractual Services	10,800	10,800	10,800	0
Capital Outlay	20,200	23,200	3,182	20,018
Juvenile Court				
Contractual Services	3,000	3,000	0	3,000
Capital Outlay	6,000	7,197	1,197	6,000
Probate Court				
Materials and Supplies	200	200	0	200
Contractual Services	2,000	2,000	0	2,000
Capital Outlay	2,000	5,000	4,409	591
Municipal Court				
Materials and Supplies	8,000	8,000	7,505	495
Contractual Services	13,500	13,600	5,388	8,212
Capital Outlay	30,500	32,319	32,319	0
<i>Total Expenditures</i>	<u>97,210</u>	<u>106,326</u>	<u>64,800</u>	<u>41,526</u>
<i>Net Changes in Fund Balance</i>	(75,210)	(84,326)	(38,032)	46,294
<i>Fund Balance Beginning of Year</i>	186,254	186,254	186,254	0
Prior Year Encumbrances Appropriated	6,125	6,125	6,125	0
<i>Fund Balance End of Year</i>	<u><u>\$117,169</u></u>	<u><u>\$108,053</u></u>	<u><u>\$154,347</u></u>	<u><u>\$46,294</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$278,719	\$552,874	\$437,697	(\$115,177)
Interest	0	0	162	162
Other	0	0	14,620	14,620
<i>Total Revenues</i>	<u>278,719</u>	<u>552,874</u>	<u>452,479</u>	<u>(100,395)</u>
Expenditures				
Current:				
Public Works				
Contractual Services	80,500	480,074	375,609	104,465
<i>Excess of Revenues Over Expenditures</i>	198,219	72,800	76,870	4,070
Other Financing Uses				
Advances Out	0	0	(121,221)	(121,221)
<i>Net Changes in Fund Balance</i>	<u>198,219</u>	<u>72,800</u>	<u>(44,351)</u>	<u>(117,151)</u>
<i>Fund Balance Beginning of Year</i>	155,549	155,549	155,549	0
Prior Year Outstanding Advances	(189,318)	(189,318)	0	189,318
<i>Fund Balance End of Year</i>	<u>\$164,450</u>	<u>\$39,031</u>	<u>\$111,198</u>	<u>\$72,167</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Licenses and Permits	\$10,000	\$10,000	\$49,673	\$39,673
Expenditures				
Current:				
Public Safety				
Materials and Supplies	1,500	1,600	1,586	14
Contractual Services	15,000	22,009	19,809	2,200
Capital Outlay	6,500	0	0	0
<i>Total Expenditures</i>	<u>23,000</u>	<u>23,609</u>	<u>21,395</u>	<u>2,214</u>
<i>Net Changes in Fund Balance</i>	(13,000)	(13,609)	28,278	41,887
<i>Fund Balance Beginning of Year</i>	36,867	36,867	36,867	0
Prior Year Encumbrances Appropriated	800	800	800	0
<i>Fund Balance End of Year</i>	<u><u>\$24,667</u></u>	<u><u>\$24,058</u></u>	<u><u>\$65,945</u></u>	<u><u>\$41,887</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$408,063	\$457,063	\$421,972	(\$35,091)
Intergovernmental	74,267	74,267	104,878	30,611
<i>Total Revenues</i>	482,330	531,330	526,850	(4,480)
Expenditures				
Current:				
Human Services				
Contractual Services	427,700	531,330	526,850	4,480
<i>Net Changes in Fund Balance</i>	54,630	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$54,630	\$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, 2013

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Other	\$0	\$0	\$1,766	\$1,766
Expenditures				
Current:				
Human Services				
Contractual Services	<u>0</u>	<u>3,035</u>	<u>1,269</u>	<u>1,766</u>
<i>Net Changes in Fund Balance</i>	0	(3,035)	497	3,532
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	<u>12,088</u>	<u>12,088</u>	<u>12,088</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$12,088</u></u>	<u><u>\$9,053</u></u>	<u><u>\$12,585</u></u>	<u><u>\$3,532</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Commissary Fund
For the Year Ended December 31, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$87,500	\$87,500	\$88,003	\$503
Other	1,000	1,000	0	(1,000)
<i>Total Revenues</i>	<u>88,500</u>	<u>88,500</u>	<u>88,003</u>	<u>(497)</u>
Expenditures				
Current:				
Public Safety				
Materials and Supplies	76,000	76,598	74,280	2,318
Capital Outlay	10,000	10,000	8,619	1,381
<i>Total Expenditures</i>	<u>86,000</u>	<u>86,598</u>	<u>82,899</u>	<u>3,699</u>
<i>Net Changes in Fund Balance</i>	2,500	1,902	5,104	3,202
<i>Fund Balance Beginning of Year</i>	71,901	71,901	71,901	0
Prior Year Encumbrances Appropriated	<u>598</u>	<u>598</u>	<u>598</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$74,999</u></u>	<u><u>\$74,401</u></u>	<u><u>\$77,603</u></u>	<u><u>\$3,202</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$180,000	\$180,000	\$168,568	(\$11,432)
Intergovernmental	539,782	539,782	482,873	(56,909)
Other	31,625	31,625	51,873	20,248
<i>Total Revenues</i>	<u>751,407</u>	<u>751,407</u>	<u>703,314</u>	<u>(48,093)</u>
Expenditures				
Current:				
Human Services				
Personal Services	534,153	519,109	483,630	35,479
Contractual Services	80,948	93,666	90,134	3,532
Other	146,147	160,634	159,833	801
<i>Total Expenditures</i>	<u>761,248</u>	<u>773,409</u>	<u>733,597</u>	<u>39,812</u>
<i>Net Changes in Fund Balance</i>	(9,841)	(22,002)	(30,283)	(8,281)
<i>Fund Balance Beginning of Year</i>	185,380	185,380	185,380	0
Prior Year Encumbrances Appropriated	168,487	168,487	168,487	0
<i>Fund Balance End of Year</i>	<u>\$344,026</u>	<u>\$331,865</u>	<u>\$323,584</u>	<u>(\$8,281)</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$395,484	\$395,484	\$345,006	(\$50,478)
Expenditures				
Current:				
Public Works				
Materials and Supplies	12,800	33,300	24,428	8,872
Contractual Services	331,797	332,684	303,927	28,757
<i>Total Expenditures</i>	344,597	365,984	328,355	37,629
<i>Excess of Revenues Over Expenditures</i>	50,887	29,500	16,651	(12,849)
Other Financing Sources (Uses)				
Advances In	0	0	12,800	12,800
Advances Out	0	0	(50,887)	(50,887)
<i>Total Other Financing Sources (Uses)</i>	0	0	(38,087)	(38,087)
<i>Net Changes in Fund Balance</i>	50,887	29,500	(21,436)	(50,936)
<i>Fund Balance Beginning of Year</i>	49	49	49	0
Prior Year Outstanding Advances	(50,887)	(50,887)	0	50,887
Prior Year Encumbrances Appropriated	21,387	21,387	21,387	0
<i>Fund Balance End of Year</i>	\$21,436	\$49	\$0	(\$49)

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$154,000	\$154,000	\$151,871	(\$2,129)
Fines and Forfeitures	1,000	1,000	568	(432)
Other	0	0	435	435
<i>Total Revenues</i>	<u>155,000</u>	<u>155,000</u>	<u>152,874</u>	<u>(2,126)</u>
Expenditures				
Current:				
Health				
Personal Services	83,229	83,229	73,603	9,626
Materials and Supplies	7,200	7,434	7,133	301
Contractual Services	43,000	43,096	40,182	2,914
Capital Outlay	1,000	2,305	2,305	0
Other	11,000	10,675	4,158	6,517
<i>Total Expenditures</i>	<u>145,429</u>	<u>146,739</u>	<u>127,381</u>	<u>19,358</u>
<i>Net Changes in Fund Balance</i>	9,571	8,261	25,493	17,232
<i>Fund Balance Beginning of Year</i>	104,605	104,605	104,605	0
Prior Year Encumbrances Appropriated	<u>1,580</u>	<u>1,580</u>	<u>1,580</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$115,756</u></u>	<u><u>\$114,446</u></u>	<u><u>\$131,678</u></u>	<u><u>\$17,232</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$5,000	\$5,000	\$2,045	(\$2,955)
Expenditures				
Current:				
Public Safety				
Contractual Services	12,500	12,500	0	12,500
Capital Outlay	12,500	12,500	2,613	9,887
<i>Total Expenditures</i>	25,000	25,000	2,613	22,387
<i>Net Changes in Fund Balance</i>	(20,000)	(20,000)	(568)	19,432
<i>Fund Balance Beginning of Year</i>	43,148	43,148	43,148	0
<i>Fund Balance End of Year</i>	\$23,148	\$23,148	\$42,580	\$19,432

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, 2013

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Special Assessments	\$75,000	\$75,000	\$67,510	(\$7,490)
Other	0	0	370	370
<i>Total Revenues</i>	75,000	75,000	67,880	(7,120)
Expenditures				
Current:				
Public Works				
Other	85,845	153,725	64,502	89,223
<i>Net Changes in Fund Balance</i>	(10,845)	(78,725)	3,378	82,103
<i>Fund Balance Beginning of Year</i>	98,739	98,739	98,739	0
<i>Fund Balance End of Year</i>	<u>\$87,894</u>	<u>\$20,014</u>	<u>\$102,117</u>	<u>\$82,103</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$68,500	\$68,500	\$90,123	\$21,623
Other	0	0	2,965	2,965
<i>Total Revenues</i>	<u>68,500</u>	<u>68,500</u>	<u>93,088</u>	<u>24,588</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Treasurer				
Personal Services	27,125	28,125	26,958	1,167
Materials and Supplies	4,000	4,000	2,429	1,571
Contractual Services	3,000	3,000	560	2,440
Capital Outlay	1,000	1,000	803	197
Other	1,500	1,500	1,042	458
Prosecutor				
Personal Services	25,010	25,010	24,506	504
Materials and Supplies	2,000	2,000	0	2,000
Contractual Services	8,500	7,500	4,440	3,060
Capital Outlay	2,071	2,071	820	1,251
Other	10,000	22,550	16,453	6,097
<i>Total Expenditures</i>	<u>84,206</u>	<u>96,756</u>	<u>78,011</u>	<u>18,745</u>
<i>Net Changes in Fund Balance</i>	(15,706)	(28,256)	15,077	43,333
<i>Fund Balance Beginning of Year</i>	71,582	71,582	71,582	0
Prior Year Encumbrances Appropriated	<u>1,550</u>	<u>1,550</u>	<u>1,550</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$57,426</u></u>	<u><u>\$44,876</u></u>	<u><u>\$88,209</u></u>	<u><u>\$43,333</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Economic Development Fund
For the Year Ended December 31, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$29,893	\$29,893	\$0	(\$29,893)
Other	0	0	5,303	5,303
<i>Total Revenues</i>	29,893	29,893	5,303	(24,590)
Expenditures				
Current:				
Economic Development				
Personal Services	127,187	127,187	106,725	20,462
<i>Excess of Revenues Under Expenditures</i>	(97,294)	(97,294)	(101,422)	(4,128)
Other Financing Sources				
Transfers In	132,720	132,720	132,720	0
<i>Net Changes in Fund Balance</i>	35,426	35,426	31,298	(4,128)
<i>Fund Balance Beginning of Year</i>	6,538	6,538	6,538	0
Prior Year Outstanding Advances	(29,893)	(29,893)	0	29,893
<i>Fund Balance End of Year</i>	<u>\$12,071</u>	<u>\$12,071</u>	<u>\$37,836</u>	<u>\$25,765</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, 2013*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Fines and Forfeitures	\$1,200	\$1,200	\$802	(\$398)
Expenditures				
Current:				
General Government - Judicial				
Capital Outlay	<u>3,300</u>	<u>3,300</u>	<u>0</u>	<u>3,300</u>
<i>Net Changes in Fund Balance</i>	(2,100)	(2,100)	802	2,902
<i>Fund Balance Beginning of Year</i>	<u>4,176</u>	<u>4,176</u>	<u>4,176</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,076</u></u>	<u><u>\$2,076</u></u>	<u><u>\$4,978</u></u>	<u><u>\$2,902</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$8,756	\$8,756	\$8,756	\$0
Intergovernmental	52,000	52,000	55,529	3,529
Other	12,000	12,000	12,614	614
<i>Total Revenues</i>	<u>72,756</u>	<u>72,756</u>	<u>76,899</u>	<u>4,143</u>
Expenditures				
Current:				
Public Safety				
Personal Services	107,619	110,861	110,550	311
Materials and Supplies	2,000	2,728	1,433	1,295
Contractual Services	15,000	36,568	24,637	11,931
Capital Outlay	5,000	4,560	2,168	2,392
Other	6,450	6,780	3,837	2,943
<i>Total Expenditures</i>	<u>136,069</u>	<u>161,497</u>	<u>142,625</u>	<u>18,872</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>(63,313)</u>	<u>(88,741)</u>	<u>(65,726)</u>	<u>23,015</u>
Other Financing Sources (Uses)				
Advances Out	0	0	(5,000)	(5,000)
Transfers In	60,000	60,000	60,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>60,000</u>	<u>60,000</u>	<u>55,000</u>	<u>(5,000)</u>
<i>Net Changes in Fund Balance</i>	(3,313)	(28,741)	(10,726)	18,015
<i>Fund Balance Beginning of Year</i>	124,678	124,678	124,678	0
Prior Year Outstanding Advances	(5,000)	(5,000)	0	5,000
Prior Year Encumbrances Appropriated	4,308	4,308	4,308	0
<i>Fund Balance End of Year</i>	<u>\$120,673</u>	<u>\$95,245</u>	<u>\$118,260</u>	<u>\$23,015</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$338,065	\$338,065	\$155,753	(\$182,312)
Other	0	0	470	470
<i>Total Revenues</i>	<u>338,065</u>	<u>338,065</u>	<u>156,223</u>	<u>(181,842)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	93,610	98,509	90,011	8,498
Materials and Supplies	4,200	3,806	1,460	2,346
Contractual Services	189,000	232,046	217,160	14,886
Other	17,760	15,321	12,746	2,575
<i>Total Expenditures</i>	<u>304,570</u>	<u>349,682</u>	<u>321,377</u>	<u>28,305</u>
<i>Net Changes in Fund Balance</i>	33,495	(11,617)	(165,154)	(153,537)
<i>Fund Balance Beginning of Year</i>	209,030	209,030	209,030	0
Prior Year Encumbrances Appropriated	16,995	16,995	16,995	0
<i>Fund Balance End of Year</i>	<u>\$259,520</u>	<u>\$214,408</u>	<u>\$60,871</u>	<u>(\$153,537)</u>

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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$61,000	\$81,468	\$5,000	(\$76,468)
Other	0	0	3,479	3,479
<i>Total Revenues</i>	61,000	81,468	8,479	(72,989)
Expenditures				
Current:				
Public Works				
Contractual Services	61,000	83,968	6,979	76,989
<i>Net Changes in Fund Balance</i>	0	(2,500)	1,500	4,000
<i>Fund Balance Beginning of Year</i>	2,500	2,500	2,500	0
<i>Fund Balance End of Year</i>	\$2,500	\$0	\$4,000	\$4,000

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, 2013

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Fines and Forfeitures	\$15,000	\$15,000	\$16,038	\$1,038
Expenditures				
Current:				
General Government - Judicial				
Contractual Services	<u>53,000</u>	<u>55,444</u>	<u>2,444</u>	<u>53,000</u>
<i>Net Changes in Fund Balance</i>	(38,000)	(40,444)	13,594	54,038
<i>Fund Balance Beginning of Year</i>	79,205	79,205	79,205	0
Prior Year Encumbrances Appropriated	<u>2,652</u>	<u>2,652</u>	<u>2,652</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$43,857</u></u>	<u><u>\$41,413</u></u>	<u><u>\$95,451</u></u>	<u><u>\$54,038</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Driver Interlock and Alcohol Monitoring Fund
For the Year Ended December 31, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$6,000	\$6,000	\$8,211	\$2,211
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	6,000	6,000	8,211	2,211
<i>Fund Balance Beginning of Year</i>	24,663	24,663	24,663	0
<i>Fund Balance End of Year</i>	<u>\$30,663</u>	<u>\$30,663</u>	<u>\$32,874</u>	<u>\$2,211</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, 2013

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Charges for Services	\$8,000	\$8,000	\$7,978	(\$22)
Expenditures				
Current:				
General Government - Judicial				
Other	<u>8,000</u>	<u>8,064</u>	<u>4,088</u>	<u>3,976</u>
<i>Net Changes in Fund Balance</i>	0	(64)	3,890	3,954
<i>Fund Balance Beginning of Year</i>	1,394	1,394	1,394	0
Prior Year Encumbrances Appropriated	<u>66</u>	<u>66</u>	<u>66</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,460</u></u>	<u><u>\$1,396</u></u>	<u><u>\$5,350</u></u>	<u><u>\$3,954</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Enforcement Assistance Fund
For the Year Ended December 31, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	10,000	10,000	10,000	0
<i>Fund Balance End of Year</i>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$0</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$0	\$27,797	\$23,880	(\$3,917)
Other	0	0	150	150
<i>Total Revenues</i>	0	27,797	24,030	(3,767)
Expenditures				
Current:				
Public Safety				
Personal Services	0	26,641	23,136	3,505
<i>Net Change in Fund Balance</i>	0	1,156	894	(262)
<i>Fund Balance Beginning of Year</i>	23,859	23,859	23,859	0
Prior Year Outstanding Advances	(22,470)	(22,470)	0	22,470
<i>Fund Balance End of Year</i>	<u>\$1,389</u>	<u>\$2,545</u>	<u>\$24,753</u>	<u>\$22,208</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Enforcement Records Management Fund
For the Year Ended December 31, 2013

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Charges for Services	\$20,882	\$20,882	\$20,885	\$3
Expenditures				
Current:				
Public Safety				
Contractual Services	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	882	882	885	3
<i>Fund Balance Beginning of Year</i>	<u>9,950</u>	<u>9,950</u>	<u>9,950</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10,832</u></u>	<u><u>\$10,832</u></u>	<u><u>\$10,835</u></u>	<u><u>\$3</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Library Resource Fund
For the Year Ended December 31, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$90,000	\$90,000	\$108,989	\$18,989
Other	0	0	327	327
<i>Total Revenues</i>	<u>90,000</u>	<u>90,000</u>	<u>109,316</u>	<u>19,316</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	5,274	5,274	3,959	1,315
Materials and Supplies	200	200	121	79
Contractual Services	40,000	68,216	68,136	80
Capital Outlay	7,500	7,500	2,375	5,125
Other	2,500	2,500	1,347	1,153
<i>Total Expenditures</i>	<u>55,474</u>	<u>83,690</u>	<u>75,938</u>	<u>7,752</u>
<i>Net Changes in Fund Balances</i>	34,526	6,310	33,378	27,068
<i>Fund Balance Beginning of Year</i>	157,700	157,700	157,700	0
Prior Year Encumbrances Appropriated	<u>3,771</u>	<u>3,771</u>	<u>3,771</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$195,997</u>	<u>\$167,781</u>	<u>\$194,849</u>	<u>\$27,068</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, 2013

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Charges for Services	\$3,000	\$3,000	\$2,982	(\$18)
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	3,000	0	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>14,710</u>	<u>0</u>	<u>14,710</u>
<i>Net Changes in Fund Balances</i>	(11,710)	(11,710)	2,982	14,692
<i>Fund Balance Beginning of Year</i>	<u>33,983</u>	<u>33,983</u>	<u>33,983</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$22,273</u>	<u>\$22,273</u>	<u>\$36,965</u>	<u>\$14,692</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$274,686	\$274,686	\$222,523	(\$52,163)
Expenditures				
Current:				
Public Works				
Contractual Services	274,686	274,686	232,042	42,644
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	0	0	(9,519)	(9,519)
Other Financing Sources				
Advances In	0	0	9,519	9,519
<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
Municipal Court Probation Officer Fund
For the Year Ended December 31, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$61,672	\$61,672	\$134,263	\$72,591
Other	0	0	482	482
<i>Total Revenues</i>	<u>61,672</u>	<u>61,672</u>	<u>134,745</u>	<u>73,073</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	105,501	106,426	105,880	546
Other	12,000	11,258	4,209	7,049
<i>Total Expenditures</i>	<u>117,501</u>	<u>117,684</u>	<u>110,089</u>	<u>7,595</u>
<i>Net Changes in Fund Balance</i>	(55,829)	(56,012)	24,656	80,668
<i>Fund Balance Beginning of Year</i>	71,143	71,143	71,143	0
Prior Year Encumbrances Appropriated	<u>201</u>	<u>201</u>	<u>201</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$15,515</u></u>	<u><u>\$15,332</u></u>	<u><u>\$96,000</u></u>	<u><u>\$80,668</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$200	\$200	\$280	\$80
Expenditures				
Current:				
General Government - Judicial				
Materials and Supplies	100	100	0	100
Other	150	150	0	150
<i>Total Expenditures</i>	250	250	0	250
<i>Net Changes in Fund Balance</i>	(50)	(50)	280	330
<i>Fund Balance Beginning of Year</i>	6,526	6,526	6,526	0
<i>Fund Balance End of Year</i>	\$6,476	\$6,476	\$6,806	\$330

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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$2,553	\$2,553	\$2,073	(\$480)
Other	0	0	49	49
<i>Total Revenues</i>	<u>2,553</u>	<u>2,553</u>	<u>2,122</u>	<u>(431)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	10,960	10,960	9,430	1,530
Materials and Supplies	1,000	1,000	1,000	0
Capital Outlay	1,000	1,000	448	552
Other	800	800	307	493
<i>Total Expenditures</i>	<u>13,760</u>	<u>13,760</u>	<u>11,185</u>	<u>2,575</u>
<i>Net Changes in Fund Balance</i>	(11,207)	(11,207)	(9,063)	2,144
<i>Fund Balance Beginning of Year</i>	<u>12,020</u>	<u>12,020</u>	<u>12,020</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$813</u></u>	<u><u>\$813</u></u>	<u><u>\$2,957</u></u>	<u><u>\$2,144</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$575,000	\$575,000	\$550,927	(\$24,073)
Intergovernmental	0	0	27,126	27,126
Other	4,000	4,000	6,813	2,813
<i>Total Revenues</i>	<u>579,000</u>	<u>579,000</u>	<u>584,866</u>	<u>5,866</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	290,458	303,158	299,856	3,302
Materials and Supplies	20,400	21,970	10,897	11,073
Contractual Services	150,000	204,068	141,429	62,639
Capital Outlay	15,000	15,000	2,231	12,769
Other	10,650	10,940	8,293	2,647
<i>Total Expenditures</i>	<u>486,508</u>	<u>555,136</u>	<u>462,706</u>	<u>92,430</u>
<i>Net Changes in Fund Balance</i>	92,492	23,864	122,160	98,296
<i>Fund Balance Beginning of Year</i>	821,388	821,388	821,388	0
Prior Year Encumbrances Appropriated	<u>66,597</u>	<u>66,597</u>	<u>66,597</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$980,477</u></u>	<u><u>\$911,849</u></u>	<u><u>\$1,010,145</u></u>	<u><u>\$98,296</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$0	\$0	\$2,291	\$2,291
Other	0	0	6,690	6,690
<i>Total Revenues</i>	0	0	8,981	8,981
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	0	8,981	8,981
<i>Fund Balance Beginning of Year</i>	12,044	12,044	12,044	0
<i>Fund Balance End of Year</i>	<u>\$12,044</u>	<u>\$12,044</u>	<u>\$21,025</u>	<u>\$8,981</u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Railroad Grade Crossing Improvement Fund
 For the Year Ended December 31, 2013*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$2,000	\$2,000	\$2,000	\$0
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	2,000	2,000	2,000	0
<i>Fund Balance Beginning of Year</i>	31,829	31,829	31,829	0
<i>Fund Balance End of Year</i>	<u>\$33,829</u>	<u>\$33,829</u>	<u>\$33,829</u>	<u>\$0</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$15,000	\$15,000	\$10,143	(\$4,857)
Other	0	0	82	82
<i>Total Revenues</i>	<u>15,000</u>	<u>15,000</u>	<u>10,225</u>	<u>(4,775)</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	14,834	15,340	15,283	57
Contractual Services	1,500	994	0	994
Capital Outlay	3,000	3,000	0	3,000
<i>Total Expenditures</i>	<u>19,334</u>	<u>19,334</u>	<u>15,283</u>	<u>4,051</u>
<i>Net Changes in Fund Balance</i>	(4,334)	(4,334)	(5,058)	(724)
<i>Fund Balance Beginning of Year</i>	<u>79,681</u>	<u>79,681</u>	<u>79,681</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$75,347</u></u>	<u><u>\$75,347</u></u>	<u><u>\$74,623</u></u>	<u><u>(\$724)</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Special Projects Fund
For the Year Ended December 31, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$125,000	\$125,000	\$138,160	\$13,160
Fines and Forfeitures	2,500	2,500	5,874	3,374
Other	0	0	852	852
<i>Total Revenues</i>	<u>127,500</u>	<u>127,500</u>	<u>144,886</u>	<u>17,386</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	138,463	141,538	139,361	2,177
Contractual Services	3,000	425	0	425
Capital Outlay	25,000	25,000	17,180	7,820
Other	5,000	10,615	9,934	681
<i>Total Expenditures</i>	<u>171,463</u>	<u>177,578</u>	<u>166,475</u>	<u>11,103</u>
<i>Net Changes in Fund Balance</i>	(43,963)	(50,078)	(21,589)	28,489
<i>Fund Balance Beginning of Year</i>	371,286	371,286	371,286	0
Prior Year Encumbrances Appropriated	115	115	115	0
<i>Fund Balance End of Year</i>	<u>\$327,438</u>	<u>\$321,323</u>	<u>\$349,812</u>	<u>\$28,489</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, 2013*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Charges for Services	<u>\$20,000</u>	<u>\$20,000</u>	<u>\$18,488</u>	<u>(\$1,512)</u>
Expenditures				
Current:				
General Government - Judicial				
Contractual Services	500	500	0	500
Capital Outlay	10,000	28,569	22,469	6,100
Other	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>
<i>Total Expenditures</i>	<u>20,500</u>	<u>39,069</u>	<u>22,469</u>	<u>16,600</u>
<i>Net Changes in Fund Balance</i>	(500)	(19,069)	(3,981)	15,088
<i>Fund Balance Beginning of Year</i>	<u>114,879</u>	<u>114,879</u>	<u>114,879</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$114,379</u></u>	<u><u>\$95,810</u></u>	<u><u>\$110,898</u></u>	<u><u>\$15,088</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$590,000	\$590,000	\$421,742	(\$168,258)
Other	45,000	45,000	53,521	8,521
<i>Total Revenues</i>	<u>635,000</u>	<u>635,000</u>	<u>475,263</u>	<u>(159,737)</u>
Expenditures				
Current:				
Health				
Personal Services	308,800	340,221	323,311	16,910
Materials and Supplies	45,000	47,562	47,562	0
Contractual Services	163,000	274,223	272,774	1,449
Capital Outlay	75,000	67,029	67,029	0
Other	25,100	25,193	24,661	532
<i>Total Expenditures</i>	<u>616,900</u>	<u>754,228</u>	<u>735,337</u>	<u>18,891</u>
<i>Net Changes in Fund Balance</i>	18,100	(119,228)	(260,074)	(140,846)
<i>Fund Balance Beginning of Year</i>	721,001	721,001	721,001	0
Prior Year Encumbrances Appropriated	80,124	80,124	80,124	0
<i>Fund Balance End of Year</i>	<u>\$819,225</u>	<u>\$681,897</u>	<u>\$541,051</u>	<u>(\$140,846)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Tax Incentive Review Fund
For the Year Ended December 31, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$13,600	\$13,600	\$16,500	\$2,900
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	0	49	49	0
Other	0	10,500	5,250	5,250
<i>Total Expenditures</i>	0	10,549	5,299	5,250
<i>Excess of Revenues Over Expenditures</i>	13,600	3,051	11,201	8,150
Other Financing Uses				
Advances Out	0	0	(3,500)	(3,500)
<i>Net Changes in Fund Balance</i>	13,600	3,051	7,701	4,650
<i>Fund Balance Beginning of Year</i>	2,940	2,940	2,940	0
Prior Year Outstanding Advances	(3,500)	(3,500)	0	3,500
<i>Fund Balance End of Year</i>	\$13,040	\$2,491	\$10,641	\$8,150

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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$40,464	\$40,464	\$43,385	\$2,921
Expenditures				
Current:				
Public Safety				
Personal Services	55,674	55,624	54,753	871
Materials and Supplies	100	0	0	0
Contractual Services	155	0	0	0
Capital Outlay	100	1,469	1,469	0
Other	1,064	0	0	0
<i>Total Expenditures</i>	<u>57,093</u>	<u>57,093</u>	<u>56,222</u>	<u>871</u>
<i>Excess of Revenues Under Expenditures</i>	(16,629)	(16,629)	(12,837)	3,792
Other Financing Sources				
Transfers In	12,000	12,000	12,481	481
<i>Net Changes in Fund Balance</i>	(4,629)	(4,629)	(356)	4,273
<i>Fund Balance Beginning of Year</i>	<u>4,629</u>	<u>4,629</u>	<u>4,629</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$4,273</u></u>	<u><u>\$4,273</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, 2013

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Intergovernmental	\$90,000	\$90,000	\$100,952	\$10,952
Expenditures				
Current:				
Public Safety				
Contractual Services	71,000	100,128	100,128	0
Capital Outlay	7,000	7,000	1,549	5,451
<i>Total Expenditures</i>	<u>78,000</u>	<u>107,128</u>	<u>101,677</u>	<u>5,451</u>
<i>Net Changes in Fund Balance</i>	12,000	(17,128)	(725)	16,403
<i>Fund Balance Beginning of Year</i>	156,049	156,049	156,049	0
Prior Year Encumbrances Appropriated	4,655	4,655	4,655	0
<i>Fund Balance End of Year</i>	<u><u>\$172,704</u></u>	<u><u>\$143,576</u></u>	<u><u>\$159,979</u></u>	<u><u>\$16,403</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$347,050	\$347,050	\$347,050	\$0
Special Assessments	2,615	16,958	19,572	2,614
Charges for Services	225,838	225,838	324,128	98,290
Intergovernmental	0	0	3,904	3,904
Rent	107,540	107,540	115,301	7,761
<i>Total Revenues</i>	<u>683,043</u>	<u>697,386</u>	<u>809,955</u>	<u>112,569</u>
Expenditures				
Debt Service:				
Principal Retirement	851,010	1,030,243	1,030,243	0
Interest and Fiscal Charges	483,586	493,711	492,585	1,126
Capital Appreciation Bond Accretion	0	324,670	324,670	0
<i>Total Expenditures</i>	<u>1,334,596</u>	<u>1,848,624</u>	<u>1,847,498</u>	<u>1,126</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(651,553)</u>	<u>(1,151,238)</u>	<u>(1,037,543)</u>	<u>113,695</u>
Other Financing Sources (Uses)				
Transfers In	652,553	652,553	565,987	(86,566)
Advances Out	0	0	(1,000)	(1,000)
<i>Total Other Financing Sources (Uses)</i>	<u>652,553</u>	<u>652,553</u>	<u>564,987</u>	<u>(87,566)</u>
<i>Net Changes in Fund Balance</i>	1,000	(498,685)	(472,556)	26,129
<i>Fund Balance Beginning of Year</i>	514,337	514,337	514,337	0
Prior Year Outstanding Advances	(1,000)	(1,000)	0	1,000
<i>Fund Balance End of Year</i>	<u>\$514,337</u>	<u>\$14,652</u>	<u>\$41,781</u>	<u>\$27,129</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
Revenues				
Expenditures				
Capital Outlay				
Material and Supplies	0	4,000	2,983	1,017
Contractual Services	0	29,882	22,073	7,809
Capital Outlay	0	72,215	68,438	3,777
Other	0	7,903	3,898	4,005
<i>Total Expenditures</i>	0	114,000	97,392	16,608
<i>Net Changes in Fund Balance</i>	0	(114,000)	(97,392)	16,608
<i>Fund Balance Beginning of Year</i>	114,117	114,117	114,117	0
<i>Fund Balance End of Year</i>	\$114,117	\$117	\$16,725	\$16,608

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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay				
Contractual Services	360,000	360,000	100,549	259,451
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(360,000)	(360,000)	(100,549)	(259,451)
Other Financing Sources				
Transfers In	360,000	360,000	100,549	(259,451)
<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
Ohio Public Works Commission Projects Fund
For the Year Ended December 31, 2012

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Intergovernmental	\$239,506	\$239,506	\$223,040	(\$16,466)
Expenditures				
Capital Outlay				
Contractual Services	<u>239,506</u>	<u>239,506</u>	<u>223,040</u>	<u>16,466</u>
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Westmoor Sewer Construction Fund
For the Year Ended December 31, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$0	\$0	\$16,443	\$16,443
Expenditures				
Capital Outlay				
Contractual Services	0	136,085	136,085	0
<i>Net Changes in Fund Balance</i>	0	(136,085)	(119,642)	16,443
<i>Fund Balance Beginning of Year</i>	30,742	30,742	30,742	0
Prior Year Encumbrances Appropriated	136,388	136,388	136,388	0
<i>Fund Balance End of Year</i>	<u>\$167,130</u>	<u>\$31,045</u>	<u>\$47,488</u>	<u>\$16,443</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, 2013

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$42,140	\$45,155	\$3,015	(\$42,140)
Expenses				
Materials and Supplies	500	500	0	500
Contractual Services	41,640	41,640	0	41,640
Capital Outlay	0	75,691	75,691	0
<i>Total Expenses</i>	42,140	117,831	75,691	42,140
<i>Net Changes in Fund Balance</i>	0	(72,676)	(72,676)	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	72,676	72,676	72,676	0
<i>Fund Balance End of Year</i>	\$72,676	\$0	\$0	\$0

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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 TrendsS2

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

Revenue Capacity.....S12

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

Debt 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 InformationS29

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>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Governmental Activities				
Net Investment in Capital Assets	\$29,268,778	\$29,422,090	\$36,519,505	\$34,876,678
Restricted	9,881,613	10,617,689	12,758,602	15,268,104
Unrestricted	<u>6,213,057</u>	<u>6,005,346</u>	<u>6,260,916</u>	<u>6,632,328</u>
Total Governmental Activities Net Position	<u>45,363,448</u>	<u>46,045,125</u>	<u>55,539,023</u>	<u>56,777,110</u>
Business-Type Activities				
Net Investment in Capital Assets	(1,437,483)	(1,387,953)	(785,180)	350,386
Unrestricted (Deficit)	<u>(1,012,624)</u>	<u>(704,319)</u>	<u>(653,156)</u>	<u>(672,021)</u>
Total Business-Type Activities Net Position	<u>(2,450,107)</u>	<u>(2,092,272)</u>	<u>(1,438,336)</u>	<u>(321,635)</u>
Primary Government				
Net Investment in Capital Assets	27,831,295	28,034,137	35,734,325	35,227,064
Restricted	9,881,613	10,617,689	12,758,602	15,268,104
Unrestricted	<u>5,200,433</u>	<u>5,301,027</u>	<u>5,607,760</u>	<u>5,960,307</u>
Total Primary Government Net Position	<u>\$42,913,341</u>	<u>\$43,952,853</u>	<u>\$54,100,687</u>	<u>\$56,455,475</u>

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$37,319,817	\$36,891,541	\$41,980,979	\$42,030,439	\$41,156,048	\$37,481,382
16,049,799	15,509,679	19,282,135	18,254,085	20,356,982	20,374,948
5,076,544	3,153,956	2,045,068	3,831,465	4,979,713	6,062,603
<u>58,446,160</u>	<u>55,555,176</u>	<u>63,308,182</u>	<u>64,115,989</u>	<u>66,492,743</u>	<u>63,918,933</u>
1,273,683	1,270,584	1,224,380	1,174,473	1,121,463	5,383,600
89,246	5,125	50,058	119,397	179,511	215,124
<u>1,362,929</u>	<u>1,275,709</u>	<u>1,274,438</u>	<u>1,293,870</u>	<u>1,300,974</u>	<u>5,598,724</u>
38,593,500	38,162,125	43,205,359	43,204,912	42,277,511	42,864,982
16,049,799	15,509,679	19,282,135	18,254,085	20,356,982	20,374,948
5,165,790	3,159,081	2,095,126	3,950,862	5,159,224	6,277,727
<u>\$59,809,089</u>	<u>\$56,830,885</u>	<u>\$64,582,620</u>	<u>\$65,409,859</u>	<u>\$67,793,717</u>	<u>\$69,517,657</u>

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

	2004	2005	2006	2007
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	\$3,456,823	\$4,083,474	\$4,257,386	\$3,897,224
Judicial	2,023,302	2,035,724	2,049,387	2,105,455
Public Safety				
Criminal Justice Services	0	0	0	0
Jail Operation	2,139,922	2,212,100	2,201,810	2,294,391
Other Public Safety	3,449,314	3,439,386	3,476,304	3,465,600
Public Works	3,901,126	4,667,665	2,735,317	4,344,607
Health				
Developmental Disabilities	3,867,618	3,627,055	3,687,084	3,716,048
Other Health	824,856	852,069	1,084,483	1,064,754
Intergovernmental	0	0	0	489,447
Human Services				
Child Welfare	1,906,369	1,489,404	1,657,180	2,381,271
County Home	1,745,013	1,801,938	1,868,174	1,901,425
Job and Family Services	5,026,622	5,610,459	5,662,972	6,642,540
Other Human Services	1,962,194	1,896,512	1,765,187	1,728,602
Economic Development	0	0	258,489	67,908
Intergovernmental	462,796	480,828	480,331	0
Interest and Fiscal Charges	574,173	650,907	641,449	475,371
Total Governmental Activities Expenses	<u>31,340,128</u>	<u>32,847,521</u>	<u>31,825,553</u>	<u>34,574,643</u>
Business-Type Activities				
Sewer	159,751	164,444	106,176	166,961
Sanitary Landfill	1,703,450	3,667,640	3,757,982	4,999,267
Total Business-Type Activities Expenses	<u>1,863,201</u>	<u>3,832,084</u>	<u>3,864,158</u>	<u>5,166,228</u>
Total Primary Government Expenses	<u>33,203,329</u>	<u>36,679,605</u>	<u>35,689,711</u>	<u>39,740,871</u>
Program Revenues				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	2,010,948	2,231,697	2,171,171	2,070,169
Judicial	1,004,817	1,036,924	1,089,033	1,069,504
Public Safety				
Criminal Justice Services	0	0	0	0
Jail Operation	236,736	325,423	233,820	146,857
Other Public Safety	359,146	403,683	386,601	360,438
Public Works	295,707	286,856	266,934	263,405
Health				
Other Health	327,299	554,111	626,026	1,013,247
Human Services				
Child Welfare	129,713	79,479	53,053	106,263
County Home	1,131,342	1,431,173	1,267,639	1,072,385
Job and Family Services	590,774	682,828	985,418	1,738,220
Other Human Services	184,182	357,942	268,934	342,980
Economic Development	0	11,522	11,084	11,361
Operating Grants, Contributions, and Interest	13,746,666	12,317,687	13,881,175	14,840,329
Capital Grants and Contributions	57,035	729,552	6,701,845	0
Total Governmental Activities Program Revenues	<u>20,074,365</u>	<u>20,448,877</u>	<u>27,942,733</u>	<u>23,035,158</u>

2008	2009	2010	2011	2012	2013
\$4,206,245	\$4,318,611	\$4,264,896	\$4,184,705	\$4,247,964	\$4,109,188
2,266,083	2,320,533	2,316,244	2,168,933	2,288,337	2,292,230
0	0	99,629	1,960,973	1,908,111	1,942,384
2,335,753	2,417,540	2,071,455	2,100,250	2,282,282	2,488,758
3,821,026	3,940,232	3,720,723	1,693,219	1,877,806	1,778,645
4,303,304	11,116,383	11,596,896	12,675,447	11,949,745	11,257,175
3,935,917	3,998,040	4,313,585	4,774,233	4,767,686	4,715,932
1,506,528	1,961,382	1,503,309	1,298,936	1,235,941	1,258,607
476,448	774,990	70,280	0	0	0
2,161,178	1,986,386	1,895,790	1,798,983	1,940,609	2,102,160
1,861,175	1,907,290	1,374,944	553,065	0	0
7,265,263	6,549,016	5,940,657	4,475,883	3,463,289	3,404,357
2,098,065	2,003,395	2,204,258	1,735,252	1,592,655	2,065,527
92,507	337,134	657,676	138,378	90,192	108,501
0	0	0	0	0	0
597,194	563,420	845,717	649,060	730,294	555,989
<u>36,926,686</u>	<u>44,194,352</u>	<u>42,876,059</u>	<u>40,207,317</u>	<u>38,374,911</u>	<u>38,079,453</u>
200,240	333,296	203,204	201,194	216,709	251,716
6,968,574	0	0	0	0	0
<u>7,168,814</u>	<u>333,296</u>	<u>203,204</u>	<u>201,194</u>	<u>216,709</u>	<u>251,716</u>
<u>44,095,500</u>	<u>44,527,648</u>	<u>43,079,263</u>	<u>40,408,511</u>	<u>38,591,620</u>	<u>38,331,169</u>
2,059,046	2,920,829	3,177,608	3,248,573	3,070,951	2,633,059
1,162,389	1,181,869	1,063,879	1,245,745	1,207,404	1,198,313
0	0	0	1,910	33	34
217,391	196,483	56,005	59,657	144,590	134,379
422,729	389,167	532,899	582,554	517,878	482,073
217,194	6,552,361	6,353,560	6,615,393	6,779,405	6,034,977
1,094,670	1,050,795	1,039,398	725,001	675,792	590,725
111,038	122,068	32,799	71,227	38,254	101,935
1,058,385	1,018,894	611,904	75,035	0	0
1,394,091	1,367,870	1,510,181	1,126,165	1,131,873	839,455
372,315	168,759	170,905	165,978	172,435	283,869
10,667	67,000	37,000	1,000	0	0
14,756,482	14,483,649	15,620,291	12,722,777	12,717,807	11,921,292
281,708	47,556	7,763,950	29,081	486,753	1,681,557
<u>23,158,105</u>	<u>29,567,300</u>	<u>37,970,379</u>	<u>26,670,096</u>	<u>26,943,175</u>	<u>25,901,668</u>

(continued)

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

	2004	2005	2006	2007
Business-Type Activities				
Charges for Services				
Sewer	\$154,317	\$157,319	\$157,097	\$181,811
Sanitary Landfill	2,195,801	4,032,098	4,409,383	5,530,383
Capital Grants and Contributions	0	0	20,000	0
Total Business-Type Activities	2,350,118	4,189,417	4,586,480	5,712,194
Total Primary Government				
Program Revenues	22,424,483	24,638,294	32,529,213	28,747,352
Net (Expense)/Revenue				
Governmental Activities	(11,265,763)	(12,398,644)	(3,882,820)	(11,539,485)
Business-Type Activities	486,917	357,333	722,322	545,966
Total Primary Government Net Expense	(10,778,846)	(12,041,311)	(3,160,498)	(10,993,519)
General Revenues and Other				
Changes in Net Position				
Governmental Activities				
Property Taxes Levied for:				
General Operating	1,358,743	1,356,872	1,389,967	1,380,564
Public Safety-Criminal Justice Services	0	0	0	0
Health-Mental Health	430,281	424,472	435,237	384,096
Health-Developmental Disabilities	1,618,091	2,157,592	2,190,253	2,023,633
Human Services-Child Welfare	234,829	226,028	237,773	212,584
Human Services-County Home	465,644	464,974	492,467	576,121
Human Services-Council on Aging	305,731	307,270	375,454	346,906
Sales Taxes Levied for:				
General Operating	3,403,509	3,435,594	3,303,579	3,366,587
Public Safety-Jail Operation	1,343,428	1,355,344	1,380,554	1,325,687
Public Safety-Jail Debt	355,774	362,196	270,854	357,366
Grants and Entitlements not Restricted to				
Specific Purposes	1,541,123	1,434,342	1,517,968	1,526,363
Interest	303,052	527,577	853,929	993,766
Other	959,623	1,028,562	860,297	854,250
Transfers	(447)	(502)	68,386	(570,351)
Total Governmental Activities	12,319,381	13,080,321	13,376,718	12,777,572
Business-Type Activities				
Other	111,896	0	0	384
Gain on Landfill Operating Agreement	2,462,758	0	0	0
Transfers	447	502	(68,386)	570,351
Total Business-Type Activities	2,575,101	502	(68,386)	570,735
Total Primary Government	14,894,482	13,080,823	13,308,332	13,348,307
Change in Net Position				
Governmental Activities	1,053,618	681,677	9,493,898	1,238,087
Business-Type Activities	3,062,018	357,835	653,936	1,116,701
Total Primary Government	\$4,115,636	\$1,039,512	\$10,147,834	\$2,354,788

2008	2009	2010	2011	2012	2013
\$184,384	\$194,843	\$201,395	\$219,887	\$223,354	\$222,037
7,415,609	0	0	0	0	0
0	50,737	0	0	0	0
7,599,993	245,580	201,395	219,887	223,354	222,037
30,758,098	29,812,880	38,171,774	26,889,983	27,166,529	26,123,705
(13,768,581)	(14,627,052)	(4,905,680)	(13,537,221)	(11,431,736)	(12,177,785)
431,179	(87,716)	(1,809)	18,693	6,645	(29,679)
(13,337,402)	(14,714,768)	(4,907,489)	(13,518,528)	(11,425,091)	(12,207,464)
1,290,082	1,240,244	1,209,754	1,379,673	1,231,181	1,166,292
0	0	190,382	1,349,190	1,541,850	1,459,508
368,980	563,697	0	0	0	0
1,886,334	1,930,352	2,590,606	2,658,218	2,692,398	2,628,601
195,971	185,793	181,706	185,855	190,009	188,240
538,953	517,801	509,940	451,457	0	0
323,370	310,682	322,743	444,357	448,059	424,226
3,386,325	2,917,010	3,073,580	3,307,658	3,577,282	3,522,490
1,321,525	1,343,072	1,382,318	1,308,684	1,443,220	1,408,934
371,121	116,068	154,355	343,736	345,371	352,264
1,586,344	1,381,547	1,465,074	1,464,173	1,034,480	1,182,025
883,494	484,621	330,574	197,143	171,207	120,319
1,212,359	901,690	1,247,654	1,254,884	1,133,433	1,478,149
(1,205)	0	0	0	0	(4,327,073)
13,363,653	11,892,577	12,658,686	14,345,028	13,808,490	9,603,975
550	496	538	739	459	356
0	0	0	0	0	0
1,205	0	0	0	0	4,327,073
1,755	496	538	739	459	4,327,429
13,365,408	11,893,073	12,659,224	14,345,767	13,808,949	13,931,404
(404,928)	(2,734,475)	7,753,006	807,807	2,376,754	(2,573,810)
432,934	(87,220)	(1,271)	19,432	7,104	4,297,750
\$28,006	(\$2,821,695)	\$7,751,735	\$827,239	\$2,383,858	\$1,723,940

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

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
General Fund				
Reserved	\$735,792	\$512,947	\$443,599	\$339,603
Unreserved	4,580,930	4,650,120	4,585,069	3,982,442
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Assigned	0	0	0	0
Unassigned	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total General Fund	<u>5,316,722</u>	<u>5,163,067</u>	<u>5,028,668</u>	<u>4,322,045</u>
All Other Governmental Funds				
Reserved	930,948	929,486	689,624	667,179
Unreserved, reported in				
Special Revenue Funds	5,137,073	7,057,012	8,542,645	10,737,672
Debt Service Fund	192,691	149,623	145,727	168,277
Capital Projects Funds (Deficit)	72,538	(389,251)	(51,599)	12,579
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned (Deficit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Other Governmental Funds	<u>6,333,250</u>	<u>7,746,870</u>	<u>9,326,397</u>	<u>11,585,707</u>
Total Governmental Funds	<u>\$11,649,972</u>	<u>\$12,909,937</u>	<u>\$14,355,065</u>	<u>\$15,907,752</u>

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

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$350,266	\$0	\$0	\$0	\$0	\$0
4,142,873	0	0	0	0	0
0	268,335	205,954	258,787	329,346	251,454
0	184,844	54,284	0	0	0
0	160,057	223,539	261,850	290,771	2,520,300
0	2,612,183	2,119,238	3,399,135	4,502,788	3,202,236
<u>4,493,139</u>	<u>3,225,419</u>	<u>2,603,015</u>	<u>3,919,772</u>	<u>5,122,905</u>	<u>5,973,990</u>
538,301	0	0	0	0	0
12,022,329	0	0	0	0	0
151,741	0	0	0	0	0
87,675	0	0	0	0	0
0	277,157	291,364	280,566	297,109	374,397
0	12,289,524	14,549,811	14,593,520	15,676,112	16,086,192
0	279,916	81,700	69,572	4,394	21,826
0	5,235	0	0	0	0
0	(746,047)	(712,925)	(574,714)	(129,032)	(63,156)
<u>12,800,046</u>	<u>12,105,785</u>	<u>14,209,950</u>	<u>14,368,944</u>	<u>15,848,583</u>	<u>16,419,259</u>
<u>\$17,293,185</u>	<u>\$15,331,204</u>	<u>\$16,812,965</u>	<u>\$18,288,716</u>	<u>\$20,971,488</u>	<u>\$22,393,249</u>

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

	2004	2005	2006	2007
Revenues				
Property Taxes	\$4,382,951	\$4,915,233	\$4,966,835	\$5,010,847
Sales Taxes	5,028,685	5,084,380	4,886,663	4,964,071
Special Assessments	109,080	153,793	141,997	123,828
Charges for Services	5,746,967	6,600,687	6,912,255	7,508,809
Licenses and Permits	12,540	5,597	5,250	7,470
Fines and Forfeitures	284,082	277,579	292,531	290,491
Intergovernmental	13,699,478	15,077,308	15,130,094	15,598,627
Interest	335,053	604,476	925,092	1,097,280
Rent	18,789	202,271	197,846	198,423
Other	974,811	1,028,562	860,299	854,250
Total Revenues	30,592,436	33,949,886	34,318,862	35,654,096
Expenditures				
Current:				
General Government				
Legislative and Executive	3,581,420	3,788,011	3,953,311	3,672,009
Judicial	2,152,575	1,965,032	2,041,553	2,117,820
Public Safety	5,298,771	5,336,695	5,396,276	5,541,432
Public Works	4,255,307	4,460,095	3,756,949	3,508,568
Health	4,746,300	4,452,371	4,794,319	4,736,142
Intergovernmental	0	0	0	489,447
Human Services	10,686,566	10,696,274	11,052,399	12,729,864
Economic Development	0	0	258,489	61,384
Capital Outlay	575,624	467,627	180,888	225,796
Intergovernmental	470,586	487,385	492,990	0
Debt Service:				
Principal Retirement	380,000	3,290,000	410,000	565,000
Interest and Fiscal Charges	500,469	718,758	604,946	576,586
Capital Appreciation Bond Accretion	0	0	0	0
Total Expenditures	32,647,618	35,662,248	32,942,120	34,224,048
Excess of Revenues Over (Under) Expenditures	(2,055,182)	(1,712,362)	1,376,742	1,430,048
Other Financing Sources (Uses)				
Bond Anticipation Notes Issued	2,900,000	0	0	0
General Obligation Bonds Issued	0	2,900,000	0	0
General Obligation Refunding Bonds Issued	0	0	0	6,535,000
Special Assessment Bonds Issued	0	0	0	0
OWDA Loans Issued	0	0	0	0
Premium on General Obligation Bonds Issued	0	72,830	0	0
Bonds Issued	0	0	0	86,323
Payment to Refunding Bond Escrow Agent	0	0	0	(6,479,187)
Transfers In	3,580,105	1,397,046	1,965,062	1,987,707
Transfers Out	(3,580,552)	(1,397,548)	(1,896,676)	(2,007,204)
Total Other Financing Sources (Uses)	2,899,553	2,972,328	68,386	122,639
Net Changes in Fund Balances	\$844,371	\$1,259,966	\$1,445,128	\$1,552,687
Debt Service as a Percentage of Noncapital Expenditures	2.9%	11.9%	3.1%	3.4%

2008	2009	2010	2011	2012	2013
\$4,593,182	\$4,664,714	\$4,995,942	\$6,412,708	\$6,121,697	\$5,844,140
5,059,585	4,473,474	4,461,226	4,788,146	5,352,445	5,311,235
94,619	74,479	63,268	64,658	307,096	87,082
7,567,705	14,304,222	13,813,196	13,182,703	13,006,264	11,451,089
19,019	14,773	16,685	16,268	24,746	52,325
316,022	285,470	409,574	541,269	367,586	344,327
16,855,323	16,038,062	21,510,562	15,250,509	14,008,903	13,891,457
1,214,187	483,152	434,021	230,280	188,485	134,035
204,044	157,521	198,445	160,529	41,985	115,301
1,212,359	901,620	1,234,159	1,241,638	1,145,686	1,492,350
<u>37,136,045</u>	<u>41,397,487</u>	<u>47,137,078</u>	<u>41,888,708</u>	<u>40,564,893</u>	<u>38,723,341</u>
3,866,689	4,025,650	3,996,782	3,909,667	4,062,611	3,805,103
2,223,636	2,267,622	2,142,540	2,210,445	2,284,177	2,287,880
5,715,853	6,194,252	5,352,996	5,324,787	5,621,272	5,883,385
4,122,926	9,552,598	10,792,634	11,846,803	11,151,044	10,069,437
5,329,485	5,919,854	5,388,566	6,251,419	6,077,845	5,853,040
465,294	756,229	0	0	0	0
13,127,323	12,266,920	10,990,597	8,535,518	6,942,884	7,052,507
90,565	333,757	654,966	135,824	91,374	107,520
315,233	196,496	4,863,722	1,330,716	532,137	396,464
0	0	0	0	0	0
565,000	1,145,000	3,373,106	538,334	579,445	1,029,735
536,511	652,410	994,408	842,063	836,716	492,289
0	0	0	0	0	324,670
<u>36,358,515</u>	<u>43,310,788</u>	<u>48,550,317</u>	<u>40,925,576</u>	<u>38,179,505</u>	<u>37,302,030</u>
<u>777,530</u>	<u>(1,913,301)</u>	<u>(1,413,239)</u>	<u>963,132</u>	<u>2,385,388</u>	<u>1,421,311</u>
0	0	0	0	0	0
0	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	0	0	0	0	0
1,947,939	1,923,183	1,595,852	1,781,789	293,930	1,797,837
(1,949,144)	(1,923,183)	(1,595,852)	(1,781,789)	(1,661,998)	(1,797,837)
<u>(1,205)</u>	<u>0</u>	<u>2,895,000</u>	<u>512,619</u>	<u>297,384</u>	<u>450</u>
<u>\$776,325</u>	<u>(\$1,913,301)</u>	<u>\$1,481,761</u>	<u>\$1,475,751</u>	<u>\$2,682,772</u>	<u>\$1,421,761</u>
3.2%	3.1%	10.2%	3.7%	4.0%	5.2%

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

Collection Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial			
2004	\$474,126,180	\$88,744,210	\$1,608,201,114	\$28,489,840	\$32,374,818
2005	479,064,790	89,668,750	1,624,952,971	28,716,830	32,632,761
2006	483,303,010	90,988,440	1,640,832,714	27,357,020	31,087,523
2007	530,916,770	107,004,300	1,822,631,628	26,869,670	30,533,716
2008	534,429,660	106,876,430	1,832,303,114	21,898,020	24,884,114
2009	538,149,490	106,782,910	1,842,664,000	21,691,330	24,649,239
2010	535,927,610	107,297,280	1,837,785,400	21,958,570	24,952,920
2011	536,319,940	111,305,330	1,850,357,914	23,102,330	26,252,648
2012	536,834,910	108,394,790	1,843,513,428	24,544,880	27,891,909
2013	511,979,820	94,421,280	1,732,574,571	26,162,440	29,730,045

Source: Crawford County Auditor

- (1): Since each type of property has its own direct rate, a weighted average of the separate rates is presented. See S-14 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	
\$96,865,320	\$421,153,565	\$688,225,550	\$2,061,729,496	\$8.00
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

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

County	2004	2005	2006	2007	2008
General	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
Fairway					
Effective Millage Rates					
Residential/Agriculture	3.50	3.50	3.21	3.21	3.21
Commercial/Industrial	3.50	3.50	3.09	3.11	3.12
Tangible/Personal	3.50	3.50	3.50	3.50	3.50
Fairview					
Effective Millage Rates					
Residential/Agriculture	0.65	0.65	0.92	0.92	0.92
Commercial/Industrial	0.93	0.93	0.88	0.89	0.89
Tangible/Personal	1.00	1.00	1.00	1.00	1.00
Mental Health					
Effective Millage Rates					
Residential/Agriculture	0.56	0.56	0.51	0.51	1.00
Commercial/Industrial	0.90	0.90	0.80	0.80	1.00
Tangible/Personal	1.00	1.00	1.00	1.00	1.00
Childrens Services					
Effective Millage Rates					
Residential/Agriculture	0.32	0.32	0.30	0.30	0.30
Commercial/Industrial	0.46	0.46	0.41	0.41	0.41
Tangible/Personal	0.50	0.50	0.50	0.50	0.50
Council on Aging					
Effective Millage Rates					
Residential/Agriculture	0.45	0.45	0.55	0.55	0.55
Commercial/Industrial	0.56	0.56	0.53	0.53	0.54
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)	<u>8.80</u>	<u>8.80</u>	<u>8.80</u>	<u>8.80</u>	<u>8.80</u>
Effective Millage Rates					
Residential/Agriculture	7.68	7.68	7.69	7.69	8.18
Commercial/Industrial	8.55	8.55	7.91	7.94	8.16
Tangible/Personal	8.80	8.80	8.80	8.80	8.80
Total Weighted Average Tax Rate	8.00	7.99	7.89	7.85	8.22
School Districts					
Buckeye Central	20.13-45.00	20.00-45.00	20.00-45.00	26.32-51.30	28.08-30.22
Bucyrus	30.02-49.60	30.29-49.86	36.21-55.91	35.69-55.35	36.23-38.73
Colonel Crawford	33.64-57.19	33.29-56.84	31.03-55.80	27.75-52.50	27.72-36.68
Crestline	32.19-64.80	32.16-64.82	31.04-64.42	29.81-63.17	30.43-44.21
Galion	35.32-68.47	33.25-59.57	28.90-56.53	29.64-57.23	29.63-39.80
Wynford	33.83-56.35	34.07-56.59	30.22-54.02	30.24-54.54	32.58-34.73
Joint Vocational School Districts					
Pioneer	2.23-4.70	2.09-4.70	2.02-4.70	2.02-4.70	2.00-3.10
Tri-Rivers	2.53-4.40	2.40-4.40	2.39-4.40	2.25-4.40	2.22-3.25
Vanguard	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60

2009	2010	2011	2012	2013
\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
4.74	4.75	4.77	4.94	4.95
4.70	4.74	4.79	5.00	5.00
5.00	5.00	5.00	5.00	5.00
0.93	0.93	0.00	0.00	0.00
0.92	0.92	0.00	0.00	0.00
1.00	1.00	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	0.30	0.32	0.32
0.43	0.43	0.44	0.48	0.50
0.50	0.50	0.50	0.50	0.50
0.56	0.80	0.80	0.80	0.80
0.55	0.80	0.80	0.80	0.80
0.60	0.80	0.80	0.80	0.80
0.00	2.75	2.75	2.75	2.75
0.00	2.75	2.75	2.75	2.75
0.00	2.75	2.75	2.75	2.75
<u>10.30</u>	<u>13.25</u>	<u>12.25</u>	<u>12.25</u>	<u>12.25</u>
9.73	12.73	11.82	12.01	12.02
9.80	12.84	11.98	12.23	12.25
10.30	13.25	12.25	12.25	12.25
9.76	12.77	11.86	12.05	12.06
28.08-30.26	28.08-30.34	28.08-30.18	26.44-29.79	25.94-29.29
37.74-39.07	37.94-39.46	38.07-40.56	41.97-43.11	43.85-46.95
26.96-42.77	26.99-42.72	27.00-43.07	27.44-41.84	27.47-42.30
39.99-53.13	40.25-55.34	40.49-55.47	45.05-60.72	43.45-59.52
33.72-41.95	33.80-42.34	33.79-42.49	37.11-47.80	37.20-48.62
30.54-34.12	30.24-34.31	30.20-34.22	28.85-37.00	27.99-36.73
2.00-2.26	2.00-2.31	2.03-2.40	2.08-2.55	2.08-2.59
2.23-3.32	2.20-3.37	2.21-3.49	2.21-3.56	2.04-3.55
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

	2004	2005	2006	2007	2008
Out-of-County School Districts					
Mohawk	\$25.98-\$42.89	\$25.96-\$42.89	\$25.89-\$42.81	\$25.13-\$42.13	\$25.15-\$27.92
Plymouth	29.87-35.60	27.29-33.10	27.29-33.10	27.19-33.00	27.18-28.68
Ridgedale	27.41-47.39	27.40-47.39	27.25-47.60	26.98-47.68	25.82-25.96
Upper Sandusky	20.00-33.70	20.00-33.70	20.00-33.70	20.00-33.70	20.03-21.16
Willard	23.24-44.29	28.97-49.89	27.91-48.95	27.94-48.95	27.94-32.74
Corporations					
Bucyrus/City	5.22-5.80	5.23-5.80	4.30-4.30	4.30-4.30	4.30-4.30
Bucyrus/Colonel Crawford	3.72-4.30	3.73-4.30	2.80-2.80	2.80-2.80	2.80-2.80
Bucyrus/Wynford	3.12-3.70	3.13-3.70	2.20-2.20	2.74-2.74	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	7.30-7.30	5.50-5.50	5.25-5.25	5.25-5.25	4.00-4.00
Crestline/Colonel Crawford	5.40-5.40	3.60-3.60	3.35-3.35	3.47-3.70	2.10-2.10
Galion/City	3.90-3.90	3.90-3.90	1.95-1.95	1.95-1.95	1.95-1.95
Galion/Crestline	.70-.70	.70-.70	.70-.70	.70-.70	.70-.70
New Washington	5.26-6.00	5.26-6.00	4.86-6.00	4.87-6.00	4.87-5.36
North Robinson	4.35-4.60	4.35-4.60	4.39-4.60	4.39-4.60	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	5.92-8.20	5.10-7.20	3.90-7.20	4.10-4.10	4.10-4.10
Bucyrus	4.03-4.20	4.20-4.20	5.10-5.20	5.12-5.20	5.12-5.12
Chatfield	3.93-5.40	3.96-5.43	3.46-5.05	4.30-4.30	4.30-4.30
Cranberry	2.22-3.90	2.22-3.90	1.98-3.90	1.98-2.30	2.09-2.17
Dallas	3.66-4.80	3.35-4.30	4.07-4.30	4.07-4.30	4.07-4.30
Holmes	3.44-3.70	3.37-3.70	3.22-3.70	3.22-3.70	3.22-3.32
Jackson	3.45-4.15	3.45-4.15	2.90-4.15	2.90-3.45	2.90-3.27
Jefferson	3.70-5.20	3.70-5.20	3.29-5.20	3.47-3.70	3.47-3.50
Liberty	4.20-4.80	4.38-4.80	4.22-4.80	4.22-4.80	5.54-5.77
Lykens	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
Polk	5.67-9.00	5.67-9.00	5.39-9.00	5.40-6.30	6.45-6.73
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	2.20-2.20	2.20-4.70	2.20-4.70	2.20-2.20	2.20-2.20
Vernon	4.16-4.30	4.16-4.30	3.89-4.30	3.89-4.30	3.89-3.89
Whetstone	1.04-2.90	1.04-2.90	1.00-2.90	1.00-1.10	1.00-1.02
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	0.00
Upper Sandusky Library	0.00	0.00	0.00	0.00	0.00
Wyandot East Fire District	2.31-2.42	2.31-2.42	2.22-2.43	2.19-2.26	2.19-2.26

Source: Crawford County Auditor

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

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

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

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

2009	2010	2011	2012	2013
\$25.15-\$27.93	\$25.14-\$28.44	\$25.13-\$28.34	\$25.14-\$28.41	\$25.09-\$28.88
26.98-28.52	26.99-28.51	26.95-28.46	27.26-29.65	27.31-30.06
25.82-29.35	22.72-25.82	25.00-25.02	25.00-25.01	24.00-24.00
20.05-21.16	20.00-21.24	20.00-21.26	20.00-21.40	20.00-21.99
27.48-33.76	27.17-33.22	30.17-36.27	29.70-37.27	29.73-37.52
4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30
2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30
4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00
2.10-2.10	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
2.08-2.08	3.00-3.00	3.00-3.00	3.00-3.00	3.90-3.90
.83-.83	.70-.70	.70-.70	.70-.70	.70-.70
4.38-4.48	4.38-4.49	4.38-4.49	4.65-4.68	4.65-4.67
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	3.77-4.10	3.64-4.10	3.64-4.10
4.79-5.15	4.80-5.15	4.80-5.15	4.58-5.20	5.59-6.20
3.94-4.30	3.95-4.30	4.40-4.75	4.26-4.80	4.70-5.05
2.30-2.30	2.30-2.30	2.30-2.30	2.24-2.30	2.25-2.30
3.62-4.30	3.63-4.30	3.63-4.30	3.48-4.30	3.49-4.30
3.19-3.22	3.20-3.22	3.20-3.22	3.21-3.30	3.21-3.30
2.90-3.22	2.90-3.22	2.90-3.22	3.16-3.26	3.16-3.26
3.70-3.70	3.70-3.70	3.70-3.70	3.66-3.70	3.66-3.70
5.21-5.77	5.22-5.77	5.22-5.77	5.34-5.91	4.22-4.69
3.06-3.20	3.07-3.20	3.07-3.20	3.01-3.20	3.01-3.20
6.77-6.81	5.72-5.77	5.72-5.78	5.09-6.03	5.17-6.04
2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40
1.70-1.70	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	3.89-3.94	4.30-4.30	4.19-4.30	4.19-4.30
.94-1.10	.94-1.10	.94-1.10	.96-1.10	.97-1.10
0.00	0.00	0.00	.40-.40	.40-.40
0.00	0.00	.98-.98	.98-.98	.98-.98
.42-.47	.78-.80	.75-.80	.75-.80	.67-.80
1.40-1.40	1.31-1.40	1.31-1.40	1.31-1.40	1.06-1.40
2.11-2.26	1.89-2.27	1.89-2.27	1.89-2.27	1.52-2.27

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

Year	Current Taxes Levied (1)(2)	Current Taxes Collected	Percent of Current Taxes Collected	Delinquent Taxes Collected (3)
2004	\$3,493,914	\$3,323,525	95.12%	\$139,550
2005	4,137,362	3,979,007	96.17	201,879
2006	4,307,821	4,126,176	95.78	186,761
2007	4,630,389	4,432,467	95.73	196,218
2008	4,456,962	4,271,932	95.85	207,059
2009	4,716,345	4,455,654	94.47	206,753
2010	6,418,873	5,320,709	82.89	262,761
2011	8,497,858	6,926,716	81.51	322,384
2012	7,987,607	6,433,991	80.55	319,240
2013	7,754,267	6,207,557	80.05	335,921

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. 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
\$3,463,075	99.12%	\$281,697	8.06%
4,180,886	101.05	262,641	6.35
4,312,937	100.12	277,272	6.44
4,628,685	99.96	297,107	6.42
4,478,991	100.49	319,956	7.18
4,662,407	98.86	408,416	8.66
5,583,470	86.99	553,294	8.62
7,249,100	85.31	570,414	6.71
6,753,231	84.55	603,808	7.56
6,543,478	84.39	565,163	7.29

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

	2013			2004		
	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	2,041,820	2	0.32	\$5,783,080	4	0.84%
Timken Company	1,879,270	3	0.30	28,043,460	1	4.08
Worcester, Ronald	1,671,150	4	0.26			
Hydraulic Technologies, Inc.	1,534,010	5	0.24			
Arctic Cat	1,309,500	6	0.21			
Burkhart Farms	1,269,650	7	0.20			
Bucyrus Precision Tech	1,240,480	8	0.20	3,885,440	5	0.56
Peoples Savings and Loan Co.	1,224,040	9	0.19			
Hord Family Farms	1,217,040	10	0.19			
TPI Acquisition				8,828,820	2	1.28
Country Star Co-op				5,881,606	3	0.86
PECO II				3,797,860	6	0.55
Central Ohio Farmers Co-Op				2,779,306	7	0.40
Covert Manufacturing				2,527,790	8	0.37
National Lime and Stone				2,367,470	9	0.34
ESCO Bucyrus				2,198,170	10	0.32
All Other	<u>615,023,050</u>		<u>97.23</u>	<u>622,132,548</u>		<u>90.40</u>
Total	<u>\$632,563,540</u>		<u>100.00%</u>	<u>\$688,225,550</u>		<u>100.00%</u>

Source: Crawford County Auditor

Crawford County, Ohio

Taxable Sales by Type

Last Ten Years

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Sales Tax Payments	\$1,854,515	\$1,936,363	\$1,797,780	\$1,898,806
Direct Pay Tax Return Payments	285,295	248,154	279,750	228,510
Seller's Use Tax Return Payments	384,512	400,437	404,895	425,115
Consumer's Use Tax Return Payments	197,447	174,095	159,225	146,599
Motor Vehicle Tax Payments	1,087,559	1,037,657	949,568	990,343
Non-Resident Motor Vehicle Tax Payments	0	0	0	1,108
Watercraft and Outboard Motors	8,350	9,939	9,157	9,809
Department of Liquor Control	13,326	15,356	16,308	17,245
Sales Tax on Motor Vehicle Fuel Refunds	234	877	1,042	683
Sales/Use Tax Voluntary Payments	14,543	6,197	4,345	4,359
Statewide Master Numbers	1,250,139	1,310,783	1,327,570	1,313,404
Sales/Use Tax Assessment Payments	6,791	13,276	8,914	17,298
Streamlined Sales Tax	0	0	0	1,459
Use Tax Amnesty	0	0	0	0
Managed Audits	0	0	0	0
Adjustments	0	0	(3,567)	(5,098)
Total Sales Tax	<u>\$5,102,711</u>	<u>\$5,153,134</u>	<u>\$4,954,987</u>	<u>\$5,049,640</u>
 Total Taxable Sales Rate (1)	 1.50%	 1.50%	 1.50%	 1.50%

Source: Crawford County Auditor

- (1) The County Commissioners established by resolution a one-half percent sales tax in 1978.
 In 1993, the County Commissioners imposed an additional one-half percent sales tax.
 In 1994, the voters approved a twenty-five year one-half percent sales tax for the construction and operation of a county jail.

Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately two months after collection at the source.

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

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$1,763,349	\$1,580,414	\$1,661,644	\$1,672,215	\$1,652,074	\$1,671,550
347,715	259,177	533,712	554,943	532,430	538,999
462,931	410,951	474,675	503,075	529,362	587,613
238,360	116,177	86,756	116,170	145,954	118,704
888,896	796,037	896,213	1,007,597	1,026,855	1,093,238
3,711	2,172	1,465	2,273	2,319	2,920
5,513	7,510	7,727	6,254	9,543	4,609
17,987	19,100	19,706	20,779	21,760	23,240
899	696	814	775	1,421	1,089
4,842	5,683	4,781	4,775	10,071	9,548
1,306,248	1,283,142	1,220,883	1,310,093	1,428,230	1,426,108
44,023	30,407	30,211	30,989	28,360	35,906
2,405	2,766	5,588	4,929	5,176	6,192
0	0	0	833	7,123	7,826
0	0	0	62	0	0
<u>(7,908)</u>	<u>(138,082)</u>	<u>(333,922)</u>	<u>(275,684)</u>	<u>(34,805)</u>	<u>(243,854)</u>
<u>\$5,078,971</u>	<u>\$4,376,150</u>	<u>\$4,610,253</u>	<u>\$4,960,078</u>	<u>\$5,365,873</u>	<u>\$5,283,688</u>
1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

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

Governmental Activities						
General Obligation Bonds						
Year	Jail	Job and Family Services Building	Landfill Improvements	Other	Special Assessment Bonds	OWDA Loans
2004	\$3,788,221	\$450,000	\$4,769,352	\$6,150,985	\$0	\$0
2005	3,604,106	405,000	5,142,454	8,990,523	0	0
2006	3,406,381	360,000	4,350,258	8,852,231	0	0
2007	3,293,123	310,000	4,071,673	8,558,926	0	0
2008	3,076,707	255,000	3,603,663	8,303,224	0	0
2009	2,846,638	200,000	3,116,078	8,042,522	0	0
2010	2,812,165	135,000	2,837,196	7,771,820	0	0
2011	2,599,624	70,000	2,672,673	7,856,609	0	512,619
2012	2,341,533	0	2,482,138	7,526,097	293,428	503,454
2013	2,071,445	0	2,269,816	7,180,240	292,927	0

Source: Crawford County Auditor

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

<u>Business-Type Activities</u>				
<u>General</u>				
<u>Obligation</u>		<u>Total</u>		<u>Percentage</u>
<u>Bonds</u>	<u>OPWC</u>	<u>Primary</u>	<u>Per</u>	<u>of Personal</u>
<u>Waterline</u>	<u>Loan</u>	<u>Government</u>	<u>Capita (1)</u>	<u>Income (1)</u>
\$781,622	\$0	\$15,940,180	\$350	1.35%
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

Crawford County, Ohio
Legal Debt Margin Information
Last Ten Years

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Debt Limit	\$15,705,639	\$15,837,917	\$15,394,847	\$16,357,616
Total Net Debt Applicable to Limit	<u>4,480,000</u>	<u>7,285,000</u>	<u>7,184,999</u>	<u>7,290,000</u>
Legal Debt Margin	<u>\$11,225,639</u>	<u>\$8,552,917</u>	<u>\$8,209,848</u>	<u>\$9,067,616</u>
Total Net Debt Applicable to the Debt Limit as a Percentage of the Debt Limit	28.52%	46.00%	46.67%	44.57%

Legal Debt Margin Calculation for Year 2013

Assessed Value	\$632,563,540
Debt Limit ^a	14,314,089
Debt Applicable to Limit	
General Obligation Bonds	11,810,000
Special Assessment Bonds	292,927
OPWC Loans	32,227
Less Exemptions	<u>(6,355,154)</u>
Total Net Debt Applicable to Limit	<u>5,780,000</u>
 Legal Debt Margin	 <u><u>\$8,534,089</u></u>

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$15,676,238	\$15,206,849	\$15,148,163	\$15,268,190	\$15,244,365	\$14,314,089
<u>7,065,000</u>	<u>6,829,765</u>	<u>6,595,000</u>	<u>6,345,000</u>	<u>6,070,000</u>	<u>5,780,000</u>
<u><u>\$8,611,238</u></u>	<u><u>\$8,377,084</u></u>	<u><u>\$8,553,163</u></u>	<u><u>\$8,923,190</u></u>	<u><u>\$9,174,365</u></u>	<u><u>\$8,534,089</u></u>
45.07%	44.91%	43.54%	41.56%	39.82%	40.38%

^a The Debt Limit is calculated as follows

Six million plus	\$6,000,000
2 1/2% of Assessed Value	<u>8,314,089</u>
in excess of 300,000,000	<u><u>\$14,314,089</u></u>

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

<u>Year</u>	<u>General Bonded Debt Outstanding (1)</u>	<u>Percentage of Estimated Actual Value of Taxable Property (2)</u>	<u>Per Capita (3)</u>
2004	\$15,158,558	0.74%	\$333.23
2005	18,142,083	0.87	401.74
2006	16,968,870	0.82	381.67
2007	16,233,722	0.72	367.72
2008	15,238,594	0.68	348.41
2009	14,205,238	0.76	327.29
2010	13,556,181	0.73	309.61
2011	13,198,906	0.70	304.44
2012	12,349,768	0.66	288.05
2013	11,521,501	0.65	269.14

Source: Crawford County Auditor

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

Resources have not been externally restricted for the repayment of debt.

Crawford County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population	Personal Income (in thousands)	Per Capita Personal Income	Unemployment Rate
2004	45,490	\$1,180,713	\$25,955	7.50%
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

Source: Labor Market Information

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

Employer	2013			2004		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Avita Healthcare	988	1	5.40%			
Imasen Bucyrus Tech	650	2	3.55	334	3	1.58%
General Electric	343	3	1.87			
Covert Manufacturing	317	4	1.73	200	9	0.94
Timken Company	300	5	1.64	975	1	4.60
Bucyrus Precision Tech	250	6	1.37			
Ohio Mutual Insurance Group	210	7	1.15	190	10	0.90
ESCO Bucyrus	170	8	0.93			
Lifetouch	157	9	0.86			
Galion LLC	130	10	0.71			
Galion Community Hospital				361	2	1.70
Dayco Swan				330	4	1.56
Baja Boats				325	5	1.53
Bucyrus Community Hospital				268	6	1.26
PECO II				250	7	1.18
Hydraulic Technologies, Inc.				202	8	0.95
Total	<u>3,515</u>		<u>19.21%</u>	<u>3,435</u>		<u>16.20%</u>
Total Employed within County	<u>18,300</u>			<u>21,200</u>		

Sources: Crawford County Economic Development and Labor Market Information

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

Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government										
Legislative and Executive	55	50	50	49	50	50	47	49	47	49
Judicial	46	42	36	40	37	38	38	38	35	32
Public Safety										
Jail Operation	34	34	29	29	30	29	27	28	28	30
Other Public Safety	37	44	43	44	42	42	40	38	44	43
Public Works	34	29	28	28	28	28	28	27	26	26
Health										
Developmental Disabilities	58	57	55	51	53	53	52	53	53	57
Other Health	7	6	6	7	7	7	9	8	9	9
Human Services										
Child Welfare	25	0	0	0	0	0	0	0	0	0
County Home	40	36	36	33	36	30	18	0	0	0
Job and Family Services	41	62	64	63	62	61	59	52	48	43
Other Human Services	21	21	19	17	18	19	17	13	13	13
Economic Development	0	0	0	1	1	2	1	1	1	1
Total	<u>398</u>	<u>381</u>	<u>366</u>	<u>362</u>	<u>364</u>	<u>359</u>	<u>336</u>	<u>307</u>	<u>304</u>	<u>303</u>

Source: Crawford County Auditor

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

Program/Department	2004	2005	2006	2007	2008
Legislative/Executive					
Auditor					
Number of Non-Exempt Conveyances	1,174	1,137	1,112	1,036	874
Number of Exempt Conveyances	941	889	980	857	829
Number of Transfers	2,115	2,026	2,092	1,893	1,703
Board of Elections					
Number of Registered Voters	29,591	28,285	28,923	28,562	29,754
Number of Voters Last General Election	22,289	13,858	17,339	11,897	21,448
Percent of Registered Voters Voting	75%	49%	60%	42%	72%
Recorder					
Number of Deeds Filed	2,046	1,959	2,001	1,797	1,519
Number of Mortgages Filed	2,955	2,880	2,584	2,132	1,571
Judicial					
Common Pleas Court					
Number of Civil Cases Filed	511	523	554	587	622
Number of Criminal Cases Filed	172	198	179	217	190
Number of Domestic Cases Filed	337	332	322	334	337
Juvenile Court					
Number of Civil Cases Filed	216	186	160	163	166
Number of Criminal Cases Filed	22	17	13	14	7
Number of Adjudged Delinquent Cases Filed	891	662	307	425	313
Probate Court					
Number of Civil Cases Filed	11	7	7	12	11
Municipal Court					
Number of Civil Cases Filed	1,386	1,461	1,415	1,559	1,881
Number of Criminal Cases Filed	7,748	7,489	8,394	7,978	7,649
Public Safety					
Jail Operation					
Prison Arrivals	2,078	2,418	2,090	1,930	2,195
Releases	2,077	2,409	2,079	1,909	2,206
Average Daily Count	92	102	110	112	110
Public Works					
Engineer					
Roads Resurfaced	8	8	7	6	6
Bridges Repaired	5	0	2	4	4
Bridges Replaced	3	0	5	1	0
Culverts Built	14	1	1	1	0
Health					
Dog and Kennel					
Number of Dog Licenses Sold	7,306	7,874	8,055	8,108	8,274
Number of Kennel Licenses Sold	143	139	121	122	119
Developmental Disabilities					
Number of Students Enrolled at Fairway	16	8	8	7	12
Number of Students Enrolled at Waycraft	128	138	133	139	119
Business-Type Activity					
Sewer					
Water Consumption (thousands of gallons)	9,638	10,742	9,010	9,334	9,175

Source: Various county departments

2009	2010	2011	2012	2013
834	845	726	920	936
753	757	758	803	846
1,587	1,602	1,484	1,723	1,782
28,951	29,170	28,832	29,410	28,151
12,654	14,325	14,024	19,847	9,398
44%	49%	49%	67%	33%
1,514	1,487	1,389	1,632	1,646
1,464	1,161	1,087	1,287	1,339
644	598	467	463	365
204	187	241	253	248
320	330	298	322	280
194	202	150	132	126
8	7	14	14	17
305	404	345	249	302
13	12	6	7	8
1,916	1,720	1,832	1,830	1,606
7,970	7,160	8,783	8,133	8,585
2,014	1,460	1,569	1,606	1,652
1,994	1,495	1,531	1,584	1,641
119	77	81	103	114
3	5	6	4	7
4	7	0	3	6
1	1	1	1	1
1	8	2	5	0
8,373	8,703	8,559	8,261	8,320
101	99	93	79	70
7	15	12	11	16
138	141	113	116	113
8,900	8,783	9,740	8,586	9,209

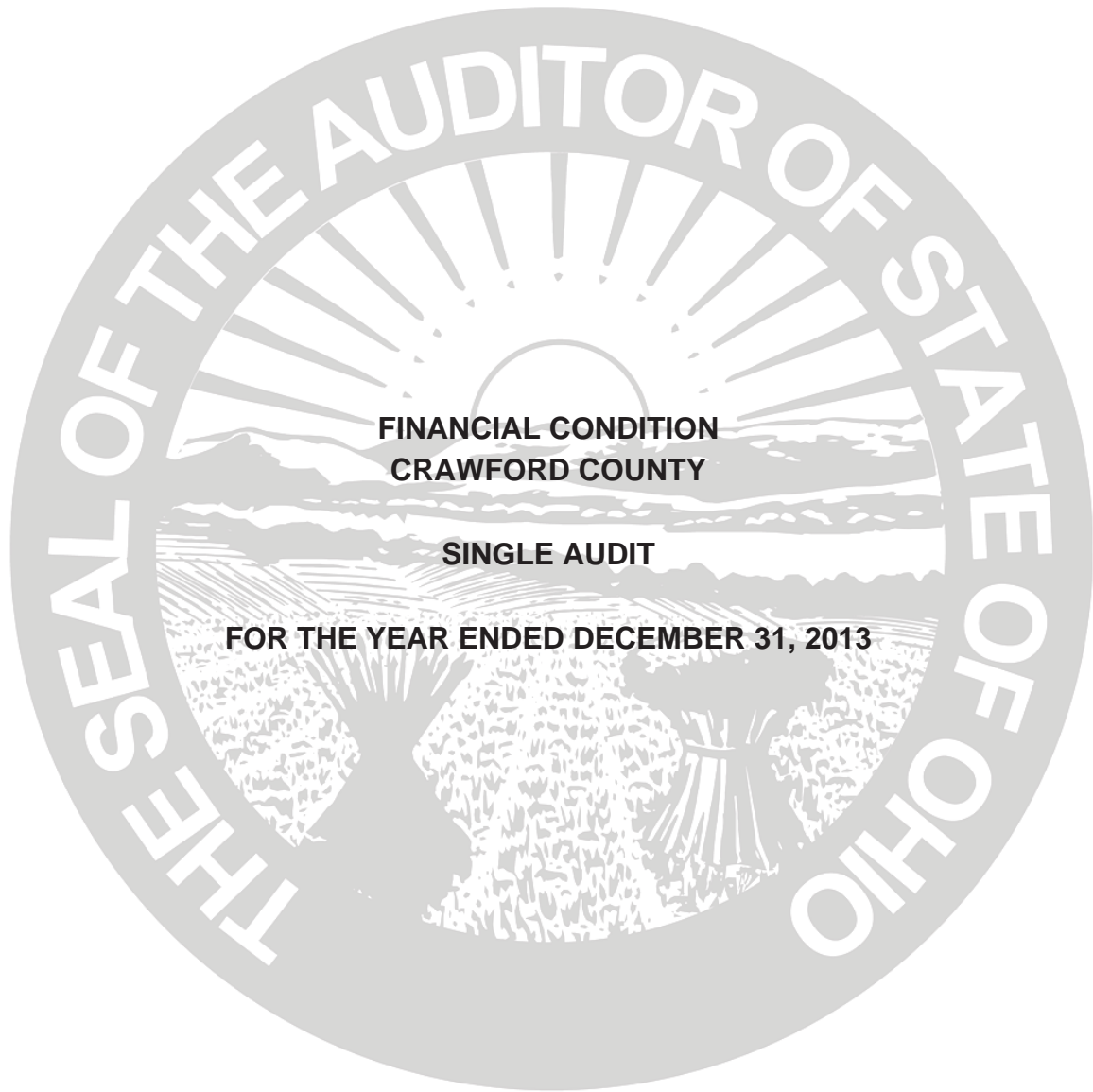
Crawford County, Ohio
Capital Asset Statistics by Program/Department
Last Ten Years

Program/Department	2004	2005	2006	2007
Legislative and Executive				
Auditor				
Vehicles	1	1	1	1
Commissioners				
Vehicles	1	1	1	1
Judicial				
Juvenile Court				
Vehicles	3	3	3	3
Public Safety				
Emergency Management				
Vehicles	1	1	2	2
Sheriff				
Vehicles	30	30	33	39
Public Works				
Engineer				
Vehicles	64	66	66	68
Roads (miles)	224.2	224.2	233.9	233.9
Bridges	176	175	182	182
Culverts	2,240	2,241	2,242	2,243
Sewer Plants	2	2	3	3
Sewer Lines (miles)	2.00	2.00	2.50	3.50
Water Lines (miles)	7.00	7.00	7.50	7.50
Health				
Developmental Disabilities				
Vehicles	0	0	0	0
Dog and Kennel				
Vehicles	2	3	2	2
Solid Waste				
Vehicles	14	16	21	23
Human Services				
Child Support				
Vehicles	1	1	1	1
Child Welfare				
Vehicles	1	2	2	2
County Home				
Vehicles	5	5	5	5
Job and Family Services				
Vehicles	5	7	9	7
Veterans Services				
Vehicles	1	1	2	2

Source: Various county departments

2008	2009	2010	2011	2012	2013
1	1	1	1	1	1
1	1	1	1	1	1
0	2	2	2	2	2
2	2	2	2	2	2
33	33	28	26	26	28
70	69	71	73	68	68
233.9	233.9	233.9	233.9	233.9	233.9
182	183	186	193	196	197
2,243	2,244	2,244	2,246	2,251	2,251
3	3	3	3	3	4
3.50	3.50	3.50	3.50	3.50	9.50
7.50	7.50	7.50	7.50	7.50	7.50
0	0	0	2	3	3
1	1	1	1	2	2
22	27	24	23	25	26
1	0	0	0	0	0
2	2	2	1	1	1
6	6	5	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

TABLE OF CONTENTS

TITLE	PAGE
Schedule of Federal Awards Expenditures	1
Notes to the Schedule of Federal Awards Expenditures	3
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	5
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program, Internal Control Over Compliance Required by OMB Circular A-133	7
Schedule of Findings and Questioned Costs.....	11
Corrective Action Plan.....	17
Schedule of Prior Audit Findings.....	18

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CRAWFORD COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013

<u>FEDERAL GRANTOR /</u> <u>Pass Through Grantor</u> 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	\$ 15,090
Special Education-Preschool Grants (IDEA Preschool)	34-6400345	84.173	4,087
Total Special Education Cluster			<u>19,177</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>19,177</u>
U.S. DEPARTMENT OF AGRICULTURE			
<i>Water and Waste Disposal Systems for Rural Communities</i>			
	N/A	10.760	409,587
<i>Passed Through the Ohio Department of Job and Family Services</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1213-11-0025 / G-1415-11-5345	10.561	<u>278,545</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>688,132</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-F-11-1AQ-1	14.228	32,900
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	B-F-12-1AQ-1	14.228	35,619
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	B-C-11-1AQ-1	14.228	275,613
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			<u>344,132</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>344,132</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed Through the Ohio Department of Public Safety</i>			
Emergency Management Performance Grants	EMW-2012-EP-00004-S01	97.042	19,167
Emergency Management Performance Grants	EMPG2012-375	97.042	7,539
Emergency Management Performance Grants	EMW-2013-EP-00060-S01	97.042	34,276
Emergency Management Performance Grants	EMW-2013-EP-00060-S01	97.042	7,040
Total Emergency Management Performance Grants			<u>68,022</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>68,022</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed Through the Ohio Department of Transportation</i>			
Highway Planning and Construction	92280	20.205	11,628
Highway Planning and Construction	92742	20.205	887
Highway Planning and Construction	93895	20.205	5,097
Highway Planning and Construction	92500	20.205	297,943
Highway Planning and Construction	94615	20.205	18,498
Total Highway Planning and Construction			<u>334,053</u>
<i>Passed Through the Ohio Department of Public Safety</i>			
Highway Safety Cluster:			
State and Community Highway Safety	HVEO-2013-17-00-00-00303-00	20.600	9,177
State and Community Highway Safety	HVEO-2014-17-00-00-00341-00	20.600	5,781
Total State and Community Highway Safety			<u>14,958</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	HVEO-2013-17-00-00-00303-00	20.601	<u>9,177</u>
Total Highway Safety Cluster			<u>24,135</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>358,188</u>
U.S. DEPARTMENT OF JUSTICE			
<i>Passed Through the Ohio Attorney General's Office</i>			
Crime Victim Assistance	2013VAGENE188	16.575	26,526
Crime Victim Assistance	2014VAGENE188	16.575	8,844
Crime Victim Assistance	2011VAGENE960	16.575	1,469
			<u>36,839</u>
<i>Passed Through the Ohio Department of Public Safety</i>			
JAG Program Cluster			
Edward Byrne Memorial Justice Assistance Grant Program	2012-JG-A02-6957	16.738	11,000
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	2012-JG-LLE-5266	16.803	3,960
Total JAG Program Cluster			<u>14,960</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>51,799</u>

CRAWFORD COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013
(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	40,304
Medical Assistance Program	34-6400345	93.778	121,123
<i>Passed through the Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	G-1213-11-0025 / G-1415-11-5345	93.556	15,874
Temporary Assistance for Needy Families (TANF)	G-1213-11-0025 / G-1415-11-5345	93.558	668,507
Child Support Enforcement	G-1213-11-0025 / G-1415-11-5345	93.563	355,946
Child Care and Development Block Grant	G-1213-11-0025 / G-1415-11-5345	93.575	59,578
Community-Based Child Abuse Prevention Grants	G-1213-11-0025 / G-1415-11-5345	93.590	1,998
Stephanie Tubbs Jones Child Welfare Services Program	G-1213-11-0025 / G-1415-11-5345	93.645	59,177
Foster Care-Title IV-E	G-1213-11-0025 / G-1415-11-5345	93.658	802,145
Adoption Assistance-Title IV-E	G-1213-11-0025 / G-1415-11-5345	93.659	169,688
Social Services Block Grant	G-1213-11-0025 / G-1415-11-5345	93.667	425,157
Independent Living Services	G-1213-11-0025 / G-1415-11-5345	93.674	4,226
Children's Health Insurance Program (CHIP)	G-1213-11-0025 / G-1415-11-5345	93.767	3,427
Medical Assistance Program	G-1213-11-0025 / G-1415-11-5345	93.778	207,561
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>2,934,711</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	PY12/FY13-17-10-01 / PY13/FY14-17-10-01	17.258	108,565
WIA Youth Activities	PY12/FY13-17-10-01 / PY13/FY14-17-10-01	17.259	53,665
WIA Dislocated Worker Formula Grants	PY12/FY13-17-10-01 / PY13/FY14-17-10-01	17.278	146,738
Total Workforce Investment Act Cluster			<u>308,968</u>
TOTAL U.S. DEPARTMENT OF LABOR			<u>308,968</u>
TOTAL FEDERAL AWARDS EXPENDITURES			<u>\$ 4,773,129</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, 2013**

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 2008 Cost Report from the Ohio Department of Developmental Disabilities (DODD) for the Medicaid Program (CFDA #93.778) in the amount of \$366. 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 Award 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 2013 is as follows:

Beginning loans receivable balance as of January 1, 2013	\$53,557
Loans made	0
Loan principal repaid	(6,690)
Ending loans receivable balance as of December 31, 2013	<u>\$46,867</u>
Cash balance on hand in the revolving loan fund as of December 31, 2013	\$21,025
Administrative costs expended during 2013	0

The table above reports gross loans receivable. The County does not estimate any of this receivable to be uncollectible as of December 31, 2013.

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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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 18, 2014, wherein we noted the County is currently in negotiations with the Ohio Environmental Protection Agency and the Ohio Attorney General's Office regarding lease payments made in 2009 by the Crawford County Solid Waste Management District to the County's General Fund. Additionally, 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

June 18, 2014



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's) 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, 2013. The *Summary of Audit Results* in the accompanying schedule of findings and questioned costs 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 Water and Waste Disposal Systems for Rural Communities and Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii

As described in Findings 2013-001 through 2013-005 in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding the following:

Finding #	CFDA #	Program Name	Compliance Requirement
2013-001	10.760	Water and Waste Disposal Systems for Rural Communities	Cash Management
2013-002	10.760	Water and Waste Disposal Systems for Rural Communities	Davis Bacon Act
2013-003	14.228	Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	Cash Management
2013-004	14.228	Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	Period of Availability
2013-005	14.228	Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	Reporting

Compliance with these requirements is necessary, in our opinion, for the County to comply with the requirements applicable to these programs.

Qualified Opinion on Water and Waste Disposal Systems for Rural Communities and 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 Water and Waste Disposal Systems for Rural Communities and Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii* paragraph, the County complied, in all material respects, with the requirements referred to above that could directly and materially affect its Water and Waste Disposal Systems for Rural Communities and Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii federal programs for the year ended December 31, 2013.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the 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 and questioned costs for the year ended December 31, 2013.

The County's responses to our noncompliance findings are described in the accompanying schedule of findings and questioned costs 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 certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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 deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2013-001 through 2013-005 to be material weaknesses.

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

This report only describes the scope of our tests of internal control over compliance and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 18, 2014, wherein we noted the County is currently in negotiations with the Ohio Environmental Protection Agency and the Ohio Attorney General's Office regarding lease payments made in 2009 by the Crawford County Solid Waste Management District to the County's General Fund. We further 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 June 18, 2014. 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

June 30, 2014

CRAWFORD COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2013**

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?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified: <ul style="list-style-type: none"> - Medical Assistance Program - Temporary Assistance for Needy Families - Foster Care – Title IV-E Qualified: <ul style="list-style-type: none"> - Water and Waste Disposal Systems for Rural Communities - Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	Yes
(d)(1)(vii)	Major Programs (list):	CFDA #10.760 - Water and Waste Disposal Systems for Rural Communities CFDA #14.228 - Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii 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 AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2013
(Continued)

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

None

3. FINDINGS FOR FEDERAL AWARDS

Finding Number	2013-001
CFDA Title and Number	CFDA #10.760 - Water and Waste Disposal Systems for Rural Communities
Federal Award Number / Year	34-6400345 / 2012
Federal Agency	U.S. Department of Agriculture
Pass-Through Agency	None (Direct Award)

Material Noncompliance / Material Weakness – Cash Management

2 CFR 215.229(a) provides that payment methods shall minimize the time elapsing between the transfer of funds from the United States Treasury and the issuance or redemption of checks, warrants, or payment by other means by the recipients.

Additionally per 7 CFR 1780.45(b), the United States Department of Agriculture's Rural Utilities Services (RUS) requires advances to be made only as needed to cover disbursements required by the borrower over a 30-day period.

At January 1, 2013, the County had \$409,587 in Water and Waste Disposal Program Federal funds on hand. These funds were not fully expended until July 19, 2013. Failure to apply cash management guidelines could result in the County earning interest that would have to be paid back to the grantor agency.

We recommend the County Commissioners implement procedures to ensure Water and Waste Disposal Program Federal funds are expended within thirty days of the receipt of grant monies. The County Commissioners 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 17.

CRAWFORD COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2013
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)

Finding Number	2013-002
CFDA Title and Number	CFDA #10.760 - Water and Waste Disposal Systems for Rural Communities
Federal Award Number / Year	34-6400345 / 2012
Federal Agency	U.S. Department of Agriculture
Pass-Through Agency	None (Direct Award)

Material Noncompliance / Material Weakness – Davis Bacon Act

29 C.F.R. Part 5.5(a)(3)(ii)(A) provides that the contractor shall submit weekly for each week in which any contract work is performed a copy of all payrolls to the appropriate federal agency if the agency is a party to the contract, but if the agency is not such a party, the contractor will submit the payrolls to the applicant, sponsor, or owner, as the case may be, for transmission to the local government.

Part 5.5(a)(3)(ii)(B) further provides that each payroll submitted shall be accompanied by a "Statement of Compliance," signed by the contractor or subcontractor or his or her agent who pays or supervises the payment of the persons employed under the contract and shall certify the following:

- (1) That the payroll for the payroll period contains the information required to be provided under §5.5 (a)(3)(ii) of Regulations, 29 CFR part 5, the appropriate information is being maintained under §5.5 (a)(3)(i) of Regulations, 29 CFR part 5, and that such information is correct and complete;
- (2) That each laborer or mechanic (including each helper, apprentice, and trainee) employed on the contract during the payroll period has been paid the full weekly wages earned, without rebate, either directly or indirectly, and that no deductions have been made either directly or indirectly from the full wages earned, other than permissible deductions as set forth in Regulations, 29 CFR part 3;
- (3) That each laborer or mechanic has been paid not less than the applicable wage rates and fringe benefits or cash equivalents for the classification of work performed, as specified in the applicable wage determination incorporated into the contract.

The County did not request required certified payroll reports from the vendor for all payments during 2013 (\$107,224) related to the Water and Waste Disposal Systems for Rural Communities Federal grant. Failure to obtain such documentation may result in the County paying a vendor for services which did not meet prevailing wage requirements. The County did obtain certified payroll reports upon request during our audit; however, these reports were not signed by the contractor.

We recommend the County Commissioners request certified payroll reports for all applicable contracts in order to ensure prevailing wage rates are being paid for federally funded projects.

Officials' Response:

Refer to Corrective Action Plan on page 17.

CRAWFORD COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2013
(Continued)**

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)
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Finding Number	2013-003
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-F-11-1AQ-1 / 2011 B-C-11-1AQ-1 / 2011
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.

The County received a \$12,000 advance related to the 2011 CDBG Formula grant on August 23, 2013 and did not disburse the funds on hand to a balance of less than \$5,000 until September 13, 2013.

Furthermore, the County had a grant cash balance of \$86,958 at January 1, 2013 related to the 2011 Community Housing Improvement Program. The County did not fully expend this balance during 2013, leaving a grant cash balance of \$7,751 at December 31, 2013. Grant cash balance on hand exceeded \$5,000 throughout 2013.

We recommend the County Commissioners implement procedures to ensure Federal Community Development Block Grant funds are expended within fifteen days of the receipt of grant monies. The County Commissioners 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 17.

CRAWFORD COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2013
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)

Finding Number	2013-004
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-F-11-1AQ-1 / 2011 B-F-12-1AQ-1 / 2012
Federal Agency	U.S. Department of Housing and Urban Development
Pass-Through Agency	Ohio Development Service Agency

Material Noncompliance / Material Weakness / Questioned Costs – Period of Availability

24 C.F.R. Part 85.23(a) provides where a funding period is specified, a grantee may charge to the award only costs resulting from obligations of the funding period unless carryover of unobligated balances is permitted, in which case the carryover balances may be charged for costs resulting from obligations of the subsequent funding period. Section 2, Attachment B (Special Conditions) of the CDBG grant agreement states grant activities cannot be implemented prior to Environmental Release of Funds from Grantor.

Additionally, 24 C.F.R. Part 58.22(a) provides, in part, neither a recipient nor any participant in the development process, including public or private nonprofit or for-profit entities, or any of their contractors, may commit HUD assistance under a program listed in §58.1(b) on an activity or project until HUD or the state has approved the recipient's Request for Release of Funds (RROF) and the related certification from the responsible entity.

During 2013, the County expended \$12,798 for senior citizen public transportation and \$20,900 for park improvements. These funds were obligated prior to the Environmental Release of Funds certification date. As a result, questioned costs identified for expenditures obligated outside the period of availability totaled \$33,698.

We recommend the County Commissioners implement procedures to ensure Federal Community Development Block Grant funds are not obligated prior to the Environmental Release of Funds certification date, as specified in the grant agreement.

Officials' Response:

Refer to Corrective Action Plan on page 17.

CRAWFORD COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2013
(Continued)**

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)

Finding Number	2013-005
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-F-11-1AQ-1 / 2011 B-C-11-1AQ-1 / 2011 B-F-12-1AQ-1 / 2012
Federal Agency	U.S. Department of Housing and Urban Development
Pass-Through Agency	Ohio Development Service Agency

Material Noncompliance / Material Weakness – Reporting

In order for the Ohio Development Service Agency to comply with federal reporting required by 24 C.F.R. Part 84.51-52 (Department of Housing and Urban Development), the County must follow state statute for reporting financial activity.

Section 8a, Attachment B (Special Conditions) of the Community Development Block Grant (CDBG) agreements specifies the due dates for submission of the Final Performance Report. Section 1, Attachment C (Required Reports) further states the grantee shall submit to grantor a Status Report beginning six months after the effective date of the agreement.

For all three grants tested, the County did not submit Status Reports or Final Performance Reports by the required date as follows:

Grant	Report	Due Date Specified in Grant Agreement	Date Submitted
B-F-12-1AQ-1	Status Report	March 1, 2013	August 24, 2013
B-F-11-1AQ-1	Status Report	March 1, 2012	April 12, 2012
B-C-11-1AQ-1	Status Report	March 1, 2012	March 30, 2012
B-F-12-1AQ-1	Final Performance Report	February 28, 2014	March 12, 2014
B-F-11-1AQ-1	Final Performance Report	February 28, 2013	September 5, 2013
B-C-11-1AQ-1	Final Performance Report	December 31, 2013	February 25, 2014

Failure to submit reports timely could jeopardize the County's ability to obtain future Federal funding from the grantor agency.

We recommend the County Commissioners implement procedures to ensure all CDBG reports are filed by the dates specified in the grant agreement.

Officials' Response:

Refer to Corrective Action Plan on page 17.

CRAWFORD COUNTY

**CORRECTIVE ACTION PLAN
OMB CIRCULAR A -133 § .315 (c)
DECEMBER 31, 2013**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2013-001	This construction project was closed on December 20, 2012. The funds in question were held for the first loan payment due in July 2013. The payments are now on a regular schedule. This will not occur in the future.	July 19, 2013	Commissioners
2013-002	All future projects will be checked by the county personnel in charge of prevailing wage inspection. In the incident noted, the county relied on the project engineer.	Immediately	Commissioners
2013-003	The finding in question occurred because of an unexpected change in the construction project. The county has since contracted all Community Block Grant administration duties to Ohio Regional Development Corporation. Under their professional administration, these drawdowns will occur only within the allowable timelines.	March 18, 2014	Commissioners
2013-004	The finding in question was an oversight of the personnel in charge of administration of the grant at that time. Crawford County has since contracted with Ohio Regional Development Corporation to administer the Community Block Grants and with their professional administration, this incident will not occur in the future.	March 18, 2014	Commissioners
2013-005	The finding in question was an oversight of the personnel in charge of the grants in the past. Crawford County has since contracted the Community Block Grant administration duties to Ohio Regional Development Corporation. These deadlines will be adhered to in the future under their professional administration.	March 18, 2014	Commissioners

CRAWFORD COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2013

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2012-001	Material Noncompliance/Material Weakness – Federal Awards Expenditures Schedule	Yes	



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
AUGUST 19, 2014