



**Auditor of State
Betty Montgomery**

CRAWFORD COUNTY

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CRAWFORD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2005

<u>FEDERAL GRANTOR/ Pass Through Grantor Program Title</u>	<u>Pass Through Entity Number</u>	<u>Federal CFDA Number</u>	<u>Disbursements</u>
<u>U.S DEPARTMENT OF AGRICULTURE</u>			
<i>Passed Through the Ohio Department of Education</i>			
Children Nutrition Cluster:			
School Breakfast Program	070706-05-PU-05/06	10.553	\$284
National School Lunch Program	070706-LL-P4-05/06	10.555	77
Total U.S. Department of Agriculture - Child Nutrition Cluster			361
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed Through the Ohio Department of Education</i>			
State Grants for Innovative Programs	071084-C2-S1-05	84.298	195
<i>Special Education Cluster:</i>			
Special Education Grants to States	071084-6B-SF-05P	84.027	34,420
Special Education Preschool Grants	071084-PG-S1-05P	84.173	18,836
Total Special Education Cluster			53,256
Total U.S. Department of Education			53,451
<u>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Passed through the Ohio Department of Development</i>			
Community Development Block Grants/State's Program	B-C-03-017-1	14.228	58,305
Community Development Block Grants/State's Program	B-F-03-017-1	14.228	42,530
Community Development Block Grants/State's Program	B-F-04-017-1	14.228	13,950
Community Development Block Grants/State's Program	B-W-04-017-1	14.228	314,238
Total Community Development Block Grants/State's Program			429,023
HOME Investment Partnerships Program	B-C-03-017-2	14.239	123,008
Total U.S. Department of Housing and Urban Development			552,031
<u>U. S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed through the Ohio Emergency Management Agency</i>			
Pre-Disaster Mitigation	EMC-2003-GR-7043	94.047	23,419
FEMA Public Assistance	FEMA-3198-EM-033AC	97.036	59,380
<i>Homeland Security Grant Cluster:</i>			
Emergency Management Performance Grants	2005-EM-T5-0001	97.042	28,786
Citizen Corp Program Grant	2004-GC-T4-0025	97.004	7,981
State Domestic Preparedness Program	2002-TE-CX-0106	97.004	2,091
State Homeland Security Grant Program - Equipment	2003-TE-TX-0199	97.004	57,970
State Homeland Security Grant Program	2003-MUP-30015	97.004	94,947
State Homeland Security Grant Program	2004-GE-T4-0025	97.004	88,545
Total Citizen Corp/ State Domestic Preparedness Program/State Homeland Security Grant Program			251,534
Total Homeland Security Grant Cluster			280,320
Total U.S. Department of Homeland Security			363,119
<u>U. S. DEPARTMENT OF TRANSPORTATION</u>			
<i>Passed through the Ohio Department of Public Safety</i>			
State and Community Highway Safety	34-6400-345	20.600	13,388
Total U.S. Department of Transportation			13,388
<u>U.S. DEPARTMENT OF JUSTICE</u>			
<i>Passed through Ohio Attorney General</i>			
Crime Victim Assistance	34-6400-345	16.575	49,827
Total U.S. Department of Justice			49,827
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant	34-6400-345	93.667	38,544
State Children's Health Insurance Program	E05-0159-17	93.767	1,221
Medical Assistance Program	34-6400-345	93.778	
Active Treatment			233,336
Targeted Case Management			75,129
CAFS Medicaid			151,314
Total Medical Assistance Program			459,779
<i>Passed through Ohio Department of Jobs and Family Services</i>			
Child Welfare Services State Grants	34-6400-345	93.645	49,541
Chafee Foster Care Independence Program	34-6400-345	93.674	3,805
Total U.S. Department of Health and Human Services			552,890
<u>U.S. GENERAL SERVICES ADMINISTRATION</u>			
<i>Passed Through Ohio Secretary of State</i>			
Election Reform Payments	05-SOS-HAVA-17	39.011	8,548
Total U.S. General Services Administration			8,548
<u>U.S. ELECTIONS ASSISTANCE COMMISSION</u>			
<i>Passed Through Ohio Secretary of State</i>			
Help America Vote Act Requirements Payments	E05-0159-17	90.401	407,635
Total U.S. Elections Assistance Commission			407,635
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed through Ohio Department of Job & Family Services</i>			
WIA Cluster:			
Workforce Investment Act -- Adult	34-6400-345	17.258	138,346
Workforce Investment Act -- Youth Total	34-6400-345	17.259	85,707
Workforce Investment Act -- Dislocated Worker	34-6400-345	17.260	173,045
Total U.S. Department of Labor - WIA Cluster			397,098
TOTAL FEDERAL AWARDS EXPENDITURES			\$2,398,348

The accompanying notes to this schedule are an integral part of this schedule.

CRAWFORD COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2005**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (the Schedule) is a summary of the activity of the County's federal award programs. The Schedule has been prepared on the cash basis of accounting.

NOTE 2 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has established a revolving loan program to provide low-interest loans to businesses. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County through the Ohio Department of Development. The initial loan of this money was recorded as a disbursement in prior years and does not appear on the accompanying Federal Awards Expenditures Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by liens placed on personal property. At December 31, 2005, the gross amount of loans outstanding under this program was \$76,365.

NOTE 3 - MATCHING REQUIREMENTS

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' 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 the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Crawford County, Ohio, (the County) as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 8, 2006, wherein we noted the financial statements of Waycraft Workshop, Inc., the County's discretely presented component unit, were audited by other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the Waycraft Workshop, Inc., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and, accordingly, this report does not extend to that component unit.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinions on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the County's management dated June 8, 2006, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

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, providing an opinion 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 an instance of noncompliance or other matter that we must report under *Government Auditing Standards*, which is described in the accompanying schedule of findings as item 2005-001. In a separate letter to the County's management dated June 8, 2006, we reported other matters related to noncompliance we deemed immaterial.

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We intend this report solely for the information and use of the Financial Report Review Committee, management, the Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

June 8, 2006



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM, INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133, AND FEDERAL AWARDS EXPENDITURES SCHEDULE

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of County Commissioners:

Compliance

We have audited the compliance of Crawford County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement that apply to each of its major federal programs for the year ended December 31, 2005. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2005. In a separate letter to the County's management dated June 8, 2006, we reported an other matter related to federal noncompliance not requiring inclusion in this report.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over federal compliance not requiring inclusion in this report, that we have reported to the County's management in a separate letter dated June 8, 2006.

Federal Awards Expenditures Schedule

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2005, and have issued our report thereon dated June 8, 2006, wherein we noted the financial statements of Waycraft Workshop, Inc., the County's discretely presented component unit, were audited by other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the Financial Report Review Committee, management, the Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Betty Montgomery
Auditor of State

June 8, 2006

CRAWFORD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2005

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Workforce Investment Act Cluster – CFDA #17.258, 17.259, and 17.260 Community Development Block Grant – CFDA #14.228 Help America Vote Act Requirements Payments – CFDA #90.401 Medical Assistance Program – CFDA #93.778
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

Finding Number	2005-001
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Finding for Recovery Repaid Under Audit

On November 14, 2005, a \$1,000,000 certificate of deposit the County held with Farmers Citizens Bank matured. The stated rate of interest on the certificate of deposit was 3.9%, with a purchase date of August 17, 2005, compounded monthly, thereby generating \$9,647.29 of interest for the County. Farmers Citizens Bank, however, paid the County only \$6,528.43, which was equivalent to the interest earned through October 17, 2005.

CRAWFORD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2005

2. FINDING RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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Finding Number	2005-001 (Continued)
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Finding for Recovery Repaid Under Audit (Continued)

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public money due but uncollected would have been issued against Farmers Citizens Bank in the amount of three thousand one hundred eighteen dollars and eighty-six cents (\$3,118.86).

On March 30, 2006, Farmers Citizens Bank paid \$3,118.86 to the County.

Officials' Response

The treasurer's office is using a document in spreadsheet form to log each investment. The anticipated interest earned (simple interest) is calculated and posted at the top. Until the interest posted during the term is complete, a statement "INTEREST INCOMPLETE" will appear in the space labeled "int pd at maturity." This procedure should prevent any future oversight of incorrect interest payments from financial institutions.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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None

CRAWFORD COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2005

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2004-001	Finding for Recovery Repaid Under Audit - Interest Receipt	No	Not corrected. A Finding for Recovery Repaid Under Audit related to an underpayment of interest is again being reported as Finding 2005-001 in the current audit report. This finding, however, relates to a different financial institution than did the finding reported in the 2004 audit report.

Crawford County, Ohio

COMPREHENSIVE ANNUAL

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2005

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, 2005
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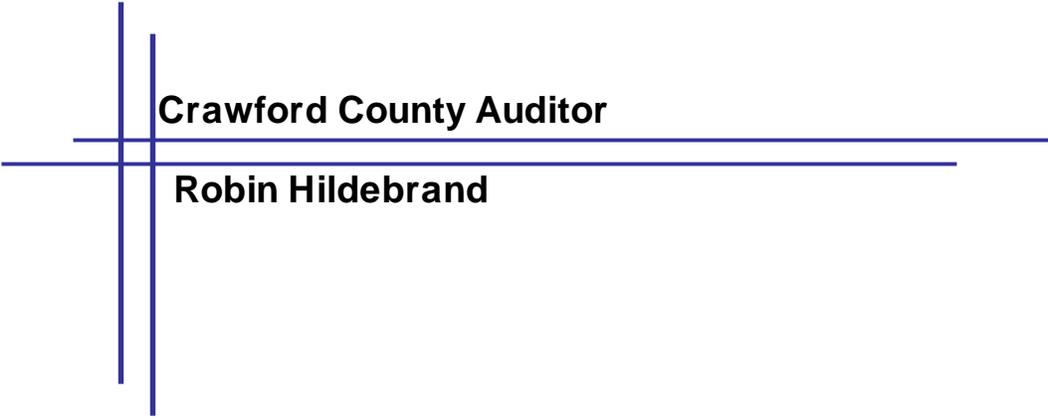
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Comprehensive Annual Financial Report
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Crawford County Auditor

Robin Hildebrand



June 8, 2006

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, 2005. This CAFR conforms to generally accepted accounting principles (GAAP), as applicable to governmental entities.

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 insure 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.

The CAFR is divided into three sections: an Introductory Section, a Financial Section, and a Statistical Section. The Introductory Section includes this transmittal letter, the Certificate of Achievement, a list of elected officials, the County's organization chart, and the duties and responsibilities of the County Auditor. The Financial Section includes the Independent Accountants' Report, Management's Discussion and Analysis, the basic financial statements and notes that provide an overview of the County's financial position and operating results, the combining statements for nonmajor funds and other schedules that provide detailed information relative to the basic financial statements. The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis.

GAAP require the 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 Accountants' 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 unqualified opinion on Crawford County's financial statements for the year ended December 31, 2005. The Independent Accountants' 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 three municipalities, four villages, and sixteen townships. The central part of the County is comprised largely of the three municipalities, Bucyrus (which is the County seat), Crestline, 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 45,774.

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, Prosecuting Attorney, 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

Durable manufacturing and agriculture dominate the local economy. Local industrial firms make products for heavy industry, home, recreation and business. Timken, Dayco Swan, and General Electric contribute to the County's industrial setting. Smaller companies such as Elliott Machine Works, Inc. and Buckeye Pumps, Inc. also contribute to the local economy with the manufacturing of mobile service equipment and pumps.

Many rural communities such as Crawford County have been affected by the globalization and decentralization efforts that manufacturing companies have made over the last several years. The agricultural industry has also been under pressure to grow and adapt processes to meet the ever-changing demands for efficiency. As such, these communities are recognizing the importance for self-development and for growing business from within.

With more than 89 percent or about 230,000 acres of land within the County in farms, agribusinesses have a significant presence in the local economy. The average size farm within Crawford County is about three hundred acres which compares to one hundred eighty-nine acres on a state-wide basis. Cash receipts from these farms in the County totaled more than \$66,000,000 in 2003 and averaged some \$95,728 per farm. This average can be compared to the state-wide average of \$60,080, demonstrating the financial importance of agribusiness to the local economy.

Crawford County is ranked ninth in the State in wheat production. Soybean and corn production within the County is ranked at 15th and 18th, respectively.

With more than \$16,000,000 in cash receipts generated from the production of corn, Crawford County farmers are able to meet the demands for corn from local agribusinesses such as Hord Livestock Co., Inc. Hord Livestock Co., Inc. produces some 11,000 weaned sows and gilts annually and is ranked fifth in the State for the size of its swine operation. The company currently has over seventy-five employees and farms 4,700 acres of row crops to support its swine operation. The local agricultural economy is impacted further with business relationships to local farmers for locally grown corn to support swine operations.

This company is just one example of how local agribusinesses have been able to grow and adapt to the ever-changing demands of the agricultural industry and the significant impact agribusinesses have to the local economy.

Crawford County's close proximity to urban centers is also important to the local economy and was enhanced during 2005 with the completion of a four-lane section of U.S. Route 30. This expansion has improved safety and mobility to an area that has more than 34 percent of its workforce commuting to areas outside the County and will serve to potentially attract new industrial development to an area that has three industrial parks available for economic expansion.

Crawford County's unemployment rate decreased in 2005 from 7.7 percent to 6.7 percent. Although this rate is higher than the state-wide average of 5.9 percent and the national average of 5.1 percent, it has remained relatively stable over the last ten years.

That same stability can be seen with a review of the County's expenditures over the last ten years. Expenditures increased 42.6 percent or about 4.3 percent annually. This can be compared to revenue increases of 49 percent or about 4.9 percent annually.

The increases in expenditures can be attributed in large part to the general increase in the cost of providing services and the increases in revenues can be attributed in large part to the increase in property tax revenues that have resulted from appreciating property values within the County. Sales tax revenues over the last ten years also reflect the same relative growth that has been realized with local property values.

LONG-TERM FINANCIAL PLANNING

During 2005, the County Sheriff received the results from a performance audit prepared by the Auditor of State. The County Sheriff requested this audit because of the increases in expenditures that have been realized over the last ten years in the area of public safety and to help identify areas in which to save money and help with financial planning issues. The Sheriff is in the process of implementing some of the recommendations of this report with the most significant recommendation being the outsourcing of the food service operation at the County Jail.

In 1998, the County Commissioners implemented a capital improvement plan that addressed the facility needs of the County. With this plan, a new County Administration Building was constructed along with a new facility and addition for the Job and Family Services Department. A new jail was constructed and the County Courthouse was also renovated. Since all the county facilities were either renovated or newly constructed, the capital improvement plan of the County was closed and finalized in 2005.

With the finalization of the various building projects, the County Commissioners are now in the process of developing a long-range capital asset acquisition plan for the equipment needs of the various County agencies. The goal of this plan is to provide some stability in the annual budget process as the County's computer systems and office equipment systems need to be replaced. This plan is being done in conjunction with the Data Processing Board who has oversight responsibilities for the acquisition of new computer systems within the County.

The County Auditor is in the process of preparing a Financial Trends Report that will identify the many factors that influence the financial condition of the County. This report will evaluate the County's financial condition as it relates to providing existing services and the revenues necessary to support these services on a continuing basis. While the County has seen its share of economic disruption, it is necessary to evaluate the County's financial condition in terms of its ability to withstand local, regional, and national economic disruptions. The recent recession and pressures in the manufacturing sector for globalization are examples of economic disruptions that could be affecting the County's ability to continue providing services at its current level. This report will evaluate the County's financial ability to meet the demands of change on a long-term basis.

RELEVANT FINANCIAL POLICIES

It is the County's policy to ensure that current year revenues are sufficient to fund current year expenditures without the use of non-recurring revenues. Expenditures are set based upon available revenues with the County Commissioners determining the level of funding for each department or office within the primary government.

The County Treasurer manages the investments 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 allowable 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.

MAJOR INITIATIVES

The County Auditor and County Commissioners are also involved in a county-wide initiative with local business leaders and other government officials to implement an economic development office. The goal of this initiative is to ensure that county resources are efficiently used, economic growth is properly balanced, and that county economic development is coordinated with the state and other local governments. A non-profit corporation was formed for this purpose to promote and stimulate economic growth and development within the County and is intended to be a partnership between local businesses

and governments who have similar goals and objectives in the area of workforce development, business retention and expansion, and cooperating regionally to market Crawford County and North Central Ohio.

After completing a feasibility study for the Sugar Grove area of Whetstone Township, construction began for a centralized sewer system to replace failing or non-existent individual systems. The total cost of the project is approximately \$464,000. The project is being funded with CDBG and Issue II grants and available unspent funds from the revolving loan program. The sewer system will serve approximately seventy residents.

A feasibility study was also completed to expand an existing rural water system to include areas in the northeast part of the County. Tap-in fees from residents have funded this project and rural development grants and loans are also anticipated for future funding. There are potentially four hundred fourteen new customers with this expansion, which will include approximately twenty miles of water line.

As the result of a mandate by the EPA, the County is required to install wastewater lines within the Westmoor subdivision located in Polk Township. Sources of funding for the project include a loan covering approximately 55 percent of the total cost from USDA Rural Development, a grant from USDA and a County contribution. In addition, the County is actively pursuing an OWDA loan and OPWC interest assistance to finance the remainder of the project.

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, 2004.

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, Betty Montgomery'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 Penny Lepp and Barb Garverick for their assistance with budgetary information. Without their assistance and dedication this report would not be possible.

Sincerely,

A handwritten signature in black ink that reads "Robin E. Hildebrand". The signature is written in a cursive style with a large, looped initial "R".

Robin E. Hildebrand
Crawford County Auditor

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, 2004

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Carla E. Fudge

President

Jeffrey R. Egan

Executive Director

Crawford County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2005
Elected Officials

Board of Commissioners

Ronald Hoeft (President)

Carl Watt

Moshen Ressallat

Auditor

Robin E. Hildebrand

Treasurer

Gary Cole

Recorder

Karen Scott

Clerk of Courts

Sue E. Seevers

Coroner

Michael Johnson

Engineer

Gerald W. Riedel

Prosecuting Attorney

Stanley E. Flegm

Sheriff

Ronny J. Shawber

Common Pleas Court Judge

Russell Wiseman

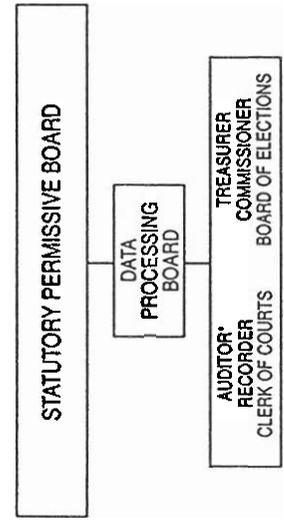
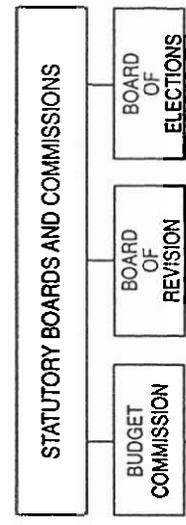
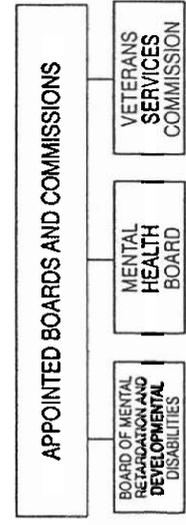
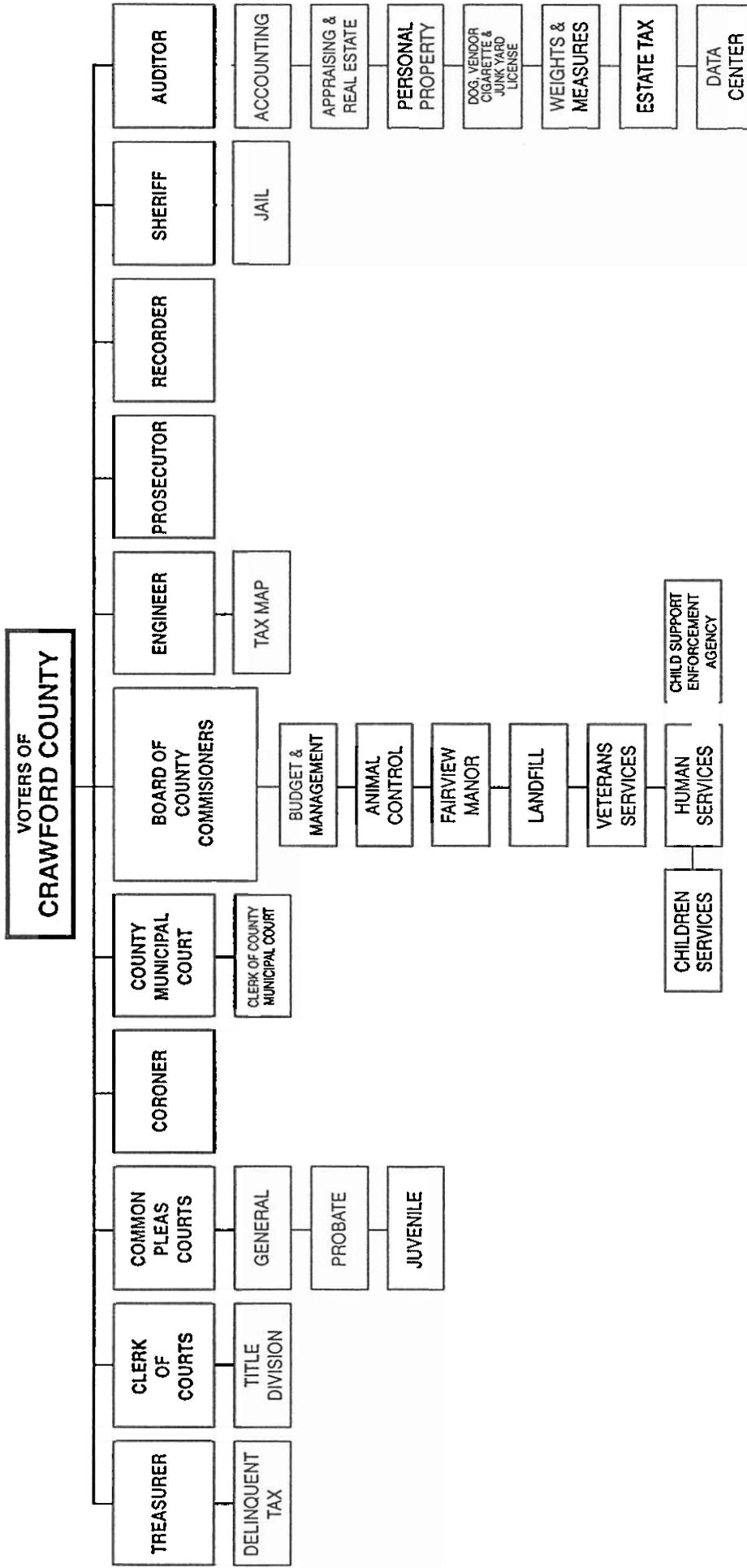
Probate/Juvenile Court Judge

Steven D. Eckstein

Municipal Court Judge

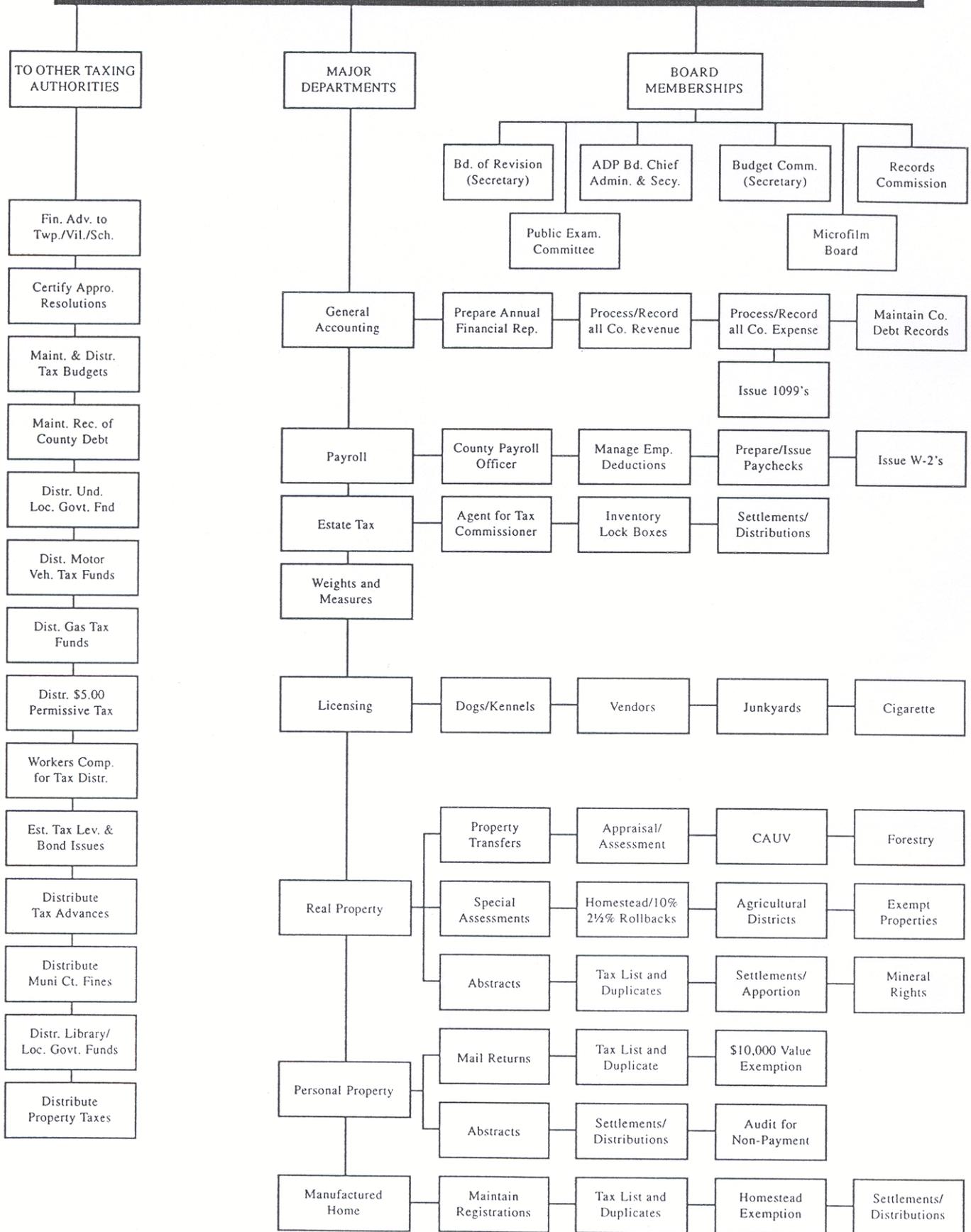
James Hoover

ORGANIZATION CHART



*SECRETARY OF BOARD OR COMMISSION

DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



ROBIN E. HILDEBRAND, CRAWFORD COUNTY AUDITOR



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Crawford County, Ohio (the County), as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions 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. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Waycraft Workshop, Inc., on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of Waycraft Workshop, Inc., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Crawford County, Ohio, as of December 31, 2005, 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, County Home, Job and Family Services, Jail Operation Levy, and Mental Retardation and Developmental Disabilities Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

35 N. Fourth St. / Second Floor / Columbus, OH 43215
Telephone: (614) 466-3402 (800) 443-9275 Fax: (614) 728-7199
www.auditor.state.oh.us

In accordance with *Government Auditing Standards*, we have also issued our report dated June 8, 2006, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules, and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining and individual fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section or statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



Betty Montgomery
Auditor of State

June 8, 2006

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005
Unaudited

The discussion and analysis of Crawford County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2005. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

HIGHLIGHTS

Highlights for 2005 are as follows:

Net assets increased by \$942 thousand. The increase within the business-type activities was generated from the leasing of the County's landfill to a private corporation that has provided sufficient cash to repay a portion of the outstanding loans to the General Fund. The increase in net assets for governmental activities is a result of the Solid Waste District receiving additional monies for increased tonnage at the landfill.

The County's net assets have continued to remain constant during certain economic disruptions, such as the recent national recession.

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 Assets and the Statement of Activities provide information about the activities of the County as an entity and present a longer-term view of the County's finances.

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

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 2005". The Statement of Net Assets 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 assets and changes in those assets. This change in net assets 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 assets 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, 2005
Unaudited

In the Statement of Net Assets 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 Activities - These services are 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 and Sanitary Landfill are 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, County Home Fund, Job and Family Services Fund, Jail Operation Levy Fund, Mental Retardation and Developmental Disabilities Fund, and the Debt Service 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 government'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, 2005
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 enterprise funds to account for the Sewer operation and the Sanitary Landfill operation. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's other programs and activities. The Health Benefits fund accounts for the claims and liabilities relating to the County's Health Benefits self-insurance program.

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 those 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 assets for 2005 and 2004:

Table 1
Net Assets
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Assets:						
Current and Other Assets	\$24,257	\$23,641	\$321	\$185	\$24,578	\$23,826
Capital Assets, Net	41,418	41,715	3,496	4,058	44,914	45,773
Total Assets	<u>65,675</u>	<u>65,356</u>	<u>3,817</u>	<u>4,243</u>	<u>69,492</u>	<u>69,599</u>
Liabilities:						
Current and Other						
Liabilities	6,619	9,423	21	1,136	6,640	10,559
Long-Term Liabilities	13,985	11,446	5,888	5,557	19,873	17,003
Total Liabilities	<u>20,604</u>	<u>20,869</u>	<u>5,909</u>	<u>6,693</u>	<u>26,513</u>	<u>27,562</u>
Net Assets:						
Invested in Capital						
Assets, Net of Related						
Debt	29,422	29,268	(1,388)	(1,437)	28,034	27,831
Restricted	9,976	9,326	0	0	9,976	9,326
Unrestricted (Deficit)	5,673	5,893	(704)	(1,013)	4,969	4,880
Total Net Assets (Deficit)	<u>\$45,071</u>	<u>\$44,487</u>	<u>(\$2,092)</u>	<u>(\$2,450)</u>	<u>\$42,979</u>	<u>\$42,037</u>

There were no significant changes in total assets.

Current and other liabilities decreased significantly in governmental and business-type activities from the repayment of notes payable by issuing long-term general obligation bonds. This resulted in the long-term liabilities increasing from the issuance of those bonds.

Total net assets did not change significantly.

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005
Unaudited

Table 2 shows the change in net assets for 2005 and 2004.

Table 2
Change in Net Assets
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Revenues						
Program Revenues						
Charges for Services	\$7,402	\$6,270	\$4,190	\$2,350	\$11,592	\$8,620
Operating Grants, Contributions, and Interest	12,151	13,568	0	0	12,151	13,568
Capital Grants and Contributions	729	57	0	0	729	57
Total Program Revenues	<u>20,282</u>	<u>19,895</u>	<u>4,190</u>	<u>2,350</u>	<u>24,472</u>	<u>22,245</u>
General Revenues						
Property Taxes	4,937	4,413	0	0	4,937	4,413
Sales Taxes	5,068	5,018	0	0	5,068	5,018
Grants and Entitlements	1,434	1,541	0	0	1,434	1,541
Interest	528	303	0	0	528	303
Other	1,029	960	0	112	1,029	1,072
Total General Revenues	<u>12,996</u>	<u>12,235</u>	<u>0</u>	<u>112</u>	<u>12,996</u>	<u>12,347</u>
Total Revenues	<u>33,278</u>	<u>32,130</u>	<u>4,190</u>	<u>2,462</u>	<u>37,468</u>	<u>34,592</u>
Program Expenses						
General Government:						
Legislative and Executive	4,083	3,457	0	0	4,083	3,457
Judicial	2,036	2,023	0	0	2,036	2,023
Public Safety	5,585	5,512	0	0	5,585	5,512
Public Works	4,668	3,901	0	0	4,668	3,901
Health	4,392	4,584	0	0	4,392	4,584
Human Services	10,798	10,640	0	0	10,798	10,640
Intergovernmental	481	463	0	0	481	463
Interest and Fiscal Charges	651	574	0	0	651	574
Sewer	0	0	164	160	164	160
Sanitary Landfill	0	0	3,668	1,703	3,668	1,703
Total Expenses	<u>32,694</u>	<u>31,154</u>	<u>3,832</u>	<u>1,863</u>	<u>36,526</u>	<u>33,017</u>
Excess Before Special Item Gain on Landfill Operating Agreement	584	976	358	599	942	1,575
Increase in Net Assets	584	976	358	3,062	942	4,038
Net Assets (Deficit)						
Beginning of Year	<u>44,487</u>	<u>43,511</u>	<u>(2,450)</u>	<u>(5,512)</u>	<u>42,037</u>	<u>37,999</u>
Net Assets (Deficit) End of Year	<u>\$45,071</u>	<u>\$44,487</u>	<u>(\$2,092)</u>	<u>(\$2,450)</u>	<u>\$42,979</u>	<u>\$42,037</u>

Funding for the major programs indicated above is from charges for services, operating grants, and in some instances property and sales taxes. The Child Support and Jobs and Family Services Departments are basically funded with state and federal moneys. The County Home, Council on Aging, Children Services, and Mental Retardation and Developmental Disabilities School are partially supported through voted property tax levies. The operation of the County Jail is funded by a voted sales tax levy, charges for housing prisoners, and through transfers from the General Fund. The major funding sources for the County Engineer and Highway Department are motor vehicle license fees and gasoline taxes.

Charges for services increased from tipping fees and services provided to other departments by Job and Family Services, along with the County Home increasing its daily rate. Operating grants, contributions and interest decreased principally from no longer receiving operating grant revenues for homeland security. Property taxes increased from the voters approving a replacement levy for the Council on Aging. Other general revenues such as sales taxes did not change substantially.

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005
Unaudited

The major program expenses for the County are Public Safety, Public Works, Health, and Human Services. These programs account for 78 percent of total governmental costs. Public Safety represents costs associated with the operation of the County Jail and the Sheriff's Department. Public Works represents costs associated with the operation of the County Engineer and Highway Department. The Health program represents costs associated with the Mental Retardation and Developmental Disabilities School. Human Services represents costs associated with providing services for various state and locally mandated welfare programs. These programs consist of operating a County Home, providing services to the elderly through the Council on Aging, and implementing state and federal requirements for the Child Support, Child Welfare, and Jobs and Family Services Departments.

Net assets increased in business-type activities principally from an increase in tonnage received at the landfill.

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 and unrestricted intergovernmental revenues.

Table 3
Governmental Activities
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2005	2004	2005	2004
General Government:				
Legislative and Executive	\$4,083	\$3,457	\$1,798	\$1,367
Judicial	2,036	2,023	937	944
Public Safety	5,585	5,512	4,543	4,103
Public Works	4,668	3,901	150	(1,022)
Health	4,392	4,584	2,213	2,442
Human Services	10,798	10,640	1,650	2,387
Economic Development	0	0	(12)	0
Intergovernmental	481	463	481	463
Interest and Fiscal Charges	651	574	651	574
Total Expenses	\$32,694	\$31,154	\$12,411	\$11,258

For Legislative and Executive and Judicial programs, approximately 55 percent of the costs of services are derived from program revenues, including charges for services. Legislative and Executive represents costs associated with the general administration of County government including the County Commissioners, Auditor, Treasurer, Recorder, and Prosecuting Attorney. Program revenues for these programs increased by 7 percent from administrative services provided to the County Engineer. Judicial represents costs associated with the administration of the County's court system including Municipal and Common Pleas courts.

The County Jail and Sheriff's Departments are principally funded by the General Fund and sales tax support. To help reduce the tax burden and increase program revenues, the County has been actively pursuing contracts for housing prisoners from other entities outside the County. During 2005, the County realized an increase of \$129,705 in charges for services related to jail operation largely as the result of housing more prisoners from outside entities.

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005
Unaudited

The majority of the Health services costs are associated with the Mental Retardation and Developmental Disabilities program which is supported by an approved property tax levy.

Human services include programs relating to the County Home, Council on Aging, Child Welfare, Child Support, and Job and Family Services. The majority of Child Support and Job and Family Services is supported by state and federal resources. The other programs are principally supported by the taxpayers through approved property tax levies.

Governmental Funds Financial Analysis

The County's major governmental funds are the General Fund, Auto License and Gas Tax Fund, Child Welfare Fund, County Home Fund, Job and Family Services Fund, Jail Operation Levy Fund, Mental Retardation and Development Disabilities Fund, and Debt Service Fund. The fund balance of the General Fund decreased slightly. In 2004, the General Fund received a one-time reimbursement from other funds of \$2 million. The fund balance of the Auto License and Gas Tax Fund continues to increase to fund future projects. Grants received in the Child Welfare Fund continue to decrease. This department has decreased services in order to stay within revenues. The County Home Fund had a positive net change in fund balance due to the increase in daily rates. The net change in fund balance in the Job and Family Services Fund continued to decrease as services provided continue to exceed state and local funding. In 2005, the Mental Retardation and Developmental Disabilities Fund began receiving property tax revenues based on the current assessed values. Available cash balances were used in the retirement of principal and interest in the Debt Service Fund.

Business-Type Financial Analysis

The County's enterprise funds consist of the Sewer Fund and the Sanitary Landfill 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. Construction costs were paid from the users of the water line and from a grant received by the County. For 2005, expenses for water and sewer services exceeded program revenues by \$7 thousand. The rates computed for this service do not include the costs associated with the aging of the capital assets.

The Sanitary Landfill Fund has posted deficit net assets for several years. In 2005, the County canceled the management agreement with Santek Environmental to operate the Sanitary Landfill facility and entered into a lease agreement with the same corporation. Under the new agreement, Santek Environmental operates the landfill and pays monthly fees to the County. These fees will be used for debt retirement of the Landfill. Santek will assume all future construction costs of landfill cells and costs associated with closure of the facility. The agreement allows the County to retain ownership. Santek Environmental has expanded the market area of the Sanitary Landfill.

Since the County has outstanding debt, flow control of solid waste generated within the County is controlled by federal mandate that requires all waste to be disposed of at the local facility. This mandate is extended to Santek Environmental as long as the County has tax-supported debt outstanding.

For 2005, the County realized an increase in net assets, in the amount of \$364,458, as the result of increased tonnage and market area of the landfill.

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005
Unaudited

Budgetary Highlights

By State statute, the County Commissioners adopt the annual operating budget for the County on the first day of January. For the County General Fund, changes from the original to the final budget have been minimal. Fluctuations in growth and diversity have typically not occurred in Crawford County, allowing departmental managers the ability to consistently predict revenues and expenditures. The County does not increase its estimated revenues unless actual revenues realized exceed original estimates and additional spending authority is necessary.

Actual revenues in the General Fund were higher than the final budget, in the amount of \$965,271. The most material changes were increases in sales taxes, charges for services, and interest revenues. Total expenditures were \$677,488 less than the final budget. Other expenditures for the Common Pleas Court, Juvenile Court, and Municipal Court within the Judicial program were less than budgeted. These expenditures consist of fees charged to the court system for any special services during court proceedings. Actual expenditures within the Public Safety program were less than the final budget from the reduction of juveniles placed in detention centers and controlling overtime costs within the Sheriff's Department.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2005, was \$28,034,137 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment, roads, and bridges.

Note 10 provides capital asset activity during 2005. During 2005, additional costs of \$416,645 were incurred for the various construction projects of the County. During 2005, various roads were resurfaced and bridges improved bringing the infrastructure investment of the County to \$22,327,237. Additions to capital assets consisted of equipment purchased with Homeland Security grants and heavy-duty vehicles for the County Engineer.

Long-Term Debt - At December 31, 2005, the County had total bonded debt outstanding of \$18,887 thousand. Of this amount, \$5,887 thousand is expected to be repaid from business-type activities. In 2005, the County issued \$4 million in general obligation bonds to repay bond anticipation notes. Payments made on the County's long-term bonded debt was \$1,225 thousand.

Standards & Poor's Corporation and Moody's Investors Service, Inc. have assigned an underlying rating of A- and BAA1, respectively, to the outstanding general obligation debt of the County. 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, the County's long-term obligations include compensated absences. Additional information on the County's long-term debt and landfill lease agreement can be found in Notes 18 and Note 21 of this report, respectively.

Economic Factors

Crawford County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. The County's \$2 billion tax base has grown at an average annual rate of almost 4.7 percent over the last five years. This growth is almost entirely attributed to the revaluation of property within the County.

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005
Unaudited

The unemployment rate for the County is currently 6.7 percent, which decreased from a rate of 7.7 percent a year ago. This rate exceeds the State's average unemployment rate of 5.9 percent and the national average of 5.1 percent.

The General Fund balance at December 31, 2005, was \$5,163,067, which is a decrease from the 2004 balance of \$5,316,722. This decrease in fund balance can be largely attributed to increased utilities and health care costs. In 2005, revenues increased slightly due to interest earnings that were a result of increased interest rates.

The County's debt burden, which represents 1 percent of the estimated value of real property in the County, remains modest. The County does not plan to construct or make any major renovations to County facilities in the near future.

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.

Crawford County, Ohio
Statement of Net Assets
December 31, 2005

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$13,586,049	\$246,488	\$13,832,537	\$0
Cash and Cash Equivalents				
in Segregated Accounts	8,668	0	8,668	154,286
Cash and Cash Equivalents with Escrow Agent	7,104	0	7,104	0
Investments in Segregated Accounts	109,649	0	109,649	179,045
Accounts Receivable	171,989	188,080	360,069	89,694
Accrued Interest Receivable	42,156	0	42,156	0
Sales Taxes Receivable	752,939	0	752,939	0
Due from Other Governments	4,139,563	0	4,139,563	0
Special Assessments Receivable	107,993	0	107,993	0
Prepaid Items	77,470	263	77,733	623
Materials and Supplies Inventory	229,198	0	229,198	0
Internal Balances	200,000	(200,000)	0	0
Property Taxes Receivable	4,584,705	0	4,584,705	0
Loans Receivable	76,365	0	76,365	0
Unamortized Issuance Costs	163,094	86,234	249,328	0
Other Assets	0	0	0	928
Nondepreciable Capital Assets	7,167,475	1,273,314	8,440,789	39,440
Depreciable Capital Assets, Net	34,250,928	2,222,849	36,473,777	496,021
<i>Total Assets</i>	65,675,345	3,817,228	69,492,573	960,037
Liabilities				
Wages Payable	241,606	305	241,911	22,145
Accounts Payable	535,329	462	535,791	5,582
Contracts Payable	507,264	0	507,264	0
Due to Other Governments	476,150	476	476,626	17,512
Deferred Revenue	4,449,321	0	4,449,321	0
Matured Compensated Absences Payable	15,978	0	15,978	3,503
Claims Payable	340,254	0	340,254	0
Accrued Interest Payable	45,394	20,434	65,828	0
Retainage Payable	7,104	0	7,104	0
Long-Term Liabilities:				
Due Within One Year	431,126	885,000	1,316,126	12,764
Due in More Than One Year	13,554,195	5,002,823	18,557,018	329,909
<i>Total Liabilities</i>	20,603,721	5,909,500	26,513,221	391,415
Net Assets				
Invested in Capital Assets, Net of Related Debt	29,422,090	(1,387,953)	28,034,137	192,788
Restricted for:				
Capital Projects	224,565	0	224,565	0
Debt Service	48,663	0	48,663	0
Public Safety	652,329	0	652,329	0
Public Works	3,964,670	0	3,964,670	0
Health	1,618,691	0	1,618,691	0
Human Services	1,414,477	0	1,414,477	0
Other Purposes	2,052,974	0	2,052,974	0
Unrestricted (Deficit)	5,673,165	(704,319)	4,968,846	375,834
<i>Total Net Assets (Deficit)</i>	\$45,071,624	(\$2,092,272)	\$42,979,352	\$568,622

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Activities
For the Year Ended December 31, 2005

	Expenses	Program Revenues		
		Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive	\$4,083,474	\$2,231,697	\$53,451	\$0
Judicial	2,035,724	1,036,924	61,630	0
Public Safety				
Jail Operation	2,189,785	325,423	0	0
Other Public Safety	3,394,749	403,683	312,562	0
Public Works	4,667,665	286,856	3,501,171	729,552
Health				
Mental Retardation and Developmental Disabilities	3,540,244	0	1,474,294	0
Other Health	852,069	554,111	150,999	0
Human Services				
Child Welfare	1,489,404	79,479	1,375,705	0
County Home	1,801,938	1,431,173	64,836	0
Job and Family Services	5,610,459	682,828	4,234,042	0
Other Human Services	1,896,512	357,942	922,411	0
Economic Development	0	11,522	0	0
Intergovernmental	480,828	0	0	0
Interest and Fiscal Charges	650,907	0	0	0
<i>Total Governmental Activities</i>	<u>32,693,758</u>	<u>7,401,638</u>	<u>12,151,101</u>	<u>729,552</u>
Business-Type Activities				
Sewer	164,444	157,319	0	0
Sanitary Landfill	3,667,640	4,032,098	0	0
<i>Total Business-Type Activities</i>	<u>3,832,084</u>	<u>4,189,417</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$36,525,842</u>	<u>\$11,591,055</u>	<u>\$12,151,101</u>	<u>\$729,552</u>
Component Unit:				
Waycraft Workshop, Inc.	<u>\$815,235</u>	<u>\$772,515</u>	<u>\$133,733</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:
General Operating
Health-Mental Health
Health-Mental Retardation and Developmental Disabilities
Human Services-Child Welfare
Human Services-County Home
Human Services-Council on Aging
Sales Taxes Imposed 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 Assets

Net Assets (Deficit) Beginning of Year - Restated (Note 22)

Net Assets (Deficit) End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	
(\$1,798,326)	\$0	(\$1,798,326)	\$0
(937,170)	0	(937,170)	0
(1,864,362)	0	(1,864,362)	0
(2,678,504)	0	(2,678,504)	0
(150,086)	0	(150,086)	0
(2,065,950)	0	(2,065,950)	0
(146,959)	0	(146,959)	0
(34,220)	0	(34,220)	0
(305,929)	0	(305,929)	0
(693,589)	0	(693,589)	0
(616,159)	0	(616,159)	0
11,522	0	11,522	0
(480,828)	0	(480,828)	0
(650,907)	0	(650,907)	0
(12,411,467)	0	(12,411,467)	0
0	(7,125)	(7,125)	0
0	364,458	364,458	0
0	357,333	357,333	0
(12,411,467)	357,333	(12,054,134)	0
0	0	0	91,013
1,356,872	0	1,356,872	0
424,472	0	424,472	0
2,157,592	0	2,157,592	0
226,028	0	226,028	0
464,974	0	464,974	0
307,270	0	307,270	0
3,379,027	0	3,379,027	0
1,352,767	0	1,352,767	0
336,475	0	336,475	0
1,434,342	0	1,434,342	0
527,577	0	527,577	7,699
1,028,562	0	1,028,562	4,104
12,995,958	0	12,995,958	11,803
(502)	502	0	0
12,995,456	502	12,995,958	11,803
583,989	357,835	941,824	102,816
44,487,635	(2,450,107)	42,037,528	465,806
<u>\$45,071,624</u>	<u>(\$2,092,272)</u>	<u>\$42,979,352</u>	<u>\$568,622</u>

Crawford County, Ohio
Balance Sheet
Governmental Funds
December 31, 2005

	General	Auto License and Gas Tax	Child Welfare
Assets			
Equity in Pooled Cash and Cash Equivalents	\$3,876,026	\$2,142,483	\$815,332
Cash and Cash Equivalents			
in Segregated Accounts	0	0	0
Investments in Segregated Accounts	0	0	109,649
Accounts Receivable	0	0	0
Accrued Interest Receivable	42,156	0	0
Sales Taxes Receivable	502,016	0	0
Due from Other Governments	692,760	1,674,676	276,933
Special Assessments Receivable	0	0	0
Prepaid Items	53,115	204	109
Materials and Supplies Inventory	29,971	135,546	0
Restricted Assets			
Cash and Cash Equivalents with Escrow Agent	0	0	0
Interfund Receivable	1,452,669	0	0
Property Taxes Receivable	1,249,934	0	209,118
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$7,898,647</u>	<u>\$3,952,909</u>	<u>\$1,411,141</u>
Liabilities and Fund Balances			
Liabilities			
Wages Payable	\$69,279	\$31,296	\$0
Accounts Payable	77,151	47,422	132,696
Contracts Payable	23,344	70,870	19,031
Due to Other Governments	139,099	58,868	9,821
Interfund Payable	21,547	246,293	37,273
Deferred Revenue	2,399,488	1,407,541	320,995
Matured Compensated Absences Payable	5,672	0	0
Liabilities Payable from Restricted Assets			
Retainage Payable	0	0	0
<i>Total Liabilities</i>	<u>2,735,580</u>	<u>1,862,290</u>	<u>519,816</u>
Fund Balances			
Reserved for Encumbrances	64,961	109,410	41,661
Reserved for Interfund Receivable	447,986	0	0
Reserved for Loans Receivable	0	0	0
Unreserved, reported in:			
General Fund	4,650,120	0	0
Special Revenue Funds (Deficit)	0	1,981,209	849,664
Debt Service Fund	0	0	0
Capital Projects Funds (Deficit)	0	0	0
<i>Total Fund Balances</i>	<u>5,163,067</u>	<u>2,090,619</u>	<u>891,325</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,898,647</u>	<u>\$3,952,909</u>	<u>\$1,411,141</u>

County Home	Job and Family Services	Jail Operation Levy	Mental Retardation and Developmental Disabilities	Debt Service
\$286,024	\$334,765	\$277,041	\$835,573	\$23,657
0	0	4,784	0	0
0	0	0	0	0
112,015	15,100	156	0	0
0	0	0	0	0
0	0	0	0	250,923
30,537	0	15,895	670,850	0
0	0	0	0	0
624	3,567	1,007	9,566	0
4,999	9,490	29,830	1,958	0
0	0	0	0	0
0	75,610	145	0	0
418,235	0	0	1,988,531	0
0	0	0	0	0
<u>\$852,434</u>	<u>\$438,532</u>	<u>\$328,858</u>	<u>\$3,506,478</u>	<u>\$274,580</u>
\$22,087	\$36,280	\$26,071	\$33,845	\$0
5,261	114,744	79,583	9,360	0
110	46,700	5,693	0	0
28,810	118,907	32,396	48,331	0
45	60,628	0	6,227	0
448,772	15,323	16,126	2,547,151	124,957
0	0	0	10,306	0
0	0	0	0	0
<u>505,085</u>	<u>392,582</u>	<u>159,869</u>	<u>2,655,220</u>	<u>124,957</u>
19,146	116,045	38,111	8,838	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
328,203	(70,095)	130,878	842,420	0
0	0	0	0	149,623
0	0	0	0	0
<u>347,349</u>	<u>45,950</u>	<u>168,989</u>	<u>851,258</u>	<u>149,623</u>
<u>\$852,434</u>	<u>\$438,532</u>	<u>\$328,858</u>	<u>\$3,506,478</u>	<u>\$274,580</u>

(continued)

Crawford County, Ohio
Balance Sheet
Governmental Funds (continued)
December 31, 2005

	Other Governmental	Total Governmental Funds
Assets		
Equity in Pooled Cash and Cash Equivalents	\$4,045,831	\$12,636,732
Cash and Cash Equivalents in Segregated Accounts	3,884	8,668
Investments in Segregated Accounts	0	109,649
Accounts Receivable	44,718	171,989
Accrued Interest Receivable	0	42,156
Sales Taxes Receivable	0	752,939
Due from Other Governments	777,912	4,139,563
Special Assessments Receivable	107,993	107,993
Prepaid Items	9,278	77,470
Materials and Supplies Inventory	17,404	229,198
Restricted Assets		
Cash and Cash Equivalents with Escrow Agent	7,104	7,104
Interfund Receivable	88,987	1,617,411
Property Taxes Receivable	718,887	4,584,705
Loans Receivable	76,365	76,365
	<u>\$5,898,363</u>	<u>\$24,561,942</u>
<i>Total Assets</i>		
Liabilities and Fund Balances		
Liabilities		
Wages Payable	\$22,605	\$241,463
Accounts Payable	69,112	535,329
Contracts Payable	339,766	505,514
Due to Other Governments	39,897	476,129
Interfund Payable	1,045,398	1,417,411
Deferred Revenue	1,647,958	8,928,311
Matured Compensated Absences Payable	0	15,978
Liabilities Payable from Restricted Assets		
Retainage Payable	7,104	7,104
	<u>3,171,840</u>	<u>12,127,239</u>
<i>Total Liabilities</i>		
Fund Balances		
Reserved for Encumbrances	527,969	926,141
Reserved for Interfund Receivable	0	447,986
Reserved for Loans Receivable	68,308	68,308
Unreserved, reported in:		
General Fund	0	4,650,120
Special Revenue Funds (Deficit)	2,519,498	6,581,777
Debt Service Fund	0	149,623
Capital Projects Funds (Deficit)	(389,252)	(389,252)
	<u>2,726,523</u>	<u>12,434,703</u>
<i>Total Fund Balances</i>		
<i>Total Liabilities and Fund Balances</i>	<u>\$5,898,363</u>	<u>\$24,561,942</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
*Reconciliation of Total Governmental Fund Balances
to Net Assets of Governmental Activities
December 31, 2005*

Total Governmental Fund Balances \$12,434,703

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

Capital assets used in governmental activities are not
financial resources and, therefore, are not reported in the funds. 41,418,403

Other long-term assets are not available to pay for current
period expenditures and, therefore, are deferred in the funds:

Accounts Receivable	21,121	
Accrued Interest Receivable	41,924	
Sales Taxes Receivable	374,877	
Due from Other Governments	3,482,104	
Special Assessments Receivable	107,993	
Interfund Receivable	315,587	
Property Taxes Receivable	135,384	
		4,478,990

Unamortized issuance costs represent deferred charges which
do not provide current financial resources and, therefore, are
not reported in the funds. 163,094

Internal service funds are used to charge the costs of
health care benefits to individual funds. The
assets and liabilities of the internal service funds are included on the
statement of net assets. 607,149

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

Accrued Interest Payable	(45,394)	
General Obligation Bonds Payable	(12,819,106)	
Premium on General Obligation Bonds Payable	(180,523)	
Compensated Absences Payable	(985,692)	
		(14,030,715)

Net Assets of Governmental Activities \$45,071,624

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, 2005

	General	Auto License and Gas Tax	Child Welfare
Revenues			
Property Taxes	\$1,351,454	\$0	\$225,041
Sales Taxes	3,389,778	0	0
Special Assessments	0	0	0
Charges for Services	2,081,770	82,425	79,479
Licenses and Permits	3,524	0	0
Fines and Forfeitures	191,549	62,953	0
Intergovernmental	1,463,004	3,565,700	1,401,456
Interest	517,864	55,226	2,656
Rent	17,344	0	0
Other	64,630	26,212	27,667
<i>Total Revenues</i>	<u>9,080,917</u>	<u>3,792,516</u>	<u>1,736,299</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	3,047,430	0	0
Judicial	1,811,664	0	0
Public Safety	2,288,315	0	0
Public Works	127,767	3,388,751	0
Health	305,503	0	0
Human Services	309,538	0	1,506,802
Capital Outlay	0	0	0
Intergovernmental	10,041	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Issuance Costs	0	0	0
<i>Total Expenditures</i>	<u>7,900,258</u>	<u>3,388,751</u>	<u>1,506,802</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,180,659</u>	<u>403,765</u>	<u>229,497</u>
Other Financing Sources (Uses)			
General Obligation Bonds Issued	0	0	0
Premium on General Obligation Bonds Issued	0	0	0
Transfers In	0	0	0
Transfers Out	(1,334,314)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,334,314)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(153,655)	403,765	229,497
<i>Fund Balances Beginning of Year</i>	<u>5,316,722</u>	<u>1,686,854</u>	<u>661,828</u>
<i>Fund Balances End of Year</i>	<u><u>\$5,163,067</u></u>	<u><u>\$2,090,619</u></u>	<u><u>\$891,325</u></u>

County Home	Job and Family Services	Jail Operation Levy	Mental Retardation and Developmental Disabilities	Debt Service
\$463,001	\$0	\$0	\$2,148,973	\$0
0	0	1,352,767	0	341,835
0	0	0	0	0
1,431,173	679,802	347,684	0	0
0	0	0	0	0
0	0	0	0	0
59,076	4,234,042	0	1,558,335	0
0	0	0	0	0
0	0	0	0	184,927
60,919	370,616	82,542	147,760	0
2,014,169	5,284,460	1,782,993	3,855,068	526,762
0	0	0	0	0
0	0	0	0	0
0	0	2,184,320	0	0
0	0	0	0	0
0	0	0	3,579,366	0
1,799,747	5,623,188	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	3,290,000
0	0	0	0	651,159
0	0	0	0	67,599
1,799,747	5,623,188	2,184,320	3,579,366	4,008,758
214,422	(338,728)	(401,327)	275,702	(3,481,996)
0	0	0	0	2,900,000
0	0	0	0	72,830
0	179,996	510,050	0	466,098
(42,996)	0	0	(20,000)	0
(42,996)	179,996	510,050	(20,000)	3,438,928
171,426	(158,732)	108,723	255,702	(43,068)
175,923	204,682	60,266	595,556	192,691
\$347,349	\$45,950	\$168,989	\$851,258	\$149,623

(continued)

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds (continued)
For the Year Ended December 31, 2005

	Other Governmental	Total Governmental Funds
Revenues		
Property Taxes	\$726,764	\$4,915,233
Sales Taxes	0	5,084,380
Special Assessments	153,793	153,793
Charges for Services	1,898,354	6,600,687
Licenses and Permits	2,073	5,597
Fines and Forfeitures	23,077	277,579
Intergovernmental	2,629,109	14,910,722
Interest	28,730	604,476
Rent	0	202,271
Other	248,216	1,028,562
<i>Total Revenues</i>	<i>5,710,116</i>	<i>33,783,300</i>
Expenditures		
Current:		
General Government:		
Legislative and Executive	740,581	3,788,011
Judicial	153,368	1,965,032
Public Safety	864,060	5,336,695
Public Works	943,577	4,460,095
Health	480,691	4,365,560
Human Services	1,456,999	10,696,274
Capital Outlay	467,627	467,627
Intergovernmental	477,344	487,385
Debt Service:		
Principal Retirement	0	3,290,000
Interest and Fiscal Charges	0	651,159
Issuance Costs	0	67,599
<i>Total Expenditures</i>	<i>5,584,247</i>	<i>35,575,437</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>125,869</i>	<i>(1,792,137)</i>
Other Financing Sources (Uses)		
General Obligation Bonds Issued	0	2,900,000
Premium on General Obligation Bonds Issued	0	72,830
Transfers In	240,902	1,397,046
Transfers Out	(238)	(1,397,548)
<i>Total Other Financing Sources (Uses)</i>	<i>240,664</i>	<i>2,972,328</i>
<i>Net Change in Fund Balances</i>	<i>366,533</i>	<i>1,180,191</i>
<i>Fund Balances Beginning of Year</i>	<i>2,359,990</i>	<i>11,254,512</i>
<i>Fund Balances End of Year</i>	<i>\$2,726,523</i>	<i>\$12,434,703</i>

See accompanying notes to the basic financial statements

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, 2005*

Net Change in Fund Balances - Total Governmental Funds \$1,180,191

***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 - Construction in Progress	416,645	
Capital Outlay - Depreciable Capital Assets	1,341,092	
Depreciation	<u>(2,053,736)</u>	(295,999)

The net book value of the capital assets is removed from the capital asset account on the statement of net assets when disposed of and results in a loss on disposal of capital assets on the statement of activities. (767)

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

Property Taxes	21,975	
Sales Taxes	(16,111)	
Special Assessments	(16,802)	
Charges for Services	178,513	
Intergovernmental	(677,223)	
Interest	<u>4,597</u>	(505,051)

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

Bond Proceeds		(2,900,000)
Issuance Costs		67,599
Premium		(72,830)

Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net assets. 3,290,000

Interest is reported as an expenditure when due in the governmental funds, but is accrued on outstanding debt on the statement of net assets.

Accrued Interest Payable	35,366	
Amortization of Premium	8,292	
Amortization of Issuance Costs	(7,521)	
Annual Accretion of Capital Appreciation Bonds	<u>(35,885)</u>	252

Internal service funds are used to charge the costs of health care benefits to individual funds. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities. (250,120)

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. 70,714

Change in Net Assets of Governmental Activities \$583,989

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, 2005

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Property Taxes	\$1,275,000	\$1,275,000	\$1,351,097	\$76,097
Sales Taxes	3,150,000	3,150,000	3,417,534	267,534
Charges for Services	1,798,775	1,798,775	2,088,197	289,422
Licenses and Permits	5,300	5,300	3,524	(1,776)
Fines and Forfeitures	150,826	150,826	189,875	39,049
Intergovernmental	1,445,258	1,445,258	1,464,843	19,585
Interest	240,000	240,000	479,302	239,302
Rent	17,345	17,345	17,345	0
Other	37,100	37,100	73,158	36,058
<i>Total Revenues</i>	<u>8,119,604</u>	<u>8,119,604</u>	<u>9,084,875</u>	<u>965,271</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	3,096,120	3,210,612	3,114,664	95,948
Judicial	2,012,992	2,001,228	1,830,116	171,112
Public Safety	2,671,357	2,651,388	2,328,744	322,644
Public Works	134,822	134,870	129,226	5,644
Health	328,249	340,587	318,819	21,768
Human Services	374,894	372,160	311,788	60,372
<i>Total Expenditures</i>	<u>8,618,434</u>	<u>8,710,845</u>	<u>8,033,357</u>	<u>677,488</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(498,830)</u>	<u>(591,241)</u>	<u>1,051,518</u>	<u>1,642,759</u>
Other Financing Sources (Uses)				
Advances In	0	0	979,112	979,112
Transfers In	0	0	21,547	21,547
Advances Out	0	0	(726,950)	(726,950)
Transfers Out	(1,982,017)	(1,843,325)	(1,334,314)	509,011
<i>Total Other Financing Sources (Uses)</i>	<u>(1,982,017)</u>	<u>(1,843,325)</u>	<u>(1,060,605)</u>	<u>782,720</u>
<i>Net Change in Fund Balance</i>	(2,480,847)	(2,434,566)	(9,087)	2,425,479
<i>Fund Balance Beginning of Year</i>	3,300,292	3,300,292	3,300,292	0
Prior Year Encumbrances Appropriated	<u>153,696</u>	<u>153,696</u>	<u>153,696</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$973,141</u></u>	<u><u>\$1,019,422</u></u>	<u><u>\$3,444,901</u></u>	<u><u>\$2,425,479</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, 2005

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Charges for Services	\$50,000	\$50,000	\$81,662	\$31,662
Fines and Forfeitures	65,000	65,000	60,991	(4,009)
Intergovernmental	3,410,000	3,410,000	3,542,166	132,166
Interest	<u>25,000</u>	<u>25,000</u>	<u>49,739</u>	<u>24,739</u>
<i>Total Revenues</i>	3,550,000	3,550,000	3,734,558	184,558
Expenditures				
Current:				
Public Works	<u>3,667,722</u>	<u>3,819,145</u>	<u>3,391,992</u>	<u>427,153</u>
<i>Net Change in Fund Balance</i>	(117,722)	(269,145)	342,566	611,711
<i>Fund Balance Beginning of Year</i>	1,467,341	1,467,341	1,467,341	0
Prior Year Encumbrances Appropriated	<u>117,720</u>	<u>117,720</u>	<u>117,720</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,467,339</u></u>	<u><u>\$1,315,916</u></u>	<u><u>\$1,927,627</u></u>	<u><u>\$611,711</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
Child Welfare Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$229,900	\$229,900	\$225,707	(\$4,193)
Charges for Services	53,000	53,000	84,054	31,054
Intergovernmental	1,651,532	1,651,532	1,407,542	(243,990)
Interest	3	3	25	22
Other	6,000	6,000	22,832	16,832
<i>Total Revenues</i>	1,940,435	1,940,435	1,740,160	(200,275)
Expenditures				
Current:				
Human Services	2,068,361	2,034,554	1,736,775	297,779
<i>Excess of Revenues Over (Under) Expenditures</i>	(127,926)	(94,119)	3,385	97,504
Other Financing Sources				
Transfers In	215,000	215,000	0	(215,000)
<i>Net Change in Fund Balance</i>	87,074	120,881	3,385	(117,496)
<i>Fund Balance Beginning of Year</i>	344,148	344,148	344,148	0
Prior Year Encumbrances Appropriated	237,058	237,058	237,058	0
<i>Fund Balance End of Year</i>	\$668,280	\$702,087	\$584,591	(\$117,496)

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
County Home Fund
For the Year Ended December 31, 2005

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Property Taxes	\$477,000	\$477,000	\$464,334	(\$12,666)
Charges for Services	1,286,700	1,286,700	1,392,835	106,135
Intergovernmental	55,000	55,000	59,076	4,076
Other	<u>4,000</u>	<u>4,000</u>	<u>37,782</u>	<u>33,782</u>
<i>Total Revenues</i>	1,822,700	1,822,700	1,954,027	131,327
Expenditures				
Current:				
Human Services	<u>1,898,176</u>	<u>1,917,873</u>	<u>1,838,245</u>	<u>79,628</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(75,476)	(95,173)	115,782	210,955
Other Financing Uses				
Transfers Out	<u>(15,000)</u>	<u>(42,996)</u>	<u>(42,996)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(90,476)	(138,169)	72,786	210,955
<i>Fund Balance Beginning of Year</i>	113,603	113,603	113,603	0
Prior Year Encumbrances Appropriated	<u>41,061</u>	<u>41,061</u>	<u>41,061</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$64,188</u></u>	<u><u>\$16,495</u></u>	<u><u>\$227,450</u></u>	<u><u>\$210,955</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
Job and Family Services Fund
For the Year Ended December 31, 2005

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Charges for Services	\$941,000	\$941,000	\$696,389	(\$244,611)
Intergovernmental	4,420,500	4,420,500	4,234,252	(186,248)
Other	<u>272,000</u>	<u>272,000</u>	<u>325,531</u>	<u>53,531</u>
<i>Total Revenues</i>	5,633,500	5,633,500	5,256,172	(377,328)
Expenditures				
Current:				
Human Services	<u>6,052,690</u>	<u>5,989,747</u>	<u>5,716,752</u>	<u>272,995</u>
<i>Excess of Revenues Under Expenditures</i>	(419,190)	(356,247)	(460,580)	(104,333)
Other Financing Sources				
Transfers In	<u>180,000</u>	<u>180,000</u>	<u>179,996</u>	<u>(4)</u>
<i>Net Change in Fund Balance</i>	(239,190)	(176,247)	(280,584)	(104,337)
<i>Fund Balance Beginning of Year</i>	116,635	116,635	116,635	0
Prior Year Encumbrances Appropriated	<u>255,880</u>	<u>255,880</u>	<u>255,880</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$133,325</u></u>	<u><u>\$196,268</u></u>	<u><u>\$91,931</u></u>	<u><u>(\$104,337)</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
Jail Operation Levy Fund
For the Year Ended December 31, 2005

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Sales Taxes	\$1,200,000	\$1,200,000	\$1,352,767	\$152,767
Charges for Services	200,000	200,000	351,206	151,206
Other	<u>50,000</u>	<u>50,000</u>	<u>57,492</u>	<u>7,492</u>
<i>Total Revenues</i>	1,450,000	1,450,000	1,761,465	311,465
Expenditures				
Current:				
Public Safety	<u>2,462,281</u>	<u>2,456,010</u>	<u>2,211,561</u>	<u>244,449</u>
<i>Excess of Revenues Under Expenditures</i>	(1,012,281)	(1,006,010)	(450,096)	555,914
Other Financing Sources				
Transfers In	<u>991,000</u>	<u>991,000</u>	<u>510,050</u>	<u>(480,950)</u>
<i>Net Change in Fund Balance</i>	(21,281)	(15,010)	59,954	74,964
<i>Fund Balance Beginning of Year</i>	72,524	72,524	72,524	0
Prior Year Encumbrances Appropriated	<u>66,198</u>	<u>66,198</u>	<u>66,198</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$117,441</u></u>	<u><u>\$123,712</u></u>	<u><u>\$198,676</u></u>	<u><u>\$74,964</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
Mental Retardation and Developmental Disabilities Fund
For the Year Ended December 31, 2005

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Property Taxes	\$2,427,010	\$2,427,010	\$2,148,406	(\$278,604)
Intergovernmental	1,420,754	1,423,016	1,762,327	339,311
Other	<u>135,223</u>	<u>135,223</u>	<u>104,428</u>	<u>(30,795)</u>
<i>Total Revenues</i>	3,982,987	3,985,249	4,015,161	29,912
Expenditures				
Current:				
Health	<u>3,942,317</u>	<u>3,987,800</u>	<u>3,569,960</u>	<u>417,840</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	40,670	(2,551)	445,201	447,752
Other Financing Uses				
Transfers Out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	20,670	(22,551)	425,201	447,752
<i>Fund Balance Beginning of Year</i>	214,783	214,783	214,783	0
Prior Year Encumbrances Appropriated	<u>14,546</u>	<u>14,546</u>	<u>14,546</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$249,999</u></u>	<u><u>\$206,778</u></u>	<u><u>\$654,530</u></u>	<u><u>\$447,752</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2005

	Business-Type Activities			Governmental Activity- Internal Service Fund
	Sewer Enterprise Fund	Sanitary Landfill Enterprise Fund	Total Enterprise Funds	
Assets				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$175,564	\$70,924	\$246,488	\$949,317
Accounts Receivable	13,297	174,783	188,080	0
Prepaid Items	263	0	263	0
<i>Total Current Assets</i>	<u>189,124</u>	<u>245,707</u>	<u>434,831</u>	<u>949,317</u>
Noncurrent Assets:				
Unamortized Issuance Costs	11,363	74,871	86,234	0
Capital Assets:				
Nondepreciable Capital Assets	0	1,273,314	1,273,314	0
Depreciable Capital Assets, Net	1,341,214	881,635	2,222,849	0
<i>Total Noncurrent Assets</i>	<u>1,352,577</u>	<u>2,229,820</u>	<u>3,582,397</u>	<u>0</u>
<i>Total Assets</i>	<u>1,541,701</u>	<u>2,475,527</u>	<u>4,017,228</u>	<u>949,317</u>
Liabilities				
Current Liabilities:				
Wages Payable	305	0	305	143
Accounts Payable	462	0	462	0
Contracts Payable	0	0	0	1,750
Due to Other Governments	439	37	476	21
Claims Payable	0	0	0	340,254
Accrued Interest Payable	2,397	18,037	20,434	0
General Obligation Bonds Payable	50,000	835,000	885,000	0
<i>Total Current Liabilities</i>	<u>53,603</u>	<u>853,074</u>	<u>906,677</u>	<u>342,168</u>
Long-Term Liabilities:				
Interfund Payable	0	200,000	200,000	0
Compensated Absences Payable	534	0	534	0
General Obligation Bonds Payable	694,835	4,307,454	5,002,289	0
<i>Total Long-Term Liabilities</i>	<u>695,369</u>	<u>4,507,454</u>	<u>5,202,823</u>	<u>0</u>
<i>Total Liabilities</i>	<u>748,972</u>	<u>5,360,528</u>	<u>6,109,500</u>	<u>342,168</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	663,303	(2,051,256)	(1,387,953)	0
Unrestricted (Deficit)	129,426	(833,745)	(704,319)	607,149
<i>Total Net Assets (Deficit)</i>	<u>\$792,729</u>	<u>(\$2,885,001)</u>	<u>(\$2,092,272)</u>	<u>\$607,149</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2005

	Business-Type Activities			Governmental Activity - Internal Service Fund
	Sewer Enterprise Fund	Sanitary Landfill Enterprise Fund	Total Enterprise Funds	
Operating Revenues				
Charges for Services	\$156,966	\$49,450	\$206,416	\$2,977,886
Rent	0	3,982,648	3,982,648	0
Other	353	0	353	0
<i>Total Operating Revenues</i>	<u>157,319</u>	<u>4,032,098</u>	<u>4,189,417</u>	<u>2,977,886</u>
Operating Expenses				
Personal Services	18,652	7,139	25,791	7,443
Materials and Supplies	2,657	0	2,657	0
Contractual Services	56,659	2,864,910	2,921,569	487,152
Claims	0	0	0	2,733,411
Depreciation	44,358	517,978	562,336	0
Other	4,073	151	4,224	0
<i>Total Operating Expenses</i>	<u>126,399</u>	<u>3,390,178</u>	<u>3,516,577</u>	<u>3,228,006</u>
<i>Operating Income (Loss)</i>	30,920	641,920	672,840	(250,120)
Non-Operating Expenses				
Interest Expense	38,045	277,462	315,507	0
<i>Income (Loss) Before Transfers</i>	(7,125)	364,458	357,333	(250,120)
Transfers In	0	502	502	0
<i>Change in Net Assets</i>	(7,125)	364,960	357,835	(250,120)
<i>Net Assets (Deficit) Beginning of Year</i>	<u>799,854</u>	<u>(3,249,961)</u>	<u>(2,450,107)</u>	<u>857,269</u>
<i>Net Assets (Deficit) End of Year</i>	<u><u>\$792,729</u></u>	<u><u>(\$2,885,001)</u></u>	<u><u>(\$2,092,272)</u></u>	<u><u>\$607,149</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, 2005

	Business-Type Activities			Governmental Activity- Internal Service Fund
	Sewer Enterprise Fund	Sanitary Landfill Enterprise Fund	Total Enterprise Funds	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$156,344	\$24,573	\$180,917	\$0
Cash Received from Interfund Services Provided	0	0	0	2,977,886
Cash Received from Other Sources	0	3,979,998	3,979,998	0
Cash Payments for Personal Services	(18,546)	(13,093)	(31,639)	(7,440)
Cash Payments for Materials and Supplies	(2,657)	0	(2,657)	(485,402)
Cash Payments for Contractual Services	(56,514)	(2,868,572)	(2,925,086)	0
Cash Payments for Claims	0	0	0	(2,539,850)
Cash Payments for Other	(4,073)	(151)	(4,224)	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>74,554</u>	<u>1,122,755</u>	<u>1,197,309</u>	<u>(54,806)</u>
Cash Flows from Noncapital Financing Activities				
Transfers In	0	502	502	0
Advances Out	0	(108,884)	(108,884)	0
<i>Net Cash Used for Noncapital Financing Activities</i>	<u>0</u>	<u>(108,382)</u>	<u>(108,382)</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Proceeds from General Obligation Bonds Issued	0	1,100,000	1,100,000	0
Premium on General Obligation Bonds Issued	0	26,939	26,939	0
Issuance Costs on General Obligation Bonds Issued	0	(26,227)	(26,227)	0
Principal Paid on Bond Anticipation Notes	0	(1,100,000)	(1,100,000)	0
Interest Paid on Bond Anticipation Notes	0	(16,706)	(16,706)	0
Principal Paid on General Obligation Bonds	(45,000)	(790,000)	(835,000)	0
Interest Paid on General Obligation Bonds	(29,160)	(219,457)	(248,617)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(74,160)</u>	<u>(1,025,451)</u>	<u>(1,099,611)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	394	(11,078)	(10,684)	(54,806)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>175,170</u>	<u>82,002</u>	<u>257,172</u>	<u>1,004,123</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$175,564</u></u>	<u><u>\$70,924</u></u>	<u><u>\$246,488</u></u>	<u><u>\$949,317</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$30,920	\$641,920	\$672,840	(\$250,120)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:				
Depreciation	44,358	517,978	562,336	0
(Increase) Decrease in Assets:				
Accounts Receivable	(637)	(24,986)	(25,623)	0
Prepaid Items	48	0	48	0
Increase (Decrease) in Liabilities:				
Wages Payable	0	(620)	(620)	3
Accounts Payable	97	(437)	(340)	0
Contracts Payable	0	0	0	1,750
Due to Other Governments	(100)	(5,874)	(5,974)	0
Claims Payable	0	0	0	193,561
Compensated Absences Payable	(132)	(5,226)	(5,358)	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u><u>\$74,554</u></u>	<u><u>\$1,122,755</u></u>	<u><u>\$1,197,309</u></u>	<u><u>(\$54,806)</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2005

	Private Purpose Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$786	\$3,334,149
Cash and Cash Equivalents in Segregated Accounts	58,665	427,221
Due from Other Governments	0	2,319,524
Special Assessments Receivable	0	129,786
Property Taxes Receivable	0	28,359,893
<i>Total Assets</i>	59,451	\$34,570,573
Liabilities		
Payroll Taxes Withholding	0	\$167,580
Due to Other Governments	0	33,468,645
Undistributed Assets	0	934,348
<i>Total Liabilities</i>	0	\$34,570,573
Net Assets		
Held in Trust for Other Purposes	59,451	
<i>Total Net Assets</i>	\$59,451	

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2005

Additions	
Donations	\$19,917
Interest	<u>559</u>
<i>Total Additions</i>	20,476
Deductions	
Human Services	<u>20,819</u>
<i>Change in Net Assets</i>	(343)
<i>Net Assets Beginning of Year</i>	<u>59,794</u>
<i>Net Assets End of Year</i>	<u><u>\$59,451</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, 2005

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, Prosecuting Attorney, 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 Board of Mental Retardation and Developmental Disabilities (MRDD), the Job and Family Services Department, the Crawford County Solid Waste Management Board, the Crawford County Emergency Management Agency, 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 for which the County approves the budget, the issuance of debt, or the levying of taxes.

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 non-governmental corporation served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Crawford County Board of Mental Retardation and Developmental Disabilities, provides sheltered employment for mentally retarded or handicapped adults in Crawford County. The Crawford County Board of MRDD 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 retarded and handicapped adults of Crawford County, the Workshop is reflected as a component unit of Crawford County. Waycraft Workshop, Inc. 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, 2005

As the custodian of public funds, the Treasurer invests all public monies 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 five 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 officials 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 MRDD and two other county MRDD 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 Service Corporation, an insurance purchasing 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. The County also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds provided they do not conflict with or contradict GASB pronouncements. The County has elected not to apply FASB Statements and Interpretations issued after November 30, 1989, to its business-type activities and enterprise funds. Following are the more significant of the County's accounting policies.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

A. Basis of Presentation

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

Government-Wide Financial Statements

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

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

Crawford County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2005

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.

Auto License and Gas Tax Fund - The fund accounts for revenue derived from the sale of motor vehicle licenses, gasoline taxes, and interest. Expenditures are restricted by state law to county road and bridge repair/improvement programs.

Child Welfare Fund - The fund accounts for various state and federal grants as well as transfers from the General Fund. These moneys are used to provide services to children pursuant to Chapter 5153 of the Ohio Revised Code.

County Home Fund - The fund accounts for a county-wide property tax levy and moneys received from residents for operational costs of the county home.

Job and Family Services Fund - The fund accounts for various state and federal grants as well as transfers from the General Fund used to provide 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 sales tax revenue used for the operation of the County Jail.

Mental Retardation and Developmental Disabilities Fund - The fund accounts for the operation of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources are a county-wide property tax levy and state and federal grants.

Debt Service Fund - The fund accounts for the accumulation of financial resources for, and the payment of, the jail facility, Job and Family Services building, administration building, and courthouse renovation general obligation bonds, interest, and related costs.

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

Proprietary Funds

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

Enterprise Funds - 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 are the County's major enterprise funds:

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

Sanitary Landfill Fund - The fund accounts for rental charges collected for the operation of the sanitary landfill.

Internal Service Fund - Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service fund accounts for an employee health benefits self-insurance plan that began in 2002.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. 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 funds account for money held for county home residents for their personal expenses and money held in trust for indigent burials. 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.

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 all liabilities associated with the operation of the County are included on the statement of net assets. The statement of activities presents increases (e.g., revenues) and decreases (e.g., expenses) in total net assets.

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

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

The private purpose trust funds are 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 revenue, and in the presentation of expenses versus expenditures.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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.

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 tax), grants, interest, and rent.

Deferred Revenues

Deferred revenues arise when assets are recognized before the revenue recognition criteria have been satisfied.

Property taxes for which there was an enforceable legal claim at December 31, 2005, but were levied to finance 2006 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

On governmental fund financial statements, receivables that were not collected within the available period are recorded as deferred revenue.

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, 2005

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, all 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 Commissioners' 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 private purpose trust fund is not reported because it is not included in the entity for which the "appropriated budget" is adopted.

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

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

F. Cash and Investments

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

Cash and cash equivalents that are held separately within departments of the County, and not included in the county treasury, are recorded as "Cash and Cash Equivalents in Segregated Accounts". Retainage held in separate accounts for construction projects are not included in the County treasury and is recorded as "Cash and Cash Equivalents with Escrow Agent".

The County's investments included federal agency securities, nonnegotiable certificates of deposit, 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 share price, which is the price the investment could be sold for on December 31, 2005.

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 2005 was \$517,864, which includes \$419,875 assigned from other County funds.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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, 2005, 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. The County has resources set aside in separate escrow accounts whose use is limited to the payment of retainage to contractors.

J. Unamortized Issuance Costs/Bond Premium/Accounting Loss

On government-wide financial statements, issuance costs are deferred and amortized over the term of the bonds using the bonds outstanding method, which approximates the effective interest method. Issuance costs are recorded as deferred charges.

Bond premiums are presented as an addition to the face amount of the bonds.

For advance refundings resulting in the defeasance of debt reported in the proprietary funds, the difference between the reacquisition price and the net carrying amount of the old debt is deferred and amortized as a component of interest expense. This accounting loss is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter, and is presented as a reduction of the face amount of the new debt.

On the governmental fund financial statements, issuance costs and bond premiums are recognized in the current period.

K. 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 assets but are not reported on the fund financial statements. Capital assets used by the enterprise funds are reported in both the business-type activities column on the government-wide statement of net assets and in the respective funds.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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.

All capital assets are depreciated, except for land, land 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

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.

L. Interfund Receivables/Payables

On fund financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used are classified as "Interfund Receivables/Payables". Interfund balances within governmental activities and within business-type activities are eliminated on the government-wide statement of net assets. The only interfund balances which remain on the government-wide statement of net assets are those between governmental and business-type activities. These amounts are reflected 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, 2005

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 leave are paid. The noncurrent portion of the liability is not reported. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

N. Accrued Liabilities and Long-Term Obligations

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

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

O. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt 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 assets are reported as restricted when there are limitations imposed on their 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 assets restricted for other purposes include activities of the County Engineer, Children Services, County Home, Job and Family Services, County Sheriff, Mental Retardation and Developmental Disabilities, and 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 assets are available.

The government-wide statement of net assets reports \$9,976,369 of restricted net assets, of which \$1,511,647 is restricted by enabling legislation.

P. Fund Balance Reserves

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Fund balance reserves have been established for encumbrances, interfund receivable, and loans receivable.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Q. 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 and sanitary landfill services, as well as charges for services in the internal service fund for premiums charged to other funds. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. Revenues and expenses not meeting these definitions are reported as nonoperating.

R. Interfund Transactions

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

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.

S. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of management and are either unusual in nature or infrequent in occurrence.

T. Estimates

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

Note 3 - Changes in Accounting Principles

For 2005, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 40, "Deposit and Investment Risk Disclosure" and GASB Statement No. 42, "Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries".

GASB Statement No. 40 establishes and modifies the disclosure requirements related to deposit and investment risks. The implementation of this statement did not result in any change to the County's financial statements.

GASB Statement No. 42 establishes accounting and financial reporting standards for impairment of capital assets. The implementation of this statement did not result in any change to the County's financial statements.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Note 4 - Accountability

The following funds had deficit fund balances/net assets as of December 31, 2005.

	Deficit Fund Balances/ Net Assets
Special Revenue Funds	
Community Development Block Grant	\$167,204
Law Enforcement Overtime Project	2,493
 Capital Projects Funds	
Joint Paving Project	102,002
Morton Sewer Plant Upgrade	69,503
Sugar Grove Sewer Project	299,943
Westmoor Sewer Construction	160,654
 Enterprise	
Sanitary Landfill	2,885,001

The deficits in the special revenue funds and Joint Paving Project and Morton Sewer Plant Upgrade Funds resulted from adjustments for accrued liabilities. The General Fund provides transfers when cash is required, not when accruals occur.

The deficits in the Sugar Grove Sewer Project and Westmoor Sewer Construction fund are the result of expenditures exceeding available resources. Once engineering and project estimates are complete, the County will assess the property owners.

The deficit in the Sanitary Landfill fund is the result of accumulated operating losses. The County has entered into a lease agreement for the Sanitary Landfill with Santek Environmental. This was done in an attempt to eliminate the deficit net assets and to control the General Fund financial liability for the Sanitary Landfill operation.

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).

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

3. Encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis).

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

	Net Change in Fund Balance			
	General	Auto License and Gas Tax	Child Welfare	County Home
GAAP Basis	(\$153,655)	\$403,765	\$229,497	\$171,426
Non-Budgeted Cash Activity	(35,986)	871	(2,164)	382
Net Adjustment for Revenue Accruals	34,527	(33,695)	10,661	(38,338)
Net Adjustment for Expenditure Accruals	35,744	141,235	(23,173)	(36,251)
Prepaid Items	(12,124)	8	1,853	(6)
Materials and Supplies Inventory	(541)	25,217	0	(1,657)
Advances In	979,112	0	0	0
Advances Out	(726,950)	0	0	0
Encumbrances	(129,214)	(194,835)	(213,289)	(22,770)
Budget Basis	(\$9,087)	\$342,566	\$3,385	\$72,786

	Net Change in Fund Balance (continued)		
	Job and Family Services	Jail Operation Levy	Mental Retardation and Developmental Disabilities
GAAP Basis	(\$158,732)	\$108,723	\$255,702
Non-Budgeted Cash Activity	(1,644)	(2,322)	(2,557)
Net Adjustment for Revenue Accruals	16,587	4,814	204,200
Net Adjustment for Expenditure Accruals	95,655	31,691	(12,425)
Prepaid Items	4,186	(881)	(5,978)
Materials and Supplies Inventory	829	(6,897)	(523)
Encumbrances	(237,465)	(75,174)	(13,218)
Budget Basis	(\$280,584)	\$59,954	\$425,201

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.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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 provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to 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 and 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;

Crawford County, Ohio
Notes to the Basic Financial Statements
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11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
12. Up to 1 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

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

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

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$11,443,365 of the County's bank balance of \$12,814,254 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.

Crawford County, Ohio
Notes to the Basic Financial Statements
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Investments

As of December 31, 2005, the County had the following investments:

	Total	Maturities		
		Less Than 6 Months	6 Months to 1 Year	More Than 1 Year
Federal Home Loan Mortgage Corporation Notes	\$1,182,355	\$695,367	\$486,988	\$0
Federal National Mortgage Association Notes	991,746	491,746	0	500,000
Federal Home Loan Bank Bonds	1,482,013	494,712	987,301	0
STAR Ohio	1,711,366	1,711,366	0	0
Total Investments	\$5,367,480	\$3,393,191	\$1,474,289	\$500,000

Interest rate risk arises because potential purchasers of debt securities will not agree to pay face value for those securities if interest rates subsequently increase. The County's investment policy does not address any restriction on investments relating to credit or custodial credit risk. The investment policy restricts the Treasurer from investing in anything other than as identified in the Ohio Revised Code and that all investments must mature within five years from the date of investment unless matched to a specific obligation or debt of the County.

The Federal Home Loan Mortgage Corporation notes, Federal National Mortgage Association notes, and Federal Home Loan Bank bonds carry a rating of Aaa by Moodys. STAR Ohio carries a rating of AAA by Standard and Poor's. 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 it may invest in a particular security. The following table indicates the percentage of each investment to the total portfolio:

	Fair Value	Percentage of Portfolio
Federal Home Loan Mortgage Corporation Notes	\$1,182,355	22.03%
Federal National Mortgage Association Notes	991,746	18.48
Federal Home Loan Bank Bonds	1,482,013	27.61

Note 7 - Receivables

Receivables at December 31, 2005, consisted of accounts (billings for user charged services, including unbilled utility services), accrued interest, sales taxes, grants, entitlements, and shared revenues, special assessments, interfund, property taxes, and loans (community development block grant monies loaned to local businesses). All amounts due from other governments are considered collectible in full. Delinquent property taxes may be certified and collected as a special assessment, subject to foreclosure for nonpayment. At December 31, 2005, the amount of delinquent special assessments was \$58,183. All receivables are expected to be collected within one year except loans and interfund receivables. Loans receivable expected to be collected in more than one year are \$68,308 in the Revolving Loan special revenue fund.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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 of due from other governments is as follows:

Fund Type/Fund	Description	Amount
Governmental Activities		
Major Funds		
General Fund	Local Government Revenue Assistance	\$589,745
	Grants and Subsidies	103,015
Total General Fund		<u>692,760</u>
Auto License and Gas Tax	Motor Vehicle License Tax and Gas Tax	<u>1,674,676</u>
Child Welfare	Child Welfare Grant	261,665
	Tangible Tax, Homestead and Rollback	15,268
Total Child Welfare		<u>276,933</u>
County Home	Tangible Tax, Homestead and Rollback	30,537
Jail Operation Levy	Housing of Prisoners	<u>15,895</u>
MRDD	Tangible Tax, Homestead and Rollback	146,093
	MRDD Grants	524,757
Total MRDD		<u>670,850</u>
Total Major Funds		<u>3,361,651</u>
Nonmajor Funds		
Community Development Block Grant	Community Development Grant	276,559
Council on Aging Levy	Tangible Tax, Homestead and Rollback	25,045
Emergency Management Agency	Emergency Management Grants	198
Felony Delinquent Care	Felony Delinquent Care Grant	37,652
Law Enforcement Overtime Project	Law Enforcement Overtime Grant	6,900
Mental Health	Tangible Tax, Homestead and Rollback	27,567
Ohio Childrens Trust	Ohio Childrens Trust Grant	7,500
Solid Waste Management District	Solid Waste Grants	20,478
Victims of Crime	Victims of Crime Grant	24,813
Sugar Grove Sewer Project	Community Development Grant	351,200
Total Nonmajor Funds		<u>777,912</u>
Total Governmental Activities		<u>\$4,139,563</u>

(continued)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Fund Type/Fund	Description	Amount
Agency Funds		
Local Government	Local Government Revenue Assistance	\$638,891
Library Local Government	Library Local Government	775,560
Tangible Tax	Tangible Tax	86,045
Undivided Tax	Motor Vehicle License Tax and Gas Tax	819,028
Total Agency Funds		\$2,319,524

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 all 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 new correctional facility and for paying principal, interest, premium, and 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 to the State Auditor 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. The State Auditor then has five days in which to draw the warrant payable to the County.

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2005. 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 revenue.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Note 9 - Property Taxes

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2005 represent the collection of 2004 taxes. Real property taxes received in 2005 were levied after October 1, 2004, on the assessed values as of January 1, 2004, 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 2005 represent the collection of 2004 taxes. Public utility real and tangible personal property taxes received in 2005 became a lien on December 31, 2003, were levied after October 1, 2004, 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.

Tangible personal property tax revenues received in 2005 (other than public utility property) represent the collection of 2005 taxes. Tangible personal property taxes received in 2005 were levied after October 1, 2004, on the true value as of December 31, 2004. Tangible personal property is currently assessed at 25 percent of true value for capital assets and 23 percent for inventory. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, the first payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

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 property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2005, and for which there was an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2005 operations.

Collectible delinquent real property taxes have been recorded as a receivable and revenue on the full accrual basis. On the modified accrual basis, the revenue is deferred.

The full tax rate for all County operations for the year ended December 31, 2005, was \$8.80 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2005 property tax receipts were based are as follows:

	Amount
Agricultural/Residential and Other Real Estate	\$568,733,540
Public Utility	28,716,830
Tangible Personal	98,789,560
Total Assessed Value	\$696,239,930

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Note 10 - Capital Assets

Capital asset activity for the year ended December 31, 2005, was as follows:

	Balance at December 31, 2004	Additions	Reductions	Balance at December 31, 2005
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$686,015	\$0	\$0	\$686,015
Land Improvements	1,804,461	0	0	1,804,461
Construction in Progress	4,260,354	416,645	0	4,676,999
Total Nondepreciable Capital Assets	<u>6,750,830</u>	<u>416,645</u>	<u>0</u>	<u>7,167,475</u>
Depreciable Capital Assets				
Buildings and Building Improvements	24,812,978	12,375	0	24,825,353
Improvements Other Than Buildings	10,000	0	0	10,000
Equipment	1,018,225	225,931	0	1,244,156
Vehicles	4,023,866	366,381	(90,953)	4,299,294
Furniture/Fixtures	384,215	0	0	384,215
Infrastructure	21,590,832	736,405	0	22,327,237
Total Depreciable Capital Assets	<u>51,840,116</u>	<u>1,341,092</u>	<u>(90,953)</u>	<u>53,090,255</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(4,524,696)	(644,138)	0	(5,168,834)
Improvements Other Than Buildings	(3,167)	(6,833)	0	(10,000)
Equipment	(656,724)	(101,364)	0	(758,088)
Vehicles	(2,583,970)	(356,222)	90,186	(2,850,006)
Furniture/Fixtures	(98,086)	(19,185)	0	(117,271)
Infrastructure	(9,009,134)	(925,994)	0	(9,935,128)
Total Accumulated Depreciation	<u>(16,875,777)</u>	<u>(2,053,736)</u>	<u>90,186</u>	<u>(18,839,327)</u>
Total Depreciable Capital Assets, Net	<u>34,964,339</u>	<u>(712,644)</u>	<u>(767)</u>	<u>34,250,928</u>
 Governmental Activities Capital Assets, Net	 <u>\$41,715,169</u>	 <u>(\$295,999)</u>	 <u>(\$767)</u>	 <u>\$41,418,403</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

	Balance at December 31, 2004	Additions	Reductions	Balance at December 31, 2005
Business-Type Activities:				
Nondepreciable Capital Assets:				
Land	\$175,550	\$0	\$0	\$175,550
Landfill Improvements	1,097,764	0	0	1,097,764
Total Nondepreciable Capital Assets	1,273,314	0	0	1,273,314
Depreciable Capital Assets:				
Buildings and Building Improvements	488,225	0	0	488,225
Landfill Cells	8,181,566	0	0	8,181,566
Equipment	2,055,227	0	0	2,055,227
Vehicles	14,200	0	0	14,200
Infrastructure	1,545,417	0	0	1,545,417
Total Depreciable Capital Assets	12,284,635	0	0	12,284,635
Less Accumulated Depreciation for:				
Buildings and Building Improvements	(148,837)	(12,509)	0	(161,346)
Landfill Cells	(7,336,589)	(452,935)	0	(7,789,524)
Equipment	(1,681,494)	(58,229)	0	(1,739,723)
Vehicles	(14,200)	0	0	(14,200)
Infrastructure	(318,330)	(38,663)	0	(356,993)
Total Accumulated Depreciation	(9,499,450)	(562,336)	0	(10,061,786)
Total Depreciable Capital Assets, Net	2,785,185	(562,336)	0	2,222,849
Business-Type Activities Capital Assets, Net	\$4,058,499	(\$562,336)	\$0	\$3,496,163

Depreciation expense was charged to governmental functions as follows:

Governmental Activities:	
General Government	
Legislative and Executive	\$190,527
Judicial	33,419
Public Safety	
Jail Operation	352,660
Other Public Safety	25,445
Public Works	1,217,009
Health	
Mental Retardation and Developmental Disabilities	75,442
Other Health	23,007
Human Services	
Child Welfare	25,161
County Home	34,519
Job and Family Services	74,694
Other Human Services	1,853
Total Depreciation Expense-Governmental Activities	\$2,053,736

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Note 11 - Interfund Receivables/Payables

Interfund balances at December 31, 2005, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Auto License and Gas Tax Fund	\$239,495
Mental Retardation and Developmental Disabilities Fund	6,227
Other Governmental Funds	1,006,947
Sanitary Landfill Fund	200,000
Total General Fund	\$1,452,669
Due to Job and Family Services Fund from:	
Child Welfare Fund	\$37,184
Other Governmental Funds	38,426
Total Job and Family Services Fund	\$75,610
Due to Jail Operation Levy Fund from:	
County Home Fund	\$45
Job and Family Services Fund	75
Other Governmental Funds	25
Total Jail Operation Levy Fund	\$145
Due to Other Governmental Funds from:	
General Fund	\$21,547
Auto License and Gas Tax Fund	6,798
Child Welfare	89
Job and Family Services Fund	60,553
Total Other Governmental Funds	\$88,987

The balance due to the General Fund included loans made to provide working capital for operations or projects; \$447,986 of the balance is not scheduled to be collected in the subsequent year.

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.

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 2005, the County contracted with Midland Service Agency, Inc. for property, general liability, auto liability, and physical damage insurance. The primary general liability limit is \$3,000,000. Primary auto liability insurance has a limit of \$1,000,000. Building and personal property liability insurance has a limit of \$41,288,576. Law enforcement professional liability insurance has a limit of \$1,000,000, subject to a \$2,500 retention. Liability insurance for the county home has a limit of \$1,000,000, health care facility professional liability is \$1,000,000, and umbrella liability coverage has a limit of \$2,000,000.

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

B. Employee Health Benefits

In 2002, the County established a Health Benefits self-insurance fund (an internal service fund) to account for and finance its uninsured risks of loss. Under this program, the Health Benefits self-insurance fund provides coverage for up to a maximum of \$85,000 per year for each individual, with a maximum of a \$1,000,000 aggregate over the employee's life. The County purchased commercial insurance for claims in excess of coverage provided by the fund and for all other risks of loss. Settled claims have exceeded the fund's coverage; however, these claims have not exceeded the stop loss coverage. Excess costs have been reimbursed by stop loss insurance coverage.

All funds of the County participate in the program and make payments to the Health Benefits self-insurance fund based on actuarial estimates of the amounts needed to pay prior- and current-year claims. The liability for unpaid claims costs reported in the fund at December 31, 2005, is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The liability was based on a review of all claims paid after the balance sheet date. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

Changes in the fund's claims liability was as follows:

	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimate</u>	<u>Claims Payments</u>	<u>Balance at Year End</u>
2004	\$269,036	\$2,026,995	\$2,149,338	\$146,693
2005	146,693	2,733,411	2,539,850	340,254

C. Workers' Compensation

For 2005, the County participated in the County Commissioners Association Service Corporation (the Plan), a workers' compensation insurance purchasing pool. The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, annually the Plan's executive committee calculates the total savings which accrued to the Plan through its formation.

This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control, and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program. The County may withdraw from the Plan 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 Plan prior to withdrawal and any participant leaving the Plan allows representatives of the Plan to access loss experience for three years following the last year of participation.

Note 13 - Construction Commitments

At December 31, 2005, the County had entered into contracts for the construction or renovation of the following facilities:

	Outstanding Commitment
Courthouse Renovation	\$16,263
Job and Family Services Addition	8,652
Joint Paving Project	157,247
Morton Sewer Plant Upgrade	10,962
Northeast Water Project	600
Sugar Grove Sewer Project	125,449
Westmoor Sewer Construction	14,556

Note 14 - Defined Benefit Retirement Plans

A. Ohio Public Employees Retirement System

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 that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by OPERS to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment 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 publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

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For the Year Ended December 31, 2005

For the year ended December 31, 2005, members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salary to fund pension obligations. Members participating in the traditional plan, who were in law enforcement, contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The County's contribution rate for pension benefits for 2005 was 9.55 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 12.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2005, 2004, and 2003 was \$1,227,677, \$1,253,522, and 1,134,195, respectively; 92 percent has been contributed for 2005 and 100 percent has been contributed for 2004 and 2003. The unpaid contribution for 2005, in the amount of \$97,898, is recorded as a liability. Contributions to the member-directed plan for 2005 were \$14,993 made by the County and \$9,405 made by plan members.

B. State Teachers Retirement System

Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

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 member contributions and earned interest matched by STRS funds multiplied by an actuarially determined annuity factor. The DCP allows members to place all of 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 CP offers features of both the DBP and 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. DCP and CP members will transfer to the DBP during their fifth year of membership unless they permanently select the DCP or CP. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balance from the existing DBP into the DCP or CP. This option expired on December 31, 2001.

A DBP or CP member with five or more years of 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 dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Crawford County, Ohio
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For the fiscal year ended June 30, 2005, plan members were required to contribute 10 percent of their annual covered salary and the County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers.

The County's required contribution for pension obligations for the DBP for the years ended December 31, 2005, 2004, and 2003 was \$52,644, \$63,795, and \$60,460, respectively; 100 percent has been contributed for all three years. Contributions for the DCP and CP for the fiscal year ended June 30, 2005, were \$3,446 made by the County and \$3,282 made by plan members.

Note 15 - Postemployment Benefits

A. Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2005 employer contribution rate was 13.55 percent of covered payroll (16.7 percent for law enforcement and public safety); 4 percent was the portion used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2004, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees), and an additional increase in total payroll of between .5 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 1 to 6 percent annually for the next eight years and 4 percent annually after eight years.

All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually.

The number of active contributing participants in the traditional and combined plans was 376,109. Actual employer contributions for 2005 which were used to fund postemployment benefits was \$510,809. The actual contribution and the actuarial required contribution amounts are the same. OPERS's net assets available for the payment of benefits at December 31, 2004 (the latest information available), was \$10.8 billion. The actuarial accrued liability and the unfunded actuarial accrued liability were \$29.5 billion and \$18.7 billion, respectively.

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The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, will be effective January 1, 2007. In addition to the HCPP, OPERS has taken additional action to improve the solvency of the Health Care Fund in 2005 by creating a separate investment pool for health care assets. As an additional component of the HCPP, member and employer contribution rates increased as of January 1, 2006, which will allow additional funds to be allocated to the health care plan.

B. State Teachers Retirement System

The County provides comprehensive health care benefits to retired teachers and their dependents through the State Teachers Retirement System (STRS), and to retired classified employees and their dependents through the School Employees Retirement System (SERS). Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare premiums. Benefit provisions and the obligation to contribute are established by the Systems based on authority granted by State statute. Both systems are funded on a pay-as-you-go basis.

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. For 2005, the Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount was \$4,315.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund was \$3.1 billion at June 30, 2005. For the fiscal year ended June 30, 2005, net health care costs paid by STRS were \$254,780,000, and STRS had 115,395 eligible benefit recipients.

Note 16 - Other Employee Benefits

A. Health Insurance

The County is self-insured for employee health benefits. The employees share the cost of the monthly premium with the County. The premium varies among employees depending on the terms of union agreements or County policies.

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 benefits, not to exceed thirty days, are paid upon retirement if the employee has at least ten years of service with the County.

Note 17 - Notes Payable

During 2005, the County retired \$2,000,000 in bond anticipation notes previously issued to pay a portion of the cost of constructing a county administration building. The notes had an interest rate of 2.98 percent.

Crawford County, Ohio
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During 2005, the County also retired \$2,000,000 in various purpose bond anticipation notes previously issued for renovating the courthouse and constructing a cap and repairs at the landfill, in the amount of \$900,000 and \$1,100,000 respectively. The notes had an interest rate of 2.25 percent.

Note 18 - Long-Term Liabilities

Changes in the County's long-term obligations during 2005 were as follows:

	Balance at December 31, 2004	Additions	Reductions	Balance at December 31, 2005	Amount Due in One Year
Governmental Activities:					
General Obligation Bonds:					
1999 New Jail Facility 3.15-5.80%					
Serial Bonds	\$1,210,000	\$0	\$220,000	\$990,000	\$235,000
Term Bonds	1,820,000	0	0	1,820,000	0
Capital Appreciation Bonds	758,221	35,885	0	794,106	0
Total 1999 New Jail Facility Bonds	<u>3,788,221</u>	<u>35,885</u>	<u>220,000</u>	<u>3,604,106</u>	<u>235,000</u>
2002 Various Purpose Bonds 2.25 - 5.25%					
Serial Bonds	1,525,000	0	125,000	1,400,000	130,000
Term Bonds	4,510,000	0	0	4,510,000	0
Premium	115,985	0	4,651	111,334	0
Total 2002 Various Purpose Bonds	<u>6,150,985</u>	<u>0</u>	<u>129,651</u>	<u>6,021,334</u>	<u>130,000</u>
2005 Various Purpose Bonds 3.25 - 5.00%					
Serial Bonds	0	345,000	0	345,000	0
Term Bonds	0	555,000	0	555,000	0
Premium	0	22,041	1,102	20,939	0
Total 2005 Various Purpose Bonds	<u>0</u>	<u>922,041</u>	<u>1,102</u>	<u>920,939</u>	<u>0</u>
1992 Job and Family Services Building 6.25-6.60%	450,000	0	45,000	405,000	45,000
2005 Administrative Building 5.25% - 6.00%					
Term Bonds	0	2,000,000	0	2,000,000	0
Premium	0	50,789	2,539	48,250	0
Total 2005 Administrative Building Bonds	<u>0</u>	<u>2,050,789</u>	<u>2,539</u>	<u>2,048,250</u>	<u>0</u>
Total General Obligation Bonds	10,389,206	3,008,715	398,292	12,999,629	410,000

(continued)

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	Balance at December 31, 2004	Additions	Reductions	Balance at December 31, 2005	Amount Due in One Year
Governmental Activities: (continued)					
Compensated Absences	\$1,056,406	\$102,944	\$173,658	\$985,692	\$21,126
Total Governmental Activities	\$11,445,612	\$3,111,659	\$571,950	\$13,985,321	\$431,126
Business-Type Activities:					
General Obligation Bonds:					
1999 Waterline Improvement 3.15-4.80%					
Serial Bonds	\$255,000	\$0	\$45,000	\$210,000	\$50,000
Term Bonds	395,000	0	0	395,000	0
Capital Appreciation Bonds	71,884	12,195	0	84,079	0
Bond Premium	59,738	0	3,982	55,756	0
Total 1999 Waterline Improvement Bonds	781,622	12,195	48,982	744,835	50,000
1999 Landfill Improvements 3.15-4.80%					
Serial Bonds	2,175,000	0	590,000	1,585,000	610,000
Term Bonds	1,255,000	0	0	1,255,000	0
Capital Appreciation Bonds	230,757	39,146	0	269,903	0
Bond Premium	192,670	0	12,845	179,825	0
Accounting Loss	(223,964)	14,931	0	(209,033)	0
Total 1999 Landfill Improvements Bonds	3,629,463	54,077	602,845	3,080,695	610,000
2002 Various Purpose Bonds 2.25 - 3.95%					
Serial Bonds	1,125,000	0	200,000	925,000	225,000
Premium	14,889	0	3,722	11,167	0
Total 2002 Various Purpose Bonds	1,139,889	0	203,722	936,167	225,000
2005 Various Purpose Bonds 3.25% - 5.00%					
Serial Bonds	0	390,000	0	390,000	0
Term Bonds	0	710,000	0	710,000	0
Premium	0	26,939	1,347	25,592	0
Total 2005 Various Purpose Bonds	0	1,126,939	1,347	1,125,592	0
Total General Obligation Bonds	5,550,974	1,193,211	856,896	5,887,289	885,000

(continued)

Crawford County, Ohio
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For the Year Ended December 31, 2005

	Balance at December 31, 2004	Additions	Reductions	Balance at December 31, 2005	Amount Due in One Year
Business-Type Activities: (continued)					
Compensated Absences	\$5,892	\$0	\$5,358	\$534	\$0
Total Business-Type Activities	\$5,556,866	\$1,193,211	\$862,254	\$5,887,823	\$885,000

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 amount of \$1,885,000, \$1,820,000, and \$134,407, respectively. The serial bonds will be paid from 1999-2009; the term bonds will be paid during 2019; and the capital appreciation bonds will be paid from 2010-2013. The bonds will be retired from the voted sales tax levy for jail improvements approved in May 1994.

The term bonds maturing on December 1, 2019, 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, from 2014 through 2018 (with the balance of \$340,000 to be paid at stated maturity on December 1, 2019) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2014	\$265,000
2015	280,000
2016	295,000
2017	310,000
2018	330,000

Current serial bonds redeemed by other than mandatory redemption, or purchased for cancellation, may be credited against the applicable mandatory redemption requirement.

The term bonds maturing on December 1, 2019, are subject to optional redemption by and at the sole option of the County, either in whole or in part (as selected by the County), on any date commencing after December 1, 2009, 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 (Dates Inclusive)	Redemption Prices
December 1, 2009 through November 30, 2010	101%
December 1, 2010 and thereafter	100

The capital appreciation bonds will mature in the years 2010 through 2013. The maturity amount of the bonds is \$1,065,000. For 2005, \$35,885 was accreted for a total bond value of \$794,106.

Crawford County, Ohio
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2002 Various Purpose General Obligation Bonds - On April 1, 2002, general obligation bonds were issued for the retirement of bond anticipation notes that were used for renovating the courthouse, constructing an addition to the courthouse, constructing an addition to the Job and Family Services building, and constructing improvements to the Sanitary Landfill, in the amount of \$3,000,000, \$1,835,000, \$1,660,000, and \$1,500,000, respectively. The bonds issued for the courthouse renovation and addition to the courthouse will be paid from the General Fund. The bonds issued for the addition to the Job and Family Services building will be paid from rental charges from the Job and Family Services department and other tenants who occupy the facility. The landfill improvements will be paid from the Sanitary Landfill enterprise fund.

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, from 2015 through 2016 (with the balance of \$215,000 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
2015	\$195,000
2016	200,000

The term bonds maturing on December 1, 2022, 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, from 2018 through 2021 (with the balance of \$285,000 to be paid at stated maturity on December 1, 2022) 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	\$225,000
2019	240,000
2020	255,000
2021	265,000

The term bonds maturing on December 1, 2026, 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, from 2023 through 2025 (with the balance of \$350,000 to be paid at stated maturity on December 1, 2026) 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
2023	\$300,000
2024	315,000
2025	335,000

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The term bonds maturing on December 1, 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 redemption is to occur on December 1, from 2027 through 2030 (with the balance of \$295,000 to be paid at stated maturity on December 1, 2031) 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	280,000

The term bonds maturing on December 1, 2013, and thereafter, are subject to optional redemption by and at the sole option of the County, either in whole or in part (as selected by the County), on any date commencing after December 1, 2012, 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 (Dates Inclusive)	Redemption Prices
December 1, 2012 through November 30, 2013	101%
December 1, 2013 and thereafter	100

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 to pay the cost of improvements to the Sanitary 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 the Sanitary Landfill enterprise fund.

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

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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, from 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, from 2021 through 2022 (with the balance of \$140,000 to be paid at stated maturity on December 1, 2023) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

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

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

Year	Amount
2024	\$150,000

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

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

1992 Job and Family Services Building General Obligation Bonds - On December 1, 1991, the County issued general obligation bonds for constructing the Job and Family Services building, in the amount of \$800,000. The bonds will be paid from rental charges from the Job and Family Services department and other tenants who occupy the facility.

Crawford County, Ohio
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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 to pay part of the cost of constructing an administration building, in the amount of \$2,000,000. The bonds will be paid from the General Fund.

The term bonds maturing on December 1, 2010, 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, from 2007 through 2009 (with the balance of \$70,000 to be paid at stated maturity on December 1, 2010) 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
2007	\$60,000
2008	65,000
2009	65,000

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, from 2011 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
2011	\$75,000
2012	80,000
2013	85,000
2014	95,000

Crawford County, Ohio
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The term bonds maturing December 1, 2025, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, from 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	Year	Amount
2016	\$105,000	2021	\$130,000
2017	110,000	2022	140,000
2018	115,000	2023	145,000
2019	120,000	2024	155,000
2020	125,000		

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%

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 amount of \$510,000, \$395,000, and \$28,518, respectively. The serial bonds will be paid from 1999-2009; the term bonds will be paid during 2019; and the capital appreciation bonds will be paid from 2010-2013. The bonds will be retired from the operating revenues of the Sewer enterprise fund.

The term bonds maturing on December 1, 2019, 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, from 2014 through 2018 (with the balance of \$75,000 to be paid at stated maturity on December 1, 2019) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2014	\$60,000
2015	60,000
2016	65,000
2017	65,000
2018	70,000

Current serial bonds redeemed by other than mandatory redemption, or purchased for cancellation, may be credited against the applicable mandatory redemption requirement.

Crawford County, Ohio
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The term bonds maturing on December 1, 2019, are subject to optional redemption by and at the sole option of the County, either in whole or in part (as selected by the County), on any date commencing after December 1, 2009, 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 (Dates Inclusive)	Redemption Prices
December 1, 2009 through November 30, 2010	101%
December 1, 2010 and thereafter	100

The capital appreciation bonds will mature in the years 2010 through 2013. The maturity amount of the bonds is \$225,000. For 2005, \$12,195 was accreted for a total bond value of \$84,079.

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 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. The serial bonds will be paid from 1999-2009; the term bonds will be paid during 2019; and the capital appreciation bonds will be paid from 2010-2013. The bonds will be retired from operating revenues of the Sanitary Landfill enterprise fund.

The term bonds maturing on December 1, 2019, 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, from 2014 through 2018 (with the balance of \$235,000 to be paid at stated maturity on December 1, 2019) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2014	\$190,000
2015	195,000
2016	200,000
2017	215,000
2018	220,000

Current serial bonds redeemed by other than mandatory redemption, or purchased for cancellation, may be credited against the applicable mandatory redemption requirement.

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The term bonds maturing on December 1, 2019, are subject to optional redemption by and at the sole option of the County, either in whole or in part (as selected by the County), on any date commencing after December 1, 2009, 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 (Dates Inclusive)	Redemption Prices
December 1, 2009 through November 30, 2010	101%
December 1, 2010 and thereafter	100

The capital appreciation bonds will mature in the years 2010 through 2013. The maturity amount of the bonds is \$725,000. For 2005, \$39,146 was accreted for a total bond value of \$269,903.

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 \$683,022 and is not included in the computation of capital assets, net of related debt.

All general obligation bonds are supported by the full faith and credit of the County.

Compensated absences will be paid from the General Fund, the Auto License and Gas Tax, Child Welfare, County Home, Job and Family Services, Jail Operation Levy, Mental Retardation and Developmental Disabilities, Clerk of Courts Title, Child Support Enforcement Agency, Dog and Kennel, Delinquent Real Estate Tax Collection, Felony Delinquent Care, Municipal Court Probation Officer, Real Estate Assessment, and Victims of Crime special revenue funds, and the Sanitary Landfill enterprise fund.

The County's legal debt margin as of December 31, 2005, was \$8,620,998.

Principal and interest requirements to retire the general obligation debt outstanding at December 31, 2005, were as follows:

Year Ending	Governmental Activities			
	General Obligation Bonds			
	Serial		Term	
	Principal	Interest	Principal	Interest
2006	\$410,000	\$139,577	\$0	\$465,370
2007	460,000	120,753	60,000	465,370
2008	485,000	101,462	65,000	462,220
2009	505,000	80,648	65,000	458,807
2010	255,000	58,730	70,000	455,395
2011-2015	1,025,000	114,575	1,175,000	2,197,713
2016-2020	0	0	3,235,000	1,593,075
2021-2025	0	0	2,535,000	851,122
2026-2030	0	0	1,385,000	289,363
2031	0	0	295,000	15,488
Totals	\$3,140,000	\$615,745	\$8,885,000	\$7,253,923

Crawford County, Ohio

*Notes to the Basic Financial Statements
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Year Ending	General Obligation Bonds	
	Capital Appreciation	
	Principal	Interest
2006	\$0	\$0
2007	0	0
2008	0	0
2009	0	0
2010	42,402	227,598
2011-2013	92,005	702,995
Totals	<u>\$134,407</u>	<u>\$930,593</u>

Business-Type Activities - Sewer Enterprise Fund

Year Ending	General Obligation Bonds			
	Serial		Term	
	Principal	Interest	Principal	Interest
2006	\$50,000	\$8,643	\$0	\$18,763
2007	50,000	6,643	0	18,763
2008	55,000	4,593	0	18,763
2009	55,000	2,310	0	18,763
2010	0	0	0	18,763
2011-2015	0	0	120,000	90,965
2016-2019	0	0	275,000	33,489
Totals	<u>\$210,000</u>	<u>\$22,189</u>	<u>\$395,000</u>	<u>\$218,269</u>

Year Ending	Capital Appreciation	
	Principal	Interest
2006	\$0	\$0
2007	0	0
2008	0	0
2009	0	0
2010	9,422	50,578
2011-2013	19,096	145,904
Totals	<u>\$28,518</u>	<u>\$196,482</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Business-Type Activities - Sanitary Landfill Enterprise Fund				
General Obligation Bonds				
Year Ending	Serial		Term	
	Principal	Interest	Principal	Interest
2006	\$835,000	\$116,595	\$0	\$92,613
2007	920,000	80,945	0	92,613
2008	630,000	44,272	0	92,613
2009	220,000	19,338	0	92,613
2010	45,000	10,525	0	92,613
2011-2015	250,000	27,887	385,000	451,788
2016-2020	0	0	1,180,000	241,276
2021-2025	0	0	400,000	58,426
Totals	\$2,900,000	\$299,562	\$1,965,000	\$1,214,555

General Obligation Bonds		
Capital Appreciation		
Year Ending	Principal	Interest
2006	\$0	\$0
2007	0	0
2008	0	0
2009	0	0
2010	29,053	155,947
2011-2014	62,494	477,506
Totals	\$91,547	\$633,453

The interest on the capital appreciation bonds represents the accretion of the deep-discounted bonds from the initial value at the time of issuance to their value at final maturity.

Note 19 - 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, 2005, \$1,250,480 in Health Care Facilities Revenue Bonds was still outstanding.

On September 30, 2003, the County issued \$9,525,000 in Hospital Facilities Revenue Refunding and Improvement Bonds on behalf of Galion Community Hospital. 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, 2005, \$8,775,000 in Hospital Facilities Revenue Refunding and Improvement Bonds was still outstanding.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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 finance the acquisition, construction, equipping, renovating and installation of 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, 2005, \$342,337 in Health Care Facilities Revenue Bonds was still outstanding.

Note 20 - Interfund Transfers

During 2005, the following transfers were made:

	Transfers Out				Total
	General	County Home	Mental Retardation and Developmental Disabilities	Other Governmental	
Job and Family Services	\$179,996	\$0	\$0	\$0	\$179,996
Jail Operation Levy	510,050	0	0	0	510,050
Debt Service	465,860	0	0	238	466,098
All Other Governmental	177,906	42,996	20,000	0	240,902
Total Governmental Funds	1,333,812	42,996	20,000	238	1,397,046
Business-Type Activities					
Sanitary Landfill	502	0	0	0	502
Total	\$1,334,314	\$42,996	\$20,000	\$238	\$1,397,548

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

Note 21 - Closure and Postclosure Care Costs and Landfill Lease Agreement

The County entered into a lease agreement with Santek Environmental on September 1, 2005, to operate the Sanitary Landfill facility. As part of this agreement, Santek Environmental 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, 2005

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 Environmental 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 Environmental 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 Environmental, the County would be contingently liable for closure and postclosure care costs due to the County's responsibility for financial assurance. Closure and postclosure care costs for 2005 was \$2,716,232.

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 2005, the County met the Local Government Financial Test requirements. The lease agreement with Santek Environmental 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 2005, these costs totaled \$4,383,506. 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 Environmental lease agreement also stipulate that Santek Environmental 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 Environmental 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 further stipulates that the County be paid an annual base rent for use of the sanitary landfill by Santek Environmental. The term of this provision is five years. In addition to the annual base rent, the agreement states that the County 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 22 - Waycraft Workshop, Inc.

As indicated in Note 1 to the basic financial statements, the following disclosures are made on behalf of Waycraft Workshop, Inc.:

The financial statements 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 operations are included on the statement of net assets.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Cash and Cash Equivalents - At year end, the carrying amount (book balance) of the Waycraft's deposits and cash on hand was \$154,286 and the unadjusted bank balance (before outstanding checks were deducted) was \$157,141, which is covered by federal depository insurance.

Depository	Description	2005	2004
United Bank	Operating and Payroll	\$95,381	\$75,849
First Merit	Maintenance Accounts	52,204	0
First Federal Community Bank	Donation Checking	6,701	6,132
		\$154,286	\$81,981

Investments - Investments consist of a mutual fund and government securities, which are classified as to credit risk as securities held by Waycraft's agent in Waycraft's name. No investments are held as unsecured deposits.

Investments:	2005	2004
Peoples Savings and Loan:		
Certificates of Deposit	\$63,432	\$63,324
Total Peoples Savings and Loan Investments	63,432	63,324
Edward Jones Investments:		
New Perspective Fund	19,769	17,766
Washington Mutual Investors Fund	95,844	92,559
Total Edward Jones Investments	\$115,613	\$110,325
Total Investments	\$179,045	\$173,649

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 net unrealized gain for 2005 was \$5,396.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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, 2005, follows:

	Balance at December 31, 2004	Additions	Reductions	Balance at December 31, 2005
Nondepreciable Capital Assets				
Land	\$39,440	\$0	\$0	\$39,440
Depreciable Capital Assets				
Buildings	421,189	0	0	421,189
Improvements Other than Buildings	38,574	6,925	0	45,499
Vehicles	39,428	0	(24,683)	14,745
Trucks	41,875	0	(17,000)	24,875
Tools and Equipment	70,831	17,522	0	88,353
Office Equipment	36,714	0	(320)	36,394
Total Capital Assets	688,051	24,447	(42,003)	670,495
Accumulated Depreciation	(156,362)	(20,675)	42,003	(135,034)
Net Capital Assets	\$531,689	\$3,772	\$0	\$535,461

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 2003, a capital lease was entered into with Citicorp Vendor Finance for the use of a copier located at the River Street building. Payments, in the amount of \$68, are made monthly and the term of the lease began in May 2003 and will terminate in May 2006.

A mortgage was issued through the United Bank, N.A. during 2004. The monthly payments of \$2,233 commenced in July 2004 and will conclude in June 2024. Proceeds from the mortgage note were used to purchase Waycraft's facility located on 118 River Street.

	Balance at December 31, 2004	Additions	Reductions	Balance at December 31, 2005	Amount Due in One Year
Capital Lease Payable	\$1,114	\$0	\$778	\$336	\$336
Mortgage Payable	354,252	0	11,915	342,337	12,428
Total	\$355,366	\$0	\$12,693	\$342,673	\$12,764

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

The annual requirements to retire all outstanding debt as of December 31, 2005, are as follows:

Year Ending	Capital Lease		Mortgage Payable	
	Principal	Interest	Principal	Interest
2006	\$336	\$4	\$12,428	\$14,369
2007	0	0	12,969	13,828
2008	0	0	13,495	13,302
2009	0	0	14,121	12,676
2010	0	0	14,735	12,062
2011-2014	0	0	83,840	50,145
2015-2019	0	0	103,742	30,243
2020-2024	0	0	87,007	6,623
Totals	\$336	\$4	\$342,337	\$153,248

Related Party Transaction - The County provides the management and staff personnel, at no charge, to the Workshop. 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 \$75,049 for the year ended December 31, 2005. 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 habilitative services provided directly to Workshop clients by the County were \$1,592,691.

Restatement of Net Assets – The beginning net asset amount reflects the change at December 31, 2004, due to the addition of the real estate tax liability. Since the purchase of the River Street location, Waycraft is paying real estate taxes on the property. Real estate taxes are traditionally billed one year behind. The change had decreased net assets as previously reported at December 31, 2004, in the amount of \$7,127, from \$472,933 to \$465,806.

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, P.O. Box 150, Bucyrus, Ohio 44820.

Note 24 - Joint Ventures

A. Northland Homes and Properties, Inc.

The Crawford County Board of Mental Retardation and Developmental Disabilities entered into a contract with two other local MRDD Boards to establish Northland Homes and Properties, Inc. (the Corporation). The Corporation is a non-profit charitable 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 six members.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

The local MRDD Boards make grants of state community capital assistance housing funds to the Corporation solely for the acquisition of housing for persons with disabilities receiving supported living services. Each MRDD Board maintains a legal interest in all properties acquired by the Corporation in an amount equal to that given by the Board to the Corporation. The Corporation executes promissory notes secured by mortgages on each property acquired. The notes are interest free. The term of each note and mortgage is one hundred eighty months, and for each month a property remains in the program one-one hundred eightieth of the principal amount is forgiven.

The MRDD Boards also fund the operational costs of the Corporation. For 2005, the Crawford County Board of Mental Retardation and Developmental Disabilities contributed \$32,646 for operational costs.

The Corporation is a joint venture among the counties because of the potential liability of 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 Mental Retardation and Developmental Disabilities Boards.

Northland Homes and Properties, Inc. 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 Northland Homes and Properties, Inc.'s financial report as of December 31, 2005. Northland Homes and Properties, Inc. is located at 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 monies are collected in a special revenue 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, 2005. 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, 2005

Note 25 - Insurance Purchasing Pool

The County is participating in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as an insurance purchasing pool.

A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant, and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at a meeting held in December of each year. No participant can have more than one member on the group executive committee in any year, and each elected member shall be a County Commissioner.

Note 26 - Contingent Liabilities

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.

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 not-for-profit corporation (See Note 24).

Note 27 - Subsequent Event

On April 20, 2006, the County issued \$1,500,000 in Health Care Facilities Revenue Bonds on behalf of HomeCare Matters Home Health and Hospice Project. The proceeds will be 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 will not reported as liabilities on the County's financial statements.

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Crawford County, Ohio

Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes. Following is a description of the County's nonmajor special revenue funds:

Court Computer Fund - To account for additional fees collected by the courts under Section 2303.20 of the Ohio Revised Code to be used for computerization of the courts.

Clerk of Courts Title Fund - To account for all fees retained by the clerk of courts under Chapters 1548 and 4505 of the Ohio Revised Code. These moneys are used for costs associated with processing titles.

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

Concealed Handgun Expense Fund - To account for fees assessed on concealed handgun licenses pursuant to Section 311.42 of the Ohio Revised Code. These moneys are used for costs incurred from issuing the licenses.

COPS Fast Fund - To account for federal grant moneys received from the U.S. Department of Justice and used to increase community policing.

Council on Aging Levy Fund - To account for a county-wide property tax levy to be used for the maintenance and operation of services for senior citizens.

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

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

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

Drug Law Enforcement Fund - To account for fines imposed under Section 2925.03 (J) (1) of the Ohio Revised Code. Moneys are used for law enforcement efforts pertaining to drug offenses.

Ditch Maintenance Fund - To account for special assessment revenue which will be used to provide irrigation ditches and maintain existing ditches.

Delinquent Real Estate Tax Collection Fund - To account for 5 percent of all certified delinquent real estate taxes, personal property taxes, and manufactured home taxes and used for collecting delinquent real estate taxes.

Economic Development Fund - To account for fees received for economic development activities.

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds

(continued)

Enforcement and Education Fund - To account for fines imposed under Section 4511.99 (A) of the Ohio Revised Code. This fund is used by law enforcement to pay for costs incurred in enforcing Section 4511.99 (A).

Emergency Management Agency Fund - To account for revenues from State reimbursements, special assessments, and transfers from the General Fund which are used for emergency planning services.

Felony Delinquent Care Fund - To account for State grant moneys received from the Ohio Department of Youth Services to be used for placement of children, juvenile delinquency diversion and prevention, and other related activities.

Help America Vote Act Fund - To account for grant moneys received from the Ohio Secretary of State's Office to upgrade and replace current voting machines and to pay related training costs.

Indigent Driver Alcohol Treatment Fund - To account for fines imposed under Section 4507.99 of the Ohio Revised Code. These funds are used for the treatment and rehabilitation of indigent offenders.

Indigent Guardianship Fund - To account for Probate Court fees charged according to Section 2101.16 (B) of the Ohio Revised Code. These moneys are used for attorney fees, evaluations, and investigation expenditures related to indigent individuals.

Law Enforcement Block Grant Fund - To account for moneys received from the Office of Criminal Justice Services to be used for overtime pay and fringe benefits of law enforcement officers with the Sheriff's Department.

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

Law Enforcement Trust Fund - To account for moneys received from the seizure of contraband that is forfeited pursuant to Section 2933.43 of the Ohio Revised Code. Moneys may be used 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.

Library and Legal Research Fund - To account for additional fees collected by the courts under Section 2303.210 of the Ohio Revised Code to be used for legal research and computer maintenance.

Municipal Court Probation Officer Fund - To account for fees collected by the Municipal Court under Section 1901.26 of the Ohio Revised Code to be used for the operation of the court.

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds

(continued)

Ohio Childrens Trust Fund - To account for fees paid by the State assessed on birth and death certificates under Section 3109.14 of the Ohio Revised Code to be used for child abuse and neglect prevention.

OGRIP-LBRS Grant Fund - To account for State grant moneys received from the Ohio Department of Administrative Services to be used for developing and maintaining a common Geographical Information System (GIS) database.

Probate Court Fund - To account for fees assessed on marriage licenses pursuant to Section 2101.19 (A) of the Ohio Revised Code. This fund is used by the Probate Court to pay for costs incurred by the court.

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

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

Recorder Equipment Fund - To account for fees charged according to Sections 317.09 and 317.321 of the Ohio Revised Code. These moneys are used for the acquisition or maintenance of micrographic or other equipment used by the County Recorder.

Revolving Loan Fund - To account for community development block grant moneys that were given to the Community Improvement Corporation (CIC), a non-profit organization, to establish and administer a revolving loan fund. The money may be invested by CIC and lent to small businesses who employ county residents.

Sanction Costs Fund - To account for fees and fines imposed pursuant to Section 321.44 of the Ohio Revised Code. Moneys may be used to provide probation services within the County.

Special Projects Fund - To account for basic court costs collected pursuant to Section 1901.26 of the Ohio Revised Code. Moneys may be used for various services and projects for the County Municipal Court.

Special Projects-Common Pleas Fund - To account for basic court costs collected pursuant to Section 2303.201 (E) (1) of the Ohio Revised Code. Moneys may be used for various services and projects for the County Common Pleas Court.

Solid Waste Management District Fund - To account for fees collected under Section 3734.57 of the Ohio Revised Code used on behalf of the Solid Waste Management District.

Tax Incentive Review Fund - To account for fees collected by the Tax Incentive Review Council according to Section 5709.88 of the Ohio Revised Code and used for economic development.

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

(continued)

Crawford County, Ohio

Nonmajor Capital Projects Funds

(continued)

Capital projects funds are used to account for the acquisition and construction of major capital facilities, other than those financed by proprietary funds.

Bridge Over Brokensword Creek Fund - To account for Issue II moneys for the improvement to the bridge over Brokensword Creek.

Courthouse Renovation Fund - To account for bond proceeds for the renovation of the existing courthouse.

Engineer Office Building Fund - To account for transfers from the Auto License and Gas Tax Fund and the General Fund to construct a new office building for the County Engineer.

Fairview Manor Fund - To account for transfers from the County Home Fund for improvements to the existing County Home facility.

Hord Joint Ditch Fund - To account for assessments received for the construction of the Hord Joint County Ditch.

Job and Family Services Addition Fund - To account for debt proceeds, grants, and transfers for expansion of the Job and Family Services addition.

Joint Paving Project Fund - To account for State Issue II moneys for paving certain township roads.

Municipal Court Construction Fund - To account for additional fees collected by the court under Section 1901.26 (B) (1) of the Ohio Revised Code to be used for the rehabilitation or remodeling of the existing Crawford County Municipal Court facility.

Mental Retardation and Developmental Disabilities Fund - To account for grants and transfers from the Mental Retardation and Developmental Disabilities Fund for improvements to the facility.

Morton Sewer Plant Upgrade Fund - To account for State Issue II moneys for the Morton Sewer Plant upgrade project.

Northeast Water Project Fund - To account for federal grant moneys, State Issue II moneys, and tap-in fees collected for constructing a water line for service to Sulphur Springs and Tiro residents.

Sugar Grove Sewer Project Fund - To account for advances for the construction of sanitary sewer lines for the Sugar Grove subdivision.

Westmoor Sewer Construction Fund - To account for special assessments received for the construction of sanitary sewer lines from Westmoor subdivision to the City of Galion.

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2005

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$3,371,229	\$674,602	\$4,045,831
Cash and Cash Equivalents			
in Segregated Accounts	3,884	0	3,884
Accounts Receivable	44,718	0	44,718
Due from Other Governments	426,712	351,200	777,912
Special Assessments Receivable	107,993	0	107,993
Prepaid Items	9,278	0	9,278
Materials and Supplies Inventory	17,404	0	17,404
Restricted Assets			
Cash and Cash Equivalents with Escrow Agent	0	7,104	7,104
Interfund Receivable	82,189	6,798	88,987
Property Taxes Receivable	718,887	0	718,887
Loans Receivable	76,365	0	76,365
	<u> </u>	<u> </u>	<u> </u>
<i>Total Assets</i>	<u>\$4,858,659</u>	<u>\$1,039,704</u>	<u>\$5,898,363</u>
Liabilities and Fund Balances			
Liabilities			
Wages Payable	\$22,605	\$0	\$22,605
Accounts Payable	69,112	0	69,112
Contracts Payable	116,604	223,162	339,766
Due to Other Governments	39,897	0	39,897
Interfund Payable	301,372	744,026	1,045,398
Deferred Revenue	1,296,758	351,200	1,647,958
Liabilities Payable from Restricted Assets			
Retainage Payable	0	7,104	7,104
	<u> </u>	<u> </u>	<u> </u>
<i>Total Liabilities</i>	<u>1,846,348</u>	<u>1,325,492</u>	<u>3,171,840</u>
Fund Balances			
Reserved for Encumbrances	424,505	103,464	527,969
Reserved for Loans Receivable	68,308	0	68,308
Unreserved, reported in:			
Special Revenue Funds	2,519,498	0	2,519,498
Capital Projects Funds (Deficit)	0	(389,252)	(389,252)
	<u> </u>	<u> </u>	<u> </u>
<i>Total Fund Balances (Deficit)</i>	<u>3,012,311</u>	<u>(285,788)</u>	<u>2,726,523</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$4,858,659</u>	<u>\$1,039,704</u>	<u>\$5,898,363</u>

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Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005

	Court Computer	Clerk of Courts Title	Community Development Block Grant	Concealed Handgun Expense
Assets				
Equity in Pooled Cash and Cash Equivalents	\$297,794	\$148,581	\$34,955	\$4,473
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	276,559	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	505	1,154	0	0
Materials and Supplies Inventory	0	5,030	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$298,299</u>	<u>\$154,765</u>	<u>\$311,514</u>	<u>\$4,473</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$0	\$1,469	\$0	\$0
Accounts Payable	415	820	2,600	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	2,080	0	0
Interfund Payable	0	0	199,559	2,642
Deferred Revenue	0	0	276,559	0
<i>Total Liabilities</i>	<u>415</u>	<u>4,369</u>	<u>478,718</u>	<u>2,642</u>
Fund Balances				
Reserved for Encumbrances	0	1,405	6,932	0
Reserved for Loans Receivable	0	0	0	0
Unreserved (Deficit)	297,884	148,991	(174,136)	1,831
<i>Total Fund Balances (Deficit)</i>	<u>297,884</u>	<u>150,396</u>	<u>(167,204)</u>	<u>1,831</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$298,299</u>	<u>\$154,765</u>	<u>\$311,514</u>	<u>\$4,473</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2005

	COPS Fast	Council on Aging Levy	Sheriff Commissary	Child Support Enforcement Agency
Assets				
Equity in Pooled Cash and Cash Equivalents	\$35,098	\$27,783	\$68,049	\$241,538
Cash and Cash Equivalents				
in Segregated Accounts	0	0	3,082	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	25,045	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	48
Materials and Supplies Inventory	0	0	0	519
Interfund Receivable	0	0	0	60,642
Property Taxes Receivable	0	340,891	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$35,098</u>	<u>\$393,719</u>	<u>\$71,131</u>	<u>\$302,747</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$0	\$0	\$0	\$10,131
Accounts Payable	0	0	7,619	43
Contracts Payable	0	0	0	13,075
Due to Other Governments	0	0	1,244	13,843
Interfund Payable	0	0	0	52,023
Deferred Revenue	0	365,936	0	60,553
<i>Total Liabilities</i>	<u>0</u>	<u>365,936</u>	<u>8,863</u>	<u>149,668</u>
Fund Balances				
Reserved for Encumbrances	0	0	994	51,233
Reserved for Loans Receivable	0	0	0	0
Unreserved (Deficit)	35,098	27,783	61,274	101,846
<i>Total Fund Balances (Deficit)</i>	<u>35,098</u>	<u>27,783</u>	<u>62,268</u>	<u>153,079</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$35,098</u>	<u>\$393,719</u>	<u>\$71,131</u>	<u>\$302,747</u>

Dog and Kennel	Drug Law Enforcement	Ditch Maintenance	Delinquent Real Estate Tax Collection	Economic Development	Enforcement and Education	Emergency Management Agency
\$36,615	\$66,119	\$97,920	\$122,955	\$11,522	\$11,583	\$178,919
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	198
0	0	107,993	0	0	0	0
0	0	0	0	0	0	2,838
323	0	0	1,546	0	0	4,984
0	0	0	0	0	0	21,547
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$36,938</u>	<u>\$66,119</u>	<u>\$205,913</u>	<u>\$124,501</u>	<u>\$11,522</u>	<u>\$11,583</u>	<u>\$208,486</u>
\$1,787	\$0	\$0	\$1,514	\$0	\$0	\$1,297
1,366	0	0	196	0	0	11,338
1,400	0	0	0	0	0	42,064
1,239	0	0	2,101	0	0	6,381
3,658	0	0	0	0	0	530
0	0	107,993	0	0	0	198
<u>9,450</u>	<u>0</u>	<u>107,993</u>	<u>3,811</u>	<u>0</u>	<u>0</u>	<u>61,808</u>
158	625	0	4	0	0	2,033
0	0	0	0	0	0	0
<u>27,330</u>	<u>65,494</u>	<u>97,920</u>	<u>120,686</u>	<u>11,522</u>	<u>11,583</u>	<u>144,645</u>
<u>27,488</u>	<u>66,119</u>	<u>97,920</u>	<u>120,690</u>	<u>11,522</u>	<u>11,583</u>	<u>146,678</u>
<u>\$36,938</u>	<u>\$66,119</u>	<u>\$205,913</u>	<u>\$124,501</u>	<u>\$11,522</u>	<u>\$11,583</u>	<u>\$208,486</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2005

	Felony Delinquent Care	Help America Vote Act	Indigent Driver Alcohol Treatment	Indigent Guardianship
Assets				
Equity in Pooled Cash and Cash Equivalents	\$204,533	\$13,606	\$87,386	\$19,805
Cash and Cash Equivalents				
in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	37,652	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$242,185</u>	<u>\$13,606</u>	<u>\$87,386</u>	<u>\$19,805</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$473	\$0	\$0	\$0
Accounts Payable	1,584	343	6,113	827
Contracts Payable	0	0	0	0
Due to Other Governments	1,556	2	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	18,726	0	0	0
<i>Total Liabilities</i>	<u>22,339</u>	<u>345</u>	<u>6,113</u>	<u>827</u>
Fund Balances				
Reserved for Encumbrances	5,409	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved (Deficit)	214,437	13,261	81,273	18,978
<i>Total Fund Balances (Deficit)</i>	<u>219,846</u>	<u>13,261</u>	<u>81,273</u>	<u>18,978</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$242,185</u>	<u>\$13,606</u>	<u>\$87,386</u>	<u>\$19,805</u>

<u>Law Enforcement Block Grant</u>	<u>Law Enforcement Overtime Project</u>	<u>Law Enforcement Trust</u>	<u>Library and Legal Research</u>	<u>Municipal Court Probation Officer</u>	<u>Mental Health</u>	<u>Ohio Childrens Trust</u>
\$9,972	\$13,953	\$0	\$25,253	\$63,802	\$29,260	\$10,167
0	0	802	0	0	0	0
0	0	0	0	0	0	0
0	6,900	0	0	0	27,567	7,500
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	377,996	0
0	0	0	0	0	0	0
<u>\$9,972</u>	<u>\$20,853</u>	<u>\$802</u>	<u>\$25,253</u>	<u>\$63,802</u>	<u>\$434,823</u>	<u>\$17,667</u>
\$0	\$50	\$0	\$0	\$548	\$0	\$0
0	0	0	770	252	0	570
0	0	0	0	0	0	0
0	179	0	0	792	0	1,074
9,372	16,217	0	0	0	0	7,500
0	6,900	0	0	0	405,563	7,500
<u>9,372</u>	<u>23,346</u>	<u>0</u>	<u>770</u>	<u>1,592</u>	<u>405,563</u>	<u>16,644</u>
0	0	0	30	0	0	895
0	0	0	0	0	0	0
600	(2,493)	802	24,453	62,210	29,260	128
<u>600</u>	<u>(2,493)</u>	<u>802</u>	<u>24,483</u>	<u>62,210</u>	<u>29,260</u>	<u>1,023</u>
<u>\$9,972</u>	<u>\$20,853</u>	<u>\$802</u>	<u>\$25,253</u>	<u>\$63,802</u>	<u>\$434,823</u>	<u>\$17,667</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2005

	Probate Court	Prepayment Interest	Real Estate Assessment	Recorder Equipment
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,528	\$27,786	\$892,352	\$22,163
Cash and Cash Equivalents				
in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	4,300	0
Materials and Supplies Inventory	0	604	2,732	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$4,528</u>	<u>\$28,390</u>	<u>\$899,384</u>	<u>\$22,163</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$0	\$80	\$2,081	\$0
Accounts Payable	0	0	552	2,943
Contracts Payable	0	0	59,795	0
Due to Other Governments	0	65	3,718	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>145</u>	<u>66,146</u>	<u>2,943</u>
Fund Balances				
Reserved for Encumbrances	0	0	342,017	10,645
Reserved for Loans Receivable	0	0	0	0
Unreserved (Deficit)	4,528	28,245	491,221	8,575
<i>Total Fund Balances (Deficit)</i>	<u>4,528</u>	<u>28,245</u>	<u>833,238</u>	<u>19,220</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$4,528</u>	<u>\$28,390</u>	<u>\$899,384</u>	<u>\$22,163</u>

<u>Revolving Loan</u>	<u>Sanction Costs</u>	<u>Special Projects</u>	<u>Special Projects- Common Pleas</u>	<u>Solid Waste Management District</u>	<u>Tax Incentive Review</u>
\$182,174	\$44,586	\$60,646	\$23,565	\$205,383	\$43,070
0	0	0	0	0	0
0	0	0	0	44,718	0
0	0	0	0	20,478	0
0	0	0	0	0	0
0	0	0	0	403	0
0	382	0	0	1,284	0
0	0	0	0	0	0
0	0	0	0	0	0
76,365	0	0	0	0	0
<u>\$258,539</u>	<u>\$44,968</u>	<u>\$60,646</u>	<u>\$23,565</u>	<u>\$272,266</u>	<u>\$43,070</u>
\$0	\$185	\$0	\$0	\$2,207	\$0
0	30	2,611	0	25,120	3,000
0	0	0	0	270	0
0	259	536	0	3,796	0
0	0	0	0	9,871	0
0	0	0	0	26,343	0
<u>0</u>	<u>474</u>	<u>3,147</u>	<u>0</u>	<u>67,607</u>	<u>3,000</u>
0	5	0	0	2,120	0
68,308	0	0	0	0	0
<u>190,231</u>	<u>44,489</u>	<u>57,499</u>	<u>23,565</u>	<u>202,539</u>	<u>40,070</u>
<u>258,539</u>	<u>44,494</u>	<u>57,499</u>	<u>23,565</u>	<u>204,659</u>	<u>40,070</u>
<u>\$258,539</u>	<u>\$44,968</u>	<u>\$60,646</u>	<u>\$23,565</u>	<u>\$272,266</u>	<u>\$43,070</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2005

	<u>Victims of Crime</u>	<u>Total</u>
Assets		
Equity in Pooled Cash and Cash Equivalents	\$3,335	\$3,371,229
Cash and Cash Equivalents		
in Segregated Accounts	0	3,884
Accounts Receivable	0	44,718
Due from Other Governments	24,813	426,712
Special Assessments Receivable	0	107,993
Prepaid Items	30	9,278
Materials and Supplies Inventory	0	17,404
Interfund Receivable	0	82,189
Property Taxes Receivable	0	718,887
Loans Receivable	0	76,365
	<u>0</u>	<u>76,365</u>
<i>Total Assets</i>	<u>\$28,178</u>	<u>\$4,858,659</u>
 Liabilities and Fund Balances		
Liabilities		
Wages Payable	\$783	\$22,605
Accounts Payable	0	69,112
Contracts Payable	0	116,604
Due to Other Governments	1,032	39,897
Interfund Payable	0	301,372
Deferred Revenue	20,487	1,296,758
	<u>20,487</u>	<u>1,296,758</u>
<i>Total Liabilities</i>	<u>22,302</u>	<u>1,846,348</u>
 Fund Balances		
Reserved for Encumbrances	0	424,505
Reserved for Loans Receivable	0	68,308
Unreserved (Deficit)	5,876	2,519,498
	<u>5,876</u>	<u>2,519,498</u>
<i>Total Fund Balances (Deficit)</i>	<u>5,876</u>	<u>3,012,311</u>
 <i>Total Liabilities and Fund Balances</i>	 <u>\$28,178</u>	 <u>\$4,858,659</u>

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2005

	Courthouse Renovation	Engineer Office Building	Fairview Manor	Hord Joint Ditch
Assets				
Equity in Pooled Cash and Cash Equivalents	\$110,598	\$50	\$34,567	\$24,121
Due from Other Governments	0	0	0	0
Restricted Assets				
Cash and Cash Equivalents with Escrow Agent	7,104	0	0	0
Interfund Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$117,702</u>	<u>\$50</u>	<u>\$34,567</u>	<u>\$24,121</u>
Liabilities and Fund Balances				
Liabilities				
Contracts Payable	\$0	\$0	\$0	\$0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Liabilities Payable from Restricted Assets				
Retainage Payable	7,104	0	0	0
<i>Total Liabilities</i>	<u>7,104</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Reserved for Encumbrances	9,159	0	0	0
Unreserved (Deficit)	101,439	50	34,567	24,121
<i>Total Fund Balances (Deficit)</i>	<u>110,598</u>	<u>50</u>	<u>34,567</u>	<u>24,121</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$117,702</u>	<u>\$50</u>	<u>\$34,567</u>	<u>\$24,121</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds (continued)
December 31, 2005

	Job and Family Services Addition	Joint Paving Project	Municipal Court Construction	Mental Retardation and Developmental Disabilities
Assets				
Equity in Pooled Cash and Cash Equivalents	\$24,204	\$157,246	\$142,663	\$14,062
Due from Other Governments	0	0	0	0
Restricted Assets				
Cash and Cash Equivalents with Escrow Agent	0	0	0	0
Interfund Receivable	0	6,798	0	0
<i>Total Assets</i>	<u>\$24,204</u>	<u>\$164,044</u>	<u>\$142,663</u>	<u>\$14,062</u>
Liabilities and Fund Balances				
Liabilities				
Contracts Payable	\$8,652	\$157,246	\$0	\$0
Interfund Payable	0	108,799	0	0
Deferred Revenue	0	0	0	0
Liabilities Payable from Restricted Assets				
Retainage Payable	0	0	0	0
<i>Total Liabilities</i>	<u>8,652</u>	<u>266,045</u>	<u>0</u>	<u>0</u>
Fund Balances				
Reserved for Encumbrances	0	0	0	0
Unreserved (Deficit)	15,552	(102,001)	142,663	14,062
<i>Total Fund Balances (Deficit)</i>	<u>15,552</u>	<u>(102,001)</u>	<u>142,663</u>	<u>14,062</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$24,204</u>	<u>\$164,044</u>	<u>\$142,663</u>	<u>\$14,062</u>

<u>Morton Sewer Plant Upgrade</u>	<u>Northeast Water Project</u>	<u>Sugar Grove Sewer Project</u>	<u>Westmoor Sewer Construction</u>	<u>Total</u>
\$13,459	\$4,700	\$126,459	\$22,473	\$674,602
0	0	351,200	0	351,200
0	0	0	0	7,104
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,798</u>
<u>\$13,459</u>	<u>\$4,700</u>	<u>\$477,659</u>	<u>\$22,473</u>	<u>\$1,039,704</u>
\$10,962	\$0	\$46,302	\$0	\$223,162
72,000	0	380,100	183,127	744,026
0	0	351,200	0	351,200
0	0	0	0	7,104
<u>82,962</u>	<u>0</u>	<u>777,602</u>	<u>183,127</u>	<u>1,325,492</u>
0	600	79,148	14,557	103,464
<u>(69,503)</u>	<u>4,100</u>	<u>(379,091)</u>	<u>(175,211)</u>	<u>(389,252)</u>
<u>(69,503)</u>	<u>4,700</u>	<u>(299,943)</u>	<u>(160,654)</u>	<u>(285,788)</u>
<u>\$13,459</u>	<u>\$4,700</u>	<u>\$477,659</u>	<u>\$22,473</u>	<u>\$1,039,704</u>

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2005

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Property Taxes	\$726,764	\$0	\$726,764
Special Assessments	129,672	24,121	153,793
Charges for Services	1,891,556	6,798	1,898,354
Licenses and Permits	2,073	0	2,073
Fines and Forfeitures	23,077	0	23,077
Intergovernmental	2,250,757	378,352	2,629,109
Interest	28,554	176	28,730
Other	243,927	4,289	248,216
	<u>5,296,380</u>	<u>413,736</u>	<u>5,710,116</u>
<i>Total Revenues</i>			
Expenditures			
Current:			
General Government:			
Legislative and Executive	740,581	0	740,581
Judicial	153,368	0	153,368
Public Safety	864,060	0	864,060
Public Works	386,923	556,654	943,577
Health	470,539	10,152	480,691
Human Services	1,456,999	0	1,456,999
Capital Outlay	0	467,627	467,627
Intergovernmental	477,344	0	477,344
	<u>4,549,814</u>	<u>1,034,433</u>	<u>5,584,247</u>
<i>Total Expenditures</i>			
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>746,566</u>	<u>(620,697)</u>	<u>125,869</u>
Other Financing Sources (Uses)			
Transfers In	177,906	62,996	240,902
Transfers Out	0	(238)	(238)
	<u>177,906</u>	<u>62,758</u>	<u>240,664</u>
<i>Total Other Financing Sources (Uses)</i>			
<i>Net Change in Fund Balances</i>	924,472	(557,939)	366,533
<i>Fund Balances Beginning of Year</i>	<u>2,087,839</u>	<u>272,151</u>	<u>2,359,990</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$3,012,311</u></u>	<u><u>(\$285,788)</u></u>	<u><u>\$2,726,523</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, 2005

	Court Computer	Clerk of Courts Title	Community Development Block Grant	Concealed Handgun Expense
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	102,664	155,145	0	0
Licenses and Permits	0	0	0	2,073
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	373,420	0
Interest	0	0	156	0
Other	0	6,218	2,792	0
<i>Total Revenues</i>	<u>102,664</u>	<u>161,363</u>	<u>376,368</u>	<u>2,073</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	160,552	0	0
Judicial	16,358	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	240,272	0
Health	0	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
<i>Total Expenditures</i>	<u>16,358</u>	<u>160,552</u>	<u>240,272</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	86,306	811	136,096	2,073
Other Financing Sources				
Transfers In	0	15,889	0	0
<i>Net Change in Fund Balances</i>	86,306	16,700	136,096	2,073
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>211,578</u>	<u>133,696</u>	<u>(303,300)</u>	<u>(242)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$297,884</u>	<u>\$150,396</u>	<u>(\$167,204)</u>	<u>\$1,831</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, 2005

	COPS Fast	Council on Aging Levy	Sheriff Commissary	Child Support Enforcement Agency
Revenues				
Property Taxes	\$0	\$304,131	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	252,044	112,462
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	39,567	0	894,393
Interest	0	0	0	0
Other	0	0	1,423	127,998
<i>Total Revenues</i>	<u>0</u>	<u>343,698</u>	<u>253,467</u>	<u>1,134,853</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	253,044	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	338,484	0	1,118,515
Intergovernmental	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>338,484</u>	<u>253,044</u>	<u>1,118,515</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	5,214	423	16,338
Other Financing Sources				
Transfers In	0	0	0	75,000
<i>Net Change in Fund Balances</i>	0	5,214	423	91,338
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>35,098</u>	<u>22,569</u>	<u>61,845</u>	<u>61,741</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$35,098</u></u>	<u><u>\$27,783</u></u>	<u><u>\$62,268</u></u>	<u><u>\$153,079</u></u>

<u>Dog and Kennel</u>	<u>Drug Law Enforcement</u>	<u>Ditch Maintenance</u>	<u>Delinquent Real Estate Tax Collection</u>	<u>Economic Development</u>	<u>Enforcement and Education</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	127,361	0	0	0
115,148	0	0	88,125	11,522	0
0	0	0	0	0	0
1,629	0	0	0	0	1,468
0	0	0	0	0	0
0	0	0	0	0	0
858	0	0	1,540	0	0
<u>117,635</u>	<u>0</u>	<u>127,361</u>	<u>89,665</u>	<u>11,522</u>	<u>1,468</u>
0	0	0	100,006	0	0
0	4,721	0	0	0	0
0	0	0	0	0	0
0	0	112,651	0	0	0
115,259	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>115,259</u>	<u>4,721</u>	<u>112,651</u>	<u>100,006</u>	<u>0</u>	<u>0</u>
2,376	(4,721)	14,710	(10,341)	11,522	1,468
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2,376	(4,721)	14,710	(10,341)	11,522	1,468
<u>25,112</u>	<u>70,840</u>	<u>83,210</u>	<u>131,031</u>	<u>0</u>	<u>10,115</u>
<u>\$27,488</u>	<u>\$66,119</u>	<u>\$97,920</u>	<u>\$120,690</u>	<u>\$11,522</u>	<u>\$11,583</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, 2005

	Emergency Management Agency	Felony Delinquent Care	Help America Vote Act	Indigent Driver Alcohol Treatment
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	2,311	0	0	0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	19,013
Intergovernmental	438,249	177,655	13,521	0
Interest	0	0	0	0
Other	16,759	911	0	0
<i>Total Revenues</i>	<u>457,319</u>	<u>178,566</u>	<u>13,521</u>	<u>19,013</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	8,892	0
Judicial	0	0	0	11,932
Public Safety	426,268	121,791	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
<i>Total Expenditures</i>	<u>426,268</u>	<u>121,791</u>	<u>8,892</u>	<u>11,932</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	31,051	56,775	4,629	7,081
Other Financing Sources				
Transfers In	75,000	0	0	0
<i>Net Change in Fund Balances</i>	106,051	56,775	4,629	7,081
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>40,627</u>	<u>163,071</u>	<u>8,632</u>	<u>74,192</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$146,678</u></u>	<u><u>\$219,846</u></u>	<u><u>\$13,261</u></u>	<u><u>\$81,273</u></u>

<u>Indigent Guardianship</u>	<u>Law Enforcement Block Grant</u>	<u>Law Enforcement Overtime Project</u>	<u>Law Enforcement Trust</u>	<u>Library and Legal Research</u>	<u>Municipal Court Probation Officer</u>	<u>Mental Health</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$422,633
0	0	0	0	0	0	0
8,450	0	0	0	4,285	71,080	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	13,248	0	0	0	53,014
0	0	0	3	0	0	0
0	0	38	0	0	727	0
<u>8,450</u>	<u>0</u>	<u>13,286</u>	<u>3</u>	<u>4,285</u>	<u>71,807</u>	<u>475,647</u>
0	0	0	0	0	0	0
19,596	0	0	0	4,564	54,370	0
0	0	13,559	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	477,344
<u>19,596</u>	<u>0</u>	<u>13,559</u>	<u>0</u>	<u>4,564</u>	<u>54,370</u>	<u>477,344</u>
(11,146)	0	(273)	3	(279)	17,437	(1,697)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(11,146)	0	(273)	3	(279)	17,437	(1,697)
<u>30,124</u>	<u>600</u>	<u>(2,220)</u>	<u>799</u>	<u>24,762</u>	<u>44,773</u>	<u>30,957</u>
<u>\$18,978</u>	<u>\$600</u>	<u>(\$2,493)</u>	<u>\$802</u>	<u>\$24,483</u>	<u>\$62,210</u>	<u>\$29,260</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, 2005

	Ohio Childrens Trust	OGRIP-LBRS Grant	Probate Court	Prepayment Interest
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	315	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	15,000	69,372	0	0
Interest	0	0	0	20,322
Other	0	0	0	211
<i>Total Revenues</i>	<u>15,000</u>	<u>69,372</u>	<u>315</u>	<u>20,533</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	9,976
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	18,206	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
<i>Total Expenditures</i>	<u>18,206</u>	<u>0</u>	<u>0</u>	<u>9,976</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,206)	69,372	315	10,557
Other Financing Sources				
Transfers In	0	0	0	0
<i>Net Change in Fund Balances</i>	(3,206)	69,372	315	10,557
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>4,229</u>	<u>(69,372)</u>	<u>4,213</u>	<u>17,688</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$1,023</u>	<u>\$0</u>	<u>\$4,528</u>	<u>\$28,245</u>

<u>Real Estate Assessment</u>	<u>Recorder Equipment</u>	<u>Revolving Loan</u>	<u>Sanction Costs</u>	<u>Special Projects</u>	<u>Special Projects- Common Pleas</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
387,330	35,768	0	25,760	38,659	18,535
0	0	0	0	0	0
0	0	0	967	0	0
0	0	0	0	0	0
0	0	5,796	0	0	0
9,445	0	0	206	0	0
<u>396,775</u>	<u>35,768</u>	<u>5,796</u>	<u>26,933</u>	<u>38,659</u>	<u>18,535</u>
413,617	33,438	0	0	0	0
0	0	0	12,711	29,116	0
0	0	0	0	0	0
0	0	34,000	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>413,617</u>	<u>33,438</u>	<u>34,000</u>	<u>12,711</u>	<u>29,116</u>	<u>0</u>
(16,842)	2,330	(28,204)	14,222	9,543	18,535
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(16,842)	2,330	(28,204)	14,222	9,543	18,535
<u>850,080</u>	<u>16,890</u>	<u>286,743</u>	<u>30,272</u>	<u>47,956</u>	<u>5,030</u>
<u>\$833,238</u>	<u>\$19,220</u>	<u>\$258,539</u>	<u>\$44,494</u>	<u>\$57,499</u>	<u>\$23,565</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, 2005

	Solid Waste Management District	Tax Incentive Review	Victims of Crime	Total
Revenues				
Property Taxes	\$0	\$0	\$0	\$726,764
Special Assessments	0	0	0	129,672
Charges for Services	430,964	33,300	0	1,891,556
Licenses and Permits	0	0	0	2,073
Fines and Forfeitures	0	0	0	23,077
Intergovernmental	124,521	0	38,797	2,250,757
Interest	2,277	0	0	28,554
Other	74,801	0	0	243,927
<i>Total Revenues</i>	<u>632,563</u>	<u>33,300</u>	<u>38,797</u>	<u>5,296,380</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	14,100	0	740,581
Judicial	0	0	0	153,368
Public Safety	0	0	49,398	864,060
Public Works	0	0	0	386,923
Health	337,074	0	0	470,539
Human Services	0	0	0	1,456,999
Intergovernmental	0	0	0	477,344
<i>Total Expenditures</i>	<u>337,074</u>	<u>14,100</u>	<u>49,398</u>	<u>4,549,814</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	295,489	19,200	(10,601)	746,566
Other Financing Sources				
Transfers In	0	0	12,017	177,906
<i>Net Change in Fund Balances</i>	295,489	19,200	1,416	924,472
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(90,830)</u>	<u>20,870</u>	<u>4,460</u>	<u>2,087,839</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$204,659</u></u>	<u><u>\$40,070</u></u>	<u><u>\$5,876</u></u>	<u><u>\$3,012,311</u></u>

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2005

	Bridge Over Brokensword Creek	Courthouse Renovation	Engineer Office Building	Fairview Manor
Revenues				
Special Assessments	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Intergovernmental	112,755	0	0	0
Interest	0	176	0	0
Other	0	189	0	0
<i>Total Revenues</i>	<u>112,755</u>	<u>365</u>	<u>0</u>	<u>0</u>
Expenditures				
Current:				
Public Works	112,755	0	0	0
Health	0	0	0	0
Capital Outlay	0	49,256	0	8,429
<i>Total Expenditures</i>	<u>112,755</u>	<u>49,256</u>	<u>0</u>	<u>8,429</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>(48,891)</u>	<u>0</u>	<u>(8,429)</u>
Other Financing Sources (Uses)				
Transfers In	0	0	0	42,996
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>42,996</u>
<i>Net Change in Fund Balances</i>	0	(48,891)	0	34,567
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>0</u>	<u>159,489</u>	<u>50</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$0</u>	<u>\$110,598</u>	<u>\$50</u>	<u>\$34,567</u>

(continued)

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (continued)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2005

	Hord Joint Ditch	Job and Family Services Addition	Joint Paving Project	Municipal Court Construction
Revenues				
Special Assessments	\$24,121	\$0	\$0	\$0
Charges for Services	0	0	6,798	0
Intergovernmental	0	0	265,597	0
Interest	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>24,121</u>	<u>0</u>	<u>272,395</u>	<u>0</u>
Expenditures				
Current:				
Public Works	0	0	374,396	0
Health	0	0	0	0
Capital Outlay	0	17,152	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>17,152</u>	<u>374,396</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>24,121</u>	<u>(17,152)</u>	<u>(102,001)</u>	<u>0</u>
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	0	(238)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(238)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	24,121	(17,390)	(102,001)	0
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>0</u>	<u>32,942</u>	<u>0</u>	<u>142,663</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$24,121</u></u>	<u><u>\$15,552</u></u>	<u><u>(\$102,001)</u></u>	<u><u>\$142,663</u></u>

Mental Retardation and Developmental Disabilities	Morton Sewer Plant Upgrade	Northeast Water Project	Sugar Grove Sewer Project	Westmoor Sewer Construction	Total
\$0	\$0	\$0	\$0	\$0	\$24,121
0	0	0	0	0	6,798
0	0	0	0	0	378,352
0	0	0	0	0	176
0	0	4,100	0	0	4,289
0	0	4,100	0	0	413,736
0	69,503	0	0	0	556,654
10,152	0	0	0	0	10,152
0	0	30,750	360,539	1,501	467,627
10,152	69,503	30,750	360,539	1,501	1,034,433
(10,152)	(69,503)	(26,650)	(360,539)	(1,501)	(620,697)
20,000	0	0	0	0	62,996
0	0	0	0	0	(238)
20,000	0	0	0	0	62,758
9,848	(69,503)	(26,650)	(360,539)	(1,501)	(557,939)
4,214	0	31,350	60,596	(159,153)	272,151
\$14,062	(\$69,503)	\$4,700	(\$299,943)	(\$160,654)	(\$285,788)

Crawford County, Ohio

Combining Statements - Nonmajor 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.

Private Purpose Trust Funds

County Home Resident Trust Fund - To account for moneys held in trust for personal expenses of the residents at the county home.

Probate Trust Fund - To account for the custodial savings accounts held in trust for burial costs for indigent individuals. For 2005, this fund was not budgeted.

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 estate tax, 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.

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 moneys held by the County:

MRDD Cluster

County Health

Domestic Shelter

Law Library

Special Emergency Planning

Sheriff Civil

Soil and Water

Park District

Law Enforcement

Ohio Elections Commission

Regional Planning Commission

Crawford County, Ohio
Combining Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2005

	Private Purpose Trust		Total Private Purpose Trust	Agency
	County Home Resident Trust	Probate Trust		
Assets				
Equity in Pooled Cash and Cash Equivalents	\$786	\$0	\$786	\$3,334,149
Cash and Cash Equivalents in Segregated Accounts	5,736	52,929	58,665	427,221
Due from Other Governments	0	0	0	2,319,524
Special Assessments Receivable	0	0	0	129,786
Property Taxes Receivable	0	0	0	28,359,893
<i>Total Assets</i>	<u>\$6,522</u>	<u>\$52,929</u>	<u>\$59,451</u>	<u>\$34,570,573</u>
Liabilities				
Payroll Taxes Withholding	\$0	\$0	\$0	\$167,580
Due to Other Governments	0	0	0	33,468,645
Undistributed Assets	0	0	0	934,348
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$34,570,573</u>
Net Assets				
Held in Trust for Other Purposes	<u>6,522</u>	<u>52,929</u>	<u>59,451</u>	
<i>Total Net Assets</i>	<u>\$6,522</u>	<u>\$52,929</u>	<u>\$59,451</u>	

Crawford County, Ohio
Combining Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2005

	<u>County Home Resident Trust</u>	<u>Probate Trust</u>	<u>Totals</u>
Additions			
Donations	\$19,917	\$0	\$19,917
Interest	0	559	559
<i>Total Additions</i>	19,917	559	20,476
Deductions			
Human Services	20,819	0	20,819
<i>Change in Net Assets</i>	(902)	559	(343)
<i>Net Assets Beginning of Year</i>	7,424	52,370	59,794
<i>Net Assets Ending of Year</i>	<u>\$6,522</u>	<u>\$52,929</u>	<u>\$59,451</u>

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2005

	Balance at December 31, 2004	Additions	Reductions	Balance at December 31, 2005
<i>County Court Fund</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$669,457	\$5,646,462	\$5,945,696	\$370,223
Liabilities				
Undistributed Assets	\$669,457	\$5,646,462	\$5,945,696	\$370,223
<i>MRDD Cluster Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$79,273	\$7,200	\$0	\$86,473
Liabilities				
Undistributed Assets	\$79,273	\$7,200	\$0	\$86,473
<i>County Health Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$430,149	\$942,508	\$1,085,228	\$287,429
Liabilities				
Undistributed Assets	\$430,149	\$942,508	\$1,085,228	\$287,429
<i>Domestic Shelter Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,207	\$12,011	\$12,190	\$7,028
Liabilities				
Undistributed Assets	\$7,207	\$12,011	\$12,190	\$7,028

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2005

	Balance at December 31, 2004	Additions	Reductions	Balance at December 31, 2005
<i>Estate Tax Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$172,849	\$969,933	\$683,082	\$459,700
Liabilities				
Due to Other Governments	\$172,849	\$969,933	\$683,082	\$459,700
<i>Housing Trust Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$39,662	\$222,585	\$221,911	\$40,336
Liabilities				
Due to Other Governments	\$39,662	\$222,585	\$221,911	\$40,336
<i>Indigent Application Fee</i>				
Assets				
Equity in Pooled Cash and and Cash Equivalents	\$0	\$138	\$30	\$108
Liabilities				
Undistributed Assets	\$0	\$138	\$30	\$108
<i>Law Library Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,092	\$139,063	\$137,800	\$9,355
Liabilities				
Due to Other Governments	\$8,092	\$139,063	\$137,800	\$9,355
<i>Special Emergency Planning Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$34,557	\$13,895	\$11,693	\$36,759
Liabilities				
Due to Other Governments	\$34,557	\$13,895	\$11,693	\$36,759

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2005

	Balance at December 31, 2004	Additions	Reductions	Balance at December 31, 2005
<i>Sheriff Civil Fund</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$55,585	\$1,921,832	\$1,920,419	\$56,998
Liabilities				
Undistributed Assets	\$55,585	\$1,921,832	\$1,920,419	\$56,998
<i>Soil and Water Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$83,747	\$162,847	\$166,410	\$80,184
Liabilities				
Undistributed Assets	\$83,747	\$162,847	\$166,410	\$80,184
<i>Park District Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$146	\$115,878	\$107,049	\$8,975
Liabilities				
Undistributed Assets	\$146	\$115,878	\$107,049	\$8,975
<i>Law Enforcement Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,062	\$0	\$0	\$2,062
Liabilities				
Undistributed Assets	\$2,062	\$0	\$0	\$2,062
<i>Local Government Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,457,272	\$2,457,272	\$0
Due from Other Governments	638,786	638,891	638,786	638,891
Total Assets	\$638,786	\$3,096,163	\$3,096,058	\$638,891
Liabilities				
Due to Other Governments	\$638,786	\$3,096,163	\$3,096,058	\$638,891

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2005

	Balance at December 31, 2004	Additions	Reductions	Balance at December 31, 2005
<i>Library Local Government Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,828,017	\$1,828,017	\$0
Due from Other Governments	770,565	775,560	770,565	775,560
Total Assets	770,565	2,603,577	2,598,582	775,560
Liabilities				
Due to Other Governments	770,565	2,603,577	2,598,582	775,560
<i>Ohio Elections Commission Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$40	\$3,140	\$470	\$2,710
Liabilities				
Due to Other Governments	\$40	\$3,140	\$470	\$2,710
<i>Payroll Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$167,628	\$15,436,808	\$15,436,856	\$167,580
Liabilities				
Payroll Taxes Withholding	\$167,628	\$15,436,808	\$15,436,856	\$167,580
<i>Tangible Tax Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$111,321	\$7,156,390	\$6,992,376	\$275,335
Property Taxes Receivable	6,692,181	6,517,829	6,692,181	6,517,829
Due from Other Governments	0	86,045	0	86,045
Total Assets	6,803,502	13,760,264	13,684,557	6,879,209
Liabilities				
Due to Other Governments	6,803,502	13,760,264	13,684,557	6,879,209

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2005

	Balance at December 31, 2004	Additions	Reductions	Balance at December 31, 2005
<i>Undivided Tax Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$121,677	\$1,891,436	\$1,892,961	\$120,152
Due from Other Governments	754,016	819,028	754,016	819,028
<i>Total Assets</i>	<u>\$875,693</u>	<u>\$2,710,464</u>	<u>\$2,646,977</u>	<u>\$939,180</u>
Liabilities				
Due to Other Governments	<u>\$875,693</u>	<u>\$2,710,464</u>	<u>\$2,646,977</u>	<u>\$939,180</u>
<i>Undivided General Tax Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,883,017	\$24,087,451	\$24,255,373	\$1,715,095
Special Assessments Receivable	78,456	129,786	78,456	129,786
Property Taxes Receivable	21,372,638	21,842,064	21,372,638	21,842,064
<i>Total Assets</i>	<u>\$23,334,111</u>	<u>\$46,059,301</u>	<u>\$45,706,467</u>	<u>\$23,686,945</u>
Liabilities				
Due to Other Governments	<u>\$23,334,111</u>	<u>\$46,059,301</u>	<u>\$45,706,467</u>	<u>\$23,686,945</u>
<i>Regional Planning Commission Fund</i>				
Assets				
Equity in Pooled Cash and and Cash Equivalents	<u>\$8,639</u>	<u>\$75,193</u>	<u>\$48,964</u>	<u>\$34,868</u>
Liabilities				
Undistributed Assets	<u>\$8,639</u>	<u>\$75,193</u>	<u>\$48,964</u>	<u>\$34,868</u>

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2005

	Balance at December 31, 2004	Additions	Reductions	Balance at December 31, 2005
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,150,066	\$55,521,765	\$55,337,682	\$3,334,149
Cash and Cash Equivalents in Segregated Accounts	725,042	7,568,294	7,866,115	427,221
Due from Other Governments	2,163,367	2,319,524	2,163,367	2,319,524
Special Assessments Receivable	78,456	129,786	78,456	129,786
Property Taxes Receivable	28,064,819	28,359,893	28,064,819	28,359,893
Total Assets	\$34,181,750	\$93,899,262	\$93,510,439	\$34,570,573
Liabilities				
Payroll Taxes Withholding	\$167,628	\$15,436,808	\$15,436,856	\$167,580
Due to Other Governments	32,677,857	69,578,385	68,787,597	33,468,645
Undistributed Assets	1,336,265	8,884,069	9,285,986	934,348
Total Liabilities	\$34,181,750	\$93,899,262	\$93,510,439	\$34,570,573

**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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,275,000	\$1,275,000	\$1,351,097	\$76,097
Sales Taxes	3,150,000	3,150,000	3,417,534	267,534
Charges for Services	1,798,775	1,798,775	2,088,197	289,422
Licenses and Permits	5,300	5,300	3,524	(1,776)
Fines and Forfeitures	150,826	150,826	189,875	39,049
Intergovernmental	1,445,258	1,445,258	1,464,843	19,585
Interest	240,000	240,000	479,302	239,302
Rent	17,345	17,345	17,345	0
Other	37,100	37,100	73,158	36,058
<i>Total Revenues</i>	<u>8,119,604</u>	<u>8,119,604</u>	<u>9,084,875</u>	<u>965,271</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Commissioners				
Personal Services	304,230	304,230	301,940	2,290
Materials and Supplies	3,565	3,500	2,055	1,445
Contractual Services	11,000	9,785	9,456	329
Capital Outlay	0	1,215	1,206	9
Other	16,850	16,824	11,868	4,956
Auditor				
Personal Services	343,350	346,550	343,377	3,173
Materials and Supplies	7,300	7,300	6,040	1,260
Capital Outlay	579	579	579	0
Other	4,300	4,247	4,166	81
Treasurer				
Personal Services	101,375	102,375	101,299	1,076
Materials and Supplies	3,000	2,500	2,188	312
Contractual Services	1,400	1,400	1,320	80
Other	2,350	1,850	1,510	340
Prosecuting Attorney				
Personal Services	458,090	458,090	454,792	3,298
Materials and Supplies	8,139	7,917	6,538	1,379
Capital Outlay	0	2,744	2,683	61
Other	35,134	32,433	31,814	619

(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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Bureau of Examination				
Contractual Services	\$66,000	\$66,000	\$66,000	\$0
Auto Data Processing Board				
Personal Services	44,123	44,123	43,860	263
Materials and Supplies	1,000	1,000	291	709
Contractual Services	57,259	56,304	54,762	1,542
Capital Outlay	5,000	5,000	4,816	184
Other	500	1,455	934	521
Board of Elections				
Personal Services	212,584	200,324	198,539	1,785
Materials and Supplies	14,995	14,994	14,354	640
Contractual Services	37,180	35,680	27,843	7,837
Capital Outlay	0	13,260	13,038	222
Other	17,641	18,140	17,372	768
Courthouse and Jail				
Personal Services	225,960	223,154	220,165	2,989
Materials and Supplies	19,500	38,074	31,873	6,201
Contractual Services	356,244	347,159	346,613	546
Capital Outlay	0	8,305	7,014	1,291
Other	151,057	172,397	167,911	4,486
County Recorder				
Personal Services	175,636	175,636	134,877	40,759
Materials and Supplies	4,777	4,712	2,751	1,961
Contractual Services	3,450	3,279	2,655	624
Other	3,852	3,852	2,194	1,658
Insurances				
Contractual Services	363,700	439,225	438,971	254
County Planning Commission				
Other	35,000	35,000	35,000	0
Total General Government - Legislative and Executive	3,096,120	3,210,612	3,114,664	95,948
General Government - Judicial				
Commissioners				
Other	10,000	15,000	15,000	0
Court of Appeals				
Other	33,930	32,781	29,437	3,344
Common Pleas Court				
Personal Services	417,623	417,623	414,746	2,877
Materials and Supplies	8,820	8,503	8,045	458
Contractual Services	10,780	10,624	8,195	2,429
Capital Outlay	0	100	78	22
Other	146,540	133,074	102,275	30,799

(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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Jury Commission				
Personal Services	\$1,411	\$1,412	\$1,403	\$9
Materials and Supplies	1,000	1,000	1,000	0
Juvenile Court				
Personal Services	241,161	243,257	242,603	654
Materials and Supplies	5,311	5,221	5,208	13
Contractual Services	5,000	7,310	6,837	473
Other	148,600	146,207	107,764	38,443
Probate Court				
Personal Services	107,036	107,843	107,369	474
Materials and Supplies	3,414	3,913	3,788	125
Contractual Services	3,050	2,539	2,220	319
Other	1,850	1,050	609	441
Clerk of Courts				
Personal Services	241,347	245,847	242,629	3,218
Materials and Supplies	12,250	11,771	9,435	2,336
Contractual Services	7,675	7,609	3,481	4,128
Other	1,750	1,746	413	1,333
Municipal Court				
Personal Services	405,411	417,497	412,153	5,344
Materials and Supplies	10,000	10,000	5,254	4,746
Contractual Services	7,000	7,000	2,636	4,364
Other	129,485	109,754	52,445	57,309
Law Libraries				
Personal Services	52,448	52,447	45,093	7,354
Other	100	100	0	100
Total General Government - Judicial	2,012,992	2,001,228	1,830,116	171,112
Public Safety				
Adult Probation				
Personal Services	61,691	61,691	61,479	212
Materials and Supplies	100	100	0	100
Contractual Services	1,436	1,436	1,360	76
Other	200	200	0	200

(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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Probation Department				
Personal Services	\$312,396	\$313,569	\$293,862	\$19,707
Contractual Services	173,068	156,440	98,292	58,148
Other	6,950	8,865	8,490	375
Coroner				
Personal Services	66,656	66,656	61,937	4,719
Materials and Supplies	152	152	0	152
Contractual Services	69,861	65,347	33,948	31,399
Capital Outlay	0	536	0	536
Other	1,667	1,691	1,044	647
Sheriff				
Personal Services	1,722,584	1,721,383	1,542,363	179,020
Materials and Supplies	32,710	32,521	24,899	7,622
Contractual Services	116,567	115,104	96,811	18,293
Capital Outlay	5,000	6,200	5,839	361
Other	100,319	99,497	98,420	1,077
Total Public Safety	2,671,357	2,651,388	2,328,744	322,644
Public Works				
Engineer				
Personal Services	94,475	95,162	94,918	244
Materials and Supplies	5,087	5,039	2,859	2,180
Contractual Services	14,675	14,174	11,517	2,657
Capital Outlay	10,000	9,780	9,780	0
Other	500	500	0	500
Sanitary Engineer				
Personal Services	10,085	10,215	10,152	63
Total Public Works	134,822	134,870	129,226	5,644
Health				
Agriculture				
Personal Services	245	246	86	160
Other	259,076	271,733	270,809	924
T.B. Hospital				
Materials and Supplies	390	890	667	223
Other	110	110	62	48
Vital Statistics				
Other	0	792	792	0
Other Health				
Other	68,428	66,816	46,403	20,413
Total Health	328,249	340,587	318,819	21,768

(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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Human Services				
Veterans Service Commission				
Personal Services	\$29,248	\$29,248	\$28,469	\$779
Materials and Supplies	3,528	4,028	3,431	597
Contractual Services	6,990	6,524	6,151	373
Capital Outlay	1,300	1,300	939	361
Other	146,651	129,205	85,625	43,580
Veterans Services				
Personal Services	167,127	182,305	167,832	14,473
Other	20,050	19,550	19,341	209
Total Human Services	374,894	372,160	311,788	60,372
Total Expenditures	8,618,434	8,710,845	8,033,357	677,488
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(498,830)</i>	<i>(591,241)</i>	<i>1,051,518</i>	<i>1,642,759</i>
Other Financing Sources (Uses)				
Advances In	0	0	979,112	979,112
Transfers In	0	0	21,547	21,547
Advances Out	0	0	(726,950)	(726,950)
Transfers Out	(1,982,017)	(1,843,325)	(1,334,314)	509,011
Total Other Financing Sources (Uses)	(1,982,017)	(1,843,325)	(1,060,605)	782,720
Net Change in Fund Balance	(2,480,847)	(2,434,566)	(9,087)	2,425,479
Fund Balance Beginning of Year	3,300,292	3,300,292	3,300,292	0
Prior Year Encumbrances Appropriated	153,696	153,696	153,696	0
Fund Balance End of Year	\$973,141	\$1,019,422	\$3,444,901	\$2,425,479

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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$50,000	\$50,000	\$81,662	\$31,662
Fines and Forfeitures	65,000	65,000	60,991	(4,009)
Intergovernmental	3,410,000	3,410,000	3,542,166	132,166
Interest	25,000	25,000	49,739	24,739
<i>Total Revenues</i>	<u>3,550,000</u>	<u>3,550,000</u>	<u>3,734,558</u>	<u>184,558</u>
Expenditures				
Current:				
Public Works				
Personal Services	1,748,275	1,902,147	1,793,827	108,320
Materials and Supplies	349,419	365,369	278,746	86,623
Contractual Services	919,676	882,342	674,678	207,664
Capital Outlay	357,059	361,559	351,315	10,244
Other	293,293	307,728	293,426	14,302
<i>Total Expenditures</i>	<u>3,667,722</u>	<u>3,819,145</u>	<u>3,391,992</u>	<u>427,153</u>
<i>Net Change in Fund Balance</i>	(117,722)	(269,145)	342,566	611,711
<i>Fund Balance Beginning of Year</i>	1,467,341	1,467,341	1,467,341	0
Prior Year Encumbrances Appropriated	<u>117,720</u>	<u>117,720</u>	<u>117,720</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,467,339</u></u>	<u><u>\$1,315,916</u></u>	<u><u>\$1,927,627</u></u>	<u><u>\$611,711</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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$229,900	\$229,900	\$225,707	(\$4,193)
Charges for Services	53,000	53,000	84,054	31,054
Intergovernmental	1,651,532	1,651,532	1,407,542	(243,990)
Interest	3	3	25	22
Other	6,000	6,000	22,832	16,832
<i>Total Revenues</i>	<u>1,940,435</u>	<u>1,940,435</u>	<u>1,740,160</u>	<u>(200,275)</u>
Expenditures				
Current:				
Human Services				
Children Services				
Contractual Services	1,160,023	1,437,335	1,322,375	114,960
Other	530,342	529,946	367,898	162,048
Independent Living				
Personal Services	0	44,151	30,642	13,509
Materials and Supplies	0	53	53	0
Contractual Services	4,500	4,569	4,569	0
Capital Outlay	3,000	0	0	0
Other	11,500	0	0	0
Keller Hall				
Personal Services	307,940	0	0	0
Materials and Supplies	6,027	0	0	0
Contractual Services	38,179	10,500	7,975	2,525
Capital Outlay	4,000	0	0	0
Other	2,850	8,000	3,263	4,737
<i>Total Expenditures</i>	<u>2,068,361</u>	<u>2,034,554</u>	<u>1,736,775</u>	<u>297,779</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(127,926)	(94,119)	3,385	97,504
Other Financing Sources				
Transfers In	215,000	215,000	0	(215,000)
<i>Net Change in Fund Balance</i>	87,074	120,881	3,385	(117,496)
<i>Fund Balance Beginning of Year</i>	344,148	344,148	344,148	0
Prior Year Encumbrances Appropriated	237,058	237,058	237,058	0
<i>Fund Balance End of Year</i>	<u>\$668,280</u>	<u>\$702,087</u>	<u>\$584,591</u>	<u>(\$117,496)</u>

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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$477,000	\$477,000	\$464,334	(\$12,666)
Charges for Services	1,286,700	1,286,700	1,392,835	106,135
Intergovernmental	55,000	55,000	59,076	4,076
Other	4,000	4,000	37,782	33,782
<i>Total Revenues</i>	<u>1,822,700</u>	<u>1,822,700</u>	<u>1,954,027</u>	<u>131,327</u>
Expenditures				
Current:				
Human Services				
Personal Services	1,478,500	1,479,560	1,435,801	43,759
Materials and Supplies	147,183	149,369	141,156	8,213
Contractual Services	118,429	142,955	133,641	9,314
Capital Outlay	10,022	7,021	2,151	4,870
Other	144,042	138,968	125,496	13,472
<i>Total Expenditures</i>	<u>1,898,176</u>	<u>1,917,873</u>	<u>1,838,245</u>	<u>79,628</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(75,476)	(95,173)	115,782	210,955
Other Financing Uses				
Transfers Out	<u>(15,000)</u>	<u>(42,996)</u>	<u>(42,996)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(90,476)	(138,169)	72,786	210,955
<i>Fund Balance Beginning of Year</i>	113,603	113,603	113,603	0
Prior Year Encumbrances Appropriated	<u>41,061</u>	<u>41,061</u>	<u>41,061</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$64,188</u></u>	<u><u>\$16,495</u></u>	<u><u>\$227,450</u></u>	<u><u>\$210,955</u></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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$941,000	\$941,000	\$696,389	(\$244,611)
Intergovernmental	4,420,500	4,420,500	4,234,252	(186,248)
Other	272,000	272,000	325,531	53,531
<i>Total Revenues</i>	<u>5,633,500</u>	<u>5,633,500</u>	<u>5,256,172</u>	<u>(377,328)</u>
Expenditures				
Current:				
Human Services				
Public Assistance/Administration				
Personal Services	1,737,477	1,702,626	1,683,763	18,863
Materials and Supplies	42,037	50,751	50,473	278
Contractual Services	218,160	227,070	214,939	12,131
Capital Outlay	30,000	75,000	72,848	2,152
Other	904,468	844,812	762,542	82,270
Public Assistance/Social Services				
Personal Services	493,213	761,815	752,008	9,807
Materials and Supplies	300	300	0	300
Contractual Services	1,612,283	1,238,612	1,238,524	88
Capital Outlay	26,017	23,914	21,823	2,091
Other	170,221	191,333	186,748	4,585
Public Assistance/Transfers				
Personal Services	372,514	427,514	421,479	6,035
Workforce Investment Act				
Contractual Services	145,000	145,000	111,798	33,202
Capital Outlay	35,000	35,000	6,571	28,429
Other	266,000	266,000	193,236	72,764
<i>Total Expenditures</i>	<u>6,052,690</u>	<u>5,989,747</u>	<u>5,716,752</u>	<u>272,995</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(419,190)	(356,247)	(460,580)	(104,333)
Other Financing Sources				
Transfers In	180,000	180,000	179,996	(4)
<i>Net Change in Fund Balance</i>	(239,190)	(176,247)	(280,584)	(104,337)
<i>Fund Balance Beginning of Year</i>	116,635	116,635	116,635	0
Prior Year Encumbrances Appropriated	255,880	255,880	255,880	0
<i>Fund Balance End of Year</i>	<u>\$133,325</u>	<u>\$196,268</u>	<u>\$91,931</u>	<u>(\$104,337)</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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$1,200,000	\$1,200,000	\$1,352,767	\$152,767
Charges for Services	200,000	200,000	351,206	151,206
Other	50,000	50,000	57,492	7,492
<i>Total Revenues</i>	<u>1,450,000</u>	<u>1,450,000</u>	<u>1,761,465</u>	<u>311,465</u>
Expenditures				
Current:				
Public Safety				
Personal Services	1,726,281	1,726,281	1,577,006	149,275
Materials and Supplies	277,670	272,547	247,347	25,200
Contractual Services	441,964	441,031	376,507	64,524
Capital Outlay	6,919	6,919	4,117	2,802
Other	9,447	9,232	6,584	2,648
<i>Total Expenditures</i>	<u>2,462,281</u>	<u>2,456,010</u>	<u>2,211,561</u>	<u>244,449</u>
<i>Excess of Revenues Under Expenditures</i>	(1,012,281)	(1,006,010)	(450,096)	555,914
Other Financing Sources				
Transfers In	991,000	991,000	510,050	(480,950)
<i>Net Change in Fund Balance</i>	(21,281)	(15,010)	59,954	74,964
<i>Fund Balance Beginning of Year</i>	72,524	72,524	72,524	0
Prior Year Encumbrances Appropriated	66,198	66,198	66,198	0
<i>Fund Balance End of Year</i>	<u><u>\$117,441</u></u>	<u><u>\$123,712</u></u>	<u><u>\$198,676</u></u>	<u><u>\$74,964</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Mental Retardation and Developmental Disabilities Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$2,427,010	\$2,427,010	\$2,148,406	(\$278,604)
Intergovernmental	1,420,754	1,423,016	1,762,327	339,311
Other	135,223	135,223	104,428	(30,795)
<i>Total Revenues</i>	<u>3,982,987</u>	<u>3,985,249</u>	<u>4,015,161</u>	<u>29,912</u>
Expenditures				
Current:				
Health				
Personal Services	2,648,791	2,645,574	2,470,732	174,842
Materials and Supplies	36,702	31,701	26,527	5,174
Contractual Services	1,132,303	1,199,262	997,431	201,831
Capital Outlay	15,094	29,547	26,492	3,055
Other	109,427	81,716	48,778	32,938
<i>Total Expenditures</i>	<u>3,942,317</u>	<u>3,987,800</u>	<u>3,569,960</u>	<u>417,840</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	40,670	(2,551)	445,201	447,752
Other Financing Uses				
Transfers Out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	20,670	(22,551)	425,201	447,752
<i>Fund Balance Beginning of Year</i>	214,783	214,783	214,783	0
Prior Year Encumbrances Appropriated	<u>14,546</u>	<u>14,546</u>	<u>14,546</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$249,999</u></u>	<u><u>\$206,778</u></u>	<u><u>\$654,530</u></u>	<u><u>\$447,752</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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$355,775	\$355,775	\$355,775	\$0
Charges for Services	48,000	48,000	40,894	(7,106)
Rent	184,927	184,927	184,927	0
<i>Total Revenues</i>	<u>588,702</u>	<u>588,702</u>	<u>581,596</u>	<u>(7,106)</u>
Expenditures				
Debt Service:				
Principal Retirement	5,225,000	5,225,000	5,225,000	0
Interest and Fiscal Charges	808,092	916,482	916,482	0
Issuance Costs	0	93,823	93,823	0
<i>Total Expenditures</i>	<u>6,033,092</u>	<u>6,235,305</u>	<u>6,235,305</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(5,444,390)</u>	<u>(5,646,603)</u>	<u>(5,653,709)</u>	<u>(7,106)</u>
Other Financing Sources				
Bond Anticipation Notes Issued	4,000,000	4,000,000	0	(4,000,000)
General Obligation Bonds Issued	0	0	4,000,000	4,000,000
Premium on General Obligation Bonds Issued	0	95,439	99,769	4,330
Transfers In	1,444,390	1,524,735	1,526,457	1,722
<i>Total Other Financing Sources</i>	<u>5,444,390</u>	<u>5,620,174</u>	<u>5,626,226</u>	<u>6,052</u>
<i>Net Change in Fund Balance</i>	0	(26,429)	(27,483)	(1,054)
<i>Fund Balance Beginning of Year</i>	<u>54,853</u>	<u>54,853</u>	<u>54,853</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$54,853</u></u>	<u><u>\$28,424</u></u>	<u><u>\$27,370</u></u>	<u><u>(\$1,054)</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$113,000	\$113,000	\$115,435	\$2,435
Expenses				
Personal Services	18,068	18,550	18,546	4
Materials and Supplies	7,000	6,000	2,832	3,168
Contractual Services	66,900	78,399	61,513	16,886
Other	8,200	7,683	4,173	3,510
<i>Total Expenses</i>	100,168	110,632	87,064	23,568
<i>Excess of Revenues Over Expenses Before Transfers</i>	12,832	2,368	28,371	26,003
Transfers Out	(30,000)	(34,909)	(34,909)	0
<i>Net Change in Fund Balance</i>	(17,168)	(32,541)	(6,538)	26,003
<i>Fund Balance Beginning of Year</i>	166,664	166,664	166,664	0
Prior Year Encumbrances Appropriated	6,400	6,400	6,400	0
<i>Fund Balance End of Year</i>	\$155,896	\$140,523	\$166,526	\$26,003

Crawford County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sanitary Landfill Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$0	\$0	\$25,309	\$25,309
Rent	1,413,089	1,413,089	1,116,824	(296,265)
<i>Total Revenues</i>	<u>1,413,089</u>	<u>1,413,089</u>	<u>1,142,133</u>	<u>(270,956)</u>
Expenses				
Personal Services	5,295	17,447	15,344	2,103
Contractual Services	51,900	15,954	5,398	10,556
Other	500	1,700	151	1,549
<i>Total Expenses</i>	<u>57,695</u>	<u>35,101</u>	<u>20,893</u>	<u>14,208</u>
<i>Excess of Revenues Over Expenses Before Transfers and Advances</i>	1,355,394	1,377,988	1,121,240	(256,748)
Transfers In	93,080	93,079	502	(92,577)
Advances Out	0	0	(108,884)	(108,884)
Transfers Out	(1,006,117)	(1,120,560)	(1,025,450)	95,110
<i>Net Change in Fund Balance</i>	442,357	350,507	(12,592)	(363,099)
<i>Fund Balance Beginning of Year</i>	79,018	79,018	79,018	0
Prior Year Encumbrances Appropriated	1,899	1,899	1,899	0
<i>Fund Balance End of Year</i>	<u><u>\$523,274</u></u>	<u><u>\$431,424</u></u>	<u><u>\$68,325</u></u>	<u><u>(\$363,099)</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Court Computer Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$102,500	\$102,500	\$104,077	\$1,577
Other	0			0
<i>Total Revenues</i>	<u>102,500</u>	<u>102,500</u>	<u>104,077</u>	<u>1,577</u>
Expenditures				
Current:				
General Government - Judicial				
Common Pleas Court				
Materials and Supplies	1,010	1,010	0	1,010
Contractual Services	1,700	1,700	1,200	500
Capital Outlay	20,200	20,200	135	20,065
Juvenile Court				
Materials and Supplies	500	500	88	412
Capital Outlay	3,000	3,000	166	2,834
Municipal Court				
Materials and Supplies	5,000	6,000	5,591	409
Contractual Services	20,000	20,000	4,922	15,078
Capital Outlay	25,000	24,000	8,396	15,604
Probate Court				
Materials and Supplies	200	200	0	200
Contractual Services	1,900	1,900	0	1,900
Capital Outlay	900	900	0	900
<i>Total Expenditures</i>	<u>79,410</u>	<u>79,410</u>	<u>20,498</u>	<u>58,912</u>
<i>Net Change in Fund Balance</i>	23,090	23,090	83,579	60,489
<i>Fund Balance Beginning of Year</i>	<u>207,981</u>	<u>207,981</u>	<u>207,981</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$231,071</u></u>	<u><u>\$231,071</u></u>	<u><u>\$291,560</u></u>	<u><u>\$60,489</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Clerk of Courts Title Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$100,000	\$100,000	\$156,803	\$56,803
Other	200	200	4,199	3,999
<i>Total Revenues</i>	<u>100,200</u>	<u>100,200</u>	<u>161,002</u>	<u>60,802</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	142,675	142,675	125,997	16,678
Materials and Supplies	15,200	14,980	5,392	9,588
Contractual Services	42,700	41,307	29,704	11,603
Capital Outlay	13,000	13,000	75	12,925
Other	8,620	8,544	1,682	6,862
<i>Total Expenditures</i>	<u>222,195</u>	<u>220,506</u>	<u>162,850</u>	<u>57,656</u>
<i>Excess of Revenues Under Expenditures</i>	(121,995)	(120,306)	(1,848)	118,458
Other Financing Sources				
Transfers In	<u>0</u>	<u>0</u>	<u>15,889</u>	<u>15,889</u>
<i>Net Change in Fund Balance</i>	(121,995)	(120,306)	14,041	134,347
<i>Fund Balance Beginning of Year</i>	112,507	112,507	112,507	0
Prior Year Encumbrances Appropriated	<u>9,520</u>	<u>9,520</u>	<u>9,520</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$32</u></u>	<u><u>\$1,721</u></u>	<u><u>\$136,068</u></u>	<u><u>\$134,347</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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$685,000	\$685,000	\$373,420	(\$311,580)
Interest	0	0	136	136
Other	0	0	2,866	2,866
<i>Total Revenues</i>	685,000	685,000	376,422	(308,578)
Expenditures				
Current:				
Public Works				
Contractual Services	381,860	381,860	245,030	136,830
<i>Excess of Revenues Over Expenditures</i>	303,140	303,140	131,392	(171,748)
Other Financing Sources (Uses)				
Advances In	0	0	199,559	199,559
Transfers In	12,498	12,498	0	(12,498)
Advances Out	0	0	(336,150)	(336,150)
<i>Total Other Financing Sources (Uses)</i>	12,498	12,498	(136,591)	(149,089)
<i>Net Change in Fund Balance</i>	315,638	315,638	(5,199)	(320,837)
<i>Fund Balance Beginning of Year</i>	3,557	3,557	3,557	0
Prior Year Encumbrances Appropriated	29,601	29,601	29,601	0
<i>Fund Balance End of Year</i>	<u>\$348,796</u>	<u>\$348,796</u>	<u>\$27,959</u>	<u>(\$320,837)</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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Licenses and Permits	\$5,400	\$5,400	\$2,073	(\$3,327)
Expenditures				
Current:				
Public Safety				
Materials and Supplies	1,800	1,800	0	1,800
Contractual Services	3,350	3,350	0	3,350
<i>Total Expenditures</i>	5,150	5,150	0	5,150
<i>Net Change in Fund Balance</i>	250	250	2,073	1,823
<i>Fund Balance Beginning of Year</i>	2,400	2,400	2,400	0
<i>Fund Balance End of Year</i>	\$2,650	\$2,650	\$4,473	\$1,823

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
COPS Fast Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	35,098	35,098	35,098	0
<i>Fund Balance End of Year</i>	<u>\$35,098</u>	<u>\$35,098</u>	<u>\$35,098</u>	<u>\$0</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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$350,000	\$350,000	\$298,917	(\$51,083)
Intergovernmental	0	0	39,567	39,567
<i>Total Revenues</i>	350,000	350,000	338,484	(11,516)
Expenditures				
Current:				
Human Services				
Contractual Services	350,000	350,000	338,484	11,516
<i>Net Change 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
Sheriff Commissary Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$72,000	\$72,000	\$68,347	(\$3,653)
Other	0	0	1,423	1,423
<i>Total Revenues</i>	<u>72,000</u>	<u>72,000</u>	<u>69,770</u>	<u>(2,230)</u>
Expenditures				
Current:				
Public Safety				
Materials and Supplies	60,500	60,125	59,595	530
Contractual Services	0	5,000	3,499	1,501
Capital Outlay	12,069	7,068	7,040	28
<i>Total Expenditures</i>	<u>72,569</u>	<u>72,193</u>	<u>70,134</u>	<u>2,059</u>
<i>Net Change in Fund Balance</i>	(569)	(193)	(364)	(171)
<i>Fund Balance Beginning of Year</i>	58,194	58,194	58,194	0
Prior Year Encumbrances Appropriated	568	568	568	0
<i>Fund Balance End of Year</i>	<u><u>\$58,193</u></u>	<u><u>\$58,569</u></u>	<u><u>\$58,398</u></u>	<u><u>(\$171)</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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$140,000	\$140,000	\$140,531	\$531
Intergovernmental	934,000	934,000	894,393	(39,607)
Other	131,000	131,000	116,797	(14,203)
<i>Total Revenues</i>	<u>1,205,000</u>	<u>1,205,000</u>	<u>1,151,721</u>	<u>(53,279)</u>
Expenditures				
Current:				
Human Services				
Personal Services	823,500	791,738	757,247	34,491
Materials and Supplies	500	500	0	500
Contractual Services	205,101	207,558	157,154	50,404
Other	333,205	333,171	326,574	6,597
<i>Total Expenditures</i>	<u>1,362,306</u>	<u>1,332,967</u>	<u>1,240,975</u>	<u>91,992</u>
<i>Excess of Revenues Under Expenditures</i>	(157,306)	(127,967)	(89,254)	38,713
Other Financing Sources				
Transfers In	75,000	75,000	75,000	0
<i>Net Change in Fund Balance</i>	(82,306)	(52,967)	(14,254)	38,713
<i>Fund Balance Beginning of Year</i>	70,745	70,745	70,745	0
Prior Year Encumbrances Appropriated	82,306	82,306	82,306	0
<i>Fund Balance End of Year</i>	<u><u>\$70,745</u></u>	<u><u>\$100,084</u></u>	<u><u>\$138,797</u></u>	<u><u>\$38,713</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$101,900	\$101,900	\$114,588	\$12,688
Fines and Forfeitures	0	0	1,381	1,381
<i>Total Revenues</i>	<u>101,900</u>	<u>101,900</u>	<u>115,969</u>	<u>14,069</u>
Expenditures				
Current:				
Health				
Personal Services	57,435	59,595	59,337	258
Materials and Supplies	5,822	6,285	5,354	931
Contractual Services	21,633	20,946	17,582	3,364
Capital Outlay	5,000	16,200	14,650	1,550
Other	15,060	13,039	12,320	719
<i>Total Expenditures</i>	<u>104,950</u>	<u>116,065</u>	<u>109,243</u>	<u>6,822</u>
<i>Net Change in Fund Balance</i>	(3,050)	(14,165)	6,726	20,891
<i>Fund Balance Beginning of Year</i>	26,921	26,921	26,921	0
Prior Year Encumbrances Appropriated	<u>1,314</u>	<u>1,314</u>	<u>1,314</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$25,185</u></u>	<u><u>\$14,070</u></u>	<u><u>\$34,961</u></u>	<u><u>\$20,891</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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$5,000	\$5,000	\$0	(\$5,000)
Expenditures				
Current:				
Judicial				
Contractual Services	10,275	10,275	3,237	7,038
Capital Outlay	53,811	53,735	9,937	43,798
Other	10,000	10,000	1,539	8,461
<i>Total Expenditures</i>	74,086	74,010	14,713	59,297
<i>Net Change in Fund Balance</i>	(69,086)	(69,010)	(14,713)	54,297
<i>Fund Balance Beginning of Year</i>	71,121	71,121	71,121	0
Prior Year Encumbrances Appropriated	9,086	9,086	9,086	0
<i>Fund Balance End of Year</i>	\$11,121	\$11,197	\$65,494	\$54,297

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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Special Assessments	\$103,000	\$103,000	\$127,361	\$24,361
Expenditures				
Current:				
Public Works				
Other	72,157	171,824	112,651	59,173
<i>Net Change in Fund Balance</i>	30,843	(68,824)	14,710	83,534
<i>Fund Balance Beginning of Year</i>	83,210	83,210	83,210	0
<i>Fund Balance End of Year</i>	<u>\$114,053</u>	<u>\$14,386</u>	<u>\$97,920</u>	<u>\$83,534</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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$60,500	\$60,500	\$88,125	\$27,625
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Treasurer				
Personal Services	41,128	41,128	38,646	2,482
Materials and Supplies	7,600	7,600	3,428	4,172
Contractual Services	3,540	3,540	331	3,209
Capital Outlay	3,000	3,000	0	3,000
Other	2,850	2,850	878	1,972
Prosecuting Attorney				
Personal Services	50,230	50,230	49,963	267
Materials and Supplies	202	202	0	202
Contractual Services	5,981	5,606	3,250	2,356
Capital Outlay	2,071	2,071	277	1,794
Other	5,215	5,050	2,114	2,936
<i>Total Expenditures</i>	<u>121,817</u>	<u>121,277</u>	<u>98,887</u>	<u>22,390</u>
<i>Net Change in Fund Balance</i>	(61,317)	(60,777)	(10,762)	50,015
<i>Fund Balance Beginning of Year</i>	132,963	132,963	132,963	0
Prior Year Encumbrances Appropriated	<u>540</u>	<u>540</u>	<u>540</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$72,186</u></u>	<u><u>\$72,726</u></u>	<u><u>\$122,741</u></u>	<u><u>\$50,015</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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$0	\$0	\$11,522	\$11,522
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	11,522	11,522
<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>\$11,522</u>	<u>\$11,522</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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$0	\$0	\$1,509	\$1,509
Expenditures				
Current:				
General Government - Judicial				
Capital Outlay	7,500	7,500	0	7,500
<i>Net Change in Fund Balance</i>	(7,500)	(7,500)	1,509	9,009
<i>Fund Balance Beginning of Year</i>	10,003	10,003	10,003	0
<i>Fund Balance End of Year</i>	<u>\$2,503</u>	<u>\$2,503</u>	<u>\$11,512</u>	<u>\$9,009</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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$392,291	\$436,895	\$438,249	\$1,354
Special Assessments	9,393	9,393	2,311	(7,082)
Other	10,000	10,000	15,432	5,432
<i>Total Revenues</i>	<u>411,684</u>	<u>456,288</u>	<u>455,992</u>	<u>(296)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	76,163	84,576	80,579	3,997
Materials and Supplies	17,076	61,073	58,844	2,229
Contractual Services	62,977	81,661	81,369	292
Capital Outlay	275,561	272,520	267,098	5,422
Other	25,568	24,685	14,723	9,962
<i>Total Expenditures</i>	<u>457,345</u>	<u>524,515</u>	<u>502,613</u>	<u>21,902</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(45,661)</u>	<u>(68,227)</u>	<u>(46,621)</u>	<u>21,606</u>
Other Financing Sources (Uses)				
Transfers In	75,000	75,000	75,000	0
Advances Out	0	0	(252,261)	(252,261)
Transfers Out	0	0	(21,547)	(21,547)
<i>Total Other Financing Sources (Uses)</i>	<u>75,000</u>	<u>75,000</u>	<u>(198,808)</u>	<u>(273,808)</u>
<i>Net Change in Fund Balance</i>	29,339	6,773	(245,429)	(252,202)
<i>Fund Balance Beginning of Year</i>	94,879	94,879	94,879	0
Prior Year Encumbrances Appropriated	<u>270,458</u>	<u>270,458</u>	<u>270,458</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$394,676</u></u>	<u><u>\$372,110</u></u>	<u><u>\$119,908</u></u>	<u><u>(\$252,202)</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Felony Delinquent Care Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$146,607	\$146,607	\$190,227	\$43,620
Expenditures				
Current:				
Public Safety				
Personal Services	56,264	58,899	55,702	3,197
Materials and Supplies	2,720	3,586	674	2,912
Contractual Services	87,885	86,088	63,551	22,537
Capital Outlay	0	6,350	5,051	1,299
Other	13,818	14,829	6,360	8,469
<i>Total Expenditures</i>	160,687	169,752	131,338	38,414
<i>Net Change in Fund Balance</i>	(14,080)	(23,145)	58,889	82,034
<i>Fund Balance Beginning of Year</i>	129,435	129,435	129,435	0
Prior Year Encumbrances Appropriated	9,207	9,207	9,207	0
<i>Fund Balance End of Year</i>	\$124,562	\$115,497	\$197,531	\$82,034

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Help America Vote Act Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$13,521	\$13,521	\$13,521	\$0
Expenditures				
Current:				
General Government-				
Legislative and Executive				
Personal Services	396	396	151	245
Materials and Supplies	1,000	1,000	342	658
Capital Outlay	5,056	5,056	5,056	0
Other	5,600	5,600	3,340	2,260
<i>Total Expenditures</i>	12,052	12,052	8,889	3,163
<i>Net Change in Fund Balance</i>	1,469	1,469	4,632	3,163
<i>Fund Balance Beginning of Year</i>	8,632	8,632	8,632	0
<i>Fund Balance End of Year</i>	\$10,101	\$10,101	\$13,264	\$3,163

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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$15,075	\$15,075	\$19,224	\$4,149
Expenditures				
Current:				
General Government - Judicial				
Contractual Services	53,000	53,000	13,128	39,872
<i>Net Change in Fund Balance</i>	(37,925)	(37,925)	6,096	44,021
<i>Fund Balance Beginning of Year</i>	80,800	80,800	80,800	0
<i>Fund Balance End of Year</i>	\$42,875	\$42,875	\$86,896	\$44,021

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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$9,000	\$9,000	\$8,270	(\$730)
Expenditures				
Current:				
General Government - Judicial				
Other	16,727	25,727	19,426	6,301
<i>Net Change in Fund Balance</i>	(7,727)	(16,727)	(11,156)	5,571
<i>Fund Balance Beginning of Year</i>	30,011	30,011	30,011	0
Prior Year Encumbrances Appropriated	227	227	227	0
<i>Fund Balance End of Year</i>	<u>\$22,511</u>	<u>\$13,511</u>	<u>\$19,082</u>	<u>\$5,571</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Enforcement Block Grant Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	9,972	9,972	9,972	0
<i>Fund Balance End of Year</i>	<u>\$9,972</u>	<u>\$9,972</u>	<u>\$9,972</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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$20,149	\$20,149	\$13,248	(\$6,901)
Expenditures				
Current:				
Public Safety				
Personal Services	14,092	14,092	13,387	705
<i>Excess of Revenues Over (Under) Expenditures</i>	6,057	6,057	(139)	(6,196)
Other Financing Sources				
Advances In	0	0	14,092	14,092
<i>Net Change in Fund Balance</i>	6,057	6,057	13,953	7,896
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$6,057</u>	<u>\$6,057</u>	<u>\$13,953</u>	<u>\$7,896</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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$0	\$0	\$4,303	\$4,303
Expenditures				
Current:				
General Government - Judicial				
Common Pleas Court				
Materials and Supplies	500	500	0	500
Contractual Services	8,760	6,753	5,347	1,406
Capital Outlay	3,000	13,212	0	13,212
Other	1,500	1,500	0	1,500
Municipal Court				
Contractual Services	0	2,000	0	2,000
<i>Total Expenditures</i>	13,760	23,965	5,347	18,618
<i>Net Change in Fund Balance</i>	(13,760)	(23,965)	(1,044)	22,921
<i>Fund Balance Beginning of Year</i>	24,443	24,443	24,443	0
Prior Year Encumbrances Appropriated	760	760	760	0
<i>Fund Balance End of Year</i>	\$11,443	\$1,238	\$24,159	\$22,921

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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$73,761	\$73,761	\$71,749	(\$2,012)
Expenditures				
Current:				
General Government - Judicial				
Personal Services	45,152	45,152	43,654	1,498
Other	11,000	11,000	10,414	586
<i>Total Expenditures</i>	56,152	56,152	54,068	2,084
<i>Net Change in Fund Balance</i>	17,609	17,609	17,681	72
<i>Fund Balance Beginning of Year</i>	41,312	41,312	41,312	0
<i>Fund Balance End of Year</i>	\$58,921	\$58,921	\$58,993	\$72

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Mental Health Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$460,000	\$480,000	\$424,330	(\$55,670)
Intergovernmental	0	0	53,014	53,014
<i>Total Revenues</i>	460,000	480,000	477,344	(2,656)
Expenditures				
Intergovernmental				
Contractual Services	460,000	480,000	477,344	2,656
<i>Net Change 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 Childrens Trust Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$7,500	\$15,000	\$15,000	\$0
Expenditures				
Current:				
Health				
Materials and Supplies	984	3,856	3,456	400
Contractual Services	12,777	17,404	17,329	75
Other	25	25	0	25
<i>Total Expenditures</i>	<u>13,786</u>	<u>21,285</u>	<u>20,785</u>	<u>500</u>
<i>Excess of Revenues Under Expenditures</i>	(6,286)	(6,285)	(5,785)	500
Other Financing Sources				
Advances In	<u>0</u>	<u>0</u>	<u>7,500</u>	<u>7,500</u>
<i>Net Change in Fund Balance</i>	(6,286)	(6,285)	1,715	8,000
<i>Fund Balance Beginning of Year</i>	5,305	5,305	5,305	0
Prior Year Encumbrances Appropriated	<u>984</u>	<u>984</u>	<u>984</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3</u></u>	<u><u>\$4</u></u>	<u><u>\$8,004</u></u>	<u><u>\$8,000</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
OGRIP-LBRS Grant Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$69,372	\$69,372	\$69,372	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	69,372	69,372	69,372	0
Other Financing Uses				
Advances Out	0	0	(69,372)	(69,372)
<i>Net Change in Fund Balance</i>	69,372	69,372	0	(69,372)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$69,372</u>	<u>\$69,372</u>	<u>\$0</u>	<u>(\$69,372)</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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$350	\$350	\$307	(\$43)
Expenditures				
Current:				
General Government - Judicial				
Materials and Supplies	200	200	0	200
Other	150	150	0	150
<i>Total Expenditures</i>	350	350	0	350
<i>Net Change in Fund Balance</i>	0	0	307	307
<i>Fund Balance Beginning of Year</i>	4,198	4,198	4,198	0
<i>Fund Balance End of Year</i>	\$4,198	\$4,198	\$4,505	\$307

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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$5,000	\$5,000	\$16,581	\$11,581
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	9,375	9,574	9,465	109
Materials and Supplies	500	500	500	0
Capital Outlay	500	500	0	500
Other	1,238	1,038	0	1,038
<i>Total Expenditures</i>	11,613	11,612	9,965	1,647
<i>Net Change in Fund Balance</i>	(6,613)	(6,612)	6,616	13,228
<i>Fund Balance Beginning of Year</i>	17,309	17,309	17,309	0
<i>Fund Balance End of Year</i>	\$10,696	\$10,697	\$23,925	\$13,228

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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$375,000	\$375,000	\$387,330	\$12,330
Other	5,000	5,000	6,099	1,099
<i>Total Revenues</i>	<u>380,000</u>	<u>380,000</u>	<u>393,429</u>	<u>13,429</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	245,693	249,777	209,157	40,620
Materials and Supplies	8,200	11,200	10,442	758
Contractual Services	614,125	603,694	525,374	78,320
Capital Outlay	9,000	9,000	4,953	4,047
Other	8,450	12,423	11,000	1,423
<i>Total Expenditures</i>	<u>885,468</u>	<u>886,094</u>	<u>760,926</u>	<u>125,168</u>
<i>Net Change in Fund Balance</i>	(505,468)	(506,094)	(367,497)	138,597
<i>Fund Balance Beginning of Year</i>	843,215	843,215	843,215	0
Prior Year Encumbrances Appropriated	<u>14,424</u>	<u>14,424</u>	<u>14,424</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$352,171</u></u>	<u><u>\$351,545</u></u>	<u><u>\$490,142</u></u>	<u><u>\$138,597</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Recorder Equipment Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$32,400	\$32,400	\$35,624	\$3,224
Expenditures				
Current:				
General Government - Legislative and Executive				
Contractual Services	47,265	47,264	47,264	0
Capital Outlay	2,400	2,400	0	2,400
<i>Total Expenditures</i>	49,665	49,664	47,264	2,400
<i>Net Change in Fund Balance</i>	(17,265)	(17,264)	(11,640)	5,624
<i>Fund Balance Beginning of Year</i>	6,031	6,031	6,031	0
Prior Year Encumbrances Appropriated	11,264	11,264	11,264	0
<i>Fund Balance End of Year</i>	\$30	\$31	\$5,655	\$5,624

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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$0	\$0	\$6,324	\$6,324
Other	0	0	21,854	21,854
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>28,178</u>	<u>28,178</u>
Expenditures				
Current:				
Public Works				
Contractual Services	2,500	2,500	0	2,500
Other	0	34,100	34,000	100
<i>Total Expenditures</i>	<u>2,500</u>	<u>36,600</u>	<u>34,000</u>	<u>2,600</u>
<i>Net Change in Fund Balance</i>	(2,500)	(36,600)	(5,822)	30,778
<i>Fund Balance Beginning of Year</i>	<u>187,388</u>	<u>187,388</u>	<u>187,388</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$184,888</u></u>	<u><u>\$150,788</u></u>	<u><u>\$181,566</u></u>	<u><u>\$30,778</u></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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$23,000	\$23,000	\$23,886	\$886
Fines and Forfeitures	600	600	966	366
<i>Total Revenues</i>	<u>23,600</u>	<u>23,600</u>	<u>24,852</u>	<u>1,252</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	11,320	11,320	11,247	73
Contractual Services	1,500	1,500	517	983
Capital Outlay	3,000	3,000	0	3,000
Other	1,500	1,500	670	830
<i>Total Expenditures</i>	<u>17,320</u>	<u>17,320</u>	<u>12,434</u>	<u>4,886</u>
<i>Net Change in Fund Balance</i>	6,280	6,280	12,418	6,138
<i>Fund Balance Beginning of Year</i>	<u>30,785</u>	<u>30,785</u>	<u>30,785</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$37,065</u></u>	<u><u>\$37,065</u></u>	<u><u>\$43,203</u></u>	<u><u>\$6,138</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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$40,000	\$40,000	\$39,485	(\$515)
Expenditures				
Current:				
General Government - Judicial				
Personal Services	0	24,250	17,444	6,806
Contractual Services	5,000	5,000	2,882	2,118
Capital Outlay	32,000	4,750	3,949	801
Other	0	3,000	1,694	1,306
<i>Total Expenditures</i>	<u>37,000</u>	<u>37,000</u>	<u>25,969</u>	<u>11,031</u>
<i>Net Change in Fund Balance</i>	3,000	3,000	13,516	10,516
<i>Fund Balance Beginning of Year</i>	<u>44,988</u>	<u>44,988</u>	<u>44,988</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$47,988</u></u>	<u><u>\$47,988</u></u>	<u><u>\$58,504</u></u>	<u><u>\$10,516</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Special Projects-Common Pleas Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$21,500	\$21,500	\$18,755	(\$2,745)
Expenditures				
Current:				
General Government - Judicial				
Contract Services	500	500	0	500
Capital Outlay	500	500	0	500
Other	1,000	1,000	0	1,000
<i>Total Expenditures</i>	2,000	2,000	0	2,000
<i>Net Change in Fund Balance</i>	19,500	19,500	18,755	(745)
<i>Fund Balance Beginning of Year</i>	3,580	3,580	3,580	0
<i>Fund Balance End of Year</i>	<u>\$23,080</u>	<u>\$23,080</u>	<u>\$22,335</u>	<u>(\$745)</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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$246,200	\$318,200	\$398,439	\$80,239
Intergovernmental	52,798	52,797	124,521	71,724
Interest	0	0	2,144	2,144
Other	110,000	125,000	72,021	(52,979)
<i>Total Revenues</i>	<u>408,998</u>	<u>495,997</u>	<u>597,125</u>	<u>101,128</u>
Expenditures				
Current:				
Health				
Personal Services	206,131	207,770	199,818	7,952
Materials and Supplies	16,300	25,813	25,813	0
Contractual Services	59,677	67,553	67,550	3
Capital Outlay	3,832	35,080	34,650	430
Other	12,439	11,148	10,863	285
<i>Total Expenditures</i>	<u>298,379</u>	<u>347,364</u>	<u>338,694</u>	<u>8,670</u>
<i>Excess of Revenues Over Expenditures</i>	110,619	148,633	258,431	109,798
Other Financing Uses				
Advances Out	<u>0</u>	<u>0</u>	<u>(91,200)</u>	<u>(91,200)</u>
<i>Net Change in Fund Balance</i>	110,619	148,633	167,231	18,598
<i>Fund Balance Beginning of Year</i>	11,172	11,172	11,172	0
Prior Year Encumbrances Appropriated	<u>7,547</u>	<u>7,547</u>	<u>7,547</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$129,338</u></u>	<u><u>\$167,352</u></u>	<u><u>\$185,950</u></u>	<u><u>\$18,598</u></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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$11,000	\$11,000	\$27,800	\$16,800
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Other	12,000	17,000	12,650	4,350
<i>Net Change in Fund Balance</i>	(1,000)	(6,000)	15,150	21,150
<i>Fund Balance Beginning of Year</i>	21,420	21,420	21,420	0
<i>Fund Balance End of Year</i>	<u>\$20,420</u>	<u>\$15,420</u>	<u>\$36,570</u>	<u>\$21,150</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Victims of Crime Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$36,007	\$36,007	\$37,471	\$1,464
Expenditures				
Current:				
Public Safety				
Personal Services	46,458	46,458	46,158	300
Materials and Supplies	372	372	194	178
Contractual Services	588	587	467	120
Capital Outlay	25	525	500	25
Other	2,099	3,099	2,506	593
<i>Total Expenditures</i>	49,542	51,041	49,825	1,216
<i>Excess of Revenues Under Expenditures</i>	(13,535)	(15,034)	(12,354)	2,680
Other Financing Sources				
Transfers In	12,017	12,017	12,017	0
<i>Net Change in Fund Balance</i>	(1,518)	(3,017)	(337)	2,680
<i>Fund Balance Beginning of Year</i>	3,464	3,464	3,464	0
Prior Year Encumbrances Appropriated	198	198	198	0
<i>Fund Balance End of Year</i>	\$2,144	\$645	\$3,325	\$2,680

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Bridge Over Brokensword Creek Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$121,244	\$121,244	\$112,755	(\$8,489)
Expenditures				
Capital Outlay				
Contractual Services	121,244	112,755	112,755	0
<i>Excess of Revenues Over Expenditures</i>	0	8,489	0	(8,489)
Other Financing Uses				
Advances Out	0	0	(121,244)	(121,244)
<i>Net Change in Fund Balance</i>	0	8,489	(121,244)	(129,733)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	121,244	121,244	121,244	0
<i>Fund Balance End of Year</i>	<u>\$121,244</u>	<u>\$129,733</u>	<u>\$0</u>	<u>(\$129,733)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Courthouse Renovation Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$0	\$0	\$185	\$185
Other	0	0	189	189
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>374</u>	<u>374</u>
Expenditures				
Capital Outlay				
Contractual Services	161,793	151,726	77,514	74,212
Capital Outlay	0	2,000	1,283	717
Other	20,123	18,000	9,164	8,836
<i>Total Expenditures</i>	<u>181,916</u>	<u>171,726</u>	<u>87,961</u>	<u>83,765</u>
<i>Net Change in Fund Balance</i>	(181,916)	(171,726)	(87,587)	84,139
<i>Fund Balance Beginning of Year</i>	142,714	142,714	142,714	0
Prior Year Encumbrances Appropriated	<u>39,208</u>	<u>39,208</u>	<u>39,208</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6</u></u>	<u><u>\$10,196</u></u>	<u><u>\$94,335</u></u>	<u><u>\$84,139</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Engineer Office Building Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	50	50	50	0
<i>Fund Balance End of Year</i>	<u>\$50</u>	<u>\$50</u>	<u>\$50</u>	<u>\$0</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Fairview Manor Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
Capital Outlay				
Contractual Services	9,941	9,941	0	9,941
Capital Outlay	<u>18,055</u>	<u>18,055</u>	<u>8,429</u>	<u>9,626</u>
<i>Total Expenditures</i>	<u>27,996</u>	<u>27,996</u>	<u>8,429</u>	<u>19,567</u>
<i>Excess of Revenues Under Expenditures</i>	(27,996)	(27,996)	(8,429)	19,567
Other Financing Sources				
Transfers In	<u>27,996</u>	<u>27,996</u>	<u>42,996</u>	<u>15,000</u>
<i>Net Change in Fund Balance</i>	0	0	34,567	34,567
<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>\$0</u>	<u>\$0</u>	<u>\$34,567</u>	<u>\$34,567</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Hord Joint Ditch Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Special Assessments	\$0	\$0	\$24,121	\$24,121
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	24,121	24,121
<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>\$24,121</u>	<u>\$24,121</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Addition Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$0	\$0	\$34	\$34
Expenditures				
Capital Outlay				
Contractual Services	32,711	32,472	17,152	15,320
<i>Excess of Revenues Under Expenditures</i>	(32,711)	(32,472)	(17,118)	15,354
Other Financing Uses				
Transfers Out	0	(238)	(238)	0
<i>Net Change in Fund Balance</i>	(32,711)	(32,710)	(17,356)	15,354
<i>Fund Balance Beginning of Year</i>	197	197	197	0
Prior Year Encumbrances Appropriated	32,711	32,711	32,711	0
<i>Fund Balance End of Year</i>	\$197	\$198	\$15,552	\$15,354

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Joint Paving Project Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$374,396	\$374,396	\$265,597	(\$108,799)
Expenditures				
Capital Outlay				
Contractual Services	218,742	374,396	374,396	0
<i>Excess of Revenues Over (Under) Expenditures</i>	155,654	0	(108,799)	(108,799)
Other Financing Sources				
Advances In	0	0	108,799	108,799
<i>Net Change in Fund Balance</i>	155,654	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$155,654</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 Construction Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
Revenues				
Expenditures				
Capital Outlay				
Contractual Services	5,068	5,068	0	5,068
<i>Excess of Revenues Under Expenditures</i>	(5,068)	(5,068)	0	5,068
Other Financing Uses				
Transfers Out	(124,932)	(124,932)	0	124,932
<i>Net Change in Fund Balance</i>	(130,000)	(130,000)	0	130,000
<i>Fund Balance Beginning of Year</i>	142,663	142,663	142,663	0
<i>Fund Balance End of Year</i>	<u>\$12,663</u>	<u>\$12,663</u>	<u>\$142,663</u>	<u>\$130,000</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Mental Retardation and Developmental Disabilities Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
Capital Outlay				
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	18,500	18,500	15,672	2,828
Capital Outlay	<u>500</u>	<u>500</u>	<u>0</u>	<u>500</u>
<i>Total Expenditures</i>	<u>20,000</u>	<u>20,000</u>	<u>15,672</u>	<u>4,328</u>
<i>Excess of Revenues Under Expenditures</i>	(20,000)	(20,000)	(15,672)	4,328
Other Financing Sources				
Transfers In	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	4,328	4,328
<i>Fund Balance Beginning of Year</i>	<u>9,734</u>	<u>9,734</u>	<u>9,734</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,734</u></u>	<u><u>\$9,734</u></u>	<u><u>\$14,062</u></u>	<u><u>\$4,328</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Morton Sewer Plant Upgrade Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$80,400	\$80,400	\$0	(\$80,400)
Expenditures				
Capital Outlay				
Contractual Services	80,400	80,400	69,503	10,897
<i>Excess of Revenues Under Expenditures</i>	0	0	(69,503)	(69,503)
Other Financing Sources				
Advances In	0	0	72,000	72,000
<i>Net Change in Fund Balance</i>	0	0	2,497	2,497
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$2,497	\$2,497

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Northeast Water Project Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Other	\$0	\$0	\$4,100	\$4,100
Expenditures				
Capital Outlay				
Contractual Services	31,350	31,350	31,350	0
<i>Net Change in Fund Balance</i>	(31,350)	(31,350)	(27,250)	4,100
<i>Fund Balance Beginning of Year</i>	31,350	31,350	31,350	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$4,100	\$4,100

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sugar Grove Sewer Project Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
Revenues				
Expenditures				
Capital Outlay				
Contractual Services	466,896	466,896	439,685	27,211
<i>Excess of Revenues Under Expenditures</i>	<u>(466,896)</u>	<u>(466,896)</u>	<u>(439,685)</u>	<u>27,211</u>
Other Financing Sources				
Advances In	0	0	325,000	325,000
Transfers In	406,300	406,300	0	(406,300)
<i>Total Other Financing Sources</i>	<u>406,300</u>	<u>406,300</u>	<u>325,000</u>	<u>(81,300)</u>
<i>Net Change in Fund Balance</i>	(60,596)	(60,596)	(114,685)	(54,089)
<i>Fund Balance Beginning of Year</i>	86,096	86,096	86,096	0
Prior Year Encumbrances Appropriated	29,600	29,600	29,600	0
<i>Fund Balance End of Year</i>	<u>\$55,100</u>	<u>\$55,100</u>	<u>\$1,011</u>	<u>(\$54,089)</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, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
Revenues				
Expenditures				
Capital Outlay				
Contractual Services	16,057	16,057	16,057	0
<i>Excess of Revenues Under Expenditures</i>	(16,057)	(16,057)	(16,057)	0
Other Financing Sources				
Transfers In	175,213	175,213	0	(175,213)
<i>Net Change in Fund Balance</i>	159,156	159,156	(16,057)	(175,213)
<i>Fund Balance Beginning of Year</i>	7,916	7,916	7,916	0
Prior Year Encumbrances Appropriated	16,057	16,057	16,057	0
<i>Fund Balance End of Year</i>	<u>\$183,129</u>	<u>\$183,129</u>	<u>\$7,916</u>	<u>(\$175,213)</u>

Crawford County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Health Benefits Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$2,975,000	\$2,975,000	\$2,977,886	\$2,886
Expenses				
Personal Services	7,457	7,457	7,440	17
Contractual Services	496,078	510,500	508,663	1,837
Claims	2,931,669	2,715,697	2,715,697	0
<i>Total Expenses</i>	3,435,204	3,233,654	3,231,800	1,854
<i>Net Change in Fund Balance</i>	(460,204)	(258,654)	(253,914)	4,740
<i>Fund Balance Beginning of Year</i>	551,377	551,377	551,377	0
Prior Year Encumbrances Appropriated	452,746	452,746	452,746	0
<i>Fund Balance End of Year</i>	\$543,919	\$745,469	\$750,209	\$4,740

Crawford County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Home Resident Trust Fund
For the Year Ended December 31, 2005

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	\$0	\$0	\$0	\$0
Expenses	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	786	786	786	0
<i>Fund Balance End of Year</i>	<u>\$786</u>	<u>\$786</u>	<u>\$786</u>	<u>\$0</u>

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Schedules of Capital Assets Used in
Governmental Funds

Crawford County, Ohio
 Capital Assets Used in the Operation of Governmental Funds
 Schedule of Changes by Function
 For the Year Ended December 31, 2005

	Balance at December 31, 2004	Additions	Reductions	Balance at December 31, 2005
General Government:				
Legislative and Executive	\$8,090,032	\$70,155	\$0	\$8,160,187
Judicial	2,861,581	0	0	2,861,581
Public Safety	12,799,678	190,023	0	12,989,701
Public Works	28,117,390	1,363,169	90,953	29,389,606
Health	2,075,212	59,585	0	2,134,797
Human Services	4,647,053	74,805	0	4,721,858
Total governmental funds capital assets	<u>\$58,590,946</u>	<u>\$1,757,737</u>	<u>\$90,953</u>	<u>\$60,257,730</u>

Crawford County, Ohio
 Capital Assets Used in the Operation of Governmental Funds
 Schedule by Source
 December 31, 2005

Governmental funds capital assets:	
Land	\$686,015
Land Improvements	1,804,461
Construction in Progress	4,676,999
Buildings and Building Improvements	24,825,353
Improvements Other Than Buildings	10,000
Equipment	1,244,156
Vehicles	4,299,294
Furniture/Fixtures	384,215
Infrastructure	22,327,237
	<hr/>
	\$60,257,730
	<hr/> <hr/>
Investment in governmental funds capital assets by source:	
General Fund Revenues	\$2,400,216
Federal Grants	275,131
State Grants	53,963
Special Revenue Funds Revenues	28,810,576
Note or Bonded Debt	28,523,976
Donations	193,868
	<hr/>
	\$60,257,730
	<hr/> <hr/>

Crawford County, Ohio
 Capital Assets Used in the Operation of Governmental Funds
 Schedule by Function
 December 31, 2005

	<u>Total</u>	<u>Land</u>	<u>Land Improvements</u>	<u>Construction in Progress</u>
General Government:				
Legislative and Executive	\$8,160,187	\$93,297	\$0	\$1,662,458
Judicial	2,861,581	0	0	2,394,451
Public Safety	12,989,701	513,068	0	0
Public Works	29,389,606	62,500	1,804,461	620,090
Health	2,134,797	0	0	0
Human Services	4,721,858	17,150	0	0
Total governmental funds capital assets	<u>\$60,257,730</u>	<u>\$686,015</u>	<u>\$1,804,461</u>	<u>\$4,676,999</u>

<u>Buildings and Building Improvements</u>	<u>Improvements Other Than Buildings</u>	<u>Equipment</u>	<u>Vehicles</u>	<u>Furniture/ Fixtures</u>	<u>Infrastructure</u>
\$6,167,653	\$10,000	\$103,590	\$26,338	\$96,851	\$0
92,000	0	98,403	59,764	216,963	0
11,038,798	0	791,632	646,203	0	0
1,306,126	0	22,513	3,246,679	0	22,327,237
2,055,920	0	0	78,877	0	0
4,164,856	0	228,018	241,433	70,401	0
<u>\$24,825,353</u>	<u>\$10,000</u>	<u>\$1,244,156</u>	<u>\$4,299,294</u>	<u>\$384,215</u>	<u>\$22,327,237</u>

Crawford County, Ohio
Statistical Section Description

This part of Crawford County’s comprehensive annual financial report represents 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.

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

Revenue CapacityS10

These schedules contain information to help the reader assess the County’s most significant local revenue source, the property tax.

Debt CapacityS18

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 InformationS23

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

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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.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB 34 in 2001; schedules presenting government-wide information include information beginning in that year.

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Crawford County, Ohio
Net Assets by Component
Last Five Years

	2001	2002	2003	2004	2005
Governmental Activities					
Invested in Capital Assets, Net of Related Debt	\$29,235,397	\$28,535,880	\$31,269,287	\$29,268,778	\$29,422,090
Restricted	9,210,089	10,449,957	8,693,439	9,326,051	9,976,369
Unrestricted	5,908,142	5,033,599	3,548,888	5,892,806	5,673,165
Total Governmental Activities Net Assets	\$44,353,628	\$44,019,436	\$43,511,614	\$44,487,635	\$45,071,624
Business-Type Activities					
Invested in Capital Assets, Net of Related Debt	(\$2,504,076)	(\$2,251,974)	(\$2,055,712)	(\$1,437,483)	(\$1,387,953)
Unrestricted (Deficit)	(3,607,576)	(4,250,551)	(3,456,413)	(1,012,624)	(704,319)
Total Business-Type Activities Net Assets	(\$6,111,652)	(\$6,502,525)	(\$5,512,125)	(\$2,450,107)	(\$2,092,272)
Primary Government					
Invested in Capital Assets, Net of Related Debt	\$26,731,321	\$26,283,906	\$29,213,575	\$27,831,295	\$28,034,137
Restricted	9,210,089	10,449,957	8,693,439	9,326,051	9,976,369
Unrestricted	2,300,566	783,048	92,475	4,880,182	4,968,846
Total Primary Government Net Assets	\$38,241,976	\$37,516,911	\$37,999,489	\$42,037,528	\$42,979,352

Source: Crawford County Auditor

Crawford County, Ohio
Changes in Net Assets
Last Five Years

	2001	2002	2003	2004	2005
Expenses					
Governmental Activities					
General Government:					
Legislative and Executive	\$2,819,494	\$3,174,674	\$3,721,433	\$3,456,823	\$4,083,474
Judicial	1,949,541	2,055,061	2,220,693	2,023,302	2,035,724
Public Safety					
Jail Operation	2,271,256	2,472,138	2,136,886	2,094,060	2,189,785
Other Public Safety	2,678,241	2,880,234	3,320,515	3,418,134	3,394,749
Public Works	3,407,162	4,153,889	3,999,798	3,901,126	4,667,665
Health					
Mental Retardation and Developmental Disabilities	2,952,865	3,227,385	3,662,872	3,758,929	3,540,244
Other Health	903,272	853,794	1,072,518	824,856	852,069
Human Services					
Child Welfare	1,666,909	1,997,379	1,983,616	1,906,369	1,489,404
County Home	1,645,867	1,561,334	1,627,730	1,745,013	1,801,938
Job and Family Services	4,769,996	4,880,079	4,385,992	5,026,622	5,610,459
Other Human Services	1,519,818	1,736,333	1,831,406	1,962,194	1,896,512
Economic Development	280	0	0	0	0
Intergovernmental	460,160	489,802	686,176	462,796	480,828
Interest and Fiscal Charges	379,299	523,280	540,028	574,173	650,907
Total Governmental Activities Expenses	<u>27,424,160</u>	<u>\$30,005,382</u>	<u>\$31,189,663</u>	<u>\$31,154,397</u>	<u>\$32,693,758</u>
Business-Type Activities					
Sewer	145,094	146,427	146,553	159,751	164,444
Sanitary Landfill	2,472,946	2,615,599	1,226,562	1,703,450	3,667,640
Total Business-Type Activities Expenses	<u>2,618,040</u>	<u>2,762,026</u>	<u>1,373,115</u>	<u>1,863,201</u>	<u>3,832,084</u>
Total Primary Government Expenses	<u>\$30,042,200</u>	<u>\$32,767,408</u>	<u>\$32,562,778</u>	<u>\$33,017,598</u>	<u>\$36,525,842</u>
Program Revenues					
Governmental Activities					
Charges for Services					
General Government	\$2,487,664	\$2,789,894	\$2,930,935	\$3,015,765	\$3,268,621
Public Safety	474,502	648,387	581,439	595,882	729,106
Public Works	259,031	221,065	209,485	295,707	286,856
Health	218,405	236,362	282,380	327,299	554,111
Human Services	1,193,924	1,596,803	1,638,065	2,036,011	2,551,422
Economic Development	0	0	0	0	11,522
Operating Grants and Contributions	10,281,093	10,888,638	12,213,903	13,568,101	12,151,101
Capital Grants and Contributions	791,347	810,342	323,468	57,035	729,552
Total Governmental Activities	<u>15,705,966</u>	<u>17,191,491</u>	<u>18,179,675</u>	<u>19,895,800</u>	<u>20,282,291</u>
Business-Type Activities					
Charges for Services					
Sewer	169,910	175,333	131,312	154,317	157,319
Sanitary Landfill	1,860,519	2,191,092	2,176,199	2,195,801	4,032,098
Capital Grants and Contributions	0	0	42,450	0	0
Total Business-Type Activities	<u>2,030,429</u>	<u>2,366,425</u>	<u>2,349,961</u>	<u>2,350,118</u>	<u>4,189,417</u>
Total Primary Government	<u>\$17,736,395</u>	<u>\$19,557,916</u>	<u>\$20,529,636</u>	<u>\$22,245,918</u>	<u>\$24,471,708</u>

(continued)

Crawford County, Ohio
Changes in Net Assets (continued)
Last Five Years

	2001	2002	2003	2004	2005
Net (Expense)/Revenue					
Governmental Activities	(\$11,718,194)	(\$12,813,891)	(\$13,009,988)	(\$11,258,597)	(\$12,411,467)
Business-Type Activities	(587,611)	(395,601)	976,846	486,917	357,333
Total Primary Government Net Expense	<u>(\$12,305,805)</u>	<u>(\$13,209,492)</u>	<u>(\$12,033,142)</u>	<u>(\$10,771,680)</u>	<u>(\$12,054,134)</u>
General Revenues and Other					
Changes in Net Assets					
Governmental Activities					
Property Taxes Levied for:					
General Operating	\$1,226,568	\$1,298,814	\$1,260,830	\$1,358,743	\$1,356,872
Health-Mental Health	416,234	446,143	424,800	430,281	424,472
Health-Mental Retardation and Developmental Disabilities	1,517,400	1,586,094	1,531,991	1,618,091	2,157,592
Human Services-Child Welfare	226,991	242,425	231,757	234,829	226,028
Human Services-County Home	457,902	484,187	460,678	465,644	464,974
Human Services-Council on Aging	334,350	342,671	301,286	305,731	307,270
Sales Taxes Imposed for:					
General Operating	2,997,511	3,097,790	3,220,382	3,367,218	3,379,027
Public Safety-Jail Operation	1,496,292	1,547,750	1,618,930	1,270,486	1,352,767
Public Safety-Jail Debt	0	0	0	380,244	336,475
Grants and Entitlements not Restricted to Specific Purposes	0	1,627,684	1,637,839	1,541,123	1,434,342
Intergovernmental	1,721,481	0	0	0	0
Interest	1,060,016	442,860	602,026	303,052	527,577
Other	618,010	1,367,027	1,217,684	959,623	1,028,562
Transfers	(29,879)	(3,746)	(6,037)	(447)	(502)
Total Governmental Activities	<u>12,042,876</u>	<u>12,479,699</u>	<u>12,502,166</u>	<u>12,234,618</u>	<u>12,995,456</u>
Business-Type Activities					
Other	45,807	982	7,517	111,896	0
Gain on Landfill Operating Agreement	0	0	0	2,462,758	0
Transfers	29,879	3,746	6,037	447	502
Total Business-Type Activities	<u>75,686</u>	<u>4,728</u>	<u>13,554</u>	<u>2,575,101</u>	<u>502</u>
Total Primary Government	<u>\$12,118,562</u>	<u>\$12,484,427</u>	<u>\$12,515,720</u>	<u>\$14,809,719</u>	<u>\$12,995,958</u>
Change in Net Assets					
Governmental Activities	\$324,682	(\$334,192)	(\$507,822)	\$976,021	\$583,989
Business-Type Activities	(511,925)	(390,873)	990,400	3,062,018	357,835
Total Primary Government	<u>(\$187,243)</u>	<u>(\$725,065)</u>	<u>\$482,578</u>	<u>\$4,038,039</u>	<u>\$941,824</u>

Source: Crawford County Auditor

Crawford County, Ohio
Fund Balances, Governmental Funds
Last Ten Years

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
General Fund				
Reserved	\$239,280	\$156,678	\$92,008	\$164,863
Unreserved	2,060,654	2,705,231	3,953,333	3,742,431
Total General Fund	<u>2,299,934</u>	<u>2,861,909</u>	<u>4,045,341</u>	<u>3,907,294</u>
All Other Governmental Funds				
Reserved	3,543,335	1,185,915	1,240,695	1,635,343
Unreserved, reported in:				
Special Revenue Funds	3,663,351	6,020,895	6,268,905	5,796,880
Debt Service Funds	149,429	173,740	236,799	196,056
Capital Projects Funds (Deficit)	<u>(270,699)</u>	<u>(1,021,001)</u>	<u>418,041</u>	<u>2,412,061</u>
Total All Other Governmental Funds	<u>7,085,416</u>	<u>6,359,549</u>	<u>8,164,440</u>	<u>10,040,340</u>
Total Governmental Funds	<u><u>\$9,385,350</u></u>	<u><u>\$9,221,458</u></u>	<u><u>\$12,209,781</u></u>	<u><u>\$13,947,634</u></u>

Source: Crawford County Auditor

<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
\$1,062,387	\$1,253,597	\$946,192	\$778,573	\$735,792	\$512,947
<u>4,306,167</u>	<u>3,701,281</u>	<u>3,510,261</u>	<u>2,884,065</u>	<u>4,580,930</u>	<u>4,650,120</u>
<u>5,368,554</u>	<u>4,954,878</u>	<u>4,456,453</u>	<u>3,662,638</u>	<u>5,316,722</u>	<u>5,163,067</u>
5,737,438	1,352,732	2,553,794	1,199,238	930,948	929,488
5,421,208	5,633,605	5,642,357	5,720,469	4,741,613	6,581,777
168,429	156,763	610,049	159,710	192,691	149,623
<u>(2,737,027)</u>	<u>618,171</u>	<u>160,028</u>	<u>(262,038)</u>	<u>72,538</u>	<u>(389,252)</u>
<u>8,590,048</u>	<u>7,761,271</u>	<u>8,966,228</u>	<u>6,817,379</u>	<u>5,937,790</u>	<u>7,271,636</u>
<u>\$13,958,602</u>	<u>\$12,716,149</u>	<u>\$13,422,681</u>	<u>\$10,480,017</u>	<u>\$11,254,512</u>	<u>\$12,434,703</u>

Crawford County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
Revenues				
Property Taxes	\$2,953,718	\$3,666,045	\$3,810,362	\$3,838,109
Sales Taxes	3,570,020	3,699,578	4,049,562	4,479,653
Special Assessments	75,100	76,929	87,576	86,745
Charges for Services	3,515,539	3,852,587	4,115,528	4,387,249
Licenses and Permits	7,443	6,430	7,077	6,464
Fines and Forfeitures	199,861	196,074	253,819	293,573
Intergovernmental	10,873,874	12,297,693	10,299,624	11,208,597
Interest	956,257	760,756	956,099	938,966
Rent	72,462	70,900	69,336	72,775
Other	466,099	466,452	548,631	561,871
Total Revenues	<u>22,690,373</u>	<u>25,093,444</u>	<u>24,197,614</u>	<u>25,874,002</u>
Expenditures				
General Government:				
Legislative and Executive	2,398,960	2,538,276	2,456,886	2,567,321
Judicial	1,385,971	1,304,821	1,457,605	1,614,014
Public Safety	2,235,309	2,415,454	3,368,991	3,803,614
Public Works	3,275,543	2,851,948	3,513,804	3,828,824
Health	2,520,139	2,766,934	2,878,991	3,206,199
Human Services	7,249,660	7,047,821	7,081,071	7,791,605
Economic Development	2,601	119	97	0
Capital Outlay	3,845,333	5,398,833	1,186,998	222,405
Intergovernmental	1,566,140	476,609	473,643	446,249
Debt Service:				
Principal Retirement	155,667	160,666	90,000	1,715,000
Interest and Fiscal Charges	315,857	306,846	239,962	359,499
Issuance Costs	0	0	0	0
Total Expenditures	<u>24,951,180</u>	<u>25,268,327</u>	<u>22,748,048</u>	<u>25,554,730</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,260,807)</u>	<u>(174,883)</u>	<u>1,449,566</u>	<u>319,272</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	0	0	1,519,410
Premium on General Obligation Bonds	0	0	0	0
Bond Anticipation Notes Issued	0	0	1,500,000	0
Refunding Bonds Issued	0	0	0	2,763,887
Payment to Bond Escrow Agent	0	0	0	(2,683,550)
Proceeds from Sale of Capital Assets	391,221	0	0	0
Transfers In	1,451,534	963,148	1,107,004	2,870,923
Transfers Out	(1,451,534)	(952,157)	(1,122,435)	(2,893,121)
Total Other Financing Sources (Uses)	<u>391,221</u>	<u>10,991</u>	<u>1,484,569</u>	<u>1,577,549</u>
Net Change in Fund Balances	<u>(\$1,869,586)</u>	<u>(\$163,892)</u>	<u>\$2,934,135</u>	<u>\$1,896,821</u>
Debt Service as a Percentage of				
Noncapital Expenditures	2.1%	2.5%	1.7%	19.4%

Source: Crawford County Auditor

(1) GASB Statements No. 33 and 34 were first implemented in 2001.

The ratio of debt service as a percentage of noncapital expenditures increases when long-term debt is issued to repay outstanding short-term debt obligations or refund the old long-term obligations.

2000	2001(1)	2002	2003	2004	2005
\$4,033,842	\$4,157,625	\$4,388,618	\$4,219,701	\$4,382,951	\$4,915,233
5,024,803	4,487,359	4,652,408	4,830,279	5,028,685	5,084,380
84,883	87,166	99,634	94,846	109,080	153,793
4,461,787	4,377,619	5,041,983	5,224,169	5,746,967	6,600,687
4,968	3,934	4,261	5,209	12,540	5,597
267,765	284,099	316,478	268,633	284,082	277,579
12,980,799	12,709,868	13,437,833	14,039,562	13,520,913	14,910,722
1,402,925	1,278,543	749,710	693,816	335,053	604,476
70,900	74,025	81,952	17,344	18,789	202,271
773,662	812,602	1,392,530	1,214,315	974,811	1,028,562
<u>29,106,334</u>	<u>28,272,840</u>	<u>30,165,407</u>	<u>30,607,874</u>	<u>30,413,871</u>	<u>33,783,300</u>
2,836,656	3,038,956	3,245,774	3,539,192	3,581,420	3,788,011
1,706,137	1,901,948	2,061,426	2,285,795	2,152,575	1,965,032
4,436,253	4,677,173	4,978,739	5,216,477	5,298,771	5,336,695
4,725,142	3,566,783	4,687,404	3,937,247	4,255,307	4,460,095
3,353,703	3,763,779	4,059,645	4,734,580	4,637,611	4,365,560
8,605,237	9,546,527	10,280,689	9,948,115	10,686,566	10,696,274
69,254	280	0	0	0	0
2,507,702	5,214,518	1,688,717	2,510,501	575,624	467,627
466,779	460,160	490,712	479,034	470,586	487,385
210,000	248,373	3,973,373	383,373	380,000	3,290,000
293,400	312,274	498,149	510,187	500,469	651,159
0	0	115,439	0	0	67,599
<u>29,210,263</u>	<u>32,730,771</u>	<u>36,080,067</u>	<u>33,544,501</u>	<u>32,538,929</u>	<u>35,575,437</u>
<u>(103,929)</u>	<u>(4,457,931)</u>	<u>(5,914,660)</u>	<u>(2,936,627)</u>	<u>(2,125,058)</u>	<u>(1,792,137)</u>
85,119	0	6,495,000	0	0	2,900,000
0	0	129,938	0	0	72,830
0	3,500,000	0	0	2,900,000	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,751,061	1,772,740	2,445,210	1,523,729	3,580,105	1,397,046
<u>(1,764,207)</u>	<u>(1,802,619)</u>	<u>(2,448,956)</u>	<u>(1,529,766)</u>	<u>(3,580,552)</u>	<u>(1,397,548)</u>
<u>71,973</u>	<u>3,470,121</u>	<u>6,621,192</u>	<u>(6,037)</u>	<u>2,899,553</u>	<u>2,972,328</u>
<u>(\$31,956)</u>	<u>(\$987,810)</u>	<u>\$706,532</u>	<u>(\$2,942,664)</u>	<u>\$774,495</u>	<u>\$1,180,191</u>
1.9%	2.1%	14.1%	3.0%	2.9%	11.9%

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

Collection Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial			
1996	\$279,212,240	\$68,959,770	\$994,777,171	\$40,350,670	\$161,402,680
1997	281,890,500	69,586,170	1,004,219,057	39,856,510	159,426,040
1998	332,563,010	71,158,970	1,153,491,371	39,296,580	157,186,320
1999	337,401,650	72,938,840	1,172,401,400	39,488,090	157,952,360
2000	340,791,100	73,921,020	1,184,891,771	39,002,560	156,010,240
2001	416,681,670	78,567,170	1,414,996,686	35,532,580	142,130,320
2002	420,755,200	78,932,500	1,427,679,143	29,129,390	116,517,560
2003	425,424,720	82,406,380	1,450,946,000	29,271,850	117,087,400
2004	474,126,180	88,744,210	1,608,201,114	28,489,840	113,959,360
2005	479,064,790	89,668,750	1,624,952,971	28,716,830	114,867,320

Source: Crawford County Auditor

Note: According to Ohio law, tax exempt property is classified separately and is not included in residential, commercial, or industrial properties until it is no longer exempt and its use is determined at a later date.

Note: Reappraisals occur every six years with a triennial update based on market trends.

(1) Tax rates are per \$1,000 of assessed value.

Tangible Personal Property		Total		Total Direct Tax Rate (1)
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
\$92,429,177	\$369,716,708	\$480,951,857	\$1,525,896,559	\$8.80
96,513,053	386,052,212	487,846,233	1,549,697,309	8.80
98,684,529	394,738,116	541,703,089	1,705,415,807	8.80
96,697,714	386,790,856	546,526,294	1,717,144,616	8.80
99,664,902	398,659,608	553,379,582	1,739,561,619	8.80
109,313,294	437,253,176	640,094,714	1,994,380,182	8.80
108,534,294	434,137,176	637,351,384	1,978,333,879	8.80
104,074,291	452,496,917	641,177,241	2,020,530,317	8.80
99,715,960	433,547,652	691,076,190	2,155,708,126	8.80
98,789,560	429,519,826	696,239,930	2,169,340,118	8.80

Crawford County, Ohio

Taxable Sales by Type

Last Four Years (1)

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Sales Tax Payments	\$1,779,058	\$1,808,988	\$1,854,124	\$1,935,665
Direct Pay Tax Return Payments	154,811	213,899	282,793	243,334
Seller's Use Tax Return Payments	374,482	380,748	374,833	396,225
Consumer's Use Tax Return Payments	150,361	187,506	192,498	173,961
Motor Vehicle Tax Payments	1,164,381	1,163,941	1,103,401	1,046,750
Watercraft and Outboard Motors	17,817	10,855	9,092	9,479
Department of Liquor Control	10,900	11,673	13,194	15,187
Sales Tax on Motor Vehicle Fuel Refunds	226	3,071	274	843
Sales/Use Tax Voluntary Payments	2,853	18,172	14,736	6,701
Statewide Master Numbers	1,038,911	1,106,722	1,244,372	1,299,028
Sales/Use Tax Assessment Payments	7,269	3,481	4,771	8,902
County Tax Receipts	4,701,069	4,909,056	5,094,088	5,136,075
Adjustments	<u>(55,529)</u>	<u>(69,745)</u>	<u>(76,139)</u>	<u>(67,806)</u>
Total Sales Tax	<u>\$4,645,540</u>	<u>\$4,839,311</u>	<u>\$5,017,949</u>	<u>\$5,068,269</u>
Total Taxable Sales Rate (2)	1.50%	1.50%	1.50%	1.50%

Source: Crawford County Auditor

(1) Information prior to 2002 not available

(2) 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.

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

County	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
General	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
Effective Millage Rates										
Residential/Agriculture	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Commercial/Industrial	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Tangible Personal	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Fairway	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Effective Millage Rates										
Residential/Agriculture	3.21	2.75	2.75	2.75	2.30	2.29	2.30	2.08	3.50	3.50
Commercial/Industrial	3.50	3.50	3.50	3.50	2.90	3.40	3.40	3.24	3.50	3.50
Tangible/Personal	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Fairview	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Effective Millage Rates										
Residential/Agriculture	1.00	0.86	0.86	0.86	0.72	0.71	0.71	0.65	0.65	0.65
Commercial/Industrial	1.00	1.00	1.00	1.00	0.97	0.97	0.97	0.92	0.93	0.93
Tangible/Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Effective Millage Rates										
Residential/Agriculture	0.86	0.73	0.73	0.73	0.61	0.61	0.61	0.56	0.56	0.56
Commercial/Industrial	0.96	0.96	0.97	0.97	0.94	0.94	0.94	0.90	0.90	0.90
Tangible/Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Childrens Services	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Effective Millage Rates										
Residential/Agriculture	0.50	0.43	0.43	0.43	0.36	0.36	0.36	0.32	0.32	0.32
Commercial/Industrial	0.50	0.50	0.50	0.50	0.48	0.49	0.49	0.46	0.46	0.46
Tangible/Personal	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Council on Aging	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Effective Millage Rates										
Residential/Agriculture	0.60	0.51	0.51	0.51	0.60	0.60	0.50	0.45	0.45	0.45
Commercial/Industrial	0.60	0.60	0.60	0.60	0.60	0.60	0.58	0.55	0.56	0.56
Tangible/Personal	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Total County	\$8.80									
Effective Millage Rates										
Residential/Agriculture	8.37	7.48	7.48	7.48	6.78	6.78	6.68	6.27	7.68	7.68
Commercial/Industrial	8.76	8.76	8.77	8.77	8.10	8.59	8.58	8.28	8.55	8.55
Tangible/Personal	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
School Districts*										
Buckeye Central	46.80	46.55	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00
Bucyrus	53.82	53.15	51.85	51.45	52.10	50.35	50.30	49.25	49.60	49.86
Colonel Crawford	50.91	50.91	50.20	50.20	50.10	49.80	49.70	57.14	57.19	56.84
Crestline	55.50	57.45	56.00	63.48	62.45	62.75	61.60	64.83	64.80	64.82
Galion	53.90	53.90	53.90	53.90	53.90	53.90	61.63	68.47	68.47	59.57
Wynford	54.78	53.56	52.05	57.74	52.49	50.45	50.10	56.35	56.35	56.59

(continued)

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Out-of-County School Districts*										
Mohawk	46.84	42.80	36.90	36.90	36.90	36.90	36.90	42.89	42.89	42.89
Plymouth	36.50	35.90	35.50	35.30	37.10	37.30	36.00	36.00	35.60	33.10
Ridgedale	53.56	51.71	49.65	48.10	48.15	48.15	47.52	47.39	47.39	47.39
Upper Sandusky	33.70	37.85	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
Willard	47.00	46.60	45.75	45.75	45.75	45.15	44.45	44.29	44.29	49.89
Joint Vocational School Districts*										
Pioneer	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70
Tri-Rivers	3.10	3.10	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Vanguard	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
School Districts										
Bucyrus/City	4.30	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Bucyrus/Colonel Crawford	2.80	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
Bucyrus/Wynford	2.20	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70
Crestline/City	8.75	9.10	9.10	8.60	8.60	7.50	7.20	7.20	7.30	5.50
Crestline/Colonel Crawford	7.65	8.00	8.00	7.50	7.50	7.50	6.10	6.10	5.40	3.60
Galion/City	5.00	5.15	5.15	5.15	5.15	4.75	4.25	4.45	3.90	3.90
Galion/Crestline							0.70	0.70	0.70	0.70
Villages*										
Chatfield	4.90	4.90	1.90	1.90	1.90	1.90	1.90	1.90	1.30	1.30
New Washington	9.30	9.30	9.30	9.30	8.40	7.80	5.80	6.80	6.00	6.00
North Robinson	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
Tiro	4.90	4.90	4.90	4.90	1.90	1.90	1.90	1.90	1.90	1.90
Townships*										
Auburn	6.70	6.20	6.20	6.20	6.20	8.20	8.20	8.20	8.20	7.20
Bucyrus	4.20	4.20	4.20	5.20	5.20	5.20	5.20	5.20	4.20	4.20
Chatfield	4.64	4.64	4.65	4.85	4.85	4.85	6.20	5.40	5.40	5.43
Cranberry	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90
Dallas	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.30
Holmes	4.20	4.20	4.20	3.20	3.70	3.70	3.70	3.70	3.70	3.70
Jackson	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	4.15	4.15
Jefferson	4.20	4.20	4.20	4.20	4.20	7.70	7.70	7.70	5.20	5.20
Liberty	4.80	4.80	4.80	3.80	4.80	4.80	4.80	4.80	4.80	4.80
Lykens	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Polk	6.50	6.50	6.50	6.50	6.50	91.10	9.40	9.00	9.00	9.00
Sandusky	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	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	2.20	2.20	2.20	2.20	2.20	2.20	4.70
Vernon	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
Whetstone	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.90	2.90

Source: Crawford County Auditor

Note: The County's basic property tax rate may be increased only by a majority vote of the County's residents.

* 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.

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

	Collection Year 2005			Collection Year 1996		
	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation
<u>Tangible Personal Property</u>						
Timken Company	\$20,797,940	1	2.99%	\$22,954,760	1	4.77%
TPI Acquisition Subsidiary	6,994,390	2	1.00	-		-
General Electric	5,678,340	3	0.82	8,253,420	3	1.72
Bucyrus Precision Tech	3,277,510	4	0.47	-		-
Peco II	2,589,960	5	0.37	-		-
Covert Manufacturing	2,588,060	6	0.37	-		-
National Lime and Stone	2,459,040	7	0.35	-		-
Brunswick Corporation	2,394,060	8	0.34	-		-
Eagle Crusher Co., Inc.	2,387,990	9	0.34	-		-
Bucyrus Blades, Inc.	2,382,430	10	0.34	2,232,970	6	0.46
Komatsu Dresser	-		-	8,777,040	2	1.82
Anchor Swan	-		-	5,825,740	4	1.21
Ohio Locomotive Crane Co., Inc.	-		-	1,667,590	6	0.35
Carlisle Geauga Co.	-		-	1,645,160	7	0.34
United Photo Industries, Inc.	-		-	1,308,630	8	0.27
Galion Holding	-		-	1,085,960	9	0.23
Carter Machine	-		-	832,387	10	0.17
<u>Real Property</u>						
Timken Company	4,074,900	1	0.59	4,199,250	1	0.87
Peco II	2,443,410	2	0.35	-		-
TPI Acquisition	2,079,640	3	0.30	-		-
General Electric	1,900,710	4	0.27	1,854,480	3	0.39
Hydraulic Technologies, Inc.	1,601,830	5	0.23	-		-
Wal-Mart	1,509,660	6	0.22	-		-
Baja Boats	1,458,020	7	0.21	1,346,270	5	0.28
Country Star Co-op	1,123,000	8	0.16	-		-
Hord, Robert D., etal	1,078,340	9	0.15	-		-
Bucyrus Blades	1,034,440	10	0.15	-		-
Komatsu Dresser	-		-	2,582,500	2	0.54
Dayco Swan	-		-	2,228,030	4	0.46
Northern Distributing/Seaway	-		-	1,079,630	6	0.22
Galion Solid Waste	-		-	770,340	7	0.16
Crestwood Villa	-		-	739,300	8	0.15
Altercare	-		-	696,440	9	0.14
Bucyrus Blades	-		-	666,800	10	0.14
All Other	626,386,260		89.98	410,205,160		85.40
Total	<u>\$696,239,930</u>		<u>100.00%</u>	<u>\$480,951,857</u>		<u>100.00%</u>

Source: Crawford County Auditor

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

Year	Current Taxes Levied (1)	Current Taxes Collected	Percent of Current Taxes Collected	Delinquent Taxes Collected (2)
1996	\$2,984,735	\$2,841,432	95.20%	\$158,248
1997	3,726,933	3,617,762	97.07	122,486
1998	3,867,585	3,636,559	94.03	147,850
1999	4,321,992	4,175,390	96.61	190,490
2000	3,123,349	2,998,298	96.00	144,067
2001	4,277,963	4,128,817	96.51	169,226
2002	3,336,280	3,212,585	96.29	130,656
2003	3,354,386	3,220,751	96.02	138,078
2004	3,493,914	3,323,525	95.12	139,550
2005	4,137,362	3,979,007	96.17	201,879

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. Tangible personal property taxes for businesses wholly within the County are due semi-annually in May and September. Tangible personal property taxes collected on businesses that are within multiple counties are due in September.
- (2) Collections in subsequent years for property taxes is not available because the tax tracking system does not differentiate between tax years.

<u>Total Taxes Collected</u>	<u>Percent of Total Taxes Collected to Current Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Ratio of Delinquent Taxes to Current Levy</u>
\$2,999,680	100.50%	\$69,839	2.34%
3,740,248	100.36	128,354	3.44
3,784,409	97.85	160,106	4.14
4,365,880	101.02	184,927	4.28
3,142,365	100.61	161,383	5.17
4,298,043	100.47	161,383	3.77
3,343,241	100.21	192,209	5.76
3,358,829	100.13	190,528	5.68
3,463,075	99.12	281,697	8.06
4,180,886	101.05	262,641	6.35

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

Year	General Obligation Bonds					
	Governmental Activities			Business-Type Activities		
	Jail	Job and Family Services Building	Other (1)	Waterline	Various Purpose	Bulldozer
1996	\$2,970,000	\$710,000	\$70,666	\$0	\$3,620,000	\$0
1997	2,905,000	685,000	0	0	3,480,000	0
1998	2,840,000	660,000	0	0	3,340,000	0
1999	4,602,798	630,000	0	977,485	6,523,689	145,122
2000	4,451,101	600,000	85,119	939,073	5,973,657	111,990
2001	4,289,561	565,000	56,746	901,607	5,401,659	77,335
2002	4,136,743	2,168,081	4,790,579	860,246	6,195,542	41,106
2003	3,969,224	2,102,113	4,668,523	820,178	5,497,520	3,232
2004	3,788,221	2,031,145	4,569,840	781,622	4,769,352	0
2005	3,604,106	1,955,177	7,440,346	744,835	5,142,454	0

Source: Crawford County Auditor

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

- (1) The County issued \$6,495,000 in general obligation bonds for the renovation of the courthouse, construction of an addition to the courthouse and Job and Family Services buildings in 2002. An additional \$2,900,000 was issued in general obligation bonds for the renovation of the courthouse and construction of the addition to the courthouse.
- (2) The amount of personal income and the population of the County can be found on S23.

<u>Total Primary Government</u>	<u>Percentage of Personal Income (2)</u>	<u>Per Capita (2)</u>
\$7,370,666	0.80%	\$155
7,070,000	0.72	149
6,840,000	0.67	144
12,879,094	1.26	273
12,160,940	1.12	259
11,291,908	1.04	242
18,192,297	1.66	392
17,060,790	1.50	371
15,940,180	1.37	347
18,886,918	1.63	413

Crawford County, Ohio
Legal Debt Margin Information,
Last Ten Years

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
Debt Limit	\$10,594,059	\$11,988,290	\$12,212,828	\$12,163,157
Total Net Debt Applicable to Limit	<u>220,666</u>	<u>0</u>	<u>0</u>	<u>0</u>
Legal Debt Margin	<u><u>\$10,373,393</u></u>	<u><u>\$11,988,290</u></u>	<u><u>\$12,212,828</u></u>	<u><u>\$12,163,157</u></u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	2.08%	0.00%	0.00%	0.00%

Source: Crawford County Auditor

Legal Debt Margin Calculation for Year 2005

Assessed Value	\$696,239,930
Debt Limit ^a	15,905,998
Debt Applicable to Limit:	
General Obligation Bonds	17,749,472
Less: Exemptions	<u>(10,464,472)</u>
Total Net Debt Applicable to Limit	<u>7,285,000</u>
 Legal Debt Margin	 <u><u>\$8,620,998</u></u>

<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
\$12,334,490	\$14,502,368	\$14,433,785	\$14,529,431	\$15,776,905	\$15,905,998
<u>1,922,721</u>	<u>1,894,348</u>	<u>4,693,373</u>	<u>4,575,000</u>	<u>4,480,000</u>	<u>7,285,000</u>
<u><u>\$10,411,769</u></u>	<u><u>\$12,608,020</u></u>	<u><u>\$9,740,412</u></u>	<u><u>\$9,954,431</u></u>	<u><u>\$11,296,905</u></u>	<u><u>\$8,620,998</u></u>
 15.59%	 13.06%	 32.52%	 31.49%	 28.40%	 45.80%

^a The Debt limit is calculated as follows:

Six million plus	\$6,000,000
2 1/2% of Assessed Value	<u>9,905,998</u>
in excess of 300,000,000	<u><u>\$15,905,998</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 Actual Value of Taxable Property (2)</u>	<u>Per Capita (3)</u>
1996	\$7,370,666	0.48%	\$155.13
1997	7,070,000	0.46	149.16
1998	6,840,000	0.40	144.36
1999	12,879,094	0.75	273.12
2000	12,160,940	0.70	258.93
2001	11,291,908	0.57	242.21
2002	18,192,297	0.92	392.41
2003	17,060,790	0.84	370.63
2004	15,940,180	0.74	347.42
2005	18,886,918	0.87	412.61

Source: Crawford County Auditor

- (1) Refer to S18 for the breakdown of general bonded debt outstanding.
- (2) The actual value of taxable property can be found on S11.
- (3) The population of the County can be found on S23.

Crawford County, Ohio
Demographic and Economic Statistics
Last Ten Years

<u>Year</u>	<u>Population</u>	<u>Personal Income (in thousands)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
1996	47,513	\$916,339	\$19,286	6.3%
1997	47,400	989,105	20,867	5.9
1998	47,380	1,025,776	21,650	5.8
1999	47,156	1,023,143	21,697	5.5
2000	46,966	1,083,018	23,060	5.2
2001	46,621	1,082,036	23,209	6.9
2002	46,361	1,093,696	23,591	7.5
2003	46,032	1,140,673	24,780	8.2
2004	45,881	1,164,777	25,387	7.7
2005	45,774	1,162,061	25,387	^a 6.7

Source: Labor Market Information

^a latest information available

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

Employer	2005			1996		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Timken Company	1,000	1	4.69%	910	1	4.35%
Galion Community Hospital	411	2	1.93	276	7	1.32
Dayco Swan	300	3	1.41	696	2	3.33
Baja Boats	300	4	1.41	400	6	1.91
PECO II	300	5	1.41	-	-	-
General Electric	280	6	1.31	383	4	1.83
Imasen Bucyrus Technology	272	7	1.28	-	-	-
Covert Manufacturing	234	8	1.10	-	-	-
Hydraulic Technologies, Inc.	220	9	1.03	-	-	-
Bucyrus Precision Tech	197	10	0.92	-	-	-
United Photo Industries, Inc.	-	-	-	556	3	2.66
Komatsu Dresser	-	-	-	300	5	1.44
Carlisle Geauga Co.	-	-	-	225	8	1.08
Burcliff Industries	-	-	-	220	9	1.05
Bucyrus Community Hospital	-	-	-	206	10	0.99
Total	3,514		16.49%	4,172		19.96%

Sources: Bucyrus and Galion Chambers of Commerce and Labor Market Information

Crawford County, Ohio
Full-Time County Government Employees as of December 31 by Function/Program
Last Eight Years (1)

<u>Function/Program</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
General Government:								
Legislative and Executive	53	53	53	53	56	56	55	50
Judicial	45	46	49	48	51	47	46	42
Public Safety								
Jail Operation	33	34	37	39	38	36	34	34
Other Public Safety	33	34	34	34	38	38	37	44
Public Works	30	30	31	33	34	34	34	29
Health								
Mental Retardation and Developmental Disabilities	54	51	49	55	59	59	58	57
Other Health	8	6	7	7	8	7	7	6
Human Services								
Child Welfare	25	26	24	26	26	30	25	0
County Home	56	47	44	44	40	40	40	36
Job and Family Services	45	45	55	56	51	44	41	62
Other Human Services	21	24	23	25	22	21	21	21
Total	403	396	406	420	423	412	398	381

Source: Crawford County Auditor

(1) Information prior to 1998 not available

Crawford County, Ohio
Operating Indicators by Function/Program
Last Six Years

Function/Program	2000	2001	2002	2003	2004	2005
Legislative/Executive						
Auditor						
Number of Non-Exempt Conveyances	971	989	1,049	1,116	1,174	1,137
Number of Exempt Conveyances	913	890	995	1,001	941	889
Number of Transfers	1,884	1,879	2,044	2,117	2,115	2,026
Board of Elections						
Number of Registered Voters	31,344	28,866	28,992	27,506	29,591	28,285
Number of Voters Last General Election	19,622	8,690	13,608	11,775	22,289	13,858
Percent of Registered Voters Voting	63%	30%	47%	43%	75%	49%
Recorder						
Number of Deeds Filed	1,886	1,877	2,024	2,062	2,046	1,959
Number of Mortgages Filed	2,738	3,527	3,688	4,016	2,955	2,880
Judicial						
Common Pleas Court						
Number of Civil Cases Filed	344	436	463	453	511	523
Number of Criminal Cases Filed	177	172	151	175	172	198
Number of Domestic Cases Filed	348	376	383	378	337	332
Juvenile Court						
Number of Civil Cases Filed	127	179	225	187	216	186
Number of Criminal Cases Filed	6	12	9	18	22	17
Number of Adjudged Delinquent Cases Filed	1,027	1,130	1,039	889	891	662
Probate Court						
Number of Civil Cases Filed	15	8	15	8	11	7
Municipal Court						
Number of Civil Cases Filed	1,283	1,381	1,507	1,377	1,386	1,461
Number of Criminal Cases Filed	12,042	11,475	10,560	9,751	7,748	7,489
Public Safety						
Jail Operation						
Prison Arrivals	1,957	2,129	2,175	2,262	2,078	2,418
Releases	2,048	2,094	2,153	2,256	2,077	2,409
Average Daily Count	75	87	94	99	92	102
Public Works						
Engineer						
Roads Resurfaced	7	7	21	13	8	8
Bridges Repaired	0	0	0	3	5	0
Bridges Replaced	3	3	4	1	3	0
Culverts Built	3	6	5	23	14	1
Health						
Dog and Kennel						
Number of Dog Licenses Sold	6,353	6,455	7,103	7,293	7,306	7,874
Number of Kennel Licenses Sold	142	140	149	142	143	139
Mental Retardation and Developmental Disabilities						
Number of Students Enrolled at Fairway	12	14	14	13	16	8
Number of Students Enrolled at Waycraft	129	109	123	123	128	138
Business-Type Activity						
Sewer						
Water Consumption (thousands of gallons)	8,992	9,500	9,435	9,519	9,638	10,742

Sources: Various county departments

(1) Information prior to 2000 not available

Crawford County, Ohio
Capital Asset Statistics by Function/Program
Last Five Years

Function/Program	2001	2002	2003	2004	2005
Public Works					
Engineer					
Roads (miles)	224.0	261.7	223.0	278.2	278.2
Bridges	168	172	173	176	175
Culverts	2,198	2,203	2,226	2,240	2,241
Sewer Plants	1	1	1	2	2
Sewer Lines (miles)	1.50	1.50	1.50	2.00	2.00
Water Lines (miles)	7.00	7.00	7.00	7.00	7.00

Source: Various county departments

(1) Information prior to 2000 not available

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Betty Montgomery**

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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
JULY 25, 2006**