

**Mary Taylor, CPA**  
Auditor of State



**CRAWFORD COUNTY**

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CRAWFORD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDING DECEMBER 31, 2008

<u>FEDERAL GRANTOR/ Pass Through Grantor Program Title</u>	<u>Pass Through Entity Number</u>	<u>Federal CFDA Number</u>	<u>Disbursements</u>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>			
<i>Passed Through the Ohio Department of Education</i>			
State Grants for Innovative Programs	071084-C2-S1-06	84.298	\$ 504
<i>Special Education Cluster:</i>			
Special Education Grants to States	071084-6B-SF-06P	84.027	33,786
Special Education Preschool Grants	071084-PG-S1-06P	84.173	22,419
Total Special Education Cluster			56,205
Special Education Grants for Infants and Families	FAM-30428-16 ADTS # 27569	84.181	23,240
<b>Total U.S. Department of Education</b>			<b>79,949</b>
<b><u>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
<i>Passed through the Ohio Department of Development</i>			
Community Development Block Grants/State's Program	B-F-06-017-1	14.228	54,314
Community Development Block Grants/State's Program	B-C-07-017-1	14.228	100,017
Community Development Block Grants/State's Program	B-F-07-017-1	14.228	18,000
Total Community Development Block Grants/State's Program			172,331
HOME Investment Partnerships Program	B-C-05-017-2	14.239	109,915
HOME Investment Partnerships Program	B-C-07-017-2	14.239	105,001
Total HOME Investment Partnerships Program			214,916
<b>Total U.S. Department of Housing and Urban Development</b>			<b>387,247</b>
<b><u>U. S. DEPARTMENT OF HOMELAND SECURITY</u></b>			
<i>Passed through the Ohio Emergency Management Agency</i>			
Emergency Management Performance Grants	2005-EM-T5-0001	97.042	48,235
<i>Homeland Security Grant Cluster:</i>			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	FEMA-1720-DR-033-056AC	97.036	61,386
Homeland Security Grant Program	S06-SHSP17-0263	97.067	61,453
Total Special Education Cluster			122,839
<b>Total U.S. Department of Homeland Security</b>			<b>171,074</b>
<b><u>U. S. DEPARTMENT OF TRANSPORTATION</u></b>			
<i>Passed through the Ohio Department of Transportation</i>			
Highway Planning and Construction	75292	20.205	18,372
Highway Planning and Construction	83408	20.205	31,590
Total Highway Planning & Construction			49,962
<i>Passed through the Ohio Department of Public Safety</i>			
State and Community Highway Safety	34-6400-345	20.600	24,338
<b>Total U.S. Department of Transportation</b>			<b>74,300</b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
<i>Passed through Ohio Attorney General</i>			
Crime Victim Assistance	34-6400-345	16.575	36,883
<b>Total U.S. Department of Justice</b>			<b>36,883</b>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant	34-6400-345	93.667	39,569
<i>Medical Assistance Program:</i>			
Medicaid Administrative Claiming			38,622
Active Treatment			57,044
Targeted Case Management			153,263
Total Medical Assistance Program	34-6400-345	93.778	248,929
<i>Passed through Ohio Department of Jobs and Family Services</i>			
Child Welfare Services State Grants	34-6400-345	93.645	71,519
Chafee Foster Care Independence Program	34-6400-345	93.674	4,832
<b>Total U.S. Department of Health and Human Services</b>			<b>364,849</b>
<b><u>U.S. DEPARTMENT OF LABOR</u></b>			
<i>Passed through WIA Area 10</i>			
<i>WIA Cluster:</i>			
Workforce Investment Act -- Adult			280,845
Workforce Investment Act -- Adult Administrative			2,756
Workforce Investment Act -- Adult Total	34-6400-345	17.258	283,601
Workforce Investment Act -- Youth Activities			91,755
Workforce Investment Act -- Youth Activities Administrative			900
Workforce Investment Act -- Youth Activities Total	34-6400-345	17.259	92,655
Workforce Investment Act -- Dislocated Workers			559,828
Workforce Investment Act -- Dislocated Workers Administrative			5,494
Workforce Investment Act -- Dislocated Workers Total	34-6400-345	17.260	565,322
<b>Total U.S. Department of Labor - WIA Cluster</b>			<b>941,578</b>
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			<b>\$ 2,055,880</b>

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, 2008**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - 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.



# Mary Taylor, CPA

Auditor of State

## 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, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 13, 2009. 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., the County's discretely presented component unit, as described in our opinion on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinions on the financial statements, but not to opine on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

### **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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We intend this report solely for the information and use of the Board of County Commissioners, Financial Report Review Committee, management, federal awarding agencies, and pass-through entities. We intend it for no one other than these specified parties.

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

**Mary Taylor, CPA**  
Auditor of State

June 13, 2009





# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE 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 its major federal program for the year ended December 31, 2008. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal program. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to the 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 its major federal program for the year ended December 31, 2008.

### Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the 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 in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that the County's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

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

#### **Federal Awards Expenditures Schedule**

We have also 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, 2008, and have issued our report thereon dated June 13, 2009, 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 Board of County Commissioners, Financial Report Review Committee, management, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

June 13, 2009

**CRAWFORD COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2008**

**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 weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other significant deficiencies in internal control 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 weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other significant deficiencies in internal control 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
<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. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None



Crawford County, Ohio

COMPREHENSIVE ANNUAL

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2008

**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, 2008*  
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# Crawford County Auditor

**Robin Hildebrand**



June 13, 2009

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, 2008. This CAFR conforms to generally accepted accounting principles (GAAP), as applicable to governmental entities. State law requires that the County file basic financial statements with the Auditor of State within one hundred and fifty days after the close of the fiscal year. This published report fulfills that requirement and further provides an in-depth review of the County's financial activities.

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

GAAP requires Management's Discussion and Analysis (MD&A), a narrative introduction, overview, and analysis of the basic financial statements. The MD&A is located in the Financial Section of this report, following the Independent 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, 2008. 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 43,696.

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

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

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

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

## LOCAL ECONOMY

Increases in Crawford County unemployment during 2008 reflect the national trends in both job losses in the manufacturing sector, the economy's general malaise and, later in 2008, the rapid meltdown in the economy. In spite of the declines in manufacturing jobs, manufacturing and agriculture industries continue to dominate the local economy. Over a third of private sector jobs in Crawford County are in manufacturing which is more than two and a half times the national average in manufacturing dominance. The dominant manufacturing segments are steel, machinery, transportation equipment, and plastics. In contrast, on the national level, manufacturing employment has fallen to about 11 percent of total employment. The other dominant industry, agriculture, is evidenced with over 94 percent of the County's land mass used for agriculture, including forests. Only about 10 percent of Crawford County's private sector employees work in retail trade.

Major County employers include such recognizable names as Timken and General Electric. Locally manufactured products include auto parts, lighting, marine/recreation, telecommunications, construction and mining industry components, and processing equipment for heavy industry. Manufacturing touts an annual payroll of over \$200 million with over five thousand employees at approximately one hundred firms.

While many in the workforce need to be retooled in order to compete for the high skill and high wage jobs of today and tomorrow, the continued strength in the manufacturing sector (even in a recession) is the result of a significant number of highly skilled workers in a labor market comprised of Crawford and its contiguous counties. Skill training centers support ongoing workforce development addressing the needs of the manufacturing employers. Public and private investment in skill upgrades for incumbent workers as well as initial training for entry level workers has jumped dramatically during the past two years.

In agriculture, crop cash receipts exceed livestock cash receipts by more than three to one. Hogs and soybeans are dominant products, with total farm cash receipts of approximately \$80 million.

Crawford County supports agriculture with 230,000 of its 260,000 acres in agricultural production, with additional acreage in forestry production. In addition to family farm establishments, the County hosts numerous corporate crop and livestock entities as well as food processing facilities. The average per farm cash receipts is 50 percent higher than the state average. Soil qualities and farm-size based economies of scale contribute to this outstanding productivity.

Excellent rail and highway access support area manufacturing. The four-lane interstate-quality U.S. Route 30 corridor connecting I-71 and I-75, and intersecting Crawford County, enhances the existing transportation assets for existing employers and provides highway accessible sites for the attraction of new manufacturing firms.

Like the rest of the state and nation, Crawford County's annual average unemployment rate increased in 2008 over 2007. On average, the local County rate continues to exceed the state and national rates, although it has remained relatively stable over the last ten years (prior to the present downturn in the economy). The earlier discussed new investments in skill-based training from local, state, and national resources will, over time, serve to reduce the County unemployment rate and provide area employers with more highly skilled workers.

#### LONG-TERM FINANCIAL PLANNING

The County Commissioners, in cooperation with the County Auditor, are implementing a long-range financial planning process that will include the preparation of a three-year financial forecast for the General Fund and the Health Benefits Fund. This forecast will provide County officials with relevant financial data that will enable them to make informed decisions about the various governmental services provided to the community. Based on departmental input and historical data, this forecast will help identify and anticipate potential changes in revenue streams and the County's ability to support and sustain government services. The forecast will be updated on an annual basis. In today's environment of economic uncertainty, it has become increasingly important to implement long-range planning to anticipate the County's financial ability to meet the demands of change on a long-term basis.

The County Commissioners have also determined it is necessary to evaluate the County's current health insurance benefit program. While the health benefits fund of the County has maintained healthy reserves, funding for this benefit program has placed a financial strain on the General Fund. As such, an independent third party consultant has been hired to prepare a three-year comprehensive health insurance benefit plan for the County. The purpose of this plan is to identify available health insurance benefit program options that will provide affordable coverage for County employees. This plan will be implemented over a three-year period and will consider a number of factors which include, but are not limited to, current benefit levels, co-pay levels, and health insurance fund reserves. The plan will also include a comparative analysis of the County's existing health insurance benefit program with plans of other comparable governmental entities. The plan will include recommendations to the County to ensure the County continues to offer a quality and cost effective health insurance benefit program to its employees.

As part of developing a long-range capital asset acquisition plan, the County Commissioners have completed a county-wide Information Technology Strategic Implementation Plan to assist with capital budget planning, system implementation, and data integration over the next several years. The goal of this plan is to guide management in future decisions relating to technology needs in an efficient and cost effective manner. With this plan, individual County departments were interviewed to determine each department's technological needs. A report has been compiled that details those needs with recommendations on how those needs can be met. Since departmental needs and goals change on an on-going basis, a steering committee has been established to oversee and update the plan annually. This committee will make recommendations to the Data Processing Board who has oversight responsibilities for the acquisition of new computer systems within the County.

## 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 investment of County funds by adhering to the Investment and Depository Policy that has been approved by the County's Investment Advisory Committee. Any financial institution that holds County funds must also agree to the requirements of this policy. This policy details the objectives and 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. The Financial Report Review Committee also provides County departments with guidance to ensure that the County maintains effective internal controls.

## MAJOR INITIATIVES

As part of the financial forecasting process, the County Commissioners, in cooperation with the County Auditor, distributed questionnaires in February 2009 to departments comprising the General Fund. Departments provided answers so that appropriate financial projections can be made to accurately compile the financial forecast. The forecast is expected to be completed by year end 2009.

As part of the process of evaluating the County's current health insurance benefit program, the County Commissioners recently sought proposals for a consultant to facilitate and prepare the three-year comprehensive health insurance benefit plan. Before the plan is adopted, the County Commissioners and elected officials will have an opportunity for input and review of the proposed plan. The plan is expected to be completed in the summer of 2009 at which time recommendations can be made for appropriate changes to the County's health insurance program for 2010 and after.

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 26 percent of the total cost from USDA Rural Development, a grant from USDA, loan assistance from OPWC, and a County contribution. In addition, proposed funding for the project includes federal dollars from the American Recovery and Reinvestment Act to finance the remainder of the project. Currently, bids for the project are being sought and construction is expected to start in the summer of 2009.

## 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, 2007.

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, Mary Taylor'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,



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, 2007

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.



President

Executive Director

**Crawford County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2008*  
*Elected Officials*

Board of Commissioners

Gary Miller (President)  
Mohsen Ressallat  
Carl Watt

Auditor

Robin E. Hildebrand

Treasurer

Gary Cole

Recorder

Karen Scott

Clerk of Courts

Sue E. Seevers

Coroner

Michael Johnson

Engineer

Cecil Newcome

Prosecutor

Stanley E. Flegm

Sheriff

Ronny J. Shawber

Common Pleas Court Judge

Russell Wiseman

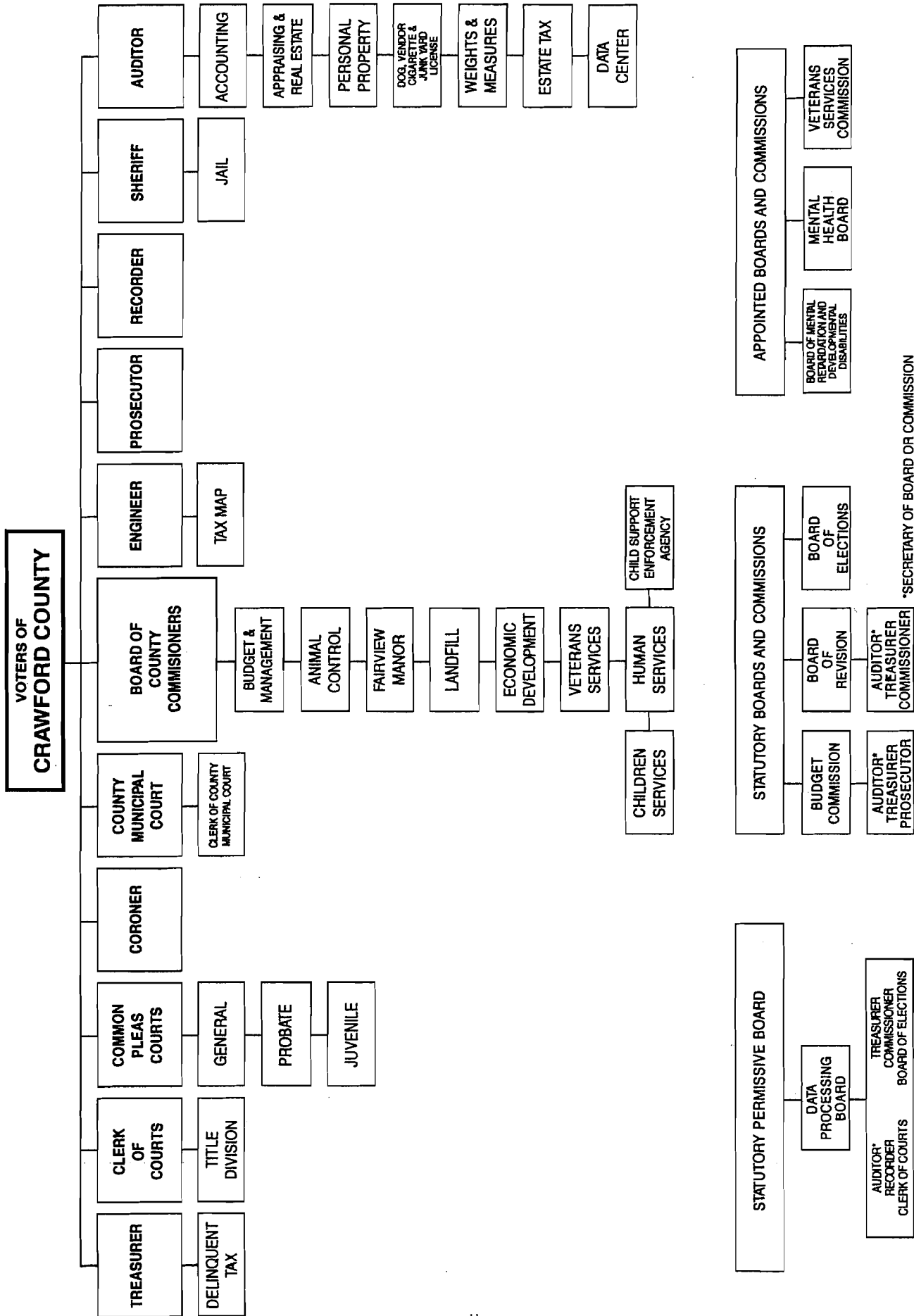
Probate/Juvenile Court Judge

Steven D. Eckstein

Municipal Court Judge

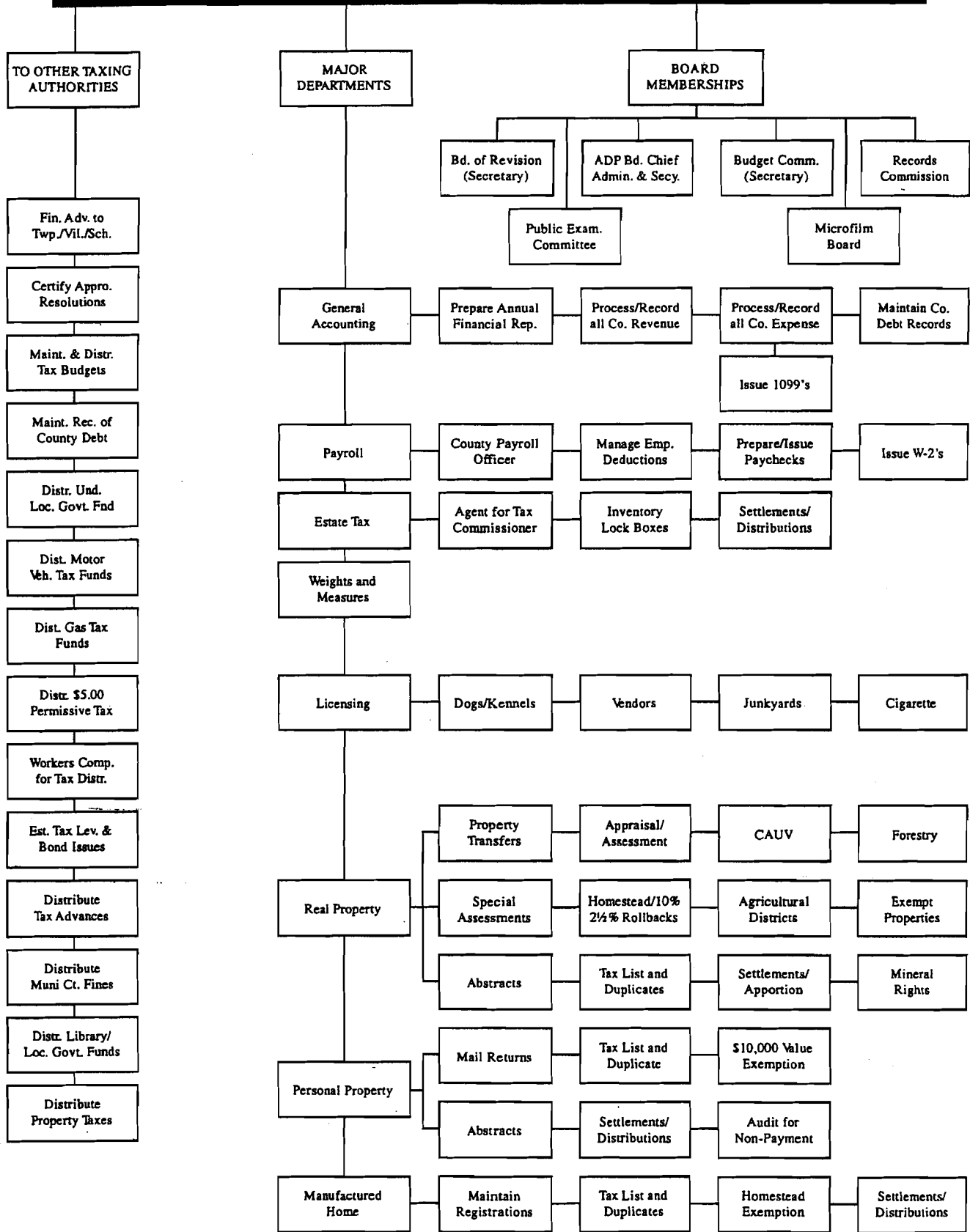
Sean Leuthold

# ORGANIZATION CHART





# DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



**ROBIN E. HILDEBRAND, CRAWFORD COUNTY AUDITOR**

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Crawford County  
112 East Mansfield Street  
Bucyrus, Ohio 44820

To the Board of 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, 2008, 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. 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 auditor provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditor, 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, 2008, 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 13, 2009, 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 nonmajor 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 and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



**Mary Taylor, CPA**  
Auditor of State

June 13, 2009

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2008  
Unaudited

The discussion and analysis of Crawford County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2008. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

**Highlights**

Highlights for 2008 are as follows:

Net assets for governmental activities have remained constant despite the impact of the national recession on the local economy. This has been demonstrated by a less than 1 percent change in net assets from 2007.

After reporting deficit net assets for several years, business-type activities reported positive net assets. This result is due in large part to increased tonnage at the Sanitary Landfill thereby generating increased revenues.

**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 2008". 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, 2008  
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, and Mental Retardation and Developmental Disabilities Fund.

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

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

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

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

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

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2008  
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 these funds are not available to support the County's programs. The accounting methods used for fiduciary funds are much like that used for the proprietary funds.

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

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

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net assets for 2008 and 2007:

Table 1  
Net Assets  
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
<b>Assets:</b>						
Current and Other Assets	\$30,126	\$30,315	\$789	\$676	\$30,915	\$30,991
Capital Assets, Net	45,659	46,239	3,605	3,794	49,264	50,033
<b>Total Assets</b>	<b>75,785</b>	<b>76,554</b>	<b>4,394</b>	<b>4,470</b>	<b>80,179</b>	<b>81,024</b>
<b>Liabilities:</b>						
<b>Current and Other</b>						
Liabilities	6,695	6,614	17	15	6,712	6,629
Long-Term Liabilities	12,718	13,163	4,265	4,777	16,983	17,940
<b>Total Liabilities</b>	<b>19,413</b>	<b>19,777</b>	<b>4,282</b>	<b>4,792</b>	<b>23,695</b>	<b>24,569</b>
<b>Net Assets:</b>						
<b>Invested in Capital</b>						
Assets, Net of Related						
Debt	34,829	34,876	528	350	35,357	35,226
Restricted	15,961	15,269	0	0	15,961	15,269
Unrestricted (Deficit)	5,582	6,632	(416)	(672)	5,166	5,960
<b>Total Net Assets (Deficit)</b>	<b>\$56,372</b>	<b>\$56,777</b>	<b>\$112</b>	<b>(\$322)</b>	<b>\$56,484</b>	<b>\$56,455</b>

Total net assets for governmental activities decreased less than 1 percent from the prior year. As reflected in the above table, there was little change in assets, liabilities, or net assets.

The deficit net assets for business-type activities was eliminated in 2008. Total assets did not change significantly. Long-term liabilities decreased by nearly 11 percent from the payment on general obligation bonds.

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2008  
Unaudited

Table 2 shows the change in net assets for 2008 and 2007.

Table 2  
Change in Net Assets  
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
Revenues						
Program Revenues						
Charges for Services	\$8,120	\$8,195	\$7,600	\$5,712	\$15,720	\$13,907
Operating Grants, Contributions, and Interest	14,756	14,840	0	0	14,756	14,840
Capital Grants and Contributions	282	0	0	0	282	0
Total Program Revenues	<u>23,158</u>	<u>23,035</u>	<u>7,600</u>	<u>5,712</u>	<u>30,758</u>	<u>28,747</u>
General Revenues						
Property Taxes	4,604	4,924	0	0	4,604	4,924
Sales Taxes	5,026	4,998	0	0	5,026	4,998
Grants and Entitlements	1,586	1,526	0	0	1,586	1,526
Interest	884	994	0	0	884	994
Other	1,212	854	1	0	1,213	854
Total General Revenues	<u>13,312</u>	<u>13,296</u>	<u>1</u>	<u>0</u>	<u>13,313</u>	<u>13,296</u>
Total Revenues	36,470	36,331	7,601	5,712	44,071	42,043
Transfers	(1)	(570)	1	570	0	0
Total Revenues and Transfers	<u>36,469</u>	<u>35,761</u>	<u>7,602</u>	<u>6,282</u>	<u>44,071</u>	<u>42,043</u>
Program Expenses						
General Government						
Legislative and Executive	4,206	3,897	0	0	4,206	3,897
Judicial	2,266	2,106	0	0	2,266	2,106
Public Safety	6,104	5,708	0	0	6,104	5,708
Public Works	4,303	4,345	0	0	4,303	4,345
Health	5,443	4,781	0	0	5,443	4,781
Intergovernmental	476	489	0	0	476	489
Human Services	13,386	12,654	0	0	13,386	12,654
Economic Development	93	68	0	0	93	68
Interest and Fiscal Charges	597	475	0	0	597	475
Sewer	0	0	200	167	200	167
Sanitary Landfill	0	0	6,968	4,999	6,968	4,999
Total Expenses	<u>36,874</u>	<u>34,523</u>	<u>7,168</u>	<u>5,166</u>	<u>44,042</u>	<u>39,689</u>
Increase (Decrease) in Net Assets	(405)	1,238	434	1,116	29	2,354
Net Assets (Deficit)						
Beginning of Year	<u>56,777</u>	<u>55,539</u>	<u>(322)</u>	<u>(1,438)</u>	<u>56,455</u>	<u>54,101</u>
Net Assets (Deficit)						
End of Year	<u>\$56,372</u>	<u>\$56,777</u>	<u>\$112</u>	<u>(\$322)</u>	<u>\$56,484</u>	<u>\$56,455</u>

Funding for the major programs of the County is from charges for services, operating grants, capital grants, sales taxes, and property 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 supported with a combination of voted property tax levies and grants. The operation of the County Jail is funded by a voted sales tax levy, charges for housing prisoners, and with transfers from the General Fund. The major funding sources for the County Engineer and Highway Department are motor vehicle license fees and gasoline taxes.



**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2008  
Unaudited

Charges for services revenue and operating grants, contributions, and interest revenue for governmental activities did not change significantly from 2007. Capital grants and contributions increased as a result of the County receiving Issue I funding for the resurfacing of County roads. Property taxes decreased slightly from the scheduled elimination of tangible personal property taxes while interest revenues decreased by 11 percent due to a decrease in interest rates.

The Legislative and Executive program consists of costs associated with the general administration of County government including the services of the County Commissioners, Auditor, Treasurer, Recorder, and Prosecutor. The Judicial program accounts for costs associated with the administration of the County's court system including Common Pleas and Municipal courts. These programs did not experience a significant change in expenses from 2007. Costs associated with the operation of the County Jail and the Sheriff's Department are accounted for in the Public Safety program. The Public Works program accounts for costs associated with the operation of the County Engineer and Highway Department. The Health program primarily accounts for costs associated with the Mental Retardation and Developmental Disabilities School. Expenses in the Health program increased by approximately 14 percent due to an increase in contract services related to a Recycling Market Development Grant of the Solid Waste District. The Human Services program accounts for costs associated with providing services for various state and locally mandated welfare programs. The most significant programs that are supported with local tax dollars are the operation of the County Home and providing services to the elderly through the Council on Aging. The Human Services program also includes the costs associated with Child Support, Child Welfare, and the Jobs and Family Services Department. The Economic Development program accounts for costs associated with the office of economic development and land use planning.

Charges for services revenue increased for business-type activities primarily due to additional tonnage continuing to be received at the landfill. Expenses for business-type activities increased comparably based on primarily two factors. The majority of expenses incurred by the Sanitary Landfill represent the difference between gross revenues received by Santek Environmental and host fees paid to the County by Santek Environmental. As the landfill has generated increased tonnage, the gap has widened between gross revenues received by Santek and the host fees paid to the County. Expenses are reported in this manner as the result of the terms of the agreement between the County and Santek Environmental.

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

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2008  
Unaudited

Table 3  
Governmental Activities  
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2008	2007	2008	2007
General Government				
Legislative and Executive	\$4,206	\$3,897	\$2,068	\$1,744
Judicial	2,266	2,106	1,047	981
Public Safety	6,104	5,708	4,746	4,688
Public Works	4,303	4,345	(241)	(360)
Health	5,443	4,781	2,207	1,723
Intergovernmental	476	489	319	382
Human Services	13,386	12,654	2,892	2,124
Economic Development	93	68	81	(270)
Interest and Fiscal Charges	597	475	597	475
Total Expenses	<u>\$36,874</u>	<u>\$34,523</u>	<u>\$13,716</u>	<u>\$11,487</u>

Program revenues paid for 52 percent of the legislative and executive and judicial programs costs of services. This was lower than in 2007 at 55 percent. A primary reason for the increased reliance on general revenues was from increased costs for salaries and fringe benefits in 2008.

Program revenues increased in 2008 for the public safety program from an increase in inmates held at the jail facility and an increase in operating grants.

All of the costs associated with the public works program were paid from program revenues.

Other health program costs increased from a contractual commitment by the Solid Waste District in association with the Recycling Market Development Grant.

The economic development program consists mainly of costs of the County's economic director. All of these costs were paid from operating grants in 2007. In 2008, fewer operating grants were received to cover these costs.

In 2008, 37 percent of the revenues to provide the County's services were derived from the County's general revenues; that being primarily property taxes, sales taxes, and state shared revenues.

**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, and Mental Retardation and Development Disabilities Fund. Fund balance in the General Fund decreased as a result of transfers made to the Jail Operation Levy Fund and Debt Service Fund. Revenues exceeded expenditures by 19 percent in the Auto License Gas Tax Fund. This trend has continued as intergovernmental revenues have increased.

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2008  
Unaudited

The Child Welfare Fund had a very minimal decrease in fund balance. The County Home Fund continues to have a negative net change in fund balance. Although the revenue sources have stayed consistent to the prior year, cost of operations continues to exceed operating revenues. Expenditures of the Job and Family Services Fund increased 9 percent over 2007 expenditures. This was mostly attributable to the agency contracting with an outside company to transfer documents into electronic format. The fund balance of the Jail Operation Levy Fund increased as a result of obtaining housing contracts for outside prisoners. A slight decrease in property taxes combined with a small increase in expenditures resulted in an 8 percent decline in fund balance for the Mental Retardation and Developmental Disabilities 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. In the Sugar Grove area of Whetstone Township, a centralized sewer system was constructed to replace failing systems. Construction costs were funded with CDBG and Issue I grants. For 2008, net assets of the Sewer Fund did not change significantly.

In 2008, operation of the Sanitary Landfill continued under a lease agreement between the County and Santek Environmental. Under this agreement, Santek Environmental operates the landfill and pays monthly fees to the County. These fees are 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 2008, net assets of the Sanitary Landfill increased by \$448 thousand due to an increase in charges for services resulting from increased tonnage.

**Budgetary Highlights**

As mandated by State statute, the County Commissioners adopt the annual operating budget for the County on the first day of January. For the 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 by nearly 9 percent. The most material changes were increases in charges for services, sales taxes, and intergovernmental revenues. Changes in appropriations for the General Fund were minimal as total expenditures were 9 percent less than the final budget. Expenditures for Personal Services in the Judicial program were less than budgeted as a result of retirements occurring mid-year.

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2008  
Unaudited

**Capital Assets and Debt Administration**

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2008, was \$35,356 thousand (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment, roads, and bridges.

Note 10 provides information on capital asset activity during 2008. During 2008, various roads were resurfaced and bridges improved bringing the infrastructure investment of the County to \$29,628 thousand. Additions to capital assets consisted of data processing equipment, heavy-duty vehicles for the Engineer, and vehicles for the Solid Waste and Recycling Department.

Long-Term Debt - At December 31, 2008, the County's overall long-term obligations included \$15,854 thousand in general obligation bonds and \$45 thousand in OPWC loans. Of this amount, \$4,264 thousand is expected to be repaid from business-type activities.

Citing sound financial operations, healthy reserves, a moderately-sized agricultural base, and an affordable debt burden with limited future borrowing, Moody's Investors Service and Standard and Poor's upgraded the County's underlying rating in 2007 to A3 and A, respectively. 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 and OPWC loan, 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 16 and Note 19 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 19.4 percent since 2002. This growth is almost entirely attributed to the revaluation of property within the County.

The unemployment rate for the County was 8.7 percent as of year end, which increased from a rate of 6.9 percent a year ago. This rate exceeded the State's average unemployment rate of 6.5 percent and the national average of 5.8 percent.

The General Fund balance at December 31, 2008, was \$3,972,566, which is an 8 percent decrease from the 2007 balance of \$4,322,045. In 2008, general operating revenues exceeded department expenditures by almost 16 percent; however, transfers from the General Fund contributed to the decrease in fund balance for 2008.

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, 2008*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$17,606,473	\$614,321	\$18,220,794	\$0
Cash and Cash Equivalents in Segregated Accounts	103,576	0	103,576	105,932
Cash and Cash Equivalents with Fiscal Agent	621,348	0	621,348	0
Cash and Cash Equivalents with Escrow Agent	7,199	0	7,199	0
Investments in Segregated Accounts	0	0	0	140,024
Accounts Receivable	204,131	114,689	318,820	60,261
Accrued Interest Receivable	58,697	0	58,697	0
Sales Taxes Receivable	1,233,960	0	1,233,960	0
Due from Other Governments	4,619,153	0	4,619,153	0
Due from Primary Government	0	0	0	5,151
Special Assessments Receivable	71,969	0	71,969	0
Prepaid Items	276,281	826	277,107	1,061
Materials and Supplies Inventory	234,656	0	234,656	0
Internal Balances	1,139	(1,139)	0	0
Property Taxes Receivable	4,887,945	0	4,887,945	0
Other Assets	0	0	0	928
Unamortized Issuance Costs	198,991	59,912	258,903	0
Nondepreciable Capital Assets	6,409,198	1,273,314	7,682,512	39,440
Depreciable Capital Assets, Net	39,250,102	2,331,803	41,581,905	572,503
<i>Total Assets</i>	75,784,818	4,393,726	80,178,544	925,300
<b>Liabilities</b>				
Wages Payable	263,203	350	263,553	38,887
Accounts Payable	636,170	760	636,930	4,533
Contracts Payable	144,308	0	144,308	0
Due to Other Governments	528,582	713	529,295	20,928
Due to Component Unit	5,151	0	5,151	0
Deferred Revenue	4,664,210	0	4,664,210	0
Matured Compensated Absences Payable	15,023	0	15,023	5,556
Claims Payable	387,156	0	387,156	0
Retainage Payable	7,199	0	7,199	0
Accrued Interest Payable	44,097	15,201	59,298	0
Long-Term Liabilities				
Due Within One Year	590,225	617,479	1,207,704	14,121
Due in More Than One Year	12,127,312	3,647,924	15,775,236	289,135
<i>Total Liabilities</i>	19,412,636	4,282,427	23,695,063	373,160
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt Restricted for	34,828,831	527,596	35,356,427	308,687
Capital Projects	333,438	0	333,438	0
Debt Service	285,666	0	285,666	0
Public Safety	837,132	0	837,132	0
Public Works	6,776,032	0	6,776,032	0
Health	3,712,915	0	3,712,915	0
Human Services	1,585,199	0	1,585,199	0
Other Purposes	2,430,882	0	2,430,882	0
Unrestricted (Deficit)	5,582,087	(416,297)	5,165,790	243,453
<i>Total Net Assets</i>	\$56,372,182	\$111,299	\$56,483,481	\$552,140

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2008

	Expenses	Program Revenues		
		Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<b>Governmental Activities</b>				
General Government				
Legislative and Executive	\$4,206,245	\$2,059,046	\$79,640	\$0
Judicial	2,266,083	1,162,389	56,515	0
Public Safety				
Jail Operation	2,318,046	217,391	0	0
Other Public Safety	3,785,606	422,729	717,916	0
Public Works	4,303,304	217,194	4,045,020	281,708
Health				
Mental Retardation and Developmental Disabilities				
Developmental Disabilities	3,935,917	0	1,875,511	0
Other Health	1,506,528	1,094,670	265,212	0
Intergovernmental	476,448	0	157,498	
Human Services				
Child Welfare	2,161,178	111,038	1,511,845	0
County Home	1,861,175	1,058,385	171,995	0
Job and Family Services	7,265,263	1,394,091	5,105,303	0
Other Human Services	2,098,065	372,315	769,166	0
Economic Development	92,507	10,667	861	0
Interest and Fiscal Charges	597,194	0	0	0
<i>Total Governmental Activities</i>	<u>36,873,559</u>	<u>8,119,915</u>	<u>14,756,482</u>	<u>281,708</u>
<b>Business-Type Activities</b>				
Sewer	200,240	184,384	0	0
Sanitary Landfill	6,968,574	7,415,609	0	0
<i>Total Business-Type Activities</i>	<u>7,168,814</u>	<u>7,599,993</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$44,042,373</u>	<u>\$15,719,908</u>	<u>\$14,756,482</u>	<u>\$281,708</u>
Component Unit				
Waycraft Workshop, Inc.	\$1,096,770	\$996,054	\$60,503	\$0

**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 Levied for:

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

Grants and Entitlements not Restricted to Specific Purposes

Interest

Other

*Total General Revenues*

Transfers

*Total General Revenues and Transfers*

*Change in Net Assets*

*Net Assets (Deficit) Beginning of Year - Restated (Note 3)*

*Net Assets End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Assets			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
(\$2,067,559)	\$0	(\$2,067,559)	\$0
(1,047,179)	0	(1,047,179)	0
(2,100,655)	0	(2,100,655)	0
(2,644,961)	0	(2,644,961)	0
240,618	0	240,618	0
(2,060,406)	0	(2,060,406)	0
(146,646)	0	(146,646)	0
(318,950)	0	(318,950)	0
(538,295)	0	(538,295)	0
(630,795)	0	(630,795)	0
(765,869)	0	(765,869)	0
(956,584)	0	(956,584)	0
(80,979)	0	(80,979)	0
(597,194)	0	(597,194)	0
<u>(13,715,454)</u>	<u>0</u>	<u>(13,715,454)</u>	<u>0</u>
0	(15,856)	(15,856)	0
<u>0</u>	<u>447,035</u>	<u>447,035</u>	<u>0</u>
<u>0</u>	<u>431,179</u>	<u>431,179</u>	<u>0</u>
<u>(13,715,454)</u>	<u>431,179</u>	<u>(13,284,275)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(40,213)</u>
1,290,082	0	1,290,082	0
368,980	0	368,980	0
1,886,334	0	1,886,334	0
195,971	0	195,971	0
538,953	0	538,953	0
323,370	0	323,370	0
3,350,905	0	3,350,905	0
1,303,818	0	1,303,818	0
371,121	0	371,121	0
1,586,344	0	1,586,344	0
883,494	0	883,494	7,915
1,212,359	550	1,212,909	2,244
13,311,731	550	13,312,281	10,159
(1,205)	1,205	0	0
<u>13,310,526</u>	<u>1,755</u>	<u>13,312,281</u>	<u>10,159</u>
(404,928)	432,934	28,006	(30,054)
<u>56,777,110</u>	<u>(321,635)</u>	<u>56,455,475</u>	<u>582,194</u>
<u><u>\$56,372,182</u></u>	<u><u>\$111,299</u></u>	<u><u>\$56,483,481</u></u>	<u><u>\$552,140</u></u>

**Crawford County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2008*

	General	Auto License and Gas Tax	Child Welfare
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$3,334,075	\$4,381,372	\$657,063
Cash and Cash Equivalents in Segregated Accounts	0	0	94,357
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	39,062	0	0
Accrued Interest Receivable	58,697	0	0
Sales Taxes Receivable	822,752	0	0
Due from Other Governments	766,774	1,828,313	284,872
Special Assessments Receivable	0	0	0
Prepaid Items	227,568	119	229
Materials and Supplies Inventory	46,160	141,935	0
Restricted Assets			
Cash and Cash Equivalents with Escrow Agent	0	0	0
Interfund Receivable	452,315	297	0
Property Taxes Receivable	1,304,540	0	199,255
<i>Total Assets</i>	<u>\$7,051,943</u>	<u>\$6,352,036</u>	<u>\$1,235,776</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Wages Payable	\$75,456	\$33,800	\$0
Accounts Payable	109,819	36,959	152,876
Contracts Payable	14,793	5,614	863
Due to Other Governments	170,292	40,137	24
Due to Component Unit	0	0	0
Interfund Payable	0	0	672
Deferred Revenue	2,705,968	1,545,499	378,132
Matured Compensated Absences Payable	3,049	0	0
Liabilities Payable from Restricted Assets			
Retainage Payable	0	0	0
<i>Total Liabilities</i>	<u>3,079,377</u>	<u>1,662,009</u>	<u>532,567</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	167,139	28,639	13,650
Reserved for Interfund Receivable	183,127	0	0
Unreserved, reported in			
General Fund	3,622,300	0	0
Special Revenue Funds	0	4,661,388	689,559
Debt Service Fund	0	0	0
Capital Projects Funds	0	0	0
<i>Total Fund Balances</i>	<u>3,972,566</u>	<u>4,690,027</u>	<u>703,209</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,051,943</u>	<u>\$6,352,036</u>	<u>\$1,235,776</u>

See accompanying notes to the basic financial statements



County Home	Job and Family Services	Jail Operation Levy	Mental Retardation and Developmental Disabilities	Other Governmental	Total Governmental Funds
\$105,592	\$790,441	\$113,044	\$1,100,470	\$5,437,543	\$15,919,600
0	0	3,704	0	5,515	103,576
0	0	0	621,348	0	621,348
79,815	6,850	0	0	78,404	204,131
0	0	0	0	0	58,697
0	0	40,086	0	371,122	1,233,960
73,902	0	33,951	936,954	694,387	4,619,153
0	0	0	0	71,969	71,969
2,704	8,919	924	10,423	4,637	255,523
2,827	7,092	22,537	3,165	10,940	234,656
0	0	0	0	7,199	7,199
0	14,094	732	0	49,575	517,013
547,289	0	0	1,915,514	921,347	4,887,945
<u>\$812,129</u>	<u>\$827,396</u>	<u>\$214,978</u>	<u>\$4,587,874</u>	<u>\$7,652,638</u>	<u>\$28,734,770</u>
22,722	\$41,725	\$26,300	\$36,336	\$26,706	\$263,045
4,285	107,592	9,274	54,981	160,347	636,133
0	82,461	19,913	1,229	19,435	144,308
43,101	98,981	50,631	66,674	58,718	528,558
0	0	0	5,151	0	5,151
38	50,292	0	22,350	442,522	515,874
620,021	6,850	69,305	2,641,874	1,967,753	9,935,402
0	0	0	11,974	0	15,023
0	0	0	0	7,199	7,199
<u>690,167</u>	<u>387,901</u>	<u>175,423</u>	<u>2,840,569</u>	<u>2,682,680</u>	<u>12,050,693</u>
23,783	161,487	9,701	38,264	262,777	705,440
0	0	0	0	0	183,127
0	0	0	0	0	3,622,300
98,179	278,008	29,854	1,709,041	4,467,765	11,933,794
0	0	0	0	151,741	151,741
0	0	0	0	87,675	87,675
<u>121,962</u>	<u>439,495</u>	<u>39,555</u>	<u>1,747,305</u>	<u>4,969,958</u>	<u>16,684,077</u>
<u>\$812,129</u>	<u>\$827,396</u>	<u>\$214,978</u>	<u>\$4,587,874</u>	<u>\$7,652,638</u>	<u>\$28,734,770</u>

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**Crawford County, Ohio**  
*Reconciliation of Total Governmental Fund Balances  
to Net Assets of Governmental Activities  
December 31, 2008*

<i>Total Governmental Fund Balances</i>	\$16,684,077
 <i>Amounts reported for governmental activities on the statement of net assets are different because of the following:</i>	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	45,659,300
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:	
Accounts Receivable	122,321
Accrued Interest Receivable	58,697
Sales Taxes Receivable	885,297
Due from Other Governments	3,875,523
Special Assessments Receivable	71,969
Interfund Receivable	44,120
Property Taxes Receivable	213,265
	5,271,192
Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds.	198,991
The internal service fund is used to charge the costs of health care benefits to individual funds. The assets and liabilities of the internal service fund are included as governmental activities on the statement of net assets.	1,320,256
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Accrued Interest Payable	(44,097)
General Obligation Bonds Payable	(11,634,931)
Compensated Absences Payable	(1,082,606)
	(12,761,634)
 <i>Net Assets of Governmental Activities</i>	 <b>\$56,372,182</b>

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, 2008*

	General	Auto License and Gas Tax	Child Welfare
<b>Revenues</b>			
Property Taxes	\$1,289,396	\$0	\$196,083
Sales Taxes	3,373,380	0	0
Special Assessments	0	0	0
Charges for Services	2,217,014	83,160	111,038
Licenses and Permits	2,667	0	0
Fines and Forfeitures	228,379	62,236	0
Intergovernmental	1,675,585	3,854,563	1,576,482
Interest	1,080,986	107,529	2,691
Rent	17,344	0	0
Other	101,896	29,024	46,791
<i>Total Revenues</i>	<u>9,986,647</u>	<u>4,136,512</u>	<u>1,933,085</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive	3,235,489	0	0
Judicial	1,934,833	0	0
Public Safety	2,526,703	0	0
Public Works	171,957	3,462,130	0
Health	409,769	0	0
Intergovernmental	0	0	0
Human Services	348,231	0	2,161,178
Economic Development	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>8,626,982</u>	<u>3,462,130</u>	<u>2,161,178</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,359,665</u>	<u>674,382</u>	<u>(228,093)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	0	0	215,000
Transfers Out	(1,709,144)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,709,144)</u>	<u>0</u>	<u>215,000</u>
<i>Net Changes in Fund Balances</i>	(349,479)	674,382	(13,093)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>4,322,045</u>	<u>4,015,645</u>	<u>716,302</u>
<i>Fund Balances End of Year</i>	<u><u>\$3,972,566</u></u>	<u><u>\$4,690,027</u></u>	<u><u>\$703,209</u></u>

See accompanying notes to the basic financial statements

County Home	Job and Family Services	Jail Operation Levy	Mental Retardation and Developmental Disabilities	Other Governmental	Total Governmental Funds
\$538,646	\$0	\$0	\$1,885,262	\$683,795	\$4,593,182
0	0	1,341,818	0	344,387	5,059,585
0	0	0	0	94,619	94,619
1,058,385	1,392,953	199,277	0	2,505,878	7,567,705
0	0	0	0	16,352	19,019
0	0	0	0	25,407	316,022
163,805	5,105,303	0	1,799,270	2,680,315	16,855,323
0	0	0	1,814	21,167	1,214,187
0	0	0	0	186,700	204,044
40,811	358,423	141,173	166,883	327,358	1,212,359
<u>1,801,647</u>	<u>6,856,679</u>	<u>1,682,268</u>	<u>3,853,229</u>	<u>6,885,978</u>	<u>37,136,045</u>
0	0	0	0	631,200	3,866,689
0	0	0	0	288,803	2,223,636
0	0	2,313,415	0	875,735	5,715,853
0	0	0	0	488,839	4,122,926
0	0	0	3,938,725	980,991	5,329,485
0	0	0	0	465,294	465,294
1,848,154	7,254,467	0	0	1,515,293	13,127,323
0	0	0	0	90,565	90,565
0	0	0	0	315,233	315,233
0	0	0	0	565,000	565,000
0	0	0	0	536,511	536,511
<u>1,848,154</u>	<u>7,254,467</u>	<u>2,313,415</u>	<u>3,938,725</u>	<u>6,753,464</u>	<u>36,358,515</u>
<u>(46,507)</u>	<u>(397,788)</u>	<u>(631,147)</u>	<u>(85,496)</u>	<u>132,514</u>	<u>777,530</u>
0	191,617	671,706	0	869,616	1,947,939
<u>(15,000)</u>	<u>0</u>	<u>0</u>	<u>(70,000)</u>	<u>(155,000)</u>	<u>(1,949,144)</u>
<u>(15,000)</u>	<u>191,617</u>	<u>671,706</u>	<u>(70,000)</u>	<u>714,616</u>	<u>(1,205)</u>
(61,507)	(206,171)	40,559	(155,496)	847,130	776,325
183,469	645,666	(1,004)	1,902,801	4,122,828	15,907,752
<u>\$121,962</u>	<u>\$439,495</u>	<u>\$39,555</u>	<u>\$1,747,305</u>	<u>\$4,969,958</u>	<u>\$16,684,077</u>

**Crawford County, Ohio**  
*Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to Statement of Activities  
For the Year Ended December 31, 2008*

*Net Changes in Fund Balances - Total Governmental Funds* \$776,325

***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 - Depreciable Capital Assets	1,982,256	
Depreciation	<u>(2,562,333)</u>	(580,077)

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

Property Taxes	10,508	
Sales Taxes	(33,741)	
Special Assessments	(22,763)	
Charges for Services	(44,658)	
Fines and Forfeitures	(14,073)	
Intergovernmental	(363,967)	
Interest	<u>(197,515)</u>	(666,209)

Repayment of principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities on the statement of net assets. 565,000

Permiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities. 13,249

Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding debt on the statement of net assets. Issuance costs are reported as an expenditure when paid in the governmental funds. Issuance costs and accounting losses are amortized over the life of the debt on the statement of activities.

Amortization of Issuance Costs	(14,413)	
Annual Accretion	(27,817)	
Accrued Interest Payable	(8,388)	
Amortization of Accounting Loss	<u>(23,314)</u>	(73,932)

The internal service fund is 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 of the internal service fund is allocated among the governmental activities. (357,637)

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. (81,647)

*Change in Net Assets of Governmental Activities* (\$404,928)

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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$1,375,000	\$1,375,000	\$1,285,173	(\$89,827)
Sales Taxes	3,150,000	3,150,000	3,399,356	249,356
Charges for Services	1,866,750	1,901,750	2,219,884	318,134
Licenses and Permits	3,410	3,410	2,667	(743)
Fines and Forfeitures	174,000	174,000	223,437	49,437
Intergovernmental	1,438,281	1,438,281	1,672,758	234,477
Interest	600,000	600,000	569,613	(30,387)
Rent	17,344	17,344	17,344	0
Other	75,282	40,282	89,447	49,165
<i>Total Revenues</i>	<u>8,700,067</u>	<u>8,700,067</u>	<u>9,479,679</u>	<u>779,612</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	3,483,204	3,544,785	3,375,398	169,387
Judicial	2,233,671	2,257,496	1,980,201	277,295
Public Safety	3,057,783	3,018,271	2,599,490	418,781
Public Works	196,699	198,403	176,151	22,252
Health	401,113	403,265	402,004	1,261
Human Services	381,781	381,416	349,934	31,482
<i>Total Expenditures</i>	<u>9,754,251</u>	<u>9,803,636</u>	<u>8,883,178</u>	<u>920,458</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,054,184)</u>	<u>(1,103,569)</u>	<u>596,501</u>	<u>1,700,070</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	336,000	336,000
Advances Out	0	0	(132,851)	(132,851)
Transfers Out	(2,004,671)	(1,912,583)	(1,709,144)	203,439
<i>Total Other Financing Sources (Uses)</i>	<u>(2,004,671)</u>	<u>(1,912,583)</u>	<u>(1,505,995)</u>	<u>406,588</u>
<i>Net Changes in Fund Balance</i>	(3,058,855)	(3,016,152)	(909,494)	2,106,658
<i>Fund Balance Beginning of Year</i>	2,727,808	2,727,808	2,727,808	0
Prior Year Outstanding Advances	604,364	604,364	0	(604,364)
Prior Year Encumbrances Appropriated	232,999	232,999	232,999	0
<i>Fund Balance End of Year</i>	<u>\$506,316</u>	<u>\$549,019</u>	<u>\$2,051,313</u>	<u>\$1,502,294</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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$60,000	\$60,000	\$80,409	\$20,409
Fines and Forfeitures	60,000	60,000	61,819	1,819
Intergovernmental	3,675,000	3,675,000	3,865,190	190,190
Interest	120,000	120,000	116,763	(3,237)
<i>Total Revenues</i>	3,915,000	3,915,000	4,124,181	209,181
<b>Expenditures</b>				
Current:				
Public Works	4,076,695	4,269,458	3,653,026	616,432
<i>Net Changes in Fund Balance</i>	(161,695)	(354,458)	471,155	825,613
<i>Fund Balance Beginning of Year</i>	3,666,933	3,666,933	3,666,933	0
Prior Year Encumbrances Appropriated	178,095	178,095	178,095	0
<i>Fund Balance End of Year</i>	<u>\$3,683,333</u>	<u>\$3,490,570</u>	<u>\$4,316,183</u>	<u>\$825,613</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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$211,000	\$211,000	\$195,159	(\$15,841)
Charges for Services	110,000	110,000	111,038	1,038
Intergovernmental	1,705,564	1,705,564	1,517,616	(187,948)
Interest	10	10	31	21
Other	18,050	18,050	46,791	28,741
<i>Total Revenues</i>	2,044,624	2,044,624	1,870,635	(173,989)
<b>Expenditures</b>				
Current:				
Human Services	2,452,844	2,401,500	2,319,779	81,721
<i>Excess of Revenues Under Expenditures</i>	(408,220)	(356,876)	(449,144)	(92,268)
<b>Other Financing Sources</b>				
Transfers In	215,000	215,000	215,000	0
<i>Net Changes in Fund Balance</i>	(193,220)	(141,876)	(234,144)	(92,268)
<i>Fund Balance Beginning of Year</i>	532,533	532,533	532,533	0
Prior Year Encumbrances Appropriated	195,108	195,108	195,108	0
<i>Fund Balance End of Year</i>	<u>\$534,421</u>	<u>\$585,765</u>	<u>\$493,497</u>	<u>(\$92,268)</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*  
*County Home Fund*  
*For the Year Ended December 31, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$580,000	\$580,000	\$536,535	(\$43,465)
Charges for Services	1,200,000	1,200,000	1,052,944	(147,056)
Intergovernmental	98,000	98,000	163,805	65,805
Other	4,000	4,000	8,484	4,484
<i>Total Revenues</i>	1,882,000	1,882,000	1,761,768	(120,232)
<b>Expenditures</b>				
Current:				
Human Services	1,993,466	1,991,902	1,850,980	140,922
<i>Excess of Revenues Under Expenditures</i>	(111,466)	(109,902)	(89,212)	20,690
<b>Other Financing Uses</b>				
Transfers Out	(15,000)	(15,000)	(15,000)	0
<i>Net Changes in Fund Balance</i>	(126,466)	(124,902)	(104,212)	20,690
<i>Fund Balance Beginning of Year</i>	108,258	108,258	108,258	0
Prior Year Encumbrances Appropriated	27,816	27,816	27,816	0
<i>Fund Balance End of Year</i>	\$9,608	\$11,172	\$31,862	\$20,690

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, 2008*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$1,402,000	\$1,402,000	\$1,464,527	\$62,527
Intergovernmental	5,997,082	5,997,082	5,105,303	(891,779)
Other	<u>215,876</u>	<u>215,876</u>	<u>294,353</u>	<u>78,477</u>
<i>Total Revenues</i>	7,614,958	7,614,958	6,864,183	(750,775)
<b>Expenditures</b>				
Current:				
Human Services	<u>7,772,209</u>	<u>8,150,955</u>	<u>7,589,464</u>	<u>561,491</u>
<i>Excess of Revenues Under Expenditures</i>	(157,251)	(535,997)	(725,281)	(189,284)
<b>Other Financing Sources</b>				
Transfers In	<u>195,000</u>	<u>195,000</u>	<u>191,617</u>	<u>(3,383)</u>
<i>Net Changes in Fund Balance</i>	37,749	(340,997)	(533,664)	(192,667)
<i>Fund Balance Beginning of Year</i>	880,272	880,272	880,272	0
Prior Year Encumbrances Appropriated	<u>188,076</u>	<u>188,076</u>	<u>188,076</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,106,097</u>	<u>\$727,351</u>	<u>\$534,684</u>	<u>(\$192,667)</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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Sales Taxes	\$1,250,000	\$1,250,000	\$1,341,818	\$91,818
Charges for Services	200,000	200,000	195,498	(4,502)
Other	65,000	65,000	107,441	42,441
<i>Total Revenues</i>	1,515,000	1,515,000	1,644,757	129,757
<b>Expenditures</b>				
Current:				
Public Safety	2,328,048	2,327,185	2,308,886	18,299
<i>Excess of Revenues Under Expenditures</i>	(813,048)	(812,185)	(664,129)	148,056
<b>Other Financing Sources (Uses)</b>				
Advances Out	0	0	(29,000)	(29,000)
Transfers In	742,506	742,506	671,706	(70,800)
<i>Total Other Financing Sources (Uses)</i>	742,506	742,506	642,706	(99,800)
<i>Net Changes in Fund Balance</i>	(70,542)	(69,679)	(21,423)	48,256
<i>Fund Balance Beginning of Year</i>	82,938	82,938	82,938	0
Prior Year Outstanding Advances	(29,000)	(29,000)	0	29,000
Prior Year Encumbrances Appropriated	17,083	17,083	17,083	0
<i>Fund Balance End of Year</i>	\$479	\$1,342	\$78,598	\$77,256

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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$2,480,000	\$2,480,000	\$1,877,873	(\$602,127)
Intergovernmental	1,624,872	1,624,872	1,649,609	24,737
Interest	0	0	1,990	1,990
Other	80,200	80,200	112,755	32,555
<i>Total Revenues</i>	4,185,072	4,185,072	3,642,227	(542,845)
<b>Expenditures</b>				
Current:				
Health	4,225,551	4,211,486	3,950,895	260,591
<i>Excess of Revenues Under Expenditures</i>	(40,479)	(26,414)	(308,668)	(282,254)
<b>Other Financing Uses</b>				
Transfers Out	(70,000)	(70,000)	(70,000)	0
<i>Net Changes in Fund Balance</i>	(110,479)	(96,414)	(378,668)	(282,254)
<i>Fund Balance Beginning of Year</i>	1,116,070	1,116,070	1,116,070	0
Prior Year Encumbrances Appropriated	115,500	115,500	115,500	0
<i>Fund Balance End of Year</i>	<u>\$1,121,091</u>	<u>\$1,135,156</u>	<u>\$852,902</u>	<u>(\$282,254)</u>

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds*  
*December 31, 2008*

	Business-Type Activities			Governmental Activity- Internal Service Fund
	Sewer	Sanitary Landfill	Total Enterprise Funds	
<b>Assets</b>				
<b>Current Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$191,758	\$422,563	\$614,321	\$1,686,873
Accounts Receivable	16,679	98,010	114,689	0
Prepaid Items	826	0	826	20,758
Interfund Receivable	15	0	15	0
<i>Total Current Assets</i>	<u>209,278</u>	<u>520,573</u>	<u>729,851</u>	<u>1,707,631</u>
<b>Noncurrent Assets</b>				
Unamortized Issuance Costs	9,184	50,728	59,912	0
<b>Capital Assets</b>				
Nondepreciable Capital Assets	0	1,273,314	1,273,314	0
Depreciable Capital Assets, Net	1,811,012	520,791	2,331,803	0
<i>Total Noncurrent Assets</i>	<u>1,820,196</u>	<u>1,844,833</u>	<u>3,665,029</u>	<u>0</u>
<i>Total Assets</i>	<u>2,029,474</u>	<u>2,365,406</u>	<u>4,394,880</u>	<u>1,707,631</u>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Wages Payable	350	0	350	158
Accounts Payable	760	0	760	37
Due to Other Governments	713	0	713	24
Interfund Payable	1,154	0	1,154	0
Claims Payable	0	0	0	387,156
Accrued Interest Payable	1,828	13,373	15,201	0
General Obligation Bonds Payable	55,000	560,000	615,000	0
OPWC Loans Payable	2,479	0	2,479	0
<i>Total Current Liabilities</i>	<u>62,284</u>	<u>573,373</u>	<u>635,657</u>	<u>387,375</u>
<b>Long-Term Liabilities</b>				
General Obligation Bonds Payable	560,876	3,043,663	3,604,539	0
OPWC Loans Payable	42,141	0	42,141	0
Compensated Absences Payable	1,244	0	1,244	0
<i>Total Long-Term Liabilities</i>	<u>604,261</u>	<u>3,043,663</u>	<u>3,647,924</u>	<u>0</u>
<i>Total Liabilities</i>	<u>666,545</u>	<u>3,617,036</u>	<u>4,283,581</u>	<u>387,375</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	1,273,683	(746,087)	527,596	0
Unrestricted (Deficit)	89,246	(505,543)	(416,297)	1,320,256
<i>Total Net Assets (Deficit)</i>	<u>\$1,362,929</u>	<u>(\$1,251,630)</u>	<u>\$111,299</u>	<u>\$1,320,256</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, 2008*

	Business-Type Activities			Governmental Activity - Internal Service Fund
	Sewer	Sanitary Landfill	Total Enterprise Funds	
<b>Operating Revenues</b>				
Charges for Services	\$184,384	\$6,481,180	\$6,665,564	\$3,013,068
Rent	0	934,429	934,429	0
Other	550	0	550	0
<i>Total Operating Revenues</i>	<u>184,934</u>	<u>7,415,609</u>	<u>7,600,543</u>	<u>3,013,068</u>
<b>Operating Expenses</b>				
Personal Services	22,334	0	22,334	8,191
Materials and Supplies	7,011	0	7,011	0
Contractual Services	67,468	6,599,544	6,667,012	388,548
Claims	0	0	0	2,973,966
Depreciation	59,889	129,164	189,053	0
Other	5,833	1,735	7,568	0
<i>Total Operating Expenses</i>	<u>162,535</u>	<u>6,730,443</u>	<u>6,892,978</u>	<u>3,370,705</u>
<i>Operating Income (Loss)</i>	22,399	685,166	707,565	(357,637)
<b>Non-Operating Expenses</b>				
Interest Expense	(37,705)	(238,131)	(275,836)	0
<i>Income (Loss) Before Transfers</i>	(15,306)	447,035	431,729	(357,637)
Transfers In	0	1,205	1,205	0
<i>Changes in Net Assets</i>	(15,306)	448,240	432,934	(357,637)
<i>Net Assets (Deficit) Beginning of Year</i>	<u>1,378,235</u>	<u>(1,699,870)</u>	<u>(321,635)</u>	<u>1,677,893</u>
<i>Net Assets (Deficit) End of Year</i>	<u><u>\$1,362,929</u></u>	<u><u>(\$1,251,630)</u></u>	<u><u>\$111,299</u></u>	<u><u>\$1,320,256</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, 2008

	Business-Type Activities			Governmental Activity- Internal Service Fund
	Sewer	Sanitary Landfill	Total Enterprise Funds	
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$183,159	\$0	\$183,159	\$0
Cash Received from Other Funds	0	0	0	3,013,068
Cash Received from Rent	0	934,429	934,429	0
Cash Payments for Personal Services	(21,446)	0	(21,446)	(8,185)
Cash Payments for Materials and Supplies	(6,636)	0	(6,636)	0
Cash Payments for Contractual Services	(66,996)	0	(66,996)	(409,269)
Cash Payments for Claims	0	0	0	(3,035,678)
Cash Payments for Other	(6,112)	(1,735)	(7,847)	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>81,969</u>	<u>932,694</u>	<u>1,014,663</u>	<u>(440,064)</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Transfers In	0	1,205	1,205	0
<b>Cash Flows from Capital and Related Financing Activities</b>				
Principal Paid on General Obligation Bonds	(55,000)	(535,000)	(590,000)	0
Interest Paid on General Obligation Bonds	(22,243)	(162,697)	(184,940)	0
Principal Paid on OPWC Loans	(2,479)	0	(2,479)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(79,722)</u>	<u>(697,697)</u>	<u>(777,419)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	2,247	236,202	238,449	(440,064)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>189,511</u>	<u>186,361</u>	<u>375,872</u>	<u>2,126,937</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$191,758</u>	<u>\$422,563</u>	<u>\$614,321</u>	<u>\$1,686,873</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>				
Operating Income (Loss)	\$22,399	\$685,166	\$707,565	(\$357,637)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Depreciation	59,889	129,164	189,053	0
(Increase) Decrease in Assets				
Accounts Receivable	(1,225)	118,364	117,139	0
Prepaid Items	12	0	12	(20,758)
Interfund Receivable	0	0	0	0
Increase (Decrease) in Liabilities				
Wages Payable	25	0	25	5
Accounts Payable	500	0	500	37
Due to Other Governments	(25)	0	(25)	1
Interfund Payable	56	0	56	0
Claims Payable	0	0	0	(61,712)
Compensated Absences Payable	338	0	338	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$81,969</u>	<u>\$932,694</u>	<u>\$1,014,663</u>	<u>(\$440,064)</u>

**Other Non-Cash Transactions**

During 2008, \$6,599,544 in tonnage fees was collected by and retained by the lessee as part of the contract with the County.

See accompanying notes to the basic financial statements



**Crawford County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2008*

	Private Purpose Trust	Agency
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$786	\$3,498,872
Cash and Cash Equivalents in Segregated Accounts	64,732	386,116
Due from Other Governments	0	2,592,485
Special Assessments Receivable	0	120,693
Property Taxes Receivable	0	21,648,793
<i>Total Assets</i>	65,518	\$28,246,959
<b>Liabilities</b>		
Payroll Taxes Withholding	0	\$203,585
Due to Other Governments	0	26,949,004
Undistributed Assets	0	1,094,370
<i>Total Liabilities</i>	0	\$28,246,959
<b>Net Assets</b>		
Held in Trust for Residents	10,887	
Held in Trust for Undistributed Probate	54,631	
<i>Total Net Assets</i>	\$65,518	

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Change in Fiduciary Net Assets*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2008*

<b>Additions</b>	
Donations	\$23,795
Interest	<u>490</u>
<i>Total Additions</i>	24,285
<b>Deductions</b>	
Human Services	<u>19,086</u>
<i>Change in Net Assets</i>	5,199
<i>Net Assets Beginning of Year</i>	<u>60,319</u>
<i>Net Assets End of Year</i>	<u><u>\$65,518</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, 2008*

**Note 1 - Reporting Entity**

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

**Primary Government**

A reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements of the County are not misleading. The primary government of the County consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Crawford County, this includes the 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 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. The Workshop operates on a fiscal year ending December 31. Separately issued financial statements can be obtained from Waycraft Workshop, Inc., Bucyrus, Ohio.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

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

The Crawford County General Health District is governed by a 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 by the residents and landowners of the District. The supervisors are authorized to contract and sue on behalf of the District. The supervisors adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits.

The Crawford County Park District is statutorily created as a separate and distinct political subdivision of the State. The probate judge appoints three commissioners who are authorized to contract and sue on behalf of the District. The Commissioners adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits. The Crawford County Park District is a related organization to the County. (See Note 21)

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 22)

The County also participates in the County Commissioners Association of Ohio Service Corporation, an insurance purchasing pool. (See Note 23)

**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 or to its proprietary 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, 2008*

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 fund is presented in a single column on the face of the proprietary fund financial statements. Fiduciary funds are reported by type.

B. Fund Accounting

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

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:

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 property taxes, various state and federal grants and 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.

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 charges for services and equipment rental charges collected for the operation of the sanitary landfill.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

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

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 moneys held for county home residents for their personal expenses and moneys held in trust by the probate court. The County's agency funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

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 (e.g., revenues) and decreases (e.g., 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.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

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.

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 fees), 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, 2008, but were levied to finance 2009 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.



**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

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.

E. Budgetary Process

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

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

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

F. Cash and Investments

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

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

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, 2008.

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 2008 was \$1,080,986, which includes \$872,611 assigned from other County funds.

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

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2008, 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 Gain or 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 and are generally paid from bond proceeds.

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

For advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is deferred and amortized as a component of interest expense. This accounting gain or 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 an addition to or 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 period in which the debt is first issued.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

**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 proprietary funds are reported in both the business-type activity column on the government-wide statement of net assets and in the respective funds.

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 proprietary fund capital assets is also capitalized.

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

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

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

**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".

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

M. Compensated Absences

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

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

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

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

N. Accrued Liabilities and Long-Term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, bonds 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 Engineer, Childrens Services, County Home, Job and Family Services, Sheriff, Mental Retardation and Developmental Disabilities, and the Courts. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

**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 and interfund receivables.

**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, rent, 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. Internal Activity**

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

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

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

**S. Estimates**

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

**Note 3 - Change in Accounting Principles and Restatement of Net Assets**

**A. Change in Accounting Principles**

For 2008, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 49, "Accounting and Financial Reporting for Pollution Remediation Obligations", GASB Statement No. 51, "Accounting and Financial Reporting for Intangible Assets", and GASB Statement No. 52, "Land and Other Real Estate Held as Investments by Endowments".

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
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GASB Statement No. 49 establishes accounting and financial reporting requirements for pollution remediation obligations by requiring more timely and complete reporting of the obligations and by requiring all governments to account for pollution remediation obligations in the same manner. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 51 establishes accounting and financial reporting requirements for intangible assets to reduce inconsistencies thereby enhancing the comparability of the accounting and financial reporting of such assets among state and local governments. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 52 establishes consistent standards for reporting land and other real estate held as investments. It requires endowments to report land and other real estate investments at fair value, to report the changes in fair value as investment income, and to disclose the methods and significant assumptions used to determine fair value. The implementation of this statement did not result in any changes to the financial statements.

**B. Restatement of Net Assets**

In prior years, the County should have recorded an additional month of sales taxes receivable based on the date of collection by vendors rather than the date of collection by the State. The restatement had the following effect on net assets as previously reported.

	Total Governmental Activities
Net Assets, December 31, 2007	\$56,272,434
Sales Taxes Receivable	504,676
Adjusted Net Assets	\$56,777,110

**Note 4 - Accountability**

The following funds had deficit fund balances/net assets as of December 31, 2008.

	Deficit Fund Balances/ Net Assets
Special Revenue Funds	
Community Development Block Grant	123,175
Law Enforcement Overtime Project	5,878
Capital Projects Funds	
Sugar Grove Sewer Project	54,337
Westmoor Sewer Construction	160,607
Enterprise Fund	
Sanitary Landfill	1,251,630

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

The deficits in the special revenue funds and the Sugar Grove Sewer Project capital projects fund resulted from adjustments for accrued liabilities. The General Fund provides transfers when cash is required, not when accruals occur.

The deficit in the Westmoor Sewer Construction fund is 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).
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 Changes in Fund Balance			
	General	Auto License and Gas Tax	Child Welfare	County Home
GAAP Basis	(\$349,479)	\$674,382	(\$13,093)	(\$61,507)
Non-Budgeted Cash Activity	(550,844)	6,284	(35,985)	(2,986)
Net Adjustment for Revenue Accruals	38,416	10,571	(26,465)	(5,506)
Net Adjustment for Expenditure Accruals	935	(172,366)	(44,336)	(7,507)
Prepaid Items	7,946	2	(229)	(657)
Materials and Supplies Inventory	(4,384)	(1,046)	0	1,344
Advances In	336,000	0	0	0
Advances Out	(132,851)	0	0	0
Encumbrances	(255,233)	(46,672)	(114,036)	(27,393)
Budget Basis	<u>(\$909,494)</u>	<u>\$471,155</u>	<u>(\$234,144)</u>	<u>(\$104,212)</u>

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
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Net Changes in Fund Balance

	Job and Family Services	Jail Operation Levy	Mental Retardation and Developmental Disabilities
GAAP Basis	(\$206,171)	\$40,559	(\$155,496)
Non-Budgeted Cash Activity	(1,861)	503	(42,221)
Net Adjustment for Revenue Accruals	71,574	(5,262)	(90,550)
Net Adjustment for Expenditure Accruals	(138,816)	6,365	5,619
Prepaid Items	(4,315)	(51)	(8,002)
Materials and Supplies Inventory	(280)	(1,410)	(933)
Advances Out	0	(29,000)	0
Encumbrances	(253,795)	(33,127)	(87,085)
Budget Basis	<u>(\$533,664)</u>	<u>(\$21,423)</u>	<u>(\$378,668)</u>

**Note 6 - Deposits and Investments**

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

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

1. United States treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;



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

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

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

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
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Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$1,750,000 of the County's bank balance of \$18,107,985 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

As of December 31, 2008, the County had the following investments:

	Total	Maturities	
		Less Than 6 Months	1 Year to 3 Years
Federal Farm Credit Bank Bonds	\$1,030,625	\$0	\$1,030,625
Federal Home Loan Bank Bonds	1,041,368	0	1,041,368
STAR Ohio	1,937,948	1,937,948	0
Total Investments	\$4,009,941	\$1,937,948	\$2,071,993

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

The Federal Farm Credit Bank Bonds 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. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

The County places no limit on the amount it may invest in any one issuer. The following table indicates the percentage of each investment to the total portfolio:

	Fair Value	Percentage of Portfolio
Federal Farm Credit Bank Bonds	\$1,030,625	25.70%
Federal Home Loan Bank Bonds	1,041,368	25.97

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
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**Note 7 - Receivables**

Receivables at December 31, 2008, consisted of accounts (billings for user charged services, including unbilled utility services), accrued interest, sales taxes, grants, entitlements, shared revenues, special assessments, interfund, and property taxes. All receivables are expected to be collected within one year, except special assessments, interfund, and property taxes. Special assessments, in the amount of \$44,756, and interfund receivables, in the amount of \$183,127, will not be received within one year. At December 31, 2008, the amount of delinquent special assessments was \$44,756. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

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

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

Fund Type/Fund	Description	Amount
Governmental Activities		
Major Funds		
General Fund	Local Government Revenue Assistance	\$583,711
	Grants and Subsidies	183,063
Total General Fund		766,774
Auto License and Gas Tax	Motor Vehicle License Tax and Gas Tax	1,828,313
Child Welfare	Tangible Tax, Homestead, and Rollback	29,549
	Child Welfare Grant	255,323
Total Child Welfare		284,872
County Home	Tangible Tax, Homestead, and Rollback	73,902
Jail Operation Levy	Housing of Prisoners	33,951
MRDD	Tangible Tax, Homestead, and Rollback	258,656
	MRDD Grants	678,298
Total MRDD		936,954
Total Major Funds		3,924,766
Nonmajor Funds		
Community Development Block Grant	Community Development Grant	404,776
Council on Aging Levy	Tangible Tax, Homestead, and Rollback	44,341
Emergency Management Agency	Emergency Management Grants	5,688
Felony Delinquent Care	Felony Delinquent Care Grant	83,486
Law Enforcement Overtime Project	Law Enforcement Overtime Grant	17,598
Mental Health	Tangible Tax, Homestead, and Rollback	77,667

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**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
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Ohio Childrens Trust	Ohio Childrens Trust Grant	7,500
Victims of Crime	Victims of Crime Grant	22,132
Wireless E-911	Wireless E-911 Government Assistance	31,199
Total Nonmajor Funds		694,387
Total Governmental Activities		\$4,619,153
Agency Funds		
Local Government	Local Government Revenue Assistance	\$632,355
Library Local Government	Library Local Government	899,257
Tangible Tax	Tangible Tax	150,149
Undivided Tax	Motor Vehicle License Tax and Gas Tax	910,724
Total Agency Funds		\$2,592,485

**Note 8 - Permissive Sales and Use Tax**

In 1978, the County Commissioners, by resolution, imposed a one-half of one percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property, including motor vehicles not subject to the sales tax. In February 1993, the County Commissioners, by resolution, imposed an additional one-half of one percent tax on all retail sales pursuant to Sections 5739.02 and 5741.02 of the Ohio Revised Code. In May 1994, voters approved a one-half of one percent tax on retail sales pursuant to Sections 5739.02 and 5741.02 of the Ohio Revised Code. This tax commenced July 1, 1994, for a period of twenty-five years. Proceeds shall be used for constructing, equipping, furnishing, and operating a 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 the amount of the taxes to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month.

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2008. 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*  
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**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 2008 represent the collection of 2007 taxes. Real property taxes received in 2008 were levied after October 1, 2007, on the assessed values as of January 1, 2007, 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 2008 represent the collection of 2007 taxes. Public utility real and tangible personal property taxes received in 2008 became a lien on December 31, 2006, were levied after October 1, 2007, 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 2008 (other than public utility property) represent the collection of 2008 taxes. Tangible personal property taxes received in 2008 were levied after October 1, 2007, on the value as of December 31, 2007. In prior years, tangible personal property was assessed at 25 percent of true value for capital assets and 23 percent for inventory. The tangible personal property tax is being phased out. The assessment percentage for all property, including inventory, is 6.25 percent for 2008 and zero percent for 2009. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, 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, 2008, and for which there was an enforceable legal claim. The entire receivable has been deferred since current taxes were not levied to finance 2008 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue while the remainder has been deferred.

The full tax rate for all County operations for the year ended December 31, 2008, was \$8.80 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2008 property tax receipts were based are as follows:

	Amount
Agricultural/Residential and Other Real Estate	\$641,306,090
Public Utility	21,898,020
Tangible Personal	23,845,402
Total Assessed Value	\$687,049,512

**Crawford County, Ohio**  
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**Note 10 - Capital Assets**

Capital asset activity for the year ended December 31, 2008, was as follows:

	Balance at December 31, 2007	Additions	Reductions	Balance at December 31, 2008
Primary Government				
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$686,015	\$0	\$0	\$686,015
Land Improvements	5,562,881	0	0	5,562,881
Construction in Progress	160,302	0	0	160,302
<b>Total Nondepreciable Capital Assets</b>	<b>6,409,198</b>	<b>0</b>	<b>0</b>	<b>6,409,198</b>
Depreciable Capital Assets				
Buildings and Building Improvements	28,907,932	27,756	0	28,935,688
Improvements Other Than Buildings	10,000	0	0	10,000
Equipment	1,329,652	124,609	(23,632)	1,430,629
Vehicles	4,797,746	302,238	(206,404)	4,893,580
Furniture/Fixtures	280,933	0	0	280,933
Infrastructure	28,100,485	1,527,653	0	29,628,138
<b>Total Depreciable Capital Assets</b>	<b>63,426,748</b>	<b>1,982,256</b>	<b>(230,036)</b>	<b>65,178,968</b>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(6,955,883)	(745,401)	0	(7,701,284)
Improvements Other Than Buildings	(10,000)	0	0	(10,000)
Equipment	(962,361)	(104,512)	23,632	(1,043,241)
Vehicles	(3,210,106)	(372,885)	206,404	(3,376,587)
Furniture/Fixtures	(82,286)	(14,053)	0	(96,339)
Infrastructure	(12,375,933)	(1,325,482)	0	(13,701,415)
<b>Total Accumulated Depreciation</b>	<b>(23,596,569)</b>	<b>(2,562,333)</b>	<b>230,036</b>	<b>(25,928,866)</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>39,830,179</b>	<b>(580,077)</b>	<b>0</b>	<b>39,250,102</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$46,239,377</b>	<b>(\$580,077)</b>	<b>\$0</b>	<b>\$45,659,300</b>
	Balance at December 31, 2007	Additions	Reductions	Balance at December 31, 2008
Business-Type Activities				
Nondepreciable Capital Assets				
Land	\$175,550	\$0	\$0	\$175,550
Landfill Improvements	1,097,764	0	0	1,097,764
<b>Total Nondepreciable Capital Assets</b>	<b>1,273,314</b>	<b>0</b>	<b>0</b>	<b>1,273,314</b>

(continued)

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

	Balance at December 31, 2007	Additions	Reductions	Balance at December 31, 2008
<b>Depreciable Capital Assets</b>				
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	2,166,729	0	0	2,166,729
<b>Total Depreciable Capital Assets</b>	<b>12,905,947</b>	<b>0</b>	<b>0</b>	<b>12,905,947</b>
<b>Less Accumulated Depreciation for</b>				
Buildings and Building Improvements	(186,365)	(12,509)	0	(198,874)
Landfill Cells	(7,892,398)	(70,140)	0	(7,962,538)
Equipment	(1,854,900)	(52,209)	0	(1,907,109)
Vehicles	(14,200)	0	0	(14,200)
Infrastructure	(437,228)	(54,195)	0	(491,423)
<b>Total Accumulated Depreciation</b>	<b>(10,385,091)</b>	<b>(189,053)</b>	<b>0</b>	<b>(10,574,144)</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>2,520,856</b>	<b>(189,053)</b>	<b>0</b>	<b>2,331,803</b>
<b>Business-Type Activities Capital Assets, Net</b>	<b>\$3,794,170</b>	<b>(\$189,053)</b>	<b>\$0</b>	<b>\$3,605,117</b>

Depreciation expense was charged to governmental functions as follows:

<b>Governmental Activities</b>	
<b>General Government</b>	
Legislative and Executive	\$270,985
Judicial	21,248
<b>Public Safety</b>	
Jail Operation	336,892
Other Public Safety	61,737
Public Works	1,613,094
<b>Health</b>	
Mental Retardation and Developmental Disabilities	75,174
Other Health	35,167
<b>Human Services</b>	
Child Welfare	27,306
County Home	28,166
Job and Family Services	80,948
Other Human Services	11,616
<b>Total Depreciation Expense-Governmental Activities</b>	<b>\$2,562,333</b>

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

**Note 11 - Interfund Receivables/Payables**

Interfund balances at December 31, 2008, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Child Welfare Fund	\$672
Mental Retardation and Developmental Disabilities Fund	22,350
Other Governmental Funds	428,413
Sewer Fund	880
Total General Fund	\$452,315
Due to Auto License and Gas Tax Fund from:	
County Home Fund	\$23
Sewer Fund	274
Total Auto License and Gas Tax Fund	\$297
Due to Job and Family Services Fund from:	
Other Governmental Funds	\$14,094
Due to Jail Operation Levy Fund from:	
County Home Fund	\$15
Job and Family Services Fund	717
Total Jail Operation Levy Fund	\$732
Due to Other Governmental Funds from:	
Job and Family Services Fund	\$49,575
Due to Sewer Fund from:	
Other Governmental Funds	\$15

The balance due to the General Fund included loans made to provide working capital for operations or projects; \$183,127 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.



**Crawford County, Ohio**  
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**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 2008, the County contracted with Midland Service Agency, Inc. for property, general liability, auto liability, and physical damage insurance. Building and personal property liability insurance has a limit of \$48,326,033. The primary general liability limit is \$3,000,000. Primary auto liability insurance has a limit of \$1,000,000. 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.

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 \$100,000 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, 2008, 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 were as follows:

	Beginning of Year Liability	Current Year Claims and Changes in Estimate	Claims Payments	Balance at Year End
2007	\$234,834	\$2,770,069	\$2,556,035	\$448,868
2008	448,868	2,973,966	3,035,678	387,156

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
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C. Workers' Compensation

For 2008, the County participated in the County Commissioners Association Service Corporation (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.

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 - Defined Benefit Pension Plans**

A. Ohio Public Employees Retirement System

Plan Description - The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan 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. While members in the State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs, and township police) and public safety divisions exist only within the traditional pension plan.

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
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Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2008, members in the state and local classifications contributed 10 percent of covered payroll, public safety and law enforcement members contributed 10.1 percent.

The County's contribution rate for 2008 was 14 percent of covered payroll, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.4 percent of covered payroll. For 2008, a portion of the County's contribution equal to 7 percent of covered payroll was allocated to fund the postemployment health care plan. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2008, 2007, and 2006 was \$952,751, \$1,097,725, and \$1,161,766, respectively; 92 percent has been contributed for 2008 and 100 percent has been contributed for 2007 and 2006. Contributions to the member-directed plan for 2008 were \$14,818 made by the County and \$10,585 made by plan members.

B. State Teachers Retirement System

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

New members have a choice of three retirement plans, a Defined Benefit Plan (DBP), a Defined Contribution Plan (DCP), and a Combined Plan (CP). The DBP plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service or an allowance based on member contributions and earned interest matched by STRS Ohio funds multiplied by an actuarially determined annuity factor. The DCP allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age fifty and termination of employment. The CP offers features of both the DBP and the DCP. In the CP, member contributions are invested by the member and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DBP. DCP and CP members will transfer to the DBP during their fifth year of membership unless they permanently select the DCP or CP. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DBP or CP member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits.

Funding Policy - For the fiscal year ended June 30, 2008, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

**Crawford County, Ohio**  
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The County's required contribution for pension obligations to the DBP for the years ended December 31, 2008, 2007, and 2006 were \$57,367, \$52,621, and \$48,247, respectively; 100 percent has been contributed all three years. Contributions for the DCP and CP for the year ended December 31, 2008, were \$3,960 made by the County and \$3,771 made by plan members.

**Note 14 - Postemployment Benefits**

**A. Ohio Public Employees Retirement System**

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

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

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The postemployment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). State statute requires that public employers fund postemployment health care through contributions to OPERS. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postemployment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2008, local government employers contributed 14 percent of covered payroll (17.4 percent for public safety and law enforcement). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The amount of the employer contributions which was allocated to fund postemployment health care was 7 percent of covered payroll for 2008.

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

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2008, 2007, and 2006 was \$967,569, \$718,013, and \$564,490, respectively; 92 percent has been contributed for 2008 and 100 percent for 2007 and 2006.

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On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan which was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007, and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

**B. State Teachers Retirement System**

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

Funding Policy - Ohio law authorized STRS Ohio to offer the Health Care Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a monthly premium. By Ohio law, funding for postemployment health care may be deducted from employer contributions. For 2008, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the health Care Stabilization Fund. The County's contribution for health care for the years ended December 31, 2008, 2007, and 2006 were \$4,717, \$4,337, and \$3,986, respectively; 100 percent has been contributed for all three years.

**Note 15 - 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 is earned at various rates as defined by County policy and union contracts and accumulated without limit. Sick leave benefits are paid upon retirement based on various rates and maximums depending on the contract.

**Crawford County, Ohio**  
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**Note 16 - Long-Term Liabilities**

Changes in the County's long-term obligations during 2008 were as follows:

	Balance at December 31, 2007	Additions	Reductions	Balance at December 31, 2008	Amount Due in One Year
Governmental Activities					
General Obligation Bonds					
1999 New Jail Facility Refunding 3.15-5.80%					
Serial Bonds	\$350,000	\$0	170,000	\$180,000	\$180,000
Term Bonds	1,235,000	0	0	1,235,000	0
Capital Appreciation Bonds	91,547	0	0	91,547	0
Capital Appreciation Accretion	500,780	27,817	0	528,597	0
Total 1999 New Jail Facility Bonds	<u>2,177,327</u>	<u>27,817</u>	<u>170,000</u>	<u>2,035,144</u>	<u>180,000</u>
2002 Various Purpose Bonds 2.25-5.25%					
Serial Bonds	775,000	0	145,000	630,000	150,000
Premium	23,259	0	4,651	18,608	0
Total 2002 Various Purpose Bonds	<u>798,259</u>	<u>0</u>	<u>149,651</u>	<u>648,608</u>	<u>150,000</u>
2005 Various Purpose Bonds 3.25-5.00%					
Serial Bonds	310,000	0	35,000	275,000	35,000
Term Bonds	555,000	0	0	555,000	0
Premium	18,735	0	1,102	17,633	0
Total 2005 Various Purpose Bonds	<u>883,735</u>	<u>0</u>	<u>36,102</u>	<u>847,633</u>	<u>35,000</u>
1992 Job and Family Services Building 6.25-6.60%	<u>310,000</u>	<u>0</u>	<u>55,000</u>	<u>255,000</u>	<u>55,000</u>
2005 Administrative Building Term Bonds 5.25-6.00%	1,940,000	0	65,000	1,875,000	65,000
Premium	43,172	0	2,539	40,633	0
Total 2005 Administrative Building Bonds	<u>1,983,172</u>	<u>0</u>	<u>67,539</u>	<u>1,915,633</u>	<u>65,000</u>

(continued)

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	Balance at December 31, 2007	Additions	Reductions	Balance at December 31, 2008	Amount Due in One Year
2007 Various Purpose Refunding Bonds 4.00-4.20%					
Serial Bonds	\$5,100,000	\$0	\$95,000	\$5,005,000	\$100,000
Term Bonds	1,315,000	0	0	1,315,000	0
Premium	81,366	0	4,957	76,409	0
Accounting Loss	(486,810)	0	(23,314)	(463,496)	0
Total 2007 Various Purpose Refunding Bonds	<u>6,009,556</u>	<u>0</u>	<u>76,643</u>	<u>5,932,913</u>	<u>100,000</u>
Total General Obligation Bonds	12,162,049	27,817	554,935	11,634,931	585,000
Compensated Absences	<u>1,000,959</u>	<u>180,985</u>	<u>99,338</u>	<u>1,082,606</u>	<u>5,225</u>
Total Governmental Activities	<u>\$13,163,008</u>	<u>\$208,802</u>	<u>\$654,273</u>	<u>\$12,717,537</u>	<u>\$590,225</u>
Business-Type Activities					
General Obligation Bonds					
1999 Waterline Improvement 3.15-4.80%					
Serial Bonds	\$110,000	\$0	\$55,000	\$55,000	\$55,000
Capital Appreciation Bonds	28,518	0	0	28,518	0
Capital Appreciation Accretion	86,506	19,513	0	106,019	0
Premium	11,946	0	3,982	7,964	0
Total 1999 Waterline Improvement Bonds	<u>236,970</u>	<u>19,513</u>	<u>58,982</u>	<u>197,501</u>	<u>55,000</u>
2007 Various Purpose Refunding Bonds 4.00-4.20%					
Serial Bonds	395,000	0	0	395,000	0
Premium	17,226	0	1,436	15,790	0
Accounting Gain	8,274	0	689	7,585	0
Total 2007 Various Purpose Refunding Bonds	<u>420,500</u>	<u>0</u>	<u>2,125</u>	<u>418,375</u>	<u>0</u>

(continued)

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
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	Balance at December 31, 2007	Additions	Reductions	Balance at December 31, 2008	Amount Due in One Year
1999 Landfill Improvements Refunding 3.15-4.80%					
Serial Bonds	\$340,000	\$0	\$165,000	\$175,000	\$175,000
Term Bonds	1,255,000	0	0	1,255,000	0
Capital Appreciation Bonds	91,547	0	0	91,547	0
Capital Appreciation Accretion	277,697	62,640	0	340,337	0
Premium	154,135	0	12,845	141,290	0
Accounting Loss	(179,171)	14,931	0	(164,240)	0
<b>Total 1999 Landfill Improvements Refunding Bonds</b>	<b>1,939,208</b>	<b>77,571</b>	<b>177,845</b>	<b>1,838,934</b>	<b>175,000</b>
2005 Various Purpose Bonds 3.25-5.00%					
Serial Bonds	380,000	0	40,000	340,000	45,000
Term Bonds	710,000	0	0	710,000	0
Premium	22,898	0	1,347	21,551	0
<b>Total 2005 Various Purpose Bonds</b>	<b>1,112,898</b>	<b>0</b>	<b>41,347</b>	<b>1,071,551</b>	<b>45,000</b>
2007 Various Purpose Refunding Bonds 4.00-4.20%					
Serial Bonds	720,000	0	230,000	490,000	240,000
Premium	4,767	0	1,589	3,178	0
Accounting Loss	(5,200)	0	(5,200)	0	0
<b>Total 2007 Various Purpose Refunding Bonds</b>	<b>719,567</b>	<b>0</b>	<b>226,389</b>	<b>493,178</b>	<b>240,000</b>
2007 Landfill Improvement Refunding Bonds 4.50-4.75%					
	300,000	0	100,000	200,000	100,000
<b>Total General Obligation Bonds</b>	<b>4,729,143</b>	<b>97,084</b>	<b>606,688</b>	<b>4,219,539</b>	<b>615,000</b>
OPWC Loans	47,099	0	2,479	44,620	2,479
Compensated Absences	906	338	0	1,244	0
<b>Total Business-Type Activities</b>	<b>\$4,777,148</b>	<b>\$97,422</b>	<b>\$609,167</b>	<b>\$4,265,403</b>	<b>\$617,479</b>



**Crawford County, Ohio**  
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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. On May 17, 2007, the County refunded a portion of the serial, term, and capital appreciation bonds, in the amount of \$240,000, \$585,000, and \$42,860, respectively. The serial bonds will be paid from 1999 through 2009; the term bonds will be paid during 2019; and the capital appreciation bonds will be paid from 2010 through 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 \$230,000 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	\$180,000
2015	190,000
2016	200,000
2017	210,000
2018	225,000

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 2010 through 2013. The maturity amount of the bonds is \$725,000. For 2008, \$27,817 was accreted for a total bond value of \$620,144.

All of the refunded bonds have been retired by the escrow agent.

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.

**Crawford County, Ohio**  
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On May 17, 2007, the County refunded a portion of the following general obligation bonds:

	Serial Bonds	Term Bonds	Total Bonds Refunded
Courthouse Addition	\$150,000	\$2,180,000	\$2,330,000
Administrative Addition	130,000	1,125,000	1,255,000
Job and Family Services	80,000	1,205,000	1,285,000
Sanitary Landfill	700,000	0	700,000
Total	\$1,060,000	\$4,510,000	\$5,570,000

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.

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

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

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

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The term bonds maturing on December 1, 2023, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, 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.

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

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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 occurred 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
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, 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

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

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

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

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

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

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

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

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

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

At December 31, 2008, \$5,977,860 of the refunded bonds was still outstanding.

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. On May 17, 2007, the County refunded the term bonds, in the amount of \$395,000. The serial bonds will be paid from 1999 through 2009, and the capital appreciation bonds will be paid from 2010 through 2013. The bonds will be retired from the operating revenues of the Sewer enterprise fund.

**Crawford County, Ohio**  
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The capital appreciation bonds will mature in 2010 through 2013. The maturity amount of the bonds is \$225,000. For 2008, \$19,513 was accreted for a total bond value of \$134,537.

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. On September 25, 2007, the County refunded a portion of the serial bonds, in the amount of \$475,000. The remaining serial bonds will be paid from 1999 through 2009; the term bonds will be paid during 2019; and the capital appreciation bonds will be paid from 2010 through 2013. The bonds will be retired from operating revenues of the Sanitary Landfill enterprise fund.

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 \$650,855 and is not included in the calculation of invested in capital assets, net of related debt.

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.

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 2010 through 2013. The maturity amount of the bonds is \$725,000. For 2008, \$62,640 was accreted for a total bond value of \$431,884.

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All of the refunded bonds have been retired by the escrow agent.

2007 Landfill Improvement Refunding Bonds - On September 25, 2007, the County issued \$475,000 in general obligation refunding bonds, consisting of serial bonds with interest rates ranging from 4.5 percent to 4.75 percent, to refund \$475,000 of the 1999 Landfill Improvements general obligation bonds. The net proceeds, in the amount of \$481,244 were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to retire the bonds on December 1, 2007. As a result, \$475,000 of the 1999 Landfill Improvements general obligation bonds was paid off in 2007 and the liability for those bonds was removed from the County's long-term obligations.

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

The County Commissioners obtained an interest-free loan from the Ohio Public Works Commission for improvements to the Morton Sewer Treatment facility, in the amount of \$49,578. The loan is payable from the Sewer enterprise fund. Annual principal payments are expected to require less than 100 percent of the net revenues. Total principal remaining on the loan is \$44,620, payable through July 2024. For the current year, principal paid and total net revenues were \$2,479 and \$82,288, respectively.

Compensated absences will be paid from the General Fund, the Auto License and Gas Tax, 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, Economic Development, Emergency Management Agency, Felony Delinquent Care, Law Enforcement Overtime Project, Municipal Court Probation Officer, Real Estate Assessment, Sanction Costs, Special Projects, and Victims of Crime special revenue funds, and the Sewer Enterprise Fund.

The County's legal debt margin as of December 31, 2008, was \$8,611,238.

Principal and interest requirements to retire the general obligation debt outstanding at December 31, 2008, were as follows:

Year Ending	Governmental Activities			
	General Obligation Bonds			
	Serial		Term	
	Principal	Interest	Principal	Interest
2009	\$520,000	\$268,959	\$65,000	\$241,032
2010	355,000	246,610	70,000	237,619
2011	360,000	230,507	75,000	233,944
2012	395,000	219,565	80,000	229,444
2013	345,000	197,837	85,000	224,642
2014-2018	1,790,000	752,175	1,675,000	942,862
2019-2023	1,560,000	386,400	1,170,000	547,887
2024-2028	1,020,000	82,600	935,000	300,270
2029-2031	0	0	825,000	70,140
Totals	<u>\$6,345,000</u>	<u>\$2,384,653</u>	<u>\$4,980,000</u>	<u>\$3,027,840</u>

**Crawford County, Ohio**

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Year Ending	Capital Appreciation Bonds	
	Principal	Interest
2009	\$0	\$0
2010	29,053	155,947
2011	24,167	155,833
2012	20,662	159,338
2013	17,665	162,335
Totals	<u>\$91,547</u>	<u>\$633,453</u>

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.

Year Ending	Business-Type Activities - Sewer Enterprise Fund	
	General Obligation Bonds	
	Serial	
	Principal	Interest
2009	\$55,000	\$19,960
2010	0	17,650
2011	0	17,650
2012	0	17,650
2013	0	17,650
2014-2018	320,000	58,150
2019	75,000	3,000
Totals	<u>\$450,000</u>	<u>\$151,710</u>

Year Ending	Capital Appreciation Bonds		OPWC Loans
	Principal	Interest	Principal
2009	\$0	\$0	\$2,479
2010	9,422	50,578	2,479
2011	7,384	47,616	2,479
2012	6,313	48,687	2,479
2013	5,399	49,601	2,479
2014-2018	0	0	12,394
2019-2023	0	0	12,394
2024-2026	0	0	7,437
Totals	<u>\$28,518</u>	<u>\$196,482</u>	<u>\$44,620</u>



**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2008

Business-Type Activities - Sanitary Landfill Enterprise Fund				
General Obligation Bonds				
Year Ending	Serial		Term	
	Principal	Interest	Principal	Interest
2009	\$560,000	\$48,438	\$0	\$92,162
2010	395,000	25,275	0	92,162
2011	45,000	8,950	0	92,162
2012	50,000	7,375	0	92,162
2013	50,000	5,625	0	92,163
2014-2018	105,000	5,938	1,195,000	359,213
2019-2023	0	0	600,000	103,676
2024-2025	0	0	170,000	12,113
Totals	\$1,205,000	\$101,601	\$1,965,000	\$935,813

Capital Appreciation Bonds		
Year Ending	Principal	Interest
2009	\$0	\$0
2010	29,053	155,947
2011	24,167	155,833
2012	20,662	159,338
2013	17,665	162,335
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 17 - 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, 2008, \$1,097,870 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, 2008, \$7,470,000 in Hospital Facilities Revenue Refunding and Improvement Bonds was still outstanding.

On June 17, 2004, the County issued \$360,000 in Health Care Facilities Revenue Bonds on behalf of Waycraft, Inc. The proceeds were used to acquire, construct, equip, renovate, and install a development facility. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2008, \$303,256 in Health Care Facilities Revenue Bonds was still outstanding.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

On April 20, 2006, the County issued \$1,200,000 in Health Care Facilities Revenue Bonds on behalf of HomeCare Matters Home Health and Hospice Project. The proceeds were used to acquire, construct, install, and equip an administrative building. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2008, \$1,144,066 in Health Care Facilities Revenue Bonds was still outstanding.

On November 7, 2006, the County issued \$5,000,000 in Hospital Facilities Revenue Bonds on behalf of Galion Community Hospital. The proceeds were used to acquire, construct, improve, furnish, and equip hospital facilities. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2008, \$4,730,000 in Hospital Facilities Revenue Bonds was still outstanding.

**Note 18 - Interfund Transfers**

During 2008, the following transfers were made:

	Transfers Out				Total
	General	County Home	Mental Retardation and Developmental Disabilities	Other Governmental	
Transfers In					
Child Welfare	\$215,000	\$0	\$0	\$0	\$215,000
Job and Family Services	191,617	0	0	0	191,617
Jail Operation Levy	671,706	0	0	0	671,706
Other Governmental	629,616	15,000	70,000	155,000	869,616
Total Governmental Funds	1,707,939	15,000	70,000	155,000	1,947,939
Business-Type Activities					
Sanitary Landfill	1,205	0	0	0	1,205
Total	<u>\$1,709,144</u>	<u>\$15,000</u>	<u>\$70,000</u>	<u>\$155,000</u>	<u>\$1,949,144</u>

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

**Note 19 - 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.

**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. The liability for closure and postclosure care costs for 2008 was \$3,558,728.

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 2008, 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 2008, these costs were \$4,755,636. 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 20 - Waycraft Workshop, Inc.**

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

Cash and Cash Equivalents - At year end, the carrying amount (book balance) of the Workshop's deposits and cash on hand was \$105,932 and the unadjusted bank balance (before outstanding checks were deducted) was \$109,259, which \$105,211 was covered by federal depository insurance and \$721 was uninsured.

Depository	Description	2008	2007
United Bank	Operating and Payroll	\$100,721	\$97,598
First Federal Community Bank	Donation Checking	5,211	7,802
		<u>\$105,932</u>	<u>\$105,400</u>

Investments - Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at fair value. Unrealized gains and losses are included on the statement of activities. The Workshop's investments as of December 31, 2008, consisted of a mutual fund, government securities, and certificates of deposit, in the amount of \$140,024, reported at fair value. The net unrealized loss for 2008 was \$42,450.

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

Capital Assets - Additions and improvements to property and equipment are recorded at cost when purchased and at fair market value when donated. A summary of the Workshop's capital assets at December 31, 2008, follows:

	Balance at December 31, 2007	Additions	Reductions	Balance at December 31, 2008
Nondepreciable Capital Assets				
Land	\$39,440	\$0	\$0	\$39,440
Depreciable Capital Assets				
Buildings	452,038	46,581	0	498,619
Improvements Other Than Buildings	45,849	0	0	45,849
Trucks	24,875	0	0	24,875
Tools and Equipment	114,403	9,473	0	123,876
Leasehold Improvements	32,443	16,200	0	48,643
Office Equipment	36,394	1,213	0	37,607
Total Depreciable Capital Assets	706,002	73,467	0	779,469
Total Capital Assets	745,442	73,467	0	818,909
Accumulated Depreciation	(171,403)	(35,563)	0	(206,966)
Net Capital Assets	<u>\$574,039</u>	<u>\$37,904</u>	<u>0</u>	<u>\$611,943</u>

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

Long-Term Debt - A mortgage was issued through 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 the Workshop's facility located at 118 River Street.

	Balance at December 31, 2007	Additions	Reductions	Balance at December 31, 2008	Amount Due in One Year
Mortgage Payable	\$316,935	\$0	\$13,679	\$303,256	\$14,121

The annual requirements to retire the mortgage debt as of December 31, 2008, are as follows:

Year Ending	Mortgage Payable	
	Principal	Interest
2009	\$14,121	\$12,676
2010	14,735	12,062
2011	15,377	11,420
2012	16,015	10,782
2013	16,743	10,054
2014-2018	95,280	38,705
2019-2023	117,912	16,073
2024	13,073	179
Totals	\$303,256	\$111,951

**Note 21 - Related Organization**

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

**Note 22 - 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. (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, 2008*

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 2008, the Crawford County Board of Mental Retardation and Developmental Disabilities contributed \$57,892 for operational costs.

The Corporation is a joint venture among the counties because of the potential liability for the housing loans upon the Corporation's default on loans, or dissolution. Upon dissolution of the Corporation, the Board of Trustees shall distribute all remaining assets of the Corporation to the participating 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, 2008. 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, 2008. 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, 2008*

**Note 23 - 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 of Ohio 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 24 - Related Party Transaction**

The County provides the management and staff personnel, at no charge, to Waycraft Workshop, Inc. In addition, management services and salaries, land and facilities, utilities, and certain other general and administrative costs are provided by the County to the Workshop. The Workshop's management has estimated the value of this support to be approximately \$114,992 for the year ended December 31, 2008. 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 \$1,481,454.

**Note 25 - Contingent Liabilities**

**A. Grants**

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

**B. Housing Loans**

Crawford County is liable for the housing loans entered into by Northland Homes and Properties, Inc. upon the default on payment or dissolution of the not-for-profit corporation (See Note 22).

**C. Litigation**

The County is a party to several legal proceedings seeking damages or injunctive relief generally incidental to its operations and pending projects. The County is of the opinion that the ultimate disposition of various claims and legal proceedings will not have a material effect, if any, on the financial condition of the County.

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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.

*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 incentives 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 and moneys received from the Ohio Department of Development for advancing 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 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.

*Help Me Grow Fund* - To account for grant moneys received from the Ohio Department of Health to administer the Help Me Grow program.

*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 Assistance Fund* - To account for moneys received from the Ohio Attorney General's Office to be used for law enforcement training programs.

*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.

(continued)

## Crawford County, Ohio

### *Nonmajor Special Revenue Funds (continued)*

*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.

*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.

*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 the CIC and lent to small businesses who employ county residents.

*Railroad Grade Crossing Improvement Fund* - To account for fines collected by the Municipal Court under Section 5589.21 of the Ohio Revised Code to be used for railroad crossing improvements.

*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 Special Revenue Funds (continued)***

*Wireless E-911 Fund* - To account for charges to subdivisions for the 911 emergency services.

### ***Nonmajor Debt Service Fund***

The debt service fund is used to account for the accumulation of financial resources for the payment of the jail facility, Job and Family Services building, administration building, and courthouse renovation general obligation bonds, interest, and related costs.

### ***Nonmajor Capital Projects Funds***

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

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

*Dog and Kennel Capital Fund* - To account for transfers from the Dog and Kennel Fund for acquiring motor vehicles used by the Dog Warden's office.

*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 improvements to the facility.

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

*Nevada Wynford Road Paving Project Fund* - To account for State Issue I moneys used for paving a county road.

*County Roads 35 and 49 Paving Project Fund* - To account for State Issue I moneys used for paving certain county roads.

*Sugar Grove Sewer Project Fund* - To account for federal grant moneys and advances from the General Fund 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, 2008*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,046,070	\$35,515	\$355,958	\$5,437,543
Cash and Cash Equivalents in Segregated Accounts	5,515	0	0	5,515
Accounts Receivable	78,404	0	0	78,404
Sales Taxes Receivable	0	371,122	0	371,122
Due from Other Governments	694,387	0	0	694,387
Special Assessments Receivable	71,969	0	0	71,969
Prepaid Items	4,637	0	0	4,637
Materials and Supplies Inventory	10,940	0	0	10,940
Restricted Assets				
Cash and Cash Equivalents with Escrow Agent	0	0	7,199	7,199
Interfund Receivable	49,575	0	0	49,575
Property Taxes Receivable	921,347	0	0	921,347
<i>Total Assets</i>	<u>\$6,882,844</u>	<u>\$406,637</u>	<u>\$363,157</u>	<u>\$7,652,638</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Wages Payable	\$26,706	\$0	\$0	\$26,706
Accounts Payable	160,347	0	0	160,347
Contracts Payable	19,435	0	0	19,435
Due to Other Governments	58,718	0	0	58,718
Interfund Payable	205,058	0	237,464	442,522
Deferred Revenue	1,712,857	254,896	0	1,967,753
Liabilities Payable from Restricted Assets				
Retainage Payable	0	0	7,199	7,199
<i>Total Liabilities</i>	<u>2,183,121</u>	<u>254,896</u>	<u>244,663</u>	<u>2,682,680</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	231,958	0	30,819	262,777
Unreserved, reported in				
Special Revenue Funds	4,467,765	0	0	4,467,765
Debt Service Fund	0	151,741	0	151,741
Capital Projects Funds	0	0	87,675	87,675
<i>Total Fund Balances</i>	<u>4,699,723</u>	<u>151,741</u>	<u>118,494</u>	<u>4,969,958</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,882,844</u>	<u>\$406,637</u>	<u>\$363,157</u>	<u>\$7,652,638</u>

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**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2008*

	<u>Court Computer</u>	<u>Clerk of Courts Title</u>	<u>Community Development Block Grant</u>	<u>Concealed Handgun Expense</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$319,992	\$86,221	\$91,739	\$16,770
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	404,776	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	266	82	0	341
Materials and Supplies Inventory	1,994	951	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$322,252</u>	<u>\$87,254</u>	<u>\$496,515</u>	<u>\$17,111</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Wages Payable	\$0	\$1,595	\$0	\$0
Accounts Payable	10,345	154	74,613	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	3,041	900	740
Interfund Payable	0	0	139,401	0
Deferred Revenue	0	0	404,776	0
<i>Total Liabilities</i>	<u>10,345</u>	<u>4,790</u>	<u>619,690</u>	<u>740</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	2,300	221	41,834	460
Unreserved (Deficit)	309,607	82,243	(165,009)	15,911
<i>Total Fund Balances (Deficit)</i>	<u>311,907</u>	<u>82,464</u>	<u>(123,175)</u>	<u>16,371</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$322,252</u>	<u>\$87,254</u>	<u>\$496,515</u>	<u>\$17,111</u>

(continued)

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2008*

	Council on Aging Levy	Sheriff Commissary	Child Support Enforcement Agency	Dog and Kennel
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$27,103	\$43,127	\$263,898	\$42,761
Cash and Cash Equivalents in Segregated Accounts	0	4,701	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	44,341	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	54	0
Materials and Supplies Inventory	0	0	0	432
Interfund Receivable	0	0	49,575	0
Property Taxes Receivable	328,374	0	0	0
<i>Total Assets</i>	<u>\$399,818</u>	<u>\$47,828</u>	<u>\$313,527</u>	<u>\$43,193</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Wages Payable	\$0	\$0	\$9,210	\$2,171
Accounts Payable	0	698	0	945
Contracts Payable	0	0	0	0
Due to Other Governments	0	795	17,671	1,998
Interfund Payable	0	0	27,002	0
Deferred Revenue	372,013	0	0	0
<i>Total Liabilities</i>	<u>372,013</u>	<u>1,493</u>	<u>53,883</u>	<u>5,114</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	0	949	0	337
Unreserved (Deficit)	27,805	45,386	259,644	37,742
<i>Total Fund Balances (Deficit)</i>	<u>27,805</u>	<u>46,335</u>	<u>259,644</u>	<u>38,079</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$399,818</u>	<u>\$47,828</u>	<u>\$313,527</u>	<u>\$43,193</u>



<u>Drug Law Enforcement</u>	<u>Ditch Maintenance</u>	<u>Delinquent Real Estate Tax Collection</u>	<u>Economic Development</u>	<u>Enforcement and Education</u>	<u>Emergency Management Agency</u>	<u>Felony Delinquent Care</u>
\$39,953	\$212,163	\$54,918	\$55,205	\$11,326	\$130,741	\$230,753
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	5,688	83,486
0	71,969	0	0	0	0	0
0	0	0	0	0	805	0
0	0	2,082	0	0	133	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$39,953</u>	<u>\$284,132</u>	<u>\$57,000</u>	<u>\$55,205</u>	<u>\$11,326</u>	<u>\$137,367</u>	<u>\$314,239</u>
\$0	\$0	\$969	\$1,254	\$0	\$1,747	\$1,137
0	0	250	0	0	4,497	28,918
0	0	0	0	0	0	4,535
0	0	2,084	3,036	0	5,256	2,884
0	0	0	0	0	173	0
0	71,969	0	0	0	5,688	41,688
<u>0</u>	<u>71,969</u>	<u>3,303</u>	<u>4,290</u>	<u>0</u>	<u>17,361</u>	<u>79,162</u>
8,825	0	2,650	98	0	16,740	25,949
<u>31,128</u>	<u>212,163</u>	<u>51,047</u>	<u>50,817</u>	<u>11,326</u>	<u>103,266</u>	<u>209,128</u>
<u>39,953</u>	<u>212,163</u>	<u>53,697</u>	<u>50,915</u>	<u>11,326</u>	<u>120,006</u>	<u>235,077</u>
<u>\$39,953</u>	<u>\$284,132</u>	<u>\$57,000</u>	<u>\$55,205</u>	<u>\$11,326</u>	<u>\$137,367</u>	<u>\$314,239</u>

(continued)

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2008*

	Help America Vote Act	Indigent Driver Alcohol Treatment	Indigent Guardianship	Law Enforcement Assistance
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$640	\$56,608	\$15,292	\$4,700
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$640</u>	<u>\$56,608</u>	<u>\$15,292</u>	<u>\$4,700</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	0	243	3,100	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>243</u>	<u>3,100</u>	<u>0</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	0	0	900	0
Unreserved (Deficit)	640	56,365	11,292	4,700
<i>Total Fund Balances (Deficit)</i>	<u>640</u>	<u>56,365</u>	<u>12,192</u>	<u>4,700</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$640</u>	<u>\$56,608</u>	<u>\$15,292</u>	<u>\$4,700</u>

Law Enforcement Block Grant	Law Enforcement Overtime Project	Law Enforcement Trust	Library and Legal Research	Municipal Court Probation Officer	Mental Health	Ohio Childrens Trust
\$603	\$18,880	\$0	\$24,399	\$81,516	\$49,137	\$7,500
0	0	814	0	0	0	0
0	0	0	0	0	0	0
0	17,598	0	0	0	77,667	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	592,973	0
<u>\$603</u>	<u>\$36,478</u>	<u>\$814</u>	<u>\$24,399</u>	<u>\$81,516</u>	<u>\$719,777</u>	<u>\$15,000</u>
\$0	\$315	\$0	\$0	\$601	\$0	\$0
0	0	0	405	238	0	0
0	0	0	0	0	0	0
0	973	0	0	1,157	0	0
0	23,470	0	0	0	0	0
0	17,598	0	0	0	669,360	7,500
0	42,356	0	405	1,996	669,360	7,500
0	0	0	0	16	0	0
603	(5,878)	814	23,994	79,504	50,417	7,500
603	(5,878)	814	23,994	79,520	50,417	7,500
<u>\$603</u>	<u>\$36,478</u>	<u>\$814</u>	<u>\$24,399</u>	<u>\$81,516</u>	<u>\$719,777</u>	<u>\$15,000</u>

(continued)

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2008*

	Probate Court	Prepayment Interest	Real Estate Assessment	Recorder Equipment
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,402	\$69,040	\$1,022,264	\$19,554
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	2,532	0
Materials and Supplies Inventory	0	605	3,736	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$5,402</u>	<u>\$69,645</u>	<u>\$1,028,532</u>	<u>\$19,554</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Wages Payable	\$0	\$92	\$2,393	\$0
Accounts Payable	0	0	7,826	0
Contracts Payable	0	0	1,164	1,883
Due to Other Governments	0	162	5,987	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>254</u>	<u>17,370</u>	<u>1,883</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	0	0	101,263	15,955
Unreserved (Deficit)	5,402	69,391	909,899	1,716
<i>Total Fund Balances (Deficit)</i>	<u>5,402</u>	<u>69,391</u>	<u>1,011,162</u>	<u>17,671</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$5,402</u>	<u>\$69,645</u>	<u>\$1,028,532</u>	<u>\$19,554</u>

<u>Revolving Loan</u>	<u>Railroad Grade Crossing Improvement</u>	<u>Sanction Costs</u>	<u>Special Projects</u>	<u>Special Projects- Common Pleas</u>	<u>Solid Waste Management District</u>	<u>Tax Incentive Review</u>
\$62,734	\$8,000	\$76,350	\$263,361	\$107,367	\$1,221,557	\$40,366
0	0	0	0	0	0	0
0	0	0	0	0	78,404	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	552	0
0	0	0	0	0	1,007	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$62,734</u>	<u>\$8,000</u>	<u>\$76,350</u>	<u>\$263,361</u>	<u>\$107,367</u>	<u>\$1,301,520</u>	<u>\$40,366</u>
\$0	\$0	\$213	\$904	\$0	\$3,063	\$207
0	0	0	0	0	28,115	0
0	0	0	0	0	11,853	0
0	0	421	1,635	0	6,385	2,032
0	0	0	0	0	15,012	0
0	0	0	0	0	76,409	0
<u>0</u>	<u>0</u>	<u>634</u>	<u>2,539</u>	<u>0</u>	<u>140,837</u>	<u>2,239</u>
0	0	0	0	0	13,461	0
<u>62,734</u>	<u>8,000</u>	<u>75,716</u>	<u>260,822</u>	<u>107,367</u>	<u>1,147,222</u>	<u>38,127</u>
<u>62,734</u>	<u>8,000</u>	<u>75,716</u>	<u>260,822</u>	<u>107,367</u>	<u>1,160,683</u>	<u>38,127</u>
<u>\$62,734</u>	<u>\$8,000</u>	<u>\$76,350</u>	<u>\$263,361</u>	<u>\$107,367</u>	<u>\$1,301,520</u>	<u>\$40,366</u>

(continued)

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2008*

	Victims of Crime	Wireless E-911	Total
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$8,386	\$255,744	\$5,046,070
Cash and Cash Equivalents in Segregated Accounts	0	0	5,515
Accounts Receivable	0	0	78,404
Due from Other Governments	22,132	31,199	694,387
Special Assessments Receivable	0	0	71,969
Prepaid Items	5	0	4,637
Materials and Supplies Inventory	0	0	10,940
Interfund Receivable	0	0	49,575
Property Taxes Receivable	0	0	921,347
<i>Total Assets</i>	<u>\$30,523</u>	<u>\$286,943</u>	<u>\$6,882,844</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Wages Payable	\$835	\$0	\$26,706
Accounts Payable	0	0	160,347
Contracts Payable	0	0	19,435
Due to Other Governments	1,561	0	58,718
Interfund Payable	0	0	205,058
Deferred Revenue	22,132	23,724	1,712,857
<i>Total Liabilities</i>	<u>24,528</u>	<u>23,724</u>	<u>2,183,121</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	0	0	231,958
Unreserved (Deficit)	5,995	263,219	4,467,765
<i>Total Fund Balances (Deficit)</i>	<u>5,995</u>	<u>263,219</u>	<u>4,699,723</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$30,523</u>	<u>\$286,943</u>	<u>\$6,882,844</u>

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**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2008*

	<u>Courthouse Renovation</u>	<u>Dog and Kennel Capital</u>	<u>Engineer Office Building</u>	<u>Fairview Manor</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$16,263	\$5,000	\$50	\$75,173
Restricted Assets				
Cash and Cash Equivalents with Escrow Agent	<u>7,199</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u><u>\$23,462</u></u>	<u><u>\$5,000</u></u>	<u><u>\$50</u></u>	<u><u>\$75,173</u></u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Interfund Payable	\$0	\$0	\$0	\$0
Liabilities Payable from Restricted Assets				
Retainage Payable	<u>7,199</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Liabilities</i>	<u>7,199</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	16,263	0	0	0
Unreserved (Deficit)	<u>0</u>	<u>5,000</u>	<u>50</u>	<u>75,173</u>
<i>Total Fund Balances (Deficit)</i>	<u>16,263</u>	<u>5,000</u>	<u>50</u>	<u>75,173</u>
<i>Total Liabilities and Fund Balances</i>	<u><u>\$23,462</u></u>	<u><u>\$5,000</u></u>	<u><u>\$50</u></u>	<u><u>\$75,173</u></u>



<u>Hord Joint Ditch</u>	<u>Job and Family Services Addition</u>	<u>Mental Retardation and Developmental Disabilities Capital</u>	<u>Sugar Grove Sewer Project</u>	<u>Westmoor Sewer Construction</u>	<u>Total</u>
\$48,194	\$15,552	\$173,206	\$0	\$22,520	\$355,958
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,199</u>
<u>\$48,194</u>	<u>\$15,552</u>	<u>\$173,206</u>	<u>\$0</u>	<u>\$22,520</u>	<u>\$363,157</u>
\$0	\$0	\$0	\$54,337	\$183,127	\$237,464
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,199</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>54,337</u>	<u>183,127</u>	<u>244,663</u>
0	0	0	0	14,556	30,819
<u>48,194</u>	<u>15,552</u>	<u>173,206</u>	<u>(54,337)</u>	<u>(175,163)</u>	<u>87,675</u>
<u>48,194</u>	<u>15,552</u>	<u>173,206</u>	<u>(54,337)</u>	<u>(160,607)</u>	<u>118,494</u>
<u>\$48,194</u>	<u>\$15,552</u>	<u>\$173,206</u>	<u>\$0</u>	<u>\$22,520</u>	<u>\$363,157</u>

**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2008*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$683,795	\$0	\$0	\$683,795
Sales Taxes	0	344,387	0	344,387
Special Assessments	86,578	0	8,041	94,619
Charges for Services	2,505,878	0	0	2,505,878
Licenses and Permits	16,352	0	0	16,352
Fines and Forfeitures	25,407	0	0	25,407
Intergovernmental	2,398,607	0	281,708	2,680,315
Interest	21,144	0	23	21,167
Rent	0	186,700	0	186,700
Other	327,358	0	0	327,358
<i>Total Revenues</i>	<u>6,065,119</u>	<u>531,087</u>	<u>289,772</u>	<u>6,885,978</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	631,200	0	0	631,200
Judicial	288,803	0	0	288,803
Public Safety	875,735	0	0	875,735
Public Works	488,839	0	0	488,839
Health	980,991	0	0	980,991
Intergovernmental	465,294	0	0	465,294
Human Services	1,515,293	0	0	1,515,293
Economic Development	90,565	0	0	90,565
Capital Outlay	0	0	315,233	315,233
Debt Service:				
Principal Retirement	0	565,000	0	565,000
Interest and Fiscal Charges	0	536,511	0	536,511
<i>Total Expenditures</i>	<u>5,336,720</u>	<u>1,101,511</u>	<u>315,233</u>	<u>6,753,464</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>728,399</u>	<u>(570,424)</u>	<u>(25,461)</u>	<u>132,514</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	215,171	553,888	100,557	869,616
Transfers Out	(155,000)	0	0	(155,000)
<i>Total Other Financing Sources (Uses)</i>	<u>60,171</u>	<u>553,888</u>	<u>100,557</u>	<u>714,616</u>
<i>Net Changes in Fund Balances</i>	788,570	(16,536)	75,096	847,130
<i>Fund Balances Beginning of Year</i>	<u>3,911,153</u>	<u>168,277</u>	<u>43,398</u>	<u>4,122,828</u>
<i>Fund Balances End of Year</i>	<u>\$4,699,723</u>	<u>\$151,741</u>	<u>\$118,494</u>	<u>\$4,969,958</u>

**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2008*

	Court Computer	Clerk of Courts Title	Community Development Block Grant	Concealed Handgun Expense
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	41,377	117,276	0	0
Licenses and Permits	0	0	0	16,352
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	331,190	0
Interest	0	0	403	0
Other	0	2,539	1,948	0
<i>Total Revenues</i>	<u>41,377</u>	<u>119,815</u>	<u>333,541</u>	<u>16,352</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	0	150,989	0	0
Judicial	85,950	0	0	0
Public Safety	0	0	0	7,062
Public Works	0	0	418,060	0
Health	0	0	0	0
Intergovernmental	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>85,950</u>	<u>150,989</u>	<u>418,060</u>	<u>7,062</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(44,573)</u>	<u>(31,174)</u>	<u>(84,519)</u>	<u>9,290</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	150,000	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>150,000</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	(44,573)	(31,174)	65,481	9,290
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>356,480</u>	<u>113,638</u>	<u>(188,656)</u>	<u>7,081</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$311,907</u></u>	<u><u>\$82,464</u></u>	<u><u>(\$123,175)</u></u>	<u><u>\$16,371</u></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, 2008*

	Council on Aging Levy	Sheriff Commissary	Child Support Enforcement Agency	Dog and Kennel
<b>Revenues</b>				
Property Taxes	\$323,187	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	218,854	185,615	120,668
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	1,072
Intergovernmental	98,284	0	665,968	0
Interest	0	0	0	0
Other	0	1,606	186,127	3,504
<i>Total Revenues</i>	<u>421,471</u>	<u>220,460</u>	<u>1,037,710</u>	<u>125,244</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	218,755	0	0
Public Works	0	0	0	0
Health	0	0	0	110,594
Intergovernmental	0	0	0	0
Human Services	420,442	0	1,094,851	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>420,442</u>	<u>218,755</u>	<u>1,094,851</u>	<u>110,594</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,029</u>	<u>1,705</u>	<u>(57,141)</u>	<u>14,650</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	52,500	0
Transfers Out	0	0	0	(5,000)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>52,500</u>	<u>(5,000)</u>
<i>Net Changes in Fund Balances</i>	1,029	1,705	(4,641)	9,650
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>26,776</u>	<u>44,630</u>	<u>264,285</u>	<u>28,429</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$27,805</u></u>	<u><u>\$46,335</u></u>	<u><u>\$259,644</u></u>	<u><u>\$38,079</u></u>

<u>Drug Law Enforcement</u>	<u>Ditch Maintenance</u>	<u>Delinquent Real Estate Tax Collection</u>	<u>Economic Development</u>	<u>Enforcement and Education</u>	<u>Emergency Management Agency</u>	<u>Felony Delinquent Care</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	86,578	0	0	0	0	0
0	0	73,286	10,667	0	9,393	0
0	0	0	0	0	0	0
0	0	0	0	1,780	0	0
0	0	0	85,500	0	150,551	252,574
0	0	0	361	0	0	0
10,743	0	2,612	1,854	0	16,881	1,538
<u>10,743</u>	<u>86,578</u>	<u>75,898</u>	<u>98,382</u>	<u>1,780</u>	<u>176,825</u>	<u>254,112</u>
0	0	120,378	0	0	0	0
31,278	0	0	0	0	0	0
0	0	0	0	0	270,412	283,949
0	70,779	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	90,565	0	0	0
<u>31,278</u>	<u>70,779</u>	<u>120,378</u>	<u>90,565</u>	<u>0</u>	<u>270,412</u>	<u>283,949</u>
<u>(20,535)</u>	<u>15,799</u>	<u>(44,480)</u>	<u>7,817</u>	<u>1,780</u>	<u>(93,587)</u>	<u>(29,837)</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(20,535)</u>	<u>15,799</u>	<u>(44,480)</u>	<u>7,817</u>	<u>1,780</u>	<u>(93,587)</u>	<u>(29,837)</u>
<u>60,488</u>	<u>196,364</u>	<u>98,177</u>	<u>43,098</u>	<u>9,546</u>	<u>213,593</u>	<u>264,914</u>
<u>\$39,953</u>	<u>\$212,163</u>	<u>\$53,697</u>	<u>\$50,915</u>	<u>\$11,326</u>	<u>\$120,006</u>	<u>\$235,077</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, 2008*

	Help America Vote Act	Help Me Grow	Indigent Driver Alcohol Treatment	Indigent Guardianship
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	0	7,240
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	17,517	0
Intergovernmental	0	33,795	0	0
Interest	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>33,795</u>	<u>17,517</u>	<u>7,240</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	0	7,984	19,145
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	42,122	0	0
Intergovernmental	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>42,122</u>	<u>7,984</u>	<u>19,145</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>(8,327)</u>	<u>9,533</u>	<u>(11,905)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	0	(8,327)	9,533	(11,905)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>640</u>	<u>8,327</u>	<u>46,832</u>	<u>24,097</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$640</u></u>	<u><u>\$0</u></u>	<u><u>\$56,365</u></u>	<u><u>\$12,192</u></u>

Law Enforcement Assistance	Law Enforcement Block Grant	Law Enforcement Overtime Project	Law Enforcement Trust	Library and Legal Research	Municipal Court Probation Officer	Mental Health
\$0	\$0	\$0	\$0	\$0	\$0	\$360,608
0	0	0	0	0	0	0
0	0	0	0	4,902	73,643	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
5,280	0	24,973	0	0	0	127,152
0	0	0	4	0	0	0
0	0	723	0	0	853	0
<u>5,280</u>	<u>0</u>	<u>25,696</u>	<u>4</u>	<u>4,902</u>	<u>74,496</u>	<u>487,760</u>
0	0	0	0	0	0	0
0	0	0	0	4,832	53,363	0
580	0	25,205	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	465,294
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>580</u>	<u>0</u>	<u>25,205</u>	<u>0</u>	<u>4,832</u>	<u>53,363</u>	<u>465,294</u>
<u>4,700</u>	<u>0</u>	<u>491</u>	<u>4</u>	<u>70</u>	<u>21,133</u>	<u>22,466</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
4,700	0	491	4	70	21,133	22,466
0	603	(6,369)	810	23,924	58,387	27,951
<u>\$4,700</u>	<u>\$603</u>	<u>(\$5,878)</u>	<u>\$814</u>	<u>\$23,994</u>	<u>\$79,520</u>	<u>\$50,417</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, 2008*

	Ohio Childrens Trust	Probate Court	Prepayment Interest	Real Estate Assessment
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	280	0	486,396
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	15,000	0	0	39,836
Interest	0	0	18,608	0
Other	0	0	105	9,469
<i>Total Revenues</i>	<u>15,000</u>	<u>280</u>	<u>18,713</u>	<u>535,701</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	0	0	18,472	297,314
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	15,000	0	0	0
Intergovernmental	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>15,000</u>	<u>0</u>	<u>18,472</u>	<u>297,314</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>280</u>	<u>241</u>	<u>238,387</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	0	280	241	238,387
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>7,500</u>	<u>5,122</u>	<u>69,150</u>	<u>772,775</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$7,500</u></u>	<u><u>\$5,402</u></u>	<u><u>\$69,391</u></u>	<u><u>\$1,011,162</u></u>



<u>Recorder Equipment</u>	<u>Revolving Loan</u>	<u>Railroad Grade Crossing Improvement</u>	<u>Sanction Costs</u>	<u>Special Projects</u>	<u>Special Projects- Common Pleas</u>	<u>Solid Waste Management District</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
24,332	100	0	20,755	144,841	34,884	913,669
0	0	0	0	0	0	0
0	0	0	4,738	300	0	0
0	0	0	0	0	0	250,000
0	1,553	0	0	0	0	215
0	0	0	314	786	0	84,589
<u>24,332</u>	<u>1,653</u>	<u>0</u>	<u>25,807</u>	<u>145,927</u>	<u>34,884</u>	<u>1,248,473</u>
25,310	0	0	0	0	0	0
0	0	0	14,385	71,866	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	813,275
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>25,310</u>	<u>0</u>	<u>0</u>	<u>14,385</u>	<u>71,866</u>	<u>0</u>	<u>813,275</u>
(978)	1,653	0	11,422	74,061	34,884	435,198
0	0	0	0	0	0	0
0	(150,000)	0	0	0	0	0
0	(150,000)	0	0	0	0	0
(978)	(148,347)	0	11,422	74,061	34,884	435,198
18,649	211,081	8,000	64,294	186,761	72,483	725,485
<u>\$17,671</u>	<u>\$62,734</u>	<u>\$8,000</u>	<u>\$75,716</u>	<u>\$260,822</u>	<u>\$107,367</u>	<u>\$1,160,683</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, 2008*

	Tax Incentive Review	Victims of Crime	Wireless E-911	Total
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$683,795
Special Assessments	0	0	0	86,578
Charges for Services	17,700	0	0	2,505,878
Licenses and Permits	0	0	0	16,352
Fines and Forfeitures	0	0	0	25,407
Intergovernmental	0	40,285	278,219	2,398,607
Interest	0	0	0	21,144
Other	0	1167	0	327,358
<i>Total Revenues</i>	<u>17,700</u>	<u>41,452</u>	<u>278,219</u>	<u>6,065,119</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	18,737	0	0	631,200
Judicial	0	0	0	288,803
Public Safety	0	54,772	15,000	875,735
Public Works	0	0	0	488,839
Health	0	0	0	980,991
Intergovernmental	0	0	0	465,294
Human Services	0	0	0	1,515,293
Economic Development	0	0	0	90,565
<i>Total Expenditures</i>	<u>18,737</u>	<u>54,772</u>	<u>15,000</u>	<u>5,336,720</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,037)</u>	<u>(13,320)</u>	<u>263,219</u>	<u>728,399</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	12,671	0	215,171
Transfers Out	0	0	0	(155,000)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>12,671</u>	<u>0</u>	<u>60,171</u>
<i>Net Changes in Fund Balances</i>	(1,037)	(649)	263,219	788,570
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>39,164</u>	<u>6,644</u>	<u>0</u>	<u>3,911,153</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$38,127</u></u>	<u><u>\$5,995</u></u>	<u><u>\$263,219</u></u>	<u><u>\$4,699,723</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, 2008*

	Courthouse Renovation	Dog and Kennel Capital	Engineer Office Building	Fairview Manor
<b>Revenues</b>				
Special Assessments	\$0	\$0	\$0	\$0
Intergovernmental	0	0	0	0
Interest	23	0	0	0
<i>Total Revenues</i>	23	0	0	0
<b>Expenditures</b>				
Capital Outlay	23	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
<b>Other Financing Sources</b>				
Transfers In	0	5,000	0	15,000
<i>Net Changes in Fund Balances</i>	0	5,000	0	15,000
<i>Fund Balances (Deficit) Beginning of Year</i>	16,263	0	50	60,173
<i>Fund Balances (Deficit) End of Year</i>	<u>\$16,263</u>	<u>\$5,000</u>	<u>\$50</u>	<u>\$75,173</u>

(continued)

**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds (continued)*  
*For the Year Ended December 31, 2008*

	Hord Joint Ditch	Job and Family Services Addition	Mental Retardation and Developmental Disabilities Capital	Nevada Wynford Road Paving Project
<b>Revenues</b>				
Special Assessments	\$8,041	\$0	\$0	\$0
Intergovernmental	0	0	0	116,300
Interest	0	0	0	0
<i>Total Revenues</i>	8,041	0	0	116,300
<b>Expenditures</b>				
Capital Outlay	0	0	23,542	116,300
<i>Excess of Revenues Over (Under) Expenditures</i>	8,041	0	(23,542)	0
<b>Other Financing Sources</b>				
Transfers In	0	0	70,000	0
<i>Net Changes in Fund Balances</i>	8,041	0	46,458	0
<i>Fund Balances (Deficit) Beginning of Year</i>	40,153	15,552	126,748	0
<i>Fund Balances (Deficit) End of Year</i>	<u>\$48,194</u>	<u>\$15,552</u>	<u>\$173,206</u>	<u>\$0</u>

County Roads 35 and 49 Paving Project	Sugar Grove Sewer Project	Westmoor Sewer Construction	Total
\$0	\$0	\$0	\$8,041
165,408	0	0	281,708
0	0	0	23
165,408	0	0	289,772
165,408	0	9,960	315,233
0	0	(9,960)	(25,461)
0	0	10,557	100,557
0	0	597	75,096
0	(54,337)	(161,204)	43,398
\$0	(\$54,337)	(\$160,607)	\$118,494

## **Crawford County, Ohio**

### ***Combining Statements - Fiduciary Funds***

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

#### ***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 by the probate court. For 2008, 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 estates, personal property, motor vehicles, and real property.

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

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

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

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

*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  
Family and Children First Council*

**Crawford County, Ohio**  
*Combining Statement of Fiduciary Net Assets*  
*Private Purpose Trust Funds*  
*December 31, 2008*

	<u>County Home Resident Trust</u>	<u>Probate Trust</u>	<u>Total</u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$786	\$0	\$786
Cash and Cash Equivalents in Segregated Accounts	<u>10,101</u>	<u>54,631</u>	<u>64,732</u>
<i>Total Assets</i>	<u><u>\$10,887</u></u>	<u><u>\$54,631</u></u>	<u><u>\$65,518</u></u>
<b>Net Assets</b>			
Held in Trust for Residents	\$10,887	\$0	\$10,887
Held in Trust for Undistributed Probate	<u>0</u>	<u>54,631</u>	<u>54,631</u>
<i>Total Net Assets</i>	<u><u>\$10,887</u></u>	<u><u>\$54,631</u></u>	<u><u>\$65,518</u></u>

**Crawford County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Assets*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2008*

	<u>County Home Resident Trust</u>	<u>Probate Trust</u>	<u>Total</u>
<b>Additions</b>			
Donations	\$23,795	\$0	\$23,795
Interest	<u>0</u>	<u>490</u>	<u>490</u>
<i>Total Additions</i>	23,795	490	24,285
<b>Deductions</b>			
Human Services	<u>19,086</u>	<u>0</u>	<u>19,086</u>
<i>Net Changes in Net Assets</i>	4,709	490	5,199
<i>Net Assets Beginning of Year</i>	<u>6,178</u>	<u>54,141</u>	<u>60,319</u>
<i>Net Assets End of Year</i>	<u><u>\$10,887</u></u>	<u><u>\$54,631</u></u>	<u><u>\$65,518</u></u>



**Crawford County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2008*

	Balance at December 31, 2007	Additions	Reductions	Balance at December 31, 2008
<b>County Court Fund</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$432,324	\$3,854,064	\$3,962,672	\$323,716
<b>Liabilities</b>				
Undistributed Assets	\$432,324	\$3,854,064	\$3,962,672	\$323,716
<b>Estate Tax Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$778,501	\$1,058,357	\$1,559,568	\$277,290
<b>Liabilities</b>				
Due to Other Governments	\$778,501	\$1,058,357	\$1,559,568	\$277,290
<b>Tangible Tax Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$24,770	\$2,971,190	\$2,579,887	\$416,073
Property Taxes Receivable	4,140,997	124,140	4,189,170	75,967
Due from Other Governments	114,449	150,149	114,449	150,149
<b>Total Assets</b>	<b>\$4,280,216</b>	<b>\$3,245,479</b>	<b>\$6,883,506</b>	<b>\$642,189</b>
<b>Liabilities</b>				
Due to Other Governments	\$4,280,216	\$3,245,479	\$6,883,506	\$642,189
<b>Undivided Tax Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$12,227	\$2,262,150	\$2,252,893	\$21,484
Due from Other Governments	909,047	910,724	909,047	910,724
<b>Total Assets</b>	<b>\$921,274</b>	<b>\$3,172,874</b>	<b>\$3,161,940</b>	<b>\$932,208</b>
<b>Liabilities</b>				
Due to Other Governments	\$921,274	\$3,172,874	\$3,161,940	\$932,208
<b>Undivided General Tax Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,812,400	\$23,434,917	\$23,455,576	\$1,791,741
Special Assessments Receivable	130,080	120,693	130,080	120,693
Property Taxes Receivable	21,866,082	21,572,826	21,866,082	21,572,826
<b>Total Assets</b>	<b>\$23,808,562</b>	<b>\$45,128,436</b>	<b>\$45,451,738</b>	<b>\$23,485,260</b>
<b>Liabilities</b>				
Due to Other Governments	\$23,808,562	\$45,128,436	\$45,451,738	\$23,485,260

(continued)

**Crawford County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2008*

	Balance at December 31, 2007	Additions	Reductions	Balance at December 31, 2008
<b><i>Housing Trust Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$41,359	\$141,764	\$150,872	\$32,251
<b>Liabilities</b>				
Due to Other Governments	\$41,359	\$141,764	\$150,872	\$32,251
<b><i>Indigent Application Fee Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and and Cash Equivalents	\$85	\$828	\$821	\$92
<b>Liabilities</b>				
Due to Other Governments	\$85	\$828	\$821	\$92
<b><i>Local Government Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,432,131	\$2,432,131	\$0
Due from Other Governments	642,427	632,355	642,427	632,355
<b>Total Assets</b>	<b>\$642,427</b>	<b>\$3,064,486</b>	<b>\$3,074,558</b>	<b>\$632,355</b>
<b>Liabilities</b>				
Due to Other Governments	\$642,427	\$3,064,486	\$3,074,558	\$632,355
<b><i>Library Local Government Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,798,514	\$1,798,514	\$0
Due from Other Governments	914,009	899,257	914,009	899,257
<b>Total Assets</b>	<b>\$914,009</b>	<b>\$2,697,771</b>	<b>\$2,712,523</b>	<b>\$899,257</b>
<b>Liabilities</b>				
Due to Other Governments	\$914,009	\$2,697,771	\$2,712,523	\$899,257
<b><i>Payroll Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$184,542	\$16,677,357	\$16,658,314	\$203,585
<b>Liabilities</b>				
Payroll Taxes Withholding	\$184,542	\$16,677,357	\$16,658,314	\$203,585

(continued)

**Crawford County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2008*

	Balance at December 31, 2007	Additions	Reductions	Balance at December 31, 2008
<b><i>MRDD Cluster Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$86,473	\$0	\$0	\$86,473
<b>Liabilities</b>				
Undistributed Assets	\$86,473	\$0	\$0	\$86,473
<b><i>County Health Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$320,190	\$1,425,383	\$1,315,833	\$429,740
<b>Liabilities</b>				
Undistributed Assets	\$320,190	\$1,425,383	\$1,315,833	\$429,740
<b><i>Domestic Shelter Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$7,002	\$11,672	\$11,142	\$7,532
<b>Liabilities</b>				
Undistributed Assets	\$7,002	\$11,672	\$11,142	\$7,532
<b><i>Law Library Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$7,912	\$127,893	\$126,700	\$9,105
<b>Liabilities</b>				
Due to Other Governments	\$7,912	\$127,893	\$126,700	\$9,105
<b><i>Special Emergency Planning Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$42,022	\$13,724	\$16,804	\$38,942
<b>Liabilities</b>				
Due to Other Governments	\$42,022	\$13,724	\$16,804	\$38,942
<b><i>Sheriff Civil Fund</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$35,261	\$1,730,038	\$1,702,899	\$62,400
<b>Liabilities</b>				
Undistributed Assets	\$35,261	\$1,730,038	\$1,702,899	\$62,400

(continued)

**Crawford County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2008*

	Balance at December 31, 2007	Additions	Reductions	Balance at December 31, 2008
<b><i>Soil and Water Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$75,260	\$231,308	\$232,254	\$74,314
<b>Liabilities</b>				
Undistributed Assets	\$75,260	\$231,308	\$232,254	\$74,314
<b><i>Park District Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$8,763	\$234,458	\$177,452	\$65,769
<b>Liabilities</b>				
Undistributed Assets	\$8,763	\$234,458	\$177,452	\$65,769
<b><i>Law Enforcement Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,062	\$0	\$0	\$2,062
<b>Liabilities</b>				
Undistributed Assets	\$2,062	\$0	\$0	\$2,062
<b><i>Ohio Elections Commission Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,105	\$345	\$3,395	\$55
<b>Liabilities</b>				
Due to Other Governments	\$3,105	\$345	\$3,395	\$55
<b><i>Regional Planning Commission Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$38,374	\$54,343	\$50,353	\$42,364
<b>Liabilities</b>				
Undistributed Assets	\$38,374	\$54,343	\$50,353	\$42,364
<b><i>Family and Children First Council Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$98,102	\$26,959	\$125,061	\$0
<b>Liabilities</b>				
Undistributed Assets	\$98,102	\$26,959	\$125,061	\$0

(continued)

**Crawford County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2008*

	Balance at December 31, 2007	Additions	Reductions	Balance at December 31, 2008
<b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,543,149	\$52,903,293	\$52,947,570	\$3,498,872
Cash and Cash Equivalents in Segregated Accounts	467,585	5,584,102	5,665,571	386,116
Due from Other Governments	2,579,932	2,592,485	2,579,932	2,592,485
Special Assessments Receivable	130,080	120,693	130,080	120,693
Property Taxes Receivable	26,007,079	21,696,966	26,055,252	21,648,793
<i>Total Assets</i>	<u>\$32,727,825</u>	<u>\$82,897,539</u>	<u>\$87,378,405</u>	<u>\$28,246,959</u>
<b>Liabilities</b>				
Payroll Taxes Withholding	\$184,542	\$16,677,357	\$16,658,314	\$203,585
Due to Other Governments	31,439,472	58,651,957	63,142,425	26,949,004
Undistributed Assets	1,103,811	7,568,225	7,577,666	1,094,370
<i>Total Liabilities</i>	<u>\$32,727,825</u>	<u>\$82,897,539</u>	<u>\$87,378,405</u>	<u>\$28,246,959</u>

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

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$1,375,000	\$1,375,000	\$1,285,173	(\$89,827)
Sales Taxes	3,150,000	3,150,000	3,399,356	249,356
Charges for Services	1,866,750	1,901,750	2,219,884	318,134
Licenses and Permits	3,410	3,410	2,667	(743)
Fines and Forfeitures	174,000	174,000	223,437	49,437
Intergovernmental	1,438,281	1,438,281	1,672,758	234,477
Interest	600,000	600,000	569,613	(30,387)
Rent	17,344	17,344	17,344	0
Other	75,282	40,282	89,447	49,165
<i>Total Revenues</i>	<u>8,700,067</u>	<u>8,700,067</u>	<u>9,479,679</u>	<u>779,612</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Commissioners				
Personal Services	329,288	329,288	316,316	12,972
Materials and Supplies	3,800	2,767	2,235	532
Contractual Services	11,493	11,032	5,032	6,000
Capital Outlay	0	967	907	60
Other	16,650	37,174	34,445	2,729
Auditor				
Personal Services	391,461	391,461	358,727	32,734
Materials and Supplies	8,440	7,940	4,464	3,476
Other	5,200	5,500	3,552	1,948
Treasurer				
Personal Services	125,615	125,853	118,875	6,978
Materials and Supplies	3,000	3,000	2,376	624
Other	2,350	2,111	1,536	575
Prosecutor				
Personal Services	515,023	517,868	510,085	7,783
Materials and Supplies	8,118	8,055	7,222	833
Contractual Services	3,720	3,355	3,166	189
Capital Outlay	0	267	267	0
Other	36,117	33,067	29,961	3,106
Budget Commission				
Other	500	500	0	500
Board of Revision				
Other	500	500	0	500
Bureau of Examination				
Contractual Services	131,727	129,523	128,622	901
Auto Data Processing Board				
Personal Services	50,282	50,657	50,344	313
Materials and Supplies	1,000	625	440	185
Contractual Services	60,020	59,730	56,737	2,993
Capital Outlay	0	368	368	0
Other	500	402	109	293

(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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Board of Elections				
Personal Services	\$301,240	\$317,590	\$297,071	\$20,519
Materials and Supplies	18,645	20,645	20,232	413
Contractual Services	92,634	116,498	110,778	5,720
Capital Outlay	0	9,300	9,110	190
Other	27,125	22,980	20,883	2,097
Courthouse and Jail				
Personal Services	263,040	230,985	228,070	2,915
Materials and Supplies	31,700	29,263	24,312	4,951
Contractual Services	358,282	381,318	380,113	1,205
Capital Outlay	0	5,430	5,160	270
Other	177,104	180,282	179,046	1,236
Recorder				
Personal Services	187,796	186,866	166,860	20,006
Materials and Supplies	4,500	4,500	1,554	2,946
Contractual Services	3,334	3,189	2,176	1,013
Capital Outlay	0	929	741	188
Other	3,800	3,800	2,238	1,562
Insurances				
Contractual Services	274,200	274,200	256,268	17,932
Planning Commission				
Other	35,000	35,000	35,000	0
<b>Total General Government - Legislative and Executive</b>	<b>3,483,204</b>	<b>3,544,785</b>	<b>3,375,398</b>	<b>169,387</b>
<b>General Government - Judicial</b>				
Commissioners				
Other	15,740	15,740	15,594	146
Court of Appeals				
Other	31,979	31,979	29,372	2,607
Common Pleas Court				
Personal Services	437,487	437,276	433,998	3,278
Materials and Supplies	8,578	8,382	8,044	338
Contractual Services	6,950	7,358	7,334	24
Capital Outlay	51	561	543	18
Other	155,229	168,710	147,077	21,633
Jury Commission				
Personal Services	1,459	1,474	1,421	53
Materials and Supplies	1,300	1,300	1,274	26
Juvenile Court				
Personal Services	292,520	292,520	258,948	33,572
Materials and Supplies	10,500	10,497	9,602	895
Contractual Services	8,385	8,149	5,506	2,643
Capital Outlay	0	15,789	15,789	0
Other	181,882	176,347	100,181	76,166
Probate Court				
Personal Services	137,447	137,447	123,735	13,712
Materials and Supplies	3,000	3,000	2,019	981
Contractual Services	3,535	3,535	2,610	925
Other	1,350	1,350	399	951

(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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Clerk of Courts				
Personal Services	\$251,882	\$251,882	\$243,070	\$8,812
Materials and Supplies	11,650	11,503	9,201	2,302
Contractual Services	7,650	7,601	4,099	3,502
Other	1,820	1,820	820	1,000
Municipal Court				
Personal Services	477,555	477,555	428,750	48,805
Materials and Supplies	10,000	10,000	8,392	1,608
Contractual Services	7,000	6,500	1,779	4,721
Capital Outlay	0	500	127	373
Other	121,400	121,400	75,863	45,537
Law Libraries				
Personal Services	47,322	47,321	44,654	2,667
<b>Total General Government - Judicial</b>	<b>2,233,671</b>	<b>2,257,496</b>	<b>1,980,201</b>	<b>277,295</b>
Public Safety				
Adult Probation				
Personal Services	71,221	69,282	69,152	130
Materials and Supplies	100	100	0	100
Contractual Services	1,625	1,406	1,081	325
Other	200	200	77	123
Probation Department				
Personal Services	351,607	351,607	265,120	86,487
Contractual Services	185,346	154,022	113,816	40,206
Other	9,010	10,944	10,944	0
Coroner				
Personal Services	70,668	70,668	66,117	4,551
Contractual Services	70,650	66,513	56,153	10,360
Other	1,840	1,840	1,124	716
Sheriff				
Personal Services	1,949,387	1,949,387	1,721,696	227,691
Materials and Supplies	37,483	37,307	33,856	3,451
Contractual Services	125,991	124,408	96,619	27,789
Capital Outlay	46,656	44,646	44,394	252
Other	135,999	135,941	119,341	16,600
<b>Total Public Safety</b>	<b>3,057,783</b>	<b>3,018,271</b>	<b>2,599,490</b>	<b>418,781</b>
Public Works				
Engineer				
Personal Services	109,750	110,380	105,916	4,464
Materials and Supplies	5,300	4,684	3,414	1,270
Contractual Services	41,874	40,368	26,379	13,989
Capital Outlay	0	3,196	3,187	9
Other	500	500	80	420

(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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Sanitary Engineer				
Personal Services	\$37,275	\$37,585	\$37,175	\$410
Other	2,000	1,690	0	1,690
<b>Total Public Works</b>	<b>196,699</b>	<b>198,403</b>	<b>176,151</b>	<b>22,252</b>
Health				
Agriculture				
Personal Services	245	253	102	151
Other	329,487	331,281	330,606	675
T.B. Hospital				
Materials and Supplies	500	850	787	63
Other	110	110	0	110
Vital Statistics				
Other	1,000	1,000	738	262
Other Health				
Other	69,771	69,771	69,771	0
<b>Total Health</b>	<b>401,113</b>	<b>403,265</b>	<b>402,004</b>	<b>1,261</b>
Human Services				
Veterans Service Commission				
Personal Services	31,932	32,132	28,191	3,941
Materials and Supplies	3,500	5,500	5,118	382
Contractual Services	7,212	6,933	6,303	630
Capital Outlay	25,300	10,075	149	9,926
Other	122,399	128,514	122,127	6,387
Veterans Services				
Personal Services	167,938	168,762	161,895	6,867
Other	23,500	29,500	26,151	3,349
<b>Total Human Services</b>	<b>381,781</b>	<b>381,416</b>	<b>349,934</b>	<b>31,482</b>
<b>Total Expenditures</b>	<b>9,754,251</b>	<b>9,803,636</b>	<b>8,883,178</b>	<b>920,458</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(1,054,184)</i>	<i>(1,103,569)</i>	<i>596,501</i>	<i>1,700,070</i>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	336,000	336,000
Advances Out	0	0	(132,851)	(132,851)
Transfers Out	(2,004,671)	(1,912,583)	(1,709,144)	203,439
<b>Total Other Financing Sources (Uses)</b>	<b>(2,004,671)</b>	<b>(1,912,583)</b>	<b>(1,505,995)</b>	<b>406,588</b>
<b>Net Changes in Fund Balance</b>	<b>(3,058,855)</b>	<b>(3,016,152)</b>	<b>(909,494)</b>	<b>2,106,658</b>
<b>Fund Balance Beginning of Year</b>	<b>2,727,808</b>	<b>2,727,808</b>	<b>2,727,808</b>	<b>0</b>
Prior Year Outstanding Advances	604,364	604,364	0	(604,364)
Prior Year Encumbrances Appropriated	232,999	232,999	232,999	0
<b>Fund Balance End of Year</b>	<b>\$506,316</b>	<b>\$549,019</b>	<b>\$2,051,313</b>	<b>\$1,502,294</b>

**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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$60,000	\$60,000	\$80,409	\$20,409
Fines and Forfeitures	60,000	60,000	61,819	1,819
Intergovernmental	3,675,000	3,675,000	3,865,190	190,190
Interest	120,000	120,000	116,763	(3,237)
<i>Total Revenues</i>	<u>3,915,000</u>	<u>3,915,000</u>	<u>4,124,181</u>	<u>209,181</u>
<b>Expenditures</b>				
Current:				
Public Works				
Personal Services	1,532,600	1,545,800	1,427,066	118,734
Materials and Supplies	336,006	408,316	313,662	94,654
Contractual Services	1,453,754	1,553,837	1,240,543	313,294
Capital Outlay	412,860	321,368	281,132	40,236
Other	341,475	440,137	390,623	49,514
<i>Total Expenditures</i>	<u>4,076,695</u>	<u>4,269,458</u>	<u>3,653,026</u>	<u>616,432</u>
<i>Net Changes in Fund Balance</i>	(161,695)	(354,458)	471,155	825,613
<i>Fund Balance Beginning of Year</i>	3,666,933	3,666,933	3,666,933	0
Prior Year Encumbrances Appropriated	178,095	178,095	178,095	0
<i>Fund Balance End of Year</i>	<u><u>\$3,683,333</u></u>	<u><u>\$3,490,570</u></u>	<u><u>\$4,316,183</u></u>	<u><u>\$825,613</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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$211,000	\$211,000	\$195,159	(\$15,841)
Charges for Services	110,000	110,000	111,038	1,038
Intergovernmental	1,705,564	1,705,564	1,517,616	(187,948)
Interest	10	10	31	21
Other	18,050	18,050	46,791	28,741
<i>Total Revenues</i>	<u>2,044,624</u>	<u>2,044,624</u>	<u>1,870,635</u>	<u>(173,989)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Children Services				
Contractual Services	1,458,217	1,382,448	1,362,740	19,708
Other	963,631	990,297	948,831	41,466
Independent Living				
Contractual Services	3,755	7,755	4,000	3,755
Other	27,241	21,000	4,208	16,792
<i>Total Expenditures</i>	<u>2,452,844</u>	<u>2,401,500</u>	<u>2,319,779</u>	<u>81,721</u>
<i>Excess of Revenues Under Expenditures</i>	(408,220)	(356,876)	(449,144)	(92,268)
<b>Other Financing Sources</b>				
Transfers In	215,000	215,000	215,000	0
<i>Net Changes in Fund Balance</i>	(193,220)	(141,876)	(234,144)	(92,268)
<i>Fund Balance Beginning of Year</i>	532,533	532,533	532,533	0
Prior Year Encumbrances Appropriated	195,108	195,108	195,108	0
<i>Fund Balance End of Year</i>	<u><u>\$534,421</u></u>	<u><u>\$585,765</u></u>	<u><u>\$493,497</u></u>	<u><u>(\$92,268)</u></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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$580,000	\$580,000	\$536,535	(\$43,465)
Charges for Services	1,200,000	1,200,000	1,052,944	(147,056)
Intergovernmental	98,000	98,000	163,805	65,805
Other	4,000	4,000	8,484	4,484
<i>Total Revenues</i>	<u>1,882,000</u>	<u>1,882,000</u>	<u>1,761,768</u>	<u>(120,232)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	1,541,978	1,542,213	1,445,013	97,200
Materials and Supplies	141,300	142,754	126,747	16,007
Contractual Services	158,850	149,182	142,051	7,131
Capital Outlay	11,125	11,125	7,406	3,719
Other	140,213	146,628	129,763	16,865
<i>Total Expenditures</i>	<u>1,993,466</u>	<u>1,991,902</u>	<u>1,850,980</u>	<u>140,922</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(111,466)	(109,902)	(89,212)	20,690
<b>Other Financing Uses</b>				
Transfers Out	(15,000)	(15,000)	(15,000)	0
<i>Net Changes in Fund Balance</i>	(126,466)	(124,902)	(104,212)	20,690
<i>Fund Balance Beginning of Year</i>	108,258	108,258	108,258	0
Prior Year Encumbrances Appropriated	27,816	27,816	27,816	0
<i>Fund Balance End of Year</i>	<u>\$9,608</u>	<u>\$11,172</u>	<u>\$31,862</u>	<u>\$20,690</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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$1,402,000	\$1,402,000	\$1,464,527	\$62,527
Intergovernmental	5,997,082	5,997,082	5,105,303	(891,779)
Other	215,876	215,876	294,353	78,477
<i>Total Revenues</i>	<u>7,614,958</u>	<u>7,614,958</u>	<u>6,864,183</u>	<u>(750,775)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Public Assistance/Administration				
Personal Services	1,804,417	1,974,313	1,967,051	7,262
Materials and Supplies	67,300	42,349	38,498	3,851
Contractual Services	358,419	617,656	611,966	5,690
Capital Outlay	135,000	110,708	108,646	2,062
Other	918,887	1,101,502	1,081,634	19,868
Public Assistance/Social Services				
Personal Services	851,848	848,104	841,732	6,372
Contractual Services	1,544,001	1,508,349	1,505,869	2,480
Other	69,436	68,753	66,309	2,444
Public Assistance/Transfers				
Personal Services	588,521	447,222	441,372	5,850
Workforce Investment Act				
Contractual Services	1,037,121	804,261	392,178	412,083
Capital Outlay	0	4,341	4,341	0
Other	397,259	623,397	529,868	93,529
<i>Total Expenditures</i>	<u>7,772,209</u>	<u>8,150,955</u>	<u>7,589,464</u>	<u>561,491</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(157,251)	(535,997)	(725,281)	(189,284)
<b>Other Financing Sources</b>				
Transfers In	195,000	195,000	191,617	(3,383)
<i>Net Changes in Fund Balance</i>	37,749	(340,997)	(533,664)	(192,667)
<i>Fund Balance Beginning of Year</i>	880,272	880,272	880,272	0
Prior Year Encumbrances Appropriated	188,076	188,076	188,076	0
<i>Fund Balance End of Year</i>	<u>\$1,106,097</u>	<u>\$727,351</u>	<u>\$534,684</u>	<u>(\$192,667)</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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Sales Taxes	\$1,250,000	\$1,250,000	\$1,341,818	\$91,818
Charges for Services	200,000	200,000	195,498	(4,502)
Other	65,000	65,000	107,441	42,441
<i>Total Revenues</i>	<u>1,515,000</u>	<u>1,515,000</u>	<u>1,644,757</u>	<u>129,757</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	1,650,965	1,604,952	1,590,067	14,885
Materials and Supplies	41,665	28,792	28,792	0
Contractual Services	599,787	678,707	677,157	1,550
Capital Outlay	20,000	6,315	4,594	1,721
Other	15,631	8,419	8,276	143
<i>Total Expenditures</i>	<u>2,328,048</u>	<u>2,327,185</u>	<u>2,308,886</u>	<u>18,299</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>(813,048)</u>	<u>(812,185)</u>	<u>(664,129)</u>	<u>148,056</u>
<b>Other Financing Sources (Uses)</b>				
Advances Out	0	0	(29,000)	(29,000)
Transfers In	742,506	742,506	671,706	(70,800)
<i>Total Other Financing Sources (Uses)</i>	<u>742,506</u>	<u>742,506</u>	<u>642,706</u>	<u>(99,800)</u>
<i>Net Changes in Fund Balance</i>	(70,542)	(69,679)	(21,423)	48,256
<i>Fund Balance Beginning of Year</i>	82,938	82,938	82,938	0
Prior Year Outstanding Advances	(29,000)	(29,000)	0	29,000
Prior Year Encumbrances Appropriated	17,083	17,083	17,083	0
<i>Fund Balance End of Year</i>	<u>\$479</u>	<u>\$1,342</u>	<u>\$78,598</u>	<u>\$77,256</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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$2,480,000	\$2,480,000	\$1,877,873	(\$602,127)
Intergovernmental	1,624,872	1,624,872	1,649,609	24,737
Interest	0	0	1,990	1,990
Other	80,200	80,200	112,755	32,555
<i>Total Revenues</i>	<u>4,185,072</u>	<u>4,185,072</u>	<u>3,642,227</u>	<u>(542,845)</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	2,815,173	2,673,305	2,599,911	73,394
Materials and Supplies	31,300	40,741	34,629	6,112
Contractual Services	1,298,731	1,399,948	1,229,077	170,871
Capital Outlay	20,987	32,026	30,901	1,125
Other	59,360	65,466	56,377	9,089
<i>Total Expenditures</i>	<u>4,225,551</u>	<u>4,211,486</u>	<u>3,950,895</u>	<u>260,591</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(40,479)	(26,414)	(308,668)	(282,254)
<b>Other Financing Uses</b>				
Transfers Out	(70,000)	(70,000)	(70,000)	0
<i>Net Changes in Fund Balance</i>	(110,479)	(96,414)	(378,668)	(282,254)
<i>Fund Balance Beginning of Year</i>	1,116,070	1,116,070	1,116,070	0
Prior Year Encumbrances Appropriated	115,500	115,500	115,500	0
<i>Fund Balance End of Year</i>	<u>\$1,121,091</u>	<u>\$1,135,156</u>	<u>\$852,902</u>	<u>(\$282,254)</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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$144,120	\$144,120	\$138,061	(\$6,059)
Intergovernmental	879	879	0	(879)
<i>Total Revenues</i>	<u>144,999</u>	<u>144,999</u>	<u>138,061</u>	<u>(6,938)</u>
<b>Expenses</b>				
Personal Services	20,725	21,614	21,462	152
Materials and Supplies	7,989	10,597	6,886	3,711
Contractual Services	184,945	184,679	77,046	107,633
Capital Outlay	3,500	3,291	335	2,956
Other	18,694	21,624	6,677	14,947
<i>Total Expenses</i>	<u>235,853</u>	<u>241,805</u>	<u>112,406</u>	<u>129,399</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(90,854)	(96,806)	25,655	122,461
Transfers Out	<u>(41,730)</u>	<u>(41,730)</u>	<u>(35,082)</u>	<u>6,648</u>
<i>Net Changes in Fund Balance</i>	(132,584)	(138,536)	(9,427)	129,109
<i>Fund Balance Beginning of Year</i>	175,100	175,100	175,100	0
Prior Year Outstanding Advances	(880)	(880)	0	880
Prior Year Encumbrances Appropriated	<u>10,628</u>	<u>10,628</u>	<u>10,628</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$52,264</u></u>	<u><u>\$46,312</u></u>	<u><u>\$176,301</u></u>	<u><u>\$129,989</u></u>

**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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Rent	\$750,000	\$750,000	\$938,229	\$188,229
<b>Expenses</b>				
Other	2,500	2,500	1,735	765
<i>Excess of Revenues Over Expenses</i>	747,500	747,500	936,494	188,994
Transfers In	0	0	1,205	1,205
Transfers Out	(700,000)	(700,000)	(697,697)	2,303
<i>Net Changes in Fund Balance</i>	(700,000)	(700,000)	(696,492)	3,508
<i>Fund Balance Beginning of Year</i>	182,229	182,229	182,229	0
<i>Fund Balance End of Year</i>	<u>\$229,729</u>	<u>\$229,729</u>	<u>\$422,231</u>	<u>\$192,502</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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$23,500	\$23,500	\$43,045	\$19,545
<b>Expenditures</b>				
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	0	20,200
Juvenile Court				
Materials and Supplies	500	500	0	500
Contractual Services	3,000	11,000	8,985	2,015
Capital Outlay	12,000	4,000	3,279	721
Probate Court				
Materials and Supplies	200	200	0	200
Contractual Services	6,000	6,000	0	6,000
Capital Outlay	4,000	4,000	0	4,000
Municipal Court				
Materials and Supplies	8,000	8,000	6,635	1,365
Contractual Services	13,500	13,500	7,150	6,350
Capital Outlay	30,500	90,500	66,231	24,269
<i>Total Expenditures</i>	<u>100,610</u>	<u>160,610</u>	<u>93,480</u>	<u>67,130</u>
<i>Net Changes in Fund Balance</i>	(77,110)	(137,110)	(50,435)	86,675
<i>Fund Balance Beginning of Year</i>	<u>356,746</u>	<u>356,746</u>	<u>356,746</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$279,636</u></u>	<u><u>\$219,636</u></u>	<u><u>\$306,311</u></u>	<u><u>\$86,675</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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$105,000	\$105,000	\$117,673	\$12,673
Other	0	0	333	333
<i>Total Revenues</i>	<u>105,000</u>	<u>105,000</u>	<u>118,006</u>	<u>13,006</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Personal Services	134,155	134,155	121,027	13,128
Materials and Supplies	11,600	11,500	3,231	8,269
Contractual Services	35,735	35,680	23,321	12,359
Capital Outlay	13,000	13,000	0	13,000
Other	8,500	8,500	233	8,267
<i>Total Expenditures</i>	<u>202,990</u>	<u>202,835</u>	<u>147,812</u>	<u>55,023</u>
<i>Net Changes in Fund Balance</i>	(97,990)	(97,835)	(29,806)	68,029
<i>Fund Balance Beginning of Year</i>	107,490	107,490	107,490	0
Prior Year Encumbrances Appropriated	<u>335</u>	<u>335</u>	<u>335</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,835</u></u>	<u><u>\$9,990</u></u>	<u><u>\$78,019</u></u>	<u><u>\$68,029</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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$813,695	\$813,695	\$331,190	(\$482,505)
Interest	0	0	465	465
Other	3,000	3,000	1,948	(1,052)
<i>Total Revenues</i>	816,695	816,695	333,603	(483,092)
<b>Expenditures</b>				
Current:				
Public Works				
Contractual Services	223,177	765,728	430,117	335,611
<i>Excess of Revenues Over (Under) Expenditures</i>	593,518	50,967	(96,514)	(147,481)
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	132,851	132,851
Advances Out	0	0	(214,830)	(214,830)
Transfers In	150,000	150,000	150,000	0
<i>Total Other Financing Sources (Uses)</i>	150,000	150,000	68,021	(81,979)
<i>Net Changes in Fund Balance</i>	443,518	200,967	(28,493)	(229,460)
<i>Fund Balance Beginning of Year</i>	74,836	74,836	74,836	0
Prior Year Outstanding Advances	(221,380)	(221,380)	0	221,380
Prior Year Encumbrances Appropriated	3,529	3,529	3,529	0
<i>Fund Balance End of Year</i>	\$300,503	\$57,952	\$49,872	(\$8,080)

**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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Licenses and Permits	\$3,000	\$3,000	\$16,352	\$13,352
<b>Expenditures</b>				
Current:				
Public Safety				
Materials and Supplies	2,000	1,790	0	1,790
Contractual Services	3,000	7,780	7,352	428
Capital Outlay	0	210	210	0
<i>Total Expenditures</i>	<u>5,000</u>	<u>9,780</u>	<u>7,562</u>	<u>2,218</u>
<i>Net Changes in Fund Balance</i>	(2,000)	(6,780)	8,790	15,570
<i>Fund Balance Beginning of Year</i>	<u>6,780</u>	<u>6,780</u>	<u>6,780</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,780</u></u>	<u><u>\$0</u></u>	<u><u>\$15,570</u></u>	<u><u>\$15,570</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Council on Aging Levy Fund*  
*For the Year Ended December 31, 2008*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Property Taxes	\$427,700	\$427,700	\$321,921	(\$105,779)
Intergovernmental	0	0	98,284	98,284
<i>Total Revenues</i>	427,700	427,700	420,205	(7,495)
<b>Expenditures</b>				
Current:				
Human Services				
Contractual Services	426,000	426,000	420,442	5,558
<i>Net Changes in Fund Balance</i>	1,700	1,700	(237)	(1,937)
<i>Fund Balance Beginning of Year</i>	237	237	237	0
<i>Fund Balance End of Year</i>	<u>\$1,937</u>	<u>\$1,937</u>	<u>\$0</u>	<u>(\$1,937)</u>



**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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$93,000	\$93,000	\$81,596	(\$11,404)
Other	1,000	1,000	447	(553)
<i>Total Revenues</i>	<u>94,000</u>	<u>94,000</u>	<u>82,043</u>	<u>(11,957)</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Materials and Supplies	74,493	74,403	68,080	6,323
Contractual Services	10,808	10,775	10,775	0
Capital Outlay	10,000	10,000	0	10,000
<i>Total Expenditures</i>	<u>95,301</u>	<u>95,178</u>	<u>78,855</u>	<u>16,323</u>
<i>Net Changes in Fund Balance</i>	(1,301)	(1,178)	3,188	4,366
<i>Fund Balance Beginning of Year</i>	32,507	32,507	32,507	0
Prior Year Encumbrances Appropriated	1,301	1,301	1,301	0
<i>Fund Balance End of Year</i>	<u><u>\$32,507</u></u>	<u><u>\$32,630</u></u>	<u><u>\$36,996</u></u>	<u><u>\$4,366</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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$120,000	\$120,000	\$185,615	\$65,615
Intergovernmental	720,000	720,000	665,968	(54,032)
Other	186,000	186,000	124,322	(61,678)
<i>Total Revenues</i>	<u>1,026,000</u>	<u>1,026,000</u>	<u>975,905</u>	<u>(50,095)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	716,159	694,804	683,935	10,869
Contractual Services	104,991	82,140	60,139	22,001
Capital Outlay	0	186	186	0
Other	428,735	364,262	361,858	2,404
<i>Total Expenditures</i>	<u>1,249,885</u>	<u>1,141,392</u>	<u>1,106,118</u>	<u>35,274</u>
<i>Excess of Revenues Under Expenditures</i>	(223,885)	(115,392)	(130,213)	(14,821)
<b>Other Financing Sources</b>				
Transfers In	90,000	90,000	52,500	(37,500)
<i>Net Changes in Fund Balance</i>	(133,885)	(25,392)	(77,713)	(52,321)
<i>Fund Balance Beginning of Year</i>	193,396	193,396	193,396	0
Prior Year Encumbrances Appropriated	133,976	133,976	133,976	0
<i>Fund Balance End of Year</i>	<u>\$193,487</u>	<u>\$301,980</u>	<u>\$249,659</u>	<u>(\$52,321)</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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$110,500	\$110,500	\$120,658	\$10,158
Fines and Forfeitures	1,000	1,000	996	(4)
Other	0	0	1,960	1,960
<i>Total Revenues</i>	<u>111,500</u>	<u>111,500</u>	<u>123,614</u>	<u>12,114</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	75,714	75,214	67,985	7,229
Materials and Supplies	7,339	7,339	6,097	1,242
Contractual Services	27,095	31,345	29,336	2,009
Capital Outlay	5,000	4,750	419	4,331
Other	21,000	17,500	10,986	6,514
<i>Total Expenditures</i>	<u>136,148</u>	<u>136,148</u>	<u>114,823</u>	<u>21,325</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(24,648)	(24,648)	8,791	33,439
<b>Other Financing Uses</b>				
Transfers Out	0	(5,000)	(5,000)	0
<i>Net Changes in Fund Balance</i>	(24,648)	(29,648)	3,791	33,439
<i>Fund Balance Beginning of Year</i>	37,190	37,190	37,190	0
Prior Year Encumbrances Appropriated	734	734	734	0
<i>Fund Balance End of Year</i>	<u>\$13,276</u>	<u>\$8,276</u>	<u>\$41,715</u>	<u>\$33,439</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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Fines and Forfeitures	\$5,500	\$5,500	\$0	(\$5,500)
Other	0	0	10,743	10,743
<i>Total Revenues</i>	<u>5,500</u>	<u>5,500</u>	<u>10,743</u>	<u>5,243</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Contractual Services	28,300	10,300	3,100	7,200
Capital Outlay	0	50,000	37,003	12,997
<i>Total Expenditures</i>	<u>28,300</u>	<u>60,300</u>	<u>40,103</u>	<u>20,197</u>
<i>Net Changes in Fund Balance</i>	(22,800)	(54,800)	(29,360)	25,440
<i>Fund Balance Beginning of Year</i>	60,188	60,188	60,188	0
Prior Year Encumbrances Appropriated	<u>300</u>	<u>300</u>	<u>300</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$37,688</u></u>	<u><u>\$5,688</u></u>	<u><u>\$31,128</u></u>	<u><u>\$25,440</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Ditch Maintenance Fund*  
*For the Year Ended December 31, 2008*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Special Assessments	\$100,000	\$100,000	\$86,578	(\$13,422)
<b>Expenditures</b>				
Current:				
Public Works				
Other	<u>112,633</u>	<u>198,479</u>	<u>70,779</u>	<u>127,700</u>
<i>Net Changes in Fund Balance</i>	(12,633)	(98,479)	15,799	114,278
<i>Fund Balance Beginning of Year</i>	<u>196,364</u>	<u>196,364</u>	<u>196,364</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$183,731</u></u>	<u><u>\$97,885</u></u>	<u><u>\$212,163</u></u>	<u><u>\$114,278</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Delinquent Real Estate Tax Collection Fund*  
*For the Year Ended December 31, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$75,500	\$75,500	\$73,758	(\$1,742)
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Treasurer				
Personal Services	58,883	58,978	53,304	5,674
Materials and Supplies	8,000	8,000	2,246	5,754
Contractual Services	3,540	3,540	334	3,206
Capital Outlay	3,000	3,000	0	3,000
Other	2,850	2,755	700	2,055
Prosecutor				
Personal Services	64,698	65,198	60,508	4,690
Materials and Supplies	202	202	0	202
Contractual Services	5,856	5,606	3,400	2,206
Capital Outlay	2,071	1,571	0	1,571
Other	3,250	3,000	2,477	523
<i>Total Expenditures</i>	<u>152,350</u>	<u>151,850</u>	<u>122,969</u>	<u>28,881</u>
<i>Net Changes in Fund Balance</i>	(76,850)	(76,350)	(49,211)	27,139
<i>Fund Balance Beginning of Year</i>	100,729	100,729	100,729	0
Prior Year Encumbrances Appropriated	<u>500</u>	<u>500</u>	<u>500</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$24,379</u></u>	<u><u>\$24,879</u></u>	<u><u>\$52,018</u></u>	<u><u>\$27,139</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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$10,500	\$10,500	\$10,667	\$167
Intergovernmental	109,000	109,000	85,000	(24,000)
Interest	0	0	355	355
<i>Total Revenues</i>	<u>119,500</u>	<u>119,500</u>	<u>96,022</u>	<u>(23,478)</u>
<b>Expenditures</b>				
Current:				
Economic Development				
Personal Services	94,361	83,686	82,149	1,537
Materials and Supplies	2,130	2,095	283	1,812
Contractual Services	4,330	4,316	907	3,409
Capital Outlay	1,000	1,000	614	386
Other	19,076	8,076	2,104	5,972
<i>Total Expenditures</i>	<u>120,897</u>	<u>99,173</u>	<u>86,057</u>	<u>13,116</u>
<i>Net Changes in Fund Balance</i>	(1,397)	20,327	9,965	(10,362)
<i>Fund Balance Beginning of Year</i>	44,426	44,426	44,426	0
Prior Year Encumbrances Appropriated	<u>210</u>	<u>210</u>	<u>210</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$43,239</u></u>	<u><u>\$64,963</u></u>	<u><u>\$54,601</u></u>	<u><u>(\$10,362)</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Enforcement and Education Fund  
 For the Year Ended December 31, 2008*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Fines and Forfeitures	\$1,200	\$1,200	\$1,743	\$543
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Capital Outlay	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>
<i>Net Changes in Fund Balance</i>	(8,800)	(8,800)	1,743	10,543
<i>Fund Balance Beginning of Year</i>	<u>9,483</u>	<u>9,483</u>	<u>9,483</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$683</u></u>	<u><u>\$683</u></u>	<u><u>\$11,226</u></u>	<u><u>\$10,543</u></u>



**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Emergency Management Agency Fund*  
*For the Year Ended December 31, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$9,393	\$9,393	\$9,393	\$0
Intergovernmental	205,974	205,973	240,024	34,051
Other	25,693	25,693	14,621	(11,072)
<i>Total Revenues</i>	<u>241,060</u>	<u>241,059</u>	<u>264,038</u>	<u>22,979</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	144,841	151,589	142,878	8,711
Materials and Supplies	14,534	16,072	13,173	2,899
Contractual Services	18,590	20,829	15,091	5,738
Capital Outlay	77,213	112,231	108,524	3,707
Other	9,103	8,370	3,944	4,426
<i>Total Expenditures</i>	<u>264,281</u>	<u>309,091</u>	<u>283,610</u>	<u>25,481</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>(23,221)</u>	<u>(68,032)</u>	<u>(19,572)</u>	<u>48,460</u>
<b>Other Financing Sources (Uses)</b>				
Advances Out	0	0	(50,637)	(50,637)
Transfers In	75,000	75,000	0	(75,000)
<i>Total Other Financing Sources (Uses)</i>	<u>75,000</u>	<u>75,000</u>	<u>(50,637)</u>	<u>(125,637)</u>
<i>Net Changes in Fund Balance</i>	51,779	6,968	(70,209)	(77,177)
<i>Fund Balance Beginning of Year</i>	174,981	174,981	174,981	0
Prior Year Advances Outstanding	(50,637)	(50,637)	0	50,637
Prior Year Encumbrances Appropriated	5,192	5,192	5,192	0
<i>Fund Balance End of Year</i>	<u>\$181,315</u>	<u>\$136,504</u>	<u>\$109,964</u>	<u>(\$26,540)</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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$256,754	\$256,754	\$254,265	(\$2,489)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	86,011	94,423	86,372	8,051
Materials and Supplies	4,807	7,770	4,941	2,829
Contractual Services	209,117	184,422	171,335	13,087
Capital Outlay	0	26,665	26,332	333
Other	24,150	37,606	31,511	6,095
<i>Total Expenditures</i>	<u>324,085</u>	<u>350,886</u>	<u>320,491</u>	<u>30,395</u>
<i>Net Changes in Fund Balance</i>	(67,331)	(94,132)	(66,226)	27,906
<i>Fund Balance Beginning of Year</i>	221,050	221,050	221,050	0
Prior Year Encumbrances Appropriated	<u>21,377</u>	<u>21,377</u>	<u>21,377</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$175,096</u></u>	<u><u>\$148,295</u></u>	<u><u>\$176,201</u></u>	<u><u>\$27,906</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Help America Vote Act Fund*  
*For the Year Ended December 31, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	640	640	640	0
<i>Fund Balance End of Year</i>	<u>\$640</u>	<u>\$640</u>	<u>\$640</u>	<u>\$0</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Help Me Grow Fund*  
*For the Year Ended December 31, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$47,254	\$47,252	\$47,252	\$0
<b>Expenditures</b>				
Current:				
Health				
Contractual Services	32,289	29,688	29,688	0
Other	0	17,136	17,136	0
<i>Total Expenditures</i>	32,289	46,824	46,824	0
<i>Excess of Revenues Over Expenditures</i>	14,965	428	428	0
<b>Other Financing Uses</b>				
Advances Out	0	0	(41,533)	41,533
<i>Net Changes in Fund Balance</i>	14,965	428	(41,105)	(41,533)
<i>Fund Balance Beginning of Year</i>	11,620	11,620	11,620	0
Prior Year Advances Outstanding	(41,533)	(41,533)	0	41,533
Prior Year Encumbrances Appropriated	29,485	29,485	29,485	0
<i>Fund Balance End of Year</i>	<u>\$14,537</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  
 Indigent Driver Alcohol Treatment Fund  
 For the Year Ended December 31, 2008*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Fines and Forfeitures	\$9,291	\$9,291	\$17,676	\$8,385
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Contractual Services	<u>53,000</u>	<u>53,000</u>	<u>10,717</u>	<u>42,283</u>
<i>Net Changes in Fund Balance</i>	(43,709)	(43,709)	6,959	50,668
<i>Fund Balance Beginning of Year</i>	<u>49,130</u>	<u>49,130</u>	<u>49,130</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,421</u></u>	<u><u>\$5,421</u></u>	<u><u>\$56,089</u></u>	<u><u>\$50,668</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Indigent Guardianship Fund*  
*For the Year Ended December 31, 2008*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Charges for Services	\$8,000	\$8,000	\$6,900	(\$1,100)
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Other	<u>32,300</u>	<u>25,925</u>	<u>20,740</u>	<u>5,185</u>
<i>Net Changes in Fund Balance</i>	(24,300)	(17,925)	(13,840)	4,085
<i>Fund Balance Beginning of Year</i>	17,342	17,342	17,342	0
Prior Year Encumbrances Appropriated	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$42</u></u>	<u><u>\$6,417</u></u>	<u><u>\$10,502</u></u>	<u><u>\$4,085</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Law Enforcement Assistance Fund  
 For the Year Ended December 31, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$5,280	\$5,280	\$5,280	\$0
<b>Expenditures</b>				
Current:				
Public Safety				
Contractual Services	4,280	4,280	580	3,700
Other	1,000	1,000	0	1,000
<i>Total Expenditures</i>	5,280	5,280	580	4,700
<i>Net Changes in Fund Balance</i>	0	0	4,700	4,700
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$4,700	\$4,700

**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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	603	603	603	0
<i>Fund Balance End of Year</i>	<u>\$603</u>	<u>\$603</u>	<u>\$603</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, 2008*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Intergovernmental	\$31,733	\$31,733	\$24,973	(\$6,760)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	<u>18,842</u>	<u>25,346</u>	<u>24,338</u>	<u>1,008</u>
<i>Net Changes in Fund Balance</i>	12,891	6,387	635	(5,752)
<i>Fund Balance Beginning of Year</i>	18,245	18,245	18,245	0
Prior Year Outstanding Advances	<u>(23,470)</u>	<u>(23,470)</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,666</u></u>	<u><u>\$1,162</u></u>	<u><u>\$18,880</u></u>	<u><u>(\$5,752)</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Library and Legal Research Fund*  
*For the Year Ended December 31, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$3,000	\$3,000	\$4,863	\$1,863
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Common Pleas Court				
Materials and Supplies	500	500	0	500
Contractual Services	9,350	7,350	5,665	1,685
Capital Outlay	3,000	3,000	0	3,000
Other	1,500	1,500	0	1,500
Municipal Court				
Contractual Services	2,000	2,000	0	2,000
<i>Total Expenditures</i>	<u>16,350</u>	<u>14,350</u>	<u>5,665</u>	<u>8,685</u>
<i>Net Changes in Fund Balances</i>	(13,350)	(11,350)	(802)	10,548
<i>Fund Balance Beginning of Year</i>	24,000	24,000	24,000	0
Prior Year Encumbrances Appropriated	450	450	450	0
<i>Fund Balance End of Year</i>	<u><u>\$11,100</u></u>	<u><u>\$13,100</u></u>	<u><u>\$23,648</u></u>	<u><u>\$10,548</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Municipal Court Probation Officer Fund*  
*For the Year Ended December 31, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$61,672	\$61,672	\$70,291	\$8,619
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Personal Services	48,856	49,993	47,422	2,571
Capital Outlay	0	228	228	0
Other	12,000	10,633	6,042	4,591
<i>Total Expenditures</i>	<u>60,856</u>	<u>60,854</u>	<u>53,692</u>	<u>7,162</u>
<i>Net Changes in Fund Balance</i>	816	818	16,599	15,781
<i>Fund Balance Beginning of Year</i>	<u>57,757</u>	<u>57,757</u>	<u>57,757</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$58,573</u></u>	<u><u>\$58,575</u></u>	<u><u>\$74,356</u></u>	<u><u>\$15,781</u></u>

**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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$485,754	\$485,754	\$337,871	(\$147,883)
Intergovernmental	78,597	78,597	127,152	48,555
<i>Total Revenues</i>	564,351	564,351	465,023	(99,328)
<b>Expenditures</b>				
Current:				
Intergovernmental				
Contractual Services	564,351	564,351	465,294	99,057
<i>Net Changes in Fund Balance</i>	0	0	(271)	(271)
<i>Fund Balance Beginning of Year</i>	271	271	271	0
<i>Fund Balance End of Year</i>	\$271	\$271	\$0	(\$271)

**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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$7,500	\$7,500	\$15,000	\$7,500
<b>Expenditures</b>				
Current:				
Health				
Contractual Services	15,000	15,000	15,000	0
<i>Net Changes in Fund Balance</i>	(7,500)	(7,500)	0	7,500
<i>Fund Balance Beginning of Year</i>	7,500	7,500	7,500	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$7,500</u>	<u>\$7,500</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, 2008*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Charges for Services	\$250	\$250	\$287	\$37
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Materials and Supplies	100	100	0	100
Other	150	150	0	150
<i>Total Expenditures</i>	<u>250</u>	<u>250</u>	<u>0</u>	<u>250</u>
<i>Net Changes in Fund Balance</i>	0	0	287	287
<i>Fund Balance Beginning of Year</i>	<u>5,100</u>	<u>5,100</u>	<u>5,100</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,100</u></u>	<u><u>\$5,100</u></u>	<u><u>\$5,387</u></u>	<u><u>\$287</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Prepayment Interest Fund*  
*For the Year Ended December 31, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Interest	\$18,000	\$18,000	\$21,779	\$3,779
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Personal Services	17,405	17,405	15,468	1,937
Materials and Supplies	1,500	1,500	1,500	0
Capital Outlay	1,000	1,000	702	298
Other	1,250	1,250	558	692
<i>Total Expenditures</i>	<u>21,155</u>	<u>21,155</u>	<u>18,228</u>	<u>2,927</u>
<i>Net Changes in Fund Balance</i>	(3,155)	(3,155)	3,551	6,706
<i>Fund Balance Beginning of Year</i>	<u>64,028</u>	<u>64,028</u>	<u>64,028</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$60,873</u></u>	<u><u>\$60,873</u></u>	<u><u>\$67,579</u></u>	<u><u>\$6,706</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Real Estate Assessment Fund*  
*For the Year Ended December 31, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$375,000	\$375,000	\$486,396	\$111,396
Intergovernmental	0	0	39,836	39,836
Other	5,000	5,000	5,100	100
<i>Total Revenues</i>	<u>380,000</u>	<u>380,000</u>	<u>531,332</u>	<u>151,332</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Personal Services	252,044	252,044	221,228	30,816
Materials and Supplies	13,241	18,209	13,023	5,186
Contractual Services	158,333	158,333	134,449	23,884
Capital Outlay	30,000	30,000	12,827	17,173
Other	11,350	17,106	10,303	6,803
<i>Total Expenditures</i>	<u>464,968</u>	<u>475,692</u>	<u>391,830</u>	<u>83,862</u>
<i>Net Changes in Fund Balance</i>	(84,968)	(95,692)	139,502	235,194
<i>Fund Balance Beginning of Year</i>	764,589	764,589	764,589	0
Prior Year Encumbrances Appropriated	8,924	8,924	8,924	0
<i>Fund Balance End of Year</i>	<u><u>\$688,545</u></u>	<u><u>\$677,821</u></u>	<u><u>\$913,015</u></u>	<u><u>\$235,194</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, 2008*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Charges for Services	\$28,000	\$28,000	\$24,640	(\$3,360)
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive Contractual Services	49,510	46,150	46,150	0
<i>Net Changes in Fund Balance</i>	(21,510)	(18,150)	(21,510)	(3,360)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	21,510	21,510	21,510	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$3,360</u>	<u>\$0</u>	<u>(\$3,360)</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Revolving Loan Fund*  
*For the Year Ended December 31, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$100	\$100
Interest	0	0	2,279	2,279
<i>Total Revenues</i>	0	0	2,379	2,379
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	2,379	2,379
<b>Other Financing Uses</b>				
Transfers Out	150,000	150,000	150,000	0
<i>Net Changes in Fund Balance</i>	(150,000)	(150,000)	(147,621)	2,379
<i>Fund Balance Beginning of Year</i>	210,277	210,277	210,277	0
<i>Fund Balance End of Year</i>	<u>\$60,277</u>	<u>\$60,277</u>	<u>\$62,656</u>	<u>\$2,379</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Railroad Grade Crossing Improvement Fund*  
*For the Year Ended December 31, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	8,000	8,000	8,000	0
<i>Fund Balance End of Year</i>	<u>\$8,000</u>	<u>\$8,000</u>	<u>\$8,000</u>	<u>\$0</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Sanction Costs Fund*  
*For the Year Ended December 31, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$22,000	\$22,000	\$19,830	(\$2,170)
Fines and Forfeitures	300	300	4,748	4,448
<i>Total Revenues</i>	<u>22,300</u>	<u>22,300</u>	<u>24,578</u>	<u>2,278</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Personal Services	13,091	13,171	13,072	99
Contractual Services	1,500	1,500	678	822
Capital Outlay	3,000	2,920	0	2,920
Other	1,500	1,500	225	1,275
<i>Total Expenditures</i>	<u>19,091</u>	<u>19,091</u>	<u>13,975</u>	<u>5,116</u>
<i>Net Changes in Fund Balance</i>	3,209	3,209	10,603	7,394
<i>Fund Balance Beginning of Year</i>	<u>63,898</u>	<u>63,898</u>	<u>63,898</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$67,107</u>	<u>\$67,107</u>	<u>\$74,501</u>	<u>\$7,394</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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$125,000	\$125,000	\$141,234	\$16,234
Fines and Forfeitures	0	0	100	100
<i>Total Revenues</i>	<u>125,000</u>	<u>125,000</u>	<u>141,334</u>	<u>16,334</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Personal Services	62,772	65,622	60,158	5,464
Contractual Services	3,000	150	0	150
Capital Outlay	25,000	25,000	5,688	19,312
Other	5,000	5,000	4,593	407
<i>Total Expenditures</i>	<u>95,772</u>	<u>95,772</u>	<u>70,439</u>	<u>25,333</u>
<i>Net Changes in Fund Balance</i>	29,228	29,228	70,895	41,667
<i>Fund Balance Beginning of Year</i>	<u>179,793</u>	<u>179,793</u>	<u>179,793</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$209,021</u></u>	<u><u>\$209,021</u></u>	<u><u>\$250,688</u></u>	<u><u>\$41,667</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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$20,000	\$20,000	\$33,057	\$13,057
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Contractual Services	500	500	0	500
Capital Outlay	10,000	10,000	0	10,000
Other	10,000	10,000	0	10,000
<i>Total Expenditures</i>	<u>20,500</u>	<u>20,500</u>	<u>0</u>	<u>20,500</u>
<i>Net Changes in Fund Balance</i>	(500)	(500)	33,057	33,557
<i>Fund Balance Beginning of Year</i>	<u>70,973</u>	<u>70,973</u>	<u>70,973</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$70,473</u></u>	<u><u>\$70,473</u></u>	<u><u>\$104,030</u></u>	<u><u>\$33,557</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Solid Waste Management District Fund*  
*For the Year Ended December 31, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$765,000	\$765,000	\$998,832	\$233,832
Intergovernmental	250,000	250,000	250,000	0
Interest	0	0	215	215
Other	70,000	70,000	80,268	10,268
<i>Total Revenues</i>	<u>1,085,000</u>	<u>1,085,000</u>	<u>1,329,315</u>	<u>244,315</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	244,900	253,400	240,342	13,058
Materials and Supplies	44,907	47,155	47,155	0
Contractual Services	194,245	434,040	421,345	12,695
Capital Outlay	30,000	89,814	89,814	0
Other	9,917	35,030	33,461	1,569
<i>Total Expenditures</i>	<u>523,969</u>	<u>859,439</u>	<u>832,117</u>	<u>27,322</u>
<i>Net Changes in Fund Balance</i>	561,031	225,561	497,198	271,637
<i>Fund Balance Beginning of Year</i>	633,201	633,201	633,201	0
Prior Year Encumbrances Appropriated	40,169	40,169	40,169	0
<i>Fund Balance End of Year</i>	<u><u>\$1,234,401</u></u>	<u><u>\$898,931</u></u>	<u><u>\$1,170,568</u></u>	<u><u>\$271,637</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, 2008*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Charges for Services	\$21,700	\$21,700	\$18,700	(\$3,000)
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Personal Services	10,700	10,700	10,700	0
Other	11,000	11,000	9,849	1,151
<i>Total Expenditures</i>	<u>21,700</u>	<u>21,700</u>	<u>20,549</u>	<u>1,151</u>
<i>Net Changes in Fund Balance</i>	0	0	(1,849)	(1,849)
<i>Fund Balance Beginning of Year</i>	<u>38,215</u>	<u>38,215</u>	<u>38,215</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$38,215</u></u>	<u><u>\$38,215</u></u>	<u><u>\$36,366</u></u>	<u><u>(\$1,849)</u></u>



**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Victims of Crime Fund*  
*For the Year Ended December 31, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$43,000	\$43,000	\$40,285	(\$2,715)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	52,206	53,199	51,920	1,279
Materials and Supplies	309	309	176	133
Contractual Services	550	550	400	150
Capital Outlay	515	0	0	0
Other	2,270	1,791	1,209	582
<i>Total Expenditures</i>	<u>55,850</u>	<u>55,849</u>	<u>53,705</u>	<u>2,144</u>
<i>Excess of Revenues Under Expenditures</i>	(12,850)	(12,849)	(13,420)	(571)
<b>Other Financing Sources</b>				
Transfers In	<u>11,929</u>	<u>11,929</u>	<u>12,671</u>	<u>742</u>
<i>Net Changes in Fund Balance</i>	(921)	(920)	(749)	171
<i>Fund Balance Beginning of Year</i>	<u>9,135</u>	<u>9,135</u>	<u>9,135</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,214</u></u>	<u><u>\$8,215</u></u>	<u><u>\$8,386</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*  
*Wireless E-911 Fund*  
*For the Year Ended December 31, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$15,000	\$15,000	\$270,744	\$255,744
<b>Expenditures</b>				
Current:				
Public Safety				
Contractual Services	15,000	15,000	15,000	0
<i>Net Changes in Fund Balance</i>	0	0	255,744	255,744
<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>\$255,744</u>	<u>\$255,744</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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Sales Taxes	\$366,177	\$366,177	\$357,364	(\$8,813)
Charges for Services	40,405	40,405	45,098	4,693
Rent	181,450	181,450	186,700	5,250
<i>Total Revenues</i>	<u>588,032</u>	<u>588,032</u>	<u>589,162</u>	<u>1,130</u>
<b>Expenditures</b>				
Debt Service:				
Principal Retirement	1,157,500	1,157,501	1,157,479	22
Interest and Fiscal Charges	721,455	721,451	721,451	0
<i>Total Expenditures</i>	<u>1,878,955</u>	<u>1,878,952</u>	<u>1,878,930</u>	<u>22</u>
<i>Excess of Revenues Under Expenditures</i>	(1,290,923)	(1,290,920)	(1,289,768)	1,152
<b>Other Financing Sources</b>				
Transfers In	1,293,315	1,293,313	1,286,667	(6,646)
<i>Total Other Financing Sources</i>	1,293,315	1,293,313	1,286,667	(6,646)
<i>Net Changes in Fund Balance</i>	2,392	2,393	(3,101)	(5,494)
<i>Fund Balance Beginning of Year</i>	<u>42,886</u>	<u>42,886</u>	<u>42,886</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$45,278</u></u>	<u><u>\$45,279</u></u>	<u><u>\$39,785</u></u>	<u><u>(\$5,494)</u></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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	16,263	16,263	16,263	0
<i>Net Changes in Fund Balance</i>	(16,263)	(16,263)	(16,263)	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	16,263	16,263	16,263	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Dog and Kennel Capital Fund*  
*For the Year Ended December 31, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
<b>Other Financing Sources</b>				
Transfers In	0	0	5,000	5,000
<i>Net Changes in Fund Balance</i>	0	0	5,000	5,000
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$5,000	\$5,000

**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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Changes 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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
<b>Other Financing Sources</b>				
Transfers In	0	0	15,000	15,000
<i>Net Changes in Fund Balance</i>	0	0	15,000	15,000
<i>Fund Balance Beginning of Year</i>	60,173	60,173	60,173	0
<i>Fund Balance End of Year</i>	<u>\$60,173</u>	<u>\$60,173</u>	<u>\$75,173</u>	<u>\$15,000</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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Special Assessments	\$0	\$0	\$8,041	\$8,041
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	8,041	8,041
<b>Other Financing Uses</b>				
Transfers Out	(24,121)	(24,121)	0	24,121
<i>Net Changes in Fund Balance</i>	(24,121)	(24,121)	8,041	32,162
<i>Fund Balance Beginning of Year</i>	40,153	40,153	40,153	0
<i>Fund Balance End of Year</i>	<u>\$16,032</u>	<u>\$16,032</u>	<u>\$48,194</u>	<u>\$32,162</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, 2008*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>15,552</u>	<u>15,552</u>	<u>15,552</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$15,552</u>	<u>\$15,552</u>	<u>\$15,552</u>	<u>\$0</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Mental Retardation and Developmental Disabilities Capital Fund*  
*For the Year Ended December 31, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
<b>Revenues</b>				
<b>Expenditures</b>				
Capital Outlay				
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	30,000	30,000	14,567	15,433
Capital Outlay	39,000	39,000	8,975	30,025
<i>Total Expenditures</i>	<u>70,000</u>	<u>70,000</u>	<u>23,542</u>	<u>46,458</u>
<i>Excess of Revenues Under Expenditures</i>	(70,000)	(70,000)	(23,542)	46,458
<b>Other Financing Sources</b>				
Transfers In	70,000	70,000	70,000	0
<i>Net Changes in Fund Balance</i>	0	0	46,458	46,458
<i>Fund Balance Beginning of Year</i>	<u>126,748</u>	<u>126,748</u>	<u>126,748</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$126,748</u>	<u>\$126,748</u>	<u>\$173,206</u>	<u>\$46,458</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Nevada Wynford Road Paving Project Fund*  
*For the Year Ended December 31, 2008*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Intergovernmental	\$119,000	\$119,000	\$116,300	(\$2,700)
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	<u>119,000</u>	<u>119,000</u>	<u>116,300</u>	<u>2,700</u>
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 County Roads 35 and 49 Paving Project Fund  
 For the Year Ended December 31, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$165,408	\$165,408	\$165,408	\$0
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	165,408	165,408	165,408	0
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Sugar Grove Sewer Project Fund  
 For the Year Ended December 31, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
<b>Other Financing Sources</b>				
Transfers In	55,000	55,000	0	(55,000)
<i>Net Changes in Fund Balance</i>	55,000	55,000	0	(55,000)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Outstanding Advances	(54,337)	(54,337)	0	54,337
<i>Fund Balance End of Year</i>	<u>\$663</u>	<u>\$663</u>	<u>\$0</u>	<u>(\$663)</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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
<b>Revenues</b>				
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	14,556	14,556	14,556	0
Other	0	10,559	10,509	50
<i>Total Expenditures</i>	<u>14,556</u>	<u>25,115</u>	<u>25,065</u>	<u>50</u>
<i>Excess of Revenues Under Expenditures</i>	(14,556)	(25,115)	(25,065)	50
<b>Other Financing Sources</b>				
Transfers In	<u>185,770</u>	<u>185,770</u>	<u>10,557</u>	<u>(175,213)</u>
<i>Net Changes in Fund Balance</i>	171,214	160,655	(14,508)	(175,163)
<i>Fund Balance Beginning of Year</i>	7,916	7,916	7,916	0
Prior Year Outstanding Advances	(183,127)	(183,127)	0	183,127
Prior Year Encumbrances Appropriated	<u>14,556</u>	<u>14,556</u>	<u>14,556</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10,559</u></u>	<u><u>\$0</u></u>	<u><u>\$7,964</u></u>	<u><u>\$7,964</u></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, 2008*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Charges for Services	\$3,336,578	\$3,336,578	\$3,013,068	(\$323,510)
<b>Expenses</b>				
Personal Services	0	8,190	8,185	5
Contractual Services	558,302	508,750	451,707	57,043
Capital Outlay	0	450	419	31
Claims	2,782,529	3,278,065	3,278,065	0
<i>Total Expenses</i>	<u>3,340,831</u>	<u>3,795,455</u>	<u>3,738,376</u>	<u>57,079</u>
<i>Net Changes in Fund Balance</i>	(4,253)	(458,877)	(725,308)	(266,431)
<i>Fund Balance Beginning of Year</i>	1,986,108	1,986,108	1,986,108	0
Prior Year Encumbrances Appropriated	<u>140,831</u>	<u>140,831</u>	<u>140,831</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,122,686</u></u>	<u><u>\$1,668,062</u></u>	<u><u>\$1,401,631</u></u>	<u><u>(\$266,431)</u></u>

**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, 2008*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenses</b>	0	0	0	0
<i>Net Changes 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>



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, 2008

	Balance at December 31, 2007	Additions	Transfers	Reductions	Balance at December 31, 2008
General Government					
Legislative and Executive	\$8,165,260	\$0	\$0	\$0	\$8,165,260
Judicial	2,737,721	19,975	(39,938)	31,433	2,686,325
Public Safety	13,277,627	90,056	39,938	170,064	13,237,557
Public Works	38,593,801	1,778,784	0	0	40,372,585
Health	2,270,058	66,937	0	28,539	2,308,456
Human Services	4,791,479	26,504	0	0	4,817,983
Total governmental funds capital assets	<u>\$69,835,946</u>	<u>\$1,982,256</u>	<u>\$0</u>	<u>\$230,036</u>	<u>\$71,588,166</u>

**Crawford County, Ohio**  
 Capital Assets Used in the Operation of Governmental Funds  
 Schedule by Source  
 December 31, 2008

Governmental funds capital assets	
Land	\$686,015
Land Improvements	5,562,881
Construction in Progress	160,302
Buildings and Building Improvements	28,935,688
Improvements Other Than Buildings	10,000
Equipment	1,430,629
Vehicles	4,893,580
Furniture/Fixtures	280,933
Infrastructure	29,628,138
	<u>\$71,588,166</u>
	<u><u>\$71,588,166</u></u>
Investment in governmental funds capital assets by source	
General Fund Revenues	\$2,286,837
Federal Grants	434,975
State Grants	34,137
Special Revenue Funds Revenues	33,846,931
Note or Bonded Debt	28,177,795
Donations	6,807,491
	<u>6,807,491</u>
	<u><u>\$71,588,166</u></u>

**Crawford County, Ohio**  
 Capital Assets Used in the Operation of Governmental Funds  
 Schedule by Function  
 December 31, 2008

	<u>Total</u>	<u>Land</u>	<u>Land Improvements</u>	<u>Construction in Progress</u>
General Government				
Legislative and Executive	\$8,165,260	\$93,297	\$0	\$0
Judicial	2,686,325	0	0	0
Public Safety	13,237,557	513,068	0	0
Public Works	40,372,585	62,500	5,562,881	160,302
Health	2,308,456	0	0	0
Human Services	4,817,983	17,150	0	0
Total governmental funds capital assets	<u>\$71,588,166</u>	<u>\$686,015</u>	<u>\$5,562,881</u>	<u>\$160,302</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>
\$7,833,130	\$10,000	\$103,590	\$28,392	\$96,851	\$0
2,486,451	0	106,771	0	93,103	0
11,038,798	0	955,998	729,693	0	0
1,320,891	0	37,091	3,600,782	0	29,628,138
2,079,162	0	0	229,294	0	0
4,177,256	0	227,179	305,419	90,979	0
<u>\$28,935,688</u>	<u>\$10,000</u>	<u>\$1,430,629</u>	<u>\$4,893,580</u>	<u>\$280,933</u>	<u>\$29,628,138</u>

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**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.

CONTENTS

**Financial Trends .....S2**

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

**Revenue Capacity.....S12**

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

**Debt Capacity .....S24**

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

**Demographic and Economic Information .....S29**

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

**Operating Information .....S31**

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

Source: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement No. 34 in 2001; schedules presenting government-wide information include information beginning in that year.

**Crawford County, Ohio**  
*Net Assets by Component*  
*Last Eight Years*  
*(accrual basis of accounting)*

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$29,235,397	\$28,535,880	\$31,269,287	\$29,268,778
Restricted	9,525,556	10,844,236	9,176,515	9,881,613
Unrestricted	<u>6,195,115</u>	<u>5,321,246</u>	<u>3,864,028</u>	<u>6,213,057</u>
Total Governmental Activities Net Assets	<u>44,956,068</u>	<u>44,701,362</u>	<u>44,309,830</u>	<u>45,363,448</u>
Business-Type Activities				
Invested in Capital Assets, Net of Related Debt	(2,504,076)	(2,251,974)	(2,055,712)	(1,437,483)
Unrestricted (Deficit)	<u>(3,607,576)</u>	<u>(4,250,551)</u>	<u>(3,456,413)</u>	<u>(1,012,624)</u>
Total Business-Type Activities Net Assets	<u>(6,111,652)</u>	<u>(6,502,525)</u>	<u>(5,512,125)</u>	<u>(2,450,107)</u>
Primary Government				
Invested in Capital Assets, Net of Related Debt	26,731,321	26,283,906	29,213,575	27,831,295
Restricted	9,525,556	10,844,236	9,176,515	9,881,613
Unrestricted	<u>2,587,539</u>	<u>1,070,695</u>	<u>407,615</u>	<u>5,200,433</u>
Total Primary Government Net Assets	<u>\$38,844,416</u>	<u>\$38,198,837</u>	<u>\$38,797,705</u>	<u>\$42,913,341</u>

Source: Crawford County Auditor



<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
\$29,422,090	\$36,519,505	\$34,876,678	\$34,828,831
10,617,689	12,758,602	15,268,104	15,961,264
<u>6,005,346</u>	<u>6,260,916</u>	<u>6,632,328</u>	<u>5,582,087</u>
<u>46,045,125</u>	<u>55,539,023</u>	<u>56,777,110</u>	<u>56,372,182</u>
(1,387,953)	(785,180)	350,386	527,596
<u>(704,319)</u>	<u>(653,156)</u>	<u>(672,021)</u>	<u>(416,297)</u>
<u>(2,092,272)</u>	<u>(1,438,336)</u>	<u>(321,635)</u>	<u>111,299</u>
28,034,137	35,734,325	35,227,064	35,356,427
10,617,689	12,758,602	15,268,104	15,961,264
<u>5,301,027</u>	<u>5,607,760</u>	<u>5,960,307</u>	<u>5,165,790</u>
<u>\$43,952,853</u>	<u>\$54,100,687</u>	<u>\$56,455,475</u>	<u>\$56,483,481</u>

**Crawford County, Ohio**  
*Changes in Net Assets*  
*Last Eight Years*  
*(accrual basis of accounting)*

	2001	2002	2003	2004
<b>Expenses</b>				
Governmental Activities				
General Government				
Legislative and Executive	\$2,819,494	\$3,174,674	\$3,721,433	\$3,456,823
Judicial	1,949,541	2,055,061	2,220,693	2,023,302
Public Safety				
Jail Operation	2,271,256	2,472,138	2,136,886	2,094,060
Other Public Safety	2,678,241	2,880,234	3,320,515	3,418,134
Public Works	3,407,162	4,153,889	3,999,798	3,901,126
Health				
Mental Retardation and Developmental Disabilities	3,005,305	3,271,655	3,770,648	3,867,618
Other Health	903,272	853,794	1,072,518	824,856
Intergovernmental	0	0	0	0
Human Services				
Child Welfare	1,666,909	1,997,379	1,983,616	1,906,369
County Home	1,645,867	1,561,334	1,627,730	1,745,013
Job and Family Services	4,769,996	4,880,079	4,385,992	5,026,622
Other Human Services	1,519,818	1,736,333	1,831,406	1,962,194
Economic Development	280	0	0	0
Intergovernmental	460,160	489,802	686,176	462,796
Interest and Fiscal Charges	379,299	523,280	540,028	574,173
Total Governmental Activities Expenses	<u>27,476,600</u>	<u>30,049,652</u>	<u>31,297,439</u>	<u>31,263,086</u>
Business-Type Activities				
Sewer	145,094	146,427	146,553	159,751
Sanitary Landfill	2,472,946	2,615,599	1,226,562	1,703,450
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>
Total Primary Government Expenses	<u>30,094,640</u>	<u>32,811,678</u>	<u>32,670,554</u>	<u>33,126,287</u>
<b>Program Revenues</b>				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	1,514,618	1,841,318	1,899,232	2,010,948
Judicial	973,046	948,576	1,031,703	1,004,817
Public Safety				
Jail Operation	184,712	343,387	313,311	236,736
Other Public Safety	289,790	305,000	268,128	359,146
Public Works	259,031	221,065	209,485	295,707
Health				
Mental Retardation and Developmental Disabilities	0	0	0	0
Other Health	218,405	236,362	282,380	327,299
Human Services				
Child Welfare	50,491	65,812	61,566	129,713
County Home	1,030,045	1,151,154	1,193,954	1,131,342
Job and Family Services	0	243,131	252,463	590,774
Other Human Services	113,388	136,706	130,082	184,182
Economic Development	0	0	0	0
Operating Grants, Contributions, and Interest	10,402,606	11,011,288	12,396,881	13,746,666
Capital Grants and Contributions	791,347	810,342	323,468	57,035
Total Governmental Activities Program Revenues	<u>15,827,479</u>	<u>17,314,141</u>	<u>18,362,653</u>	<u>20,074,365</u>

<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
\$4,083,474	\$4,257,386	\$3,897,224	\$4,206,245
2,035,724	2,049,387	2,105,455	2,266,083
2,189,785	2,183,103	2,277,125	2,318,046
3,394,749	3,438,817	3,431,062	3,785,606
4,667,665	2,735,317	4,344,607	4,303,304
3,627,055	3,687,084	3,716,048	3,935,917
852,069	1,084,483	1,064,754	1,506,528
0	0	489,447	476,448
1,489,404	1,657,180	2,381,271	2,161,178
1,801,938	1,868,174	1,901,425	1,861,175
5,610,459	5,662,972	6,642,540	7,265,263
1,896,512	1,765,187	1,728,602	2,098,065
0	258,489	67,908	92,507
480,828	480,331	0	0
650,907	641,449	475,371	597,194
<u>32,780,569</u>	<u>31,769,359</u>	<u>34,522,839</u>	<u>36,873,559</u>
164,444	106,176	166,961	200,240
3,667,640	3,757,982	4,999,267	6,968,574
<u>3,832,084</u>	<u>3,864,158</u>	<u>5,166,228</u>	<u>7,168,814</u>
<u>36,612,653</u>	<u>35,633,517</u>	<u>39,689,067</u>	<u>44,042,373</u>
2,231,697	2,171,171	2,070,169	2,059,046
1,036,924	1,089,033	1,069,504	1,162,389
325,423	233,820	146,857	217,391
403,683	386,601	360,438	422,729
286,856	266,934	263,405	217,194
0	0	0	0
554,111	626,026	1,013,247	1,094,670
79,479	53,053	106,263	111,038
1,431,173	1,267,639	1,072,385	1,058,385
682,828	985,418	1,738,220	1,394,091
357,942	268,934	342,980	372,315
11,522	11,084	11,361	10,667
12,317,687	13,881,175	14,840,329	14,756,482
729,552	6,701,845	0	281,708
<u>20,448,877</u>	<u>27,942,733</u>	<u>23,035,158</u>	<u>23,158,105</u>

(continued)

**Crawford County, Ohio**  
*Changes in Net Assets (continued)*  
*Last Eight Years*  
*(accrual basis of accounting)*

	2001	2002	2003	2004
Business-Type Activities				
Charges for Services				
Sewer	\$169,910	\$175,333	\$131,312	\$154,317
Sanitary Landfill	1,860,519	2,191,092	2,176,199	2,195,801
Capital Grants and Contributions	0	0	42,450	0
Total Business-Type Activities				
Program Revenues	2,030,429	2,366,425	2,349,961	2,350,118
Total Primary Government				
Program Revenues	17,857,908	19,680,566	20,712,614	22,424,483
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(11,649,121)	(12,735,511)	(12,934,786)	(11,188,721)
Business-Type Activities	(587,611)	(395,601)	976,846	486,917
Total Primary Government Net Expense	(12,236,732)	(13,131,112)	(11,957,940)	(10,701,804)
<b>General Revenues and Other</b>				
<b>Changes in Net Assets</b>				
Governmental Activities				
Property Taxes Levied for				
General Operating	1,226,568	1,298,814	1,260,830	1,358,743
Health-Mental Health	416,234	446,143	424,800	430,281
Health-Mental Retardation and Developmental Disabilities	1,517,400	1,586,094	1,531,991	1,618,091
Human Services-Child Welfare	226,991	242,425	231,757	234,829
Human Services-County Home	457,902	484,187	460,678	465,644
Human Services-Council on Aging	334,350	342,671	301,286	305,731
Sales Taxes Imposed for				
General Operating	2,974,266	3,098,464	3,247,875	3,372,329
Public Safety-Jail Operation	1,485,115	1,548,182	1,632,525	1,297,566
Public Safety-Jail Debt	0	0	0	355,774
Grants and Entitlements not Restricted to Specific Purposes	0	1,627,684	1,637,839	1,541,123
Intergovernmental	1,721,481	0	0	0
Interest	1,060,016	442,860	602,026	303,052
Other	618,010	1,367,027	1,217,684	959,623
Transfers	(29,879)	(3,746)	(6,037)	(447)
Total Governmental Activities	12,008,454	12,480,805	12,543,254	12,242,339
Business-Type Activities				
Other	45,807	982	7,517	111,896
Gain on Landfill Operating Agreement	0	0	0	2,462,758
Transfers	29,879	3,746	6,037	447
Total Business-Type Activities	75,686	4,728	13,554	2,575,101
Total Primary Government	12,084,140	12,485,533	12,556,808	14,817,440
<b>Change in Net Assets</b>				
Governmental Activities	359,333	(254,706)	(391,532)	1,053,618
Business-Type Activities	(511,925)	(390,873)	990,400	3,062,018
Total Primary Government	(\$152,592)	(\$645,579)	\$598,868	\$4,115,636

Source: Crawford County Auditor

<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
\$157,319	\$157,097	\$181,811	\$184,384
4,032,098	4,409,383	5,530,383	7,415,609
<u>0</u>	<u>20,000</u>	<u>0</u>	<u>0</u>
4,189,417	4,586,480	5,712,194	7,599,993
<u>24,638,294</u>	<u>32,529,213</u>	<u>28,747,352</u>	<u>30,758,098</u>
(12,331,692)	(3,826,626)	(11,487,681)	(13,715,454)
357,333	722,322	545,966	431,179
<u>(11,974,359)</u>	<u>(3,104,304)</u>	<u>(10,941,715)</u>	<u>(13,284,275)</u>
1,356,872	1,389,967	1,380,564	1,290,082
424,472	435,237	384,096	368,980
2,157,592	2,190,253	2,023,633	1,886,334
226,028	237,773	212,584	195,971
464,974	492,467	576,121	538,953
307,270	375,454	346,906	323,370
3,390,957	3,266,092	3,332,049	3,350,905
1,333,029	1,361,847	1,308,421	1,303,818
362,196	270,854	357,366	371,121
1,434,342	1,517,968	1,526,363	1,586,344
0	0	0	0
527,577	853,929	993,766	883,494
1,028,562	860,297	854,250	1,212,359
(502)	68,386	(570,351)	(1,205)
<u>13,013,369</u>	<u>13,320,524</u>	<u>12,725,768</u>	<u>13,310,526</u>
0	0	384	550
0	0	0	0
502	(68,386)	570,351	1,205
<u>502</u>	<u>(68,386)</u>	<u>570,735</u>	<u>1,755</u>
<u>13,013,871</u>	<u>13,252,138</u>	<u>13,296,503</u>	<u>13,312,281</u>
681,677	9,493,898	1,238,087	(404,928)
357,835	653,936	1,116,701	432,934
<u>\$1,039,512</u>	<u>\$10,147,834</u>	<u>\$2,354,788</u>	<u>\$28,006</u>

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

	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
General Fund				
Reserved	\$164,863	\$1,062,387	\$1,253,597	\$946,192
Unreserved	<u>3,742,431</u>	<u>4,306,167</u>	<u>3,701,281</u>	<u>3,510,261</u>
Total General Fund	<u>3,907,294</u>	<u>5,368,554</u>	<u>4,954,878</u>	<u>4,456,453</u>
All Other Governmental Funds				
Reserved	1,635,343	5,737,438	1,352,732	2,553,794
Unreserved, reported in				
Special Revenue Funds	5,866,129	5,524,137	5,805,607	5,892,739
Debt Service Fund	196,056	168,429	156,763	610,049
Capital Projects Funds (Deficit)	<u>2,412,061</u>	<u>(2,737,027)</u>	<u>618,171</u>	<u>160,028</u>
Total All Other Governmental Funds	<u>10,109,589</u>	<u>8,692,977</u>	<u>7,933,273</u>	<u>9,216,610</u>
Total Governmental Funds	<u><u>\$14,016,883</u></u>	<u><u>\$14,061,531</u></u>	<u><u>\$12,888,151</u></u>	<u><u>\$13,673,063</u></u>

Source: Crawford County Auditor

<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
\$778,573	\$735,792	\$512,947	\$443,599	\$339,603	\$350,266
<u>2,884,065</u>	<u>4,580,930</u>	<u>4,650,120</u>	<u>4,585,069</u>	<u>3,982,442</u>	<u>3,622,300</u>
<u>3,662,638</u>	<u>5,316,722</u>	<u>5,163,067</u>	<u>5,028,668</u>	<u>4,322,045</u>	<u>3,972,566</u>
1,199,238	930,948	929,486	689,624	667,179	538,301
6,046,053	5,137,073	7,057,012	8,542,645	10,737,672	11,933,794
159,710	192,691	149,623	145,727	168,277	151,741
(262,038)	72,538	(389,251)	(51,599)	12,579	87,675
<u>7,142,963</u>	<u>6,333,250</u>	<u>7,746,870</u>	<u>9,326,397</u>	<u>11,585,707</u>	<u>12,711,511</u>
<u>\$10,805,601</u>	<u>\$11,649,972</u>	<u>\$12,909,937</u>	<u>\$14,355,065</u>	<u>\$15,907,752</u>	<u>\$16,684,077</u>

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

	1999	2000	2001(1)	2002
<b>Revenues</b>				
Property Taxes	\$3,838,109	\$4,033,842	\$4,157,625	\$4,388,618
Sales Taxes	4,479,653	5,024,803	4,487,359	4,652,408
Special Assessments	86,745	84,883	87,166	99,634
Charges for Services	4,387,249	4,461,787	4,377,619	5,041,983
Licenses and Permits	6,464	4,968	3,934	4,261
Fines and Forfeitures	293,573	267,765	284,099	316,478
Intergovernmental	11,302,903	13,085,108	12,831,381	13,560,483
Interest	938,966	1,402,925	1,278,543	749,710
Rent	72,775	70,900	74,025	81,952
Other	561,871	777,962	812,602	1,392,530
<b>Total Revenues</b>	<b>25,968,308</b>	<b>29,214,943</b>	<b>28,394,353</b>	<b>30,288,057</b>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	2,630,718	2,791,254	3,038,956	3,245,774
Judicial	1,614,014	1,706,137	1,901,948	2,061,426
Public Safety	3,803,614	4,436,253	4,677,173	4,978,739
Public Works	3,828,824	4,725,142	3,566,783	4,687,404
Health	3,265,349	3,426,781	3,816,219	4,103,915
Intergovernmental	0	0	0	0
Human Services	7,791,605	8,605,237	9,546,527	10,280,689
Economic Development	0	69,254	280	0
Capital Outlay	222,405	2,507,702	5,214,518	1,688,717
Intergovernmental	446,249	466,779	460,160	490,712
Debt Service:				
Principal Retirement	1,715,000	210,000	248,373	3,973,373
Interest and Fiscal Charges	359,499	293,400	312,274	498,149
Issuance Costs	0	0	0	115,439
<b>Total Expenditures</b>	<b>25,677,277</b>	<b>29,237,939</b>	<b>32,783,211</b>	<b>36,124,337</b>
Excess of Revenues Over (Under) Expenditures	291,031	(22,996)	(4,388,858)	(5,836,280)
<b>Other Financing Sources (Uses)</b>				
Bond Anticipation Notes Issued	0	0	3,500,000	0
General Obligation Bonds Issued	1,519,410	85,119	0	6,495,000
Refunding General Obligation Bonds Issued	2,763,887	0	0	0
Premium on General Obligation Bonds Issued	0	0	0	129,938
Premium on Refunding General Obligation Bonds Issued	0	0	0	0
Payment to Refunding Bond Escrow Agent	(2,683,550)	0	0	0
Transfers In	2,870,923	1,751,061	1,772,740	2,445,210
Transfers Out	(2,974,870)	(1,764,207)	(1,802,619)	(2,448,956)
<b>Total Other Financing Sources (Uses)</b>	<b>1,495,800</b>	<b>71,973</b>	<b>3,470,121</b>	<b>6,621,192</b>
<b>Net Changes in Fund Balances</b>	<b>\$1,786,831</b>	<b>\$48,977</b>	<b>(\$918,737)</b>	<b>\$784,912</b>
Debt Service as a Percentage of Noncapital Expenditures	19.4%	1.9%	2.1%	14.1%

Source: Crawford County Auditor

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



2003	2004	2005	2006	2007	2008
\$4,219,701	\$4,382,951	\$4,915,233	\$4,966,835	\$5,010,847	\$4,593,182
4,830,279	5,028,685	5,084,380	4,886,663	4,964,071	5,059,585
94,846	109,080	153,793	141,997	123,828	94,619
5,224,169	5,746,967	6,600,687	6,912,255	7,508,809	7,567,705
5,209	12,540	5,597	5,250	7,470	19,019
268,633	284,082	277,579	292,531	290,491	316,022
14,222,540	13,699,478	15,077,308	15,130,094	15,598,627	16,855,323
693,816	335,053	604,476	925,092	1,097,280	1,214,187
17,344	18,789	202,271	197,846	198,423	204,044
1,214,315	974,811	1,028,562	860,299	854,250	1,212,359
<u>30,790,852</u>	<u>30,592,436</u>	<u>33,949,886</u>	<u>34,318,862</u>	<u>35,654,096</u>	<u>37,136,045</u>
3,539,192	3,581,420	3,788,011	3,953,311	3,672,009	3,866,689
2,285,795	2,152,575	1,965,032	2,041,553	2,117,820	2,223,636
5,216,477	5,298,771	5,336,695	5,396,276	5,541,432	5,715,853
3,937,247	4,255,307	4,460,095	3,756,949	3,508,568	4,122,926
4,842,356	4,746,300	4,452,371	4,794,319	4,736,142	5,329,485
0	0	0	0	489,447	465,294
9,948,115	10,686,566	10,696,274	11,052,399	12,729,864	13,127,323
0	0	0	258,489	61,384	90,565
2,510,501	575,624	467,627	180,888	225,796	315,233
479,034	470,586	487,385	492,990	0	0
383,373	380,000	3,290,000	410,000	565,000	565,000
510,187	500,469	651,159	604,946	434,453	536,511
0	0	67,599	0	142,133	0
<u>33,652,277</u>	<u>32,647,618</u>	<u>35,662,248</u>	<u>32,942,120</u>	<u>34,224,048</u>	<u>36,358,515</u>
<u>(2,861,425)</u>	<u>(2,055,182)</u>	<u>(1,712,362)</u>	<u>1,376,742</u>	<u>1,430,048</u>	<u>777,530</u>
0	2,900,000	0	0	0	0
0	0	2,900,000	0	0	0
0	0	0	0	6,535,000	0
0	0	72,830	0	0	0
0	0	0	0	86,323	0
0	0	0	0	(6,479,187)	0
1,523,729	3,580,105	1,397,046	1,965,062	1,987,707	1,947,939
(1,529,766)	(3,580,552)	(1,397,548)	(1,896,676)	(2,007,204)	(1,949,144)
<u>(6,037)</u>	<u>2,899,553</u>	<u>2,972,328</u>	<u>68,386</u>	<u>122,639</u>	<u>(1,205)</u>
<u>(\$2,867,462)</u>	<u>\$844,371</u>	<u>\$1,259,966</u>	<u>\$1,445,128</u>	<u>\$1,552,687</u>	<u>\$776,325</u>
3.0%	2.9%	11.9%	3.1%	3.4%	3.2%

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

Collection Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial			
1999	\$337,401,650	\$72,938,840	\$1,172,401,400	\$39,488,090	\$44,872,830
2000	340,791,100	73,921,020	1,184,891,771	39,002,560	44,321,091
2001	416,681,670	78,567,170	1,414,996,686	35,532,580	40,377,932
2002	420,755,200	78,932,500	1,427,679,143	29,129,390	33,101,580
2003	425,424,720	82,406,380	1,450,946,000	29,271,850	33,263,466
2004	474,126,180	88,744,210	1,608,201,114	28,489,840	32,374,818
2005	479,064,790	89,668,750	1,624,952,971	28,716,830	32,632,761
2006	483,303,010	90,988,440	1,640,832,714	27,357,020	31,087,523
2007	530,916,770	107,004,300	1,822,631,628	26,869,670	30,533,716
2008	534,429,660	106,876,430	1,832,303,114	21,898,020	24,884,114

Source: Crawford County Auditor

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

Note: The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax is being phased out. The percentage was 18.75 percent for 2006, 12.5 percent for 2007, and is 6.25 percent for 2008, and will be zero for 2009.

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

Tangible Personal Property		Total		Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
\$91,183,953	\$364,735,812	\$541,012,533	\$1,582,010,042	\$7.97
94,181,696	376,726,784	547,896,376	1,605,939,646	7.45
103,889,783	415,559,132	634,671,203	1,870,933,750	7.45
103,174,334	412,697,336	631,991,424	1,873,478,059	7.36
98,622,075	410,925,313	635,725,025	1,895,134,779	7.03
96,865,320	421,153,565	688,225,550	2,061,729,498	8.00
96,066,291	436,664,959	693,516,661	2,094,250,692	8.00
74,145,404	395,442,155	675,793,874	2,067,362,392	7.89
49,513,891	396,111,128	714,304,631	2,249,276,472	7.85
23,845,402	381,526,432	687,049,512	2,238,713,660	8.22

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

County	1999	2000	2001	2002	2003
General	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
Fairway					
Effective Millage Rates					
Residential/Agriculture	2.75	2.30	2.29	2.30	2.08
Commercial/Industrial	3.50	2.90	3.40	3.40	3.24
Tangible/Personal	3.50	3.50	3.50	3.50	3.50
Fairview					
Effective Millage Rates					
Residential/Agriculture	0.86	0.72	0.71	0.71	0.65
Commercial/Industrial	1.00	0.97	0.97	0.97	0.92
Tangible/Personal	1.00	1.00	1.00	1.00	1.00
Mental Health					
Effective Millage Rates					
Residential/Agriculture	0.73	0.61	0.61	0.61	0.56
Commercial/Industrial	0.97	0.94	0.94	0.94	0.90
Tangible/Personal	1.00	1.00	1.00	1.00	1.00
Childrens Services					
Effective Millage Rates					
Residential/Agriculture	0.43	0.36	0.36	0.36	0.32
Commercial/Industrial	0.50	0.48	0.49	0.49	0.46
Tangible/Personal	0.50	0.50	0.50	0.50	0.50
Council on Aging					
Effective Millage Rates					
Residential/Agriculture	0.51	0.60	0.60	0.50	0.45
Commercial/Industrial	0.60	0.60	0.60	0.58	0.55
Tangible/Personal	0.60	0.60	0.60	0.60	0.60
Total County	<u>\$8.80</u>	<u>\$8.80</u>	<u>\$8.80</u>	<u>\$8.80</u>	<u>\$8.80</u>
Effective Millage Rates					
Residential/Agriculture	7.48	6.78	6.78	6.68	6.26
Commercial/Industrial	8.77	8.10	8.59	8.58	8.27
Tangible/Personal	8.80	8.80	8.80	8.80	8.80
School Districts					
Buckeye Central	23.88-45.00	21.36-45.00	21.32-45.00	21.32-45.00	20.12-45.00
Bucyrus	32.51-51.45	30.75-52.10	30.70-50.35	30.53-50.30	29.65-49.25
Colonel Crawford	31.14-50.20	27.72-50.10	27.61-49.80	27.51-49.70	33.58-57.14
Crestline	34.90-63.48	32.17-62.45	30.95-62.75	30.38-61.60	32.23-64.83
Galion	28.68-53.90	24.09-53.90	31.72-53.90	31.60-61.63	35.31-68.47
Wynford	33.16-57.74	29.33-52.49	28.76-50.45	28.57-50.10	33.93-56.35
Out-of-County School Districts					
Mohawk	20.00-36.90	20.00-36.90	20.00-36.90	20.00-36.90	25.99-42.89
Plymouth	31.40-35.30	31.60-37.10	30.30-37.30	30.28-36.00	30.27-36.00
Ridgedale	27.45-48.10	27.45-48.15	26.82-48.15	26.81-47.52	26.74-47.39
Upper Sandusky	20.00-33.70	20.00-33.70	20.00-33.70	20.00-33.70	20.00-33.70
Willard	24.63-45.75	23.73-45.75	23.26-45.15	23.76-44.45	23.31-44.29

2004	2005	2006	2007	2008
\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
3.50	3.50	3.21	3.21	3.21
3.50	3.50	3.09	3.11	3.12
3.50	3.50	3.50	3.50	3.50
0.65	0.65	0.92	0.92	0.92
0.93	0.93	0.88	0.89	0.89
1.00	1.00	1.00	1.00	1.00
0.56	0.56	0.51	0.51	1.00
0.90	0.90	0.80	0.80	1.00
1.00	1.00	1.00	1.00	1.00
0.32	0.32	0.30	0.30	0.30
0.46	0.46	0.41	0.41	0.41
0.50	0.50	0.50	0.50	0.50
0.45	0.45	0.55	0.55	0.55
0.56	0.56	0.53	0.53	0.54
0.60	0.60	0.60	0.60	0.60
<u>\$8.80</u>	<u>\$8.80</u>	<u>\$8.80</u>	<u>\$8.80</u>	<u>\$8.80</u>
7.68	7.68	7.69	7.69	8.18
8.55	8.55	7.91	7.94	8.16
8.80	8.80	8.80	8.80	8.80
20.13-45.00	20.00-45.00	20.00-45.00	26.32-51.30	28.08-30.22
30.02-49.60	30.29-49.86	36.21-55.91	35.69-55.35	36.23-38.73
33.64-57.19	33.29-56.84	31.03-55.80	27.75-52.50	27.72-36.68
32.19-64.80	32.16-64.82	31.04-64.42	29.81-63.17	30.43-44.21
35.32-68.47	33.25-59.57	28.90-56.53	29.64-57.23	29.63-39.80
33.83-56.35	34.07-56.59	30.22-54.02	30.24-54.54	32.58-34.73
25.98-42.89	25.96-42.89	25.89-42.81	25.13-42.13	25.15-27.92
29.87-35.60	27.29-33.10	27.29-33.10	27.19-33.00	27.18-28.68
27.41-47.39	27.40-47.39	27.25-47.60	26.98-47.68	25.82-25.96
20.00-33.70	20.00-33.70	20.00-33.70	20.00-33.70	20.03-21.16
23.24-44.29	28.97-49.89	27.91-48.95	27.94-48.95	27.94-32.74

(continued)

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

	1999	2000	2001	2002	2003
<b>Joint Vocational School Districts</b>					
Pioneer	\$2.63-4.70	\$2.44-4.70	\$2.44-4.70	\$2.32-4.70	\$2.23-4.70
Tri-Rivers	2.88-4.40	2.88-4.40	2.61-4.40	2.56-4.40	2.56-4.40
Vanguard	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60
<b>Cities</b>					
Bucyrus/City	5.56-5.80	5.33-5.80	5.33-5.80	5.33-5.80	5.22-5.80
Bucyrus/Colonel Crawford	4.06-4.30	3.83-4.30	3.83-4.30	3.83-4.30	3.72-4.30
Bucyrus/Wynford	3.46-3.70	3.23-3.70	3.23-3.70	3.23-3.70	3.12-3.70
Crestline/City	8.60-8.60	7.50-8.60	5.80-7.50	7.20-7.20	7.20-7.20
Crestline/Colonel Crawford	7.50-7.50	6.40-7.50	4.70-7.50	6.10-6.10	6.10-6.10
Galion/City	5.00-5.15	4.75-5.15	4.75-4.85	4.25-4.25	4.45-4.45
Galion/Crestline				.70-.70	.70-.70
<b>Villages</b>					
Chatfield	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
New Washington	8.40-9.30	7.36-8.40	7.36-7.80	5.36-5.80	6.06-6.80
North Robinson	4.60-4.60	3.86-4.60	3.86-4.60	3.86-4.60	4.34-4.60
Tiro	1.90-4.90	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
<b>Townships</b>					
Auburn	3.99-6.20	3.67-6.20	5.95-8.20	5.95-8.20	5.78-8.20
Bucyrus	4.94-5.20	4.73-5.20	4.73-5.20	4.73-5.20	4.68-5.20
Chatfield	2.75-4.85	2.30-4.85	2.62-4.85	4.45-6.20	3.88-5.40
Cranberry	2.23-3.90	2.07-3.90	2.07-3.90	2.07-3.90	2.03-3.90
Dallas	3.87-4.80	3.67-4.80	3.67-4.80	3.67-4.80	3.65-4.80
Holmes	2.93-3.20	3.53-3.70	3.53-3.70	3.53-3.70	3.43-3.70
Jackson	.70-1.40	.70-1.40	.70-1.40	.70-1.40	.70-1.40
Jefferson	2.15-4.20	1.92-4.20	6.18-7.70	6.19-7.70	5.74-7.70
Liberty	3.80-4.46	4.21-4.80	4.21-4.80	4.45-4.80	4.19-4.80
Lykens	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
Polk	6.00-6.50	5.66-6.50	8.95-9.10	9.25-9.40	6.71-9.00
Sandusky	2.00-2.00	2.00-2.00	2.00-2.00	2.00-2.00	2.00-2.00
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	2.20-2.20
Vernon	3.89-4.30	3.93-4.30	4.29-4.30	4.29-4.30	4.16-4.30
Whetstone	.82-2.70	.75-2.70	.75-2.70	.75-2.70	.73-2.70

Source: Crawford County Auditor

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

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

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

Note: 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.

2004	2005	2006	2007	2008
\$2.23-4.70	\$2.09-4.70	\$2.02-4.70	\$2.02-4.70	\$2.00-3.10
2.53-4.40	2.40-4.40	2.39-4.40	2.25-4.40	2.22-3.25
1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60
5.22-5.80	5.23-5.80	4.30-4.30	4.30-4.30	4.30-4.30
3.72-4.30	3.73-4.30	2.80-2.80	2.80-2.80	2.80-2.80
3.12-3.70	3.13-3.70	2.20-2.20	2.74-2.74	2.20-2.20
7.30-7.30	5.50-5.50	5.25-5.25	5.25-5.25	4.00-4.00
5.40-5.40	3.60-3.60	3.35-3.35	3.47-3.70	2.10-2.10
3.90-3.90	3.90-3.90	1.95-1.95	1.95-1.95	1.95-1.95
.70-.70	.70-.70	.70-.70	.70-.70	.70-.70
1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30
5.26-6.00	5.26-6.00	4.86-6.00	4.87-6.00	4.87-5.36
4.35-4.60	4.35-4.60	4.39-4.60	4.39-4.60	4.60-4.60
1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
5.92-8.20	5.10-7.20	3.90-7.20	4.10-4.10	4.10-4.10
4.03-4.20	4.20-4.20	5.10-5.20	5.12-5.20	5.12-5.12
3.93-5.40	3.96-5.43	3.46-5.05	4.30-4.30	4.30-4.30
2.22-3.90	2.22-3.90	1.98-3.90	1.98-2.30	2.09-2.17
3.66-4.80	3.35-4.30	4.07-4.30	4.07-4.30	4.07-4.30
3.44-3.70	3.37-3.70	3.22-3.70	3.22-3.70	3.22-3.32
3.45-4.15	3.45-4.15	2.90-4.15	2.90-3.45	2.90-3.27
3.70-5.20	3.70-5.20	3.29-5.20	3.47-3.70	3.47-3.50
4.20-4.80	4.38-4.80	4.22-4.80	4.22-4.80	5.54-5.77
2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
5.67-9.00	5.67-9.00	5.39-9.00	5.40-6.30	6.45-6.73
2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40
1.70-1.70	1.70-1.70	1.70-1.70	1.70-1.70	1.70-1.70
2.20-2.20	2.20-4.70	2.20-4.70	2.20-2.20	2.20-2.20
4.16-4.30	4.16-4.30	3.89-4.30	3.89-4.30	3.89-3.89
1.04-2.90	1.04-2.90	1.00-2.90	1.00-1.10	1.00-1.02

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

Year	Current Taxes Levied (1)(2)	Current Taxes Collected	Percent of Current Taxes Collected	Delinquent Taxes Collected (3)
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
2006	4,307,821	4,126,176	95.78	186,761
2007	4,630,389	4,432,467	95.73	196,218
2008	4,456,962	4,271,932	95.85	207,059

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) State reimbursements of rollback, homestead, and tangible personal property exemptions are included.
- (3) Collections in subsequent years for property taxes by year is not available because the tax tracking system does not differentiate between tax years.



Total Taxes Collected	Percent of Total Taxes Collected to Current Taxes Levied	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Current Taxes Levied
\$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
4,312,937	100.12	277,272	6.44
4,628,685	99.96	297,107	6.42
4,478,991	100.49	319,956	7.18

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

	2008			1999		
	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	\$5,693,060	1	0.83%	\$22,550,280	1	4.17%
United Telephone Co. of Ohio	1,146,780	2	0.16			
TPI Acquisition	935,720	3	0.14			
Eagle Crusher Co., Inc.	823,820	4	0.12			
Verizon North, Inc.	802,000	5	0.12			
General Electric	790,810	6	0.12	4,972,220	4	0.92
Imasen Bucyrus Technology, Inc.	668,940	7	0.10			
Bucyrus Precision Tech	618,600	8	0.09	2,872,780	6	0.53
Peco II	599,537	9	0.09	1,687,760	10	0.31
Covert Manufacturing, Inc.	598,260	10	0.09			
Komatsu Dresser				5,408,830	2	1.00
Dayco Swan				5,272,650	3	0.97
Brunswick Corporation				2,924,080	5	0.54
National Lime and Stone Co., Inc.				2,511,230	7	0.46
ESCO Bucyrus				2,468,270	8	0.46
Ohio Locomotive Crane Co., Inc.				2,131,910	9	0.39
<u>Real Property</u>						
Timken Company	11,947,857	1	1.74	4,194,490	1	0.78
Worcester, Ronald	6,006,313	2	0.88			
General Electric	5,778,714	3	0.84	1,899,380	3	0.35
TPI Acquisition	5,558,685	4	0.81			
Arctic Cat	4,933,400	5	0.71			
Hydraulic Technologies, Inc.	4,579,057	6	0.66			
Walmart	4,563,828	7	0.66	1,367,490	5	0.25
Baja Boats	4,397,971	8	0.64	1,352,040	7	0.25
Bucyrus Precision Tech	3,706,457	9	0.54			
Orchard Park Place	3,172,142	10	0.46			
Dayco Swan				2,226,110	2	0.41
Komatsu Dresser				1,655,630	4	0.31
Northern Distributing/Seaway				1,355,350	6	0.25
Galion Solid Waste				796,030	8	0.15
Altercare				696,690	9	0.13
ESCO Bucyrus				666,800	10	0.12
All Other	619,727,561		90.20	472,002,513		87.25
Total	<u>\$687,049,512</u>		<u>100.00%</u>	<u>\$541,012,533</u>		<u>100.00%</u>

Source: Crawford County Auditor

**Crawford County, Ohio**

*Taxable Sales by Type*

*Last Seven Years (1)*

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Sales Tax Payments	\$1,785,431	\$1,822,062	\$1,854,515	\$1,936,363
Direct Pay Tax Return Payments	156,537	216,876	285,295	248,154
Seller's Use Tax Return Payments	379,412	381,073	384,512	400,437
Consumer's Use Tax Return Payments	149,169	183,352	197,447	174,095
Motor Vehicle Tax Payments	1,151,028	1,165,956	1,087,559	1,037,657
Non-Resident Motor Vehicle Tax Payments	0	0	0	0
Watercraft and Outboard Motors	18,338	11,028	8,350	9,939
Department of Liquor Control	10,889	11,906	13,326	15,356
Sales Tax on Motor Vehicle Fuel Refunds	268	3,069	234	877
Sales/Use Tax Voluntary Payments	2,798	19,014	14,543	6,197
Statewide Master Numbers	1,040,276	1,131,782	1,250,139	1,310,783
Sales/Use Tax Assessment Payments	8,057	4,516	6,791	13,276
Streamlined Sales Tax	0	0	0	0
County Tax Receipts	4,702,203	4,950,634	5,102,711	5,153,134
Adjustments	<u>(55,557)</u>	<u>(70,234)</u>	<u>(77,042)</u>	<u>(66,952)</u>
<b>Total Sales Tax</b>	<b><u>\$4,646,646</u></b>	<b><u>\$4,880,400</u></b>	<b><u>\$5,025,669</u></b>	<b><u>\$5,086,182</u></b>
 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.

Note: 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.

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

<u>2006</u>	<u>2007</u>	<u>2008</u>
\$1,797,780	\$1,898,806	\$1,763,349
279,750	228,510	347,715
404,895	425,115	462,931
159,225	146,599	238,360
949,568	990,343	888,896
0	1,108	3,711
9,157	9,809	5,513
16,308	17,245	17,987
1,042	683	899
4,345	4,359	4,842
1,327,570	1,313,404	1,306,248
8,914	17,298	44,023
0	1,459	2,405
4,958,554	5,054,738	5,086,879
<u>(59,761)</u>	<u>(56,902)</u>	<u>(61,035)</u>
<u>\$4,898,793</u>	<u>\$4,997,836</u>	<u>\$5,025,844</u>
1.50%	1.50%	1.50%

**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	Landfill Improvements	Bulldozer
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	530,000	6,428,660	860,246	6,195,542	41,106
2003	3,969,224	490,000	6,280,636	820,178	5,497,520	3,232
2004	3,788,221	450,000	6,150,985	781,622	4,769,352	0
2005	3,604,106	405,000	8,990,523	744,835	5,142,454	0
2006	3,406,381	360,000	8,852,231	705,116	4,350,258	0
2007	2,177,327	310,000	9,674,722	657,470	4,071,673	0
2008	2,035,144	255,000	9,344,787	615,876	3,603,663	0

Source: Crawford County Auditor

- (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 to the Job and Family Services buildings in 2002. The County issued an additional \$2,900,000 in general obligation bonds for the renovation of the courthouse and construction of the addition to the courthouse in 2005.
- (2) The amount of population and the personal income of the County can be found on S29.

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

<u>OPWC Loan</u>	<u>Total Primary Government</u>	<u>Per Capita</u>	<u>Percentage of Personal Income (2)</u>
0	\$12,879,094	\$273	1.26%
0	12,160,940	259	1.12
0	11,291,908	242	1.04
0	18,192,297	392	1.66
0	17,060,790	371	1.50
0	15,940,180	347	1.43
0	18,886,918	413	1.70
49,578	17,723,564	393	1.59
47,099	16,938,291	383	1.48
44,620	15,899,090	364	1.39

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

	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
Debt Limit	\$12,025,313	\$12,197,409	\$14,366,780	\$14,299,786
Total Net Debt Applicable to Limit	<u>0</u>	<u>1,922,721</u>	<u>1,894,348</u>	<u>4,693,373</u>
Legal Debt Margin	<u>\$12,025,313</u>	<u>\$10,274,688</u>	<u>\$12,472,432</u>	<u>\$9,606,413</u>
Total Net Debt Applicable to the Debt Limit as a Percentage of the Debt Limit	0.00%	15.76%	13.19%	32.82%

Source: Crawford County Auditor



**Legal Debt Margin Calculation for Year 2008**

Assessed Value	\$687,049,512
Debt Limit <sup>a</sup>	15,676,238
Debt Applicable to Limit	
General Obligation Bonds	15,156,612
OPWC Loans	44,620
Less Exemptions	<u>(8,136,232)</u>
Total Net Debt Applicable to Limit	<u>7,065,000</u>
Legal Debt Margin	<u><u>\$8,611,238</u></u>

<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
\$14,393,126	\$15,705,639	\$15,837,917	\$15,394,847	\$16,357,616	\$15,676,238
<u>4,575,000</u>	<u>4,480,000</u>	<u>7,285,000</u>	<u>7,184,999</u>	<u>7,290,000</u>	<u>7,065,000</u>
<u><u>\$9,818,126</u></u>	<u><u>\$11,225,639</u></u>	<u><u>\$8,552,917</u></u>	<u><u>\$8,209,848</u></u>	<u><u>\$9,067,616</u></u>	<u><u>\$8,611,238</u></u>
31.79%	28.52%	46.00%	46.67%	44.57%	45.07%

<sup>a</sup> The Debt Limit is calculated as follows

Six million plus	\$6,000,000
2 1/2% of Assessed Value	<u>9,676,238</u>
in excess of 300,000,000	<u><u>\$15,676,238</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>
1999	\$5,232,798	0.33%	\$110.97
2000	5,136,220	0.32	109.36
2001	4,911,307	0.26	105.35
2002	11,095,403	0.59	239.33
2003	10,739,860	0.57	233.31
2004	10,389,206	0.50	226.44
2005	12,999,629	0.62	284.00
2006	12,618,612	0.61	280.12
2007	12,162,049	0.54	274.99
2008	11,634,931	0.52	266.27

Source: Crawford County Auditor

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

**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>
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	1,097,993	23,684	7.5
2003	46,032	1,138,703	24,737	8.2
2004	45,881	1,115,261	24,308	7.7
2005	45,774	1,113,152	24,318	6.7
2006	45,047	1,115,387	24,761	6.5
2007	44,227	1,147,046	25,935	6.9
2008	43,696	1,147,046	26,251	8.7

Source: Labor Market Information

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

Employer	2008			1999		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Timken Company	900	1	4.41%	930	1	4.55%
Imasen Bucyrus Technology, Inc.	550	2	2.70			
Galion Community Hospital	404	3	1.98	295	7	1.45
Covert Manufacturing, Inc.	300	4	1.47			
Bucyrus Community Hospital	215	5	1.05	209	10	1.02
Bucyrus Precision Tech	200	6	0.98			
General Electric	185	7	0.90	350	6	1.72
ESCO Bucyrus	175	8	0.86			
Lifetouch	175	9	0.86			
Arctic Cat	130	10	0.64			
Dayco Swan				700	2	3.43
United Photographic Ind.				556	3	2.73
Baja Boats				400	4	1.96
Carlisle Geauga Company				378	5	1.85
Komatsu Dresser				254	8	1.25
Burcliff Industries				220	9	1.08
Total	<u>3,234</u>		<u>15.85%</u>	<u>4,292</u>		<u>21.04%</u>
Total Employed within County	<u>20,400</u>			<u>20,400</u>		

Sources: Crawford County Economic Development and Labor Market Information

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

Program	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Government										
Legislative and Executive	53	53	53	56	56	55	50	50	49	50
Judicial	46	49	48	51	47	46	42	36	40	37
Public Safety										
Jail Operation	34	37	39	38	36	34	34	29	29	30
Other Public Safety	34	34	34	38	38	37	44	43	44	42
Public Works	30	31	33	34	34	34	29	28	28	28
Health										
Mental Retardation and Developmental Disabilities	51	49	55	59	59	58	57	55	51	53
Other Health	6	7	7	8	7	7	6	6	7	7
Human Services										
Child Welfare	26	24	26	26	30	25	0	0	0	0
County Home	47	44	44	40	40	40	36	36	33	36
Job and Family Services	45	55	56	51	44	41	62	64	63	62
Other Human Services	24	23	25	22	21	21	21	19	17	18
Economic Development	0	0	0	0	0	0	0	0	1	1
Total	396	406	420	423	412	398	381	366	362	364

Source: Crawford County Auditor

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

Program/Department	2000	2001	2002	2003
<b>Legislative/Executive</b>				
<b>Auditor</b>				
Number of Non-Exempt Conveyances	971	989	1,049	1,116
Number of Exempt Conveyances	913	890	995	1,001
Number of Transfers	1,884	1,879	2,044	2,117
<b>Board of Elections</b>				
Number of Registered Voters	31,344	28,866	28,992	27,506
Number of Voters Last General Election	19,622	8,690	13,608	11,775
Percent of Registered Voters Voting	63%	30%	47%	43%
<b>Recorder</b>				
Number of Deeds Filed	1,886	1,877	2,024	2,062
Number of Mortgages Filed	2,738	3,527	3,688	4,016
<b>Judicial</b>				
<b>Common Pleas Court</b>				
Number of Civil Cases Filed	344	436	463	453
Number of Criminal Cases Filed	177	172	151	175
Number of Domestic Cases Filed	348	376	383	378
<b>Juvenile Court</b>				
Number of Civil Cases Filed	127	179	225	187
Number of Criminal Cases Filed	6	12	9	18
Number of Adjudged Delinquent Cases Filed	1,027	1,130	1,039	889
<b>Probate Court</b>				
Number of Civil Cases Filed	15	8	15	8
<b>Municipal Court</b>				
Number of Civil Cases Filed	1,283	1,381	1,507	1,377
Number of Criminal Cases Filed	12,042	11,475	10,560	9,751
<b>Public Safety</b>				
<b>Jail Operation</b>				
Prison Arrivals	1,957	2,129	2,175	2,262
Releases	2,048	2,094	2,153	2,256
Average Daily Count	75	87	94	99
<b>Public Works</b>				
<b>Engineer</b>				
Roads Resurfaced	7	7	21	13
Bridges Repaired	0	0	0	3
Bridges Replaced	3	3	4	1
Culverts Built	3	6	5	23
<b>Health</b>				
<b>Dog and Kennel</b>				
Number of Dog Licenses Sold	6,353	6,455	7,103	7,293
Number of Kennel Licenses Sold	142	140	149	142
<b>Mental Retardation and Developmental Disabilities</b>				
Number of Students Enrolled at Fairway	12	14	14	13
Number of Students Enrolled at Waycraft	129	109	123	123
<b>Business-Type Activity</b>				
<b>Sewer</b>				
Water Consumption (thousands of gallons)	8,992	9,500	9,435	9,519

Source: Various county departments

(1) Information prior to 2000 not available

2004	2005	2006	2007	2008
1,174	1,137	1,112	1,036	874
941	889	980	857	829
2,115	2,026	2,092	1,893	1,703
29,591	28,285	28,923	28,562	29,754
22,289	13,858	17,339	11,897	21,448
75%	49%	60%	42%	72%
2,046	1,959	2,001	1,797	1,519
2,955	2,880	2,584	2,132	1,571
511	523	554	587	622
172	198	179	217	190
337	332	322	334	337
216	186	160	163	166
22	17	13	14	7
891	662	307	425	313
11	7	7	12	11
1,386	1,461	1,415	1,559	1,881
7,748	7,489	8,394	7,978	7,649
2,078	2,418	2,090	1,930	2,195
2,077	2,409	2,079	1,909	2,206
92	102	110	112	110
8	8	7	6	6
5	0	2	4	4
3	0	5	1	0
14	1	1	1	0
7,306	7,874	8,055	8,108	8,274
143	139	121	122	119
16	8	8	7	12
128	138	133	139	119
9,638	10,742	9,010	9,334	9,175

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

Program/Department	2001	2002	2003	2004
Legislative and Executive				
Auditor				
Vehicles	1	1	1	1
Commissioners				
Vehicles	1	1	1	1
Judicial				
Juvenile Court				
Vehicles	4	3	3	3
Public Safety				
Emergency Management				
Vehicles	0	1	1	1
Sheriff				
Vehicles	31	28	30	30
Public Works				
Engineer				
Vehicles	59	57	60	64
Roads (miles)	224.0	224.2	224.2	224.2
Bridges	168	172	173	176
Culverts	2,198	2,203	2,226	2,240
Sewer Plants	1	1	1	2
Sewer Lines (miles)	1.50	1.50	1.50	2.00
Water Lines (miles)	7.00	7.00	7.00	7.00
Health				
Dog and Kennel				
Vehicles	2	2	2	2
Solid Waste				
Vehicles	12	14	14	14
Human Services				
Child Support				
Vehicles	1	1	1	1
Child Welfare				
Vehicles	1	1	1	1
County Home				
Vehicles	3	3	5	5
Job and Family Services				
Vehicles	5	5	5	5
Veterans Services				
Vehicles	1	1	1	1

Source: Various county departments

(1) Information prior to 2000 not available



<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
1	1	1	1
1	1	1	1
3	3	3	0
1	2	2	2
30	33	39	33
66	66	68	70
224.2	233.9	233.9	233.9
175	182	182	182
2,241	2,242	2,243	2,243
2	3	3	3
2.00	2.50	3.50	3.50
7.00	7.50	7.50	7.50
3	2	2	1
16	21	23	22
1	1	1	1
2	2	2	2
5	5	5	6
7	9	7	8
1	2	2	2

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Mary Taylor, CPA  
Auditor of State

**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 28, 2009**