

Dave Yost • Auditor of State



**CRAWFORD COUNTY**

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CRAWFORD COUNTY

FEDERAL AWARDS EXPENDITURE SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2010

<u>FEDERAL GRANTOR /</u> <u>Pass Through Grantor</u> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>			
<i>Passed Through the Ohio Department of Education</i>			
<u>Special Education Cluster</u>			
Special Education Grants to States	34-6400345	84.027	\$ 23,933
Special Education Preschool Grants	34-6400345	84.173	14,107
ARRA - Special Education Grants to States	34-6400345	84.391	27,556
Total Special Education Cluster			<u>65,596</u>
Rehabilitation Services - Vocational Rehabilitation Grants to States		84.126	<u>97,418</u>
<b>Total U.S. Department of Education</b>			<b><u>163,014</u></b>
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
<i>Passed Through the Ohio Department of Job and Family Services</i>			
<u>Food Stamp Cluster</u>			
State Administrative Matching for the Supplemental Nutrition Assistance Program (Administrative Funds)	G-1011-11-5025	10.561	383,533
ARRA - State Administrative Matching for the Supplemental Nutrition Assistance Program (Administrative Funds)	G-1011-11-5025	10.561	18,446
Total Food Stamps Cluster			<u>401,979</u>
Water and Waste Disposal Systems for Rural Communities	34-6400345	10.760	<u>1,082,301</u>
<b>Total U.S. Department of Agriculture</b>			<b><u>1,484,280</u></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 Grants	B-F--08-017-1	14.228	14,900
Community Development Block Grants - State Grants	B-C-09-017-1	14.228	153,965
Community Development Block Grants - State Grants	B-F-09-017-1	14.228	11,000
Community Development Block Grant Economic Development	B-E-09-017-1	14.228	234,863
Total Community Development Block Grants - State's Program			<u>414,728</u>
HOME Investment Partnerships Program	B-C-09-017-2	14.239	<u>81,629</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<b><u>496,357</u></b>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>			
<i>Passed Through the Ohio Department of Public Safety - Emergency Management Agency</i>			
Emergency Management Performance Grants	2008-EM-E8-0002	97.042	20,891
Emergency Management Performance Grants	2009-EP-E9-0061	97.042	40,080
Total Emergency Management Performance Grants			<u>60,971</u>
Homeland Security Grant Program	2009-SS-T9-0089	97.067	30,273
Homeland Security Grant Program	2008-GE-T8-0025	97.067	35,930
Total Homeland Security Grant Program			<u>66,203</u>
<b>Total U.S. Department of Homeland Security</b>			<b><u>127,174</u></b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
<i>Passed Through the Ohio Department of Transportation</i>			
Highway Planning and Construction	86042	20.205	522,967
Highway Planning and Construction	24324	20.205	260,852
Total Highway Planning and Construction			<u>783,819</u>
<i>Passed Through the Ohio Department of Public Safety</i>			
State and Community Highway Safety	34-6400345	20.600	<u>23,672</u>
<b>Total U.S. Department of Transportation</b>			<b><u>807,491</u></b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
<i>Passed Through the Ohio Attorney General's Office - Office of Justice Assistance</i>			
Crime Victim Assistance	34-6400345	16.575	37,442
<i>Passed Through the Ohio Department of Public Safety - Office of Criminal Justice Services</i>			
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	2009-RA-A02-2266	16.803	<u>207,328</u>
<b>Total U.S. Department of Justice</b>			<b><u>244,770</u></b>

CRAWFORD COUNTY

FEDERAL AWARDS EXPENDITURE SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(Continued)

<u>FEDERAL GRANTOR /</u> <u>Pass Through Grantor</u> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
<i>Passed Through the Ohio Department of Developmental Disabilities</i>			
Social Service Block Grant	34-6400345	93.667	32,358
Medical Assistance program:			
Medicaid Administrative Claiming	34-6400345	93.778	73,541
ARRA - Enhanced Federal Matching Funds	34-6400345	93.778	<u>62,619</u>
Total Medical Assistance Program			<u>136,160</u>
<i>Passed through the Ohio Secretary of State</i>			
Voting Access for Individuals with Disabilities Grants to States	34-6400345	93.617	3,052
Help America Vote Act Requirements Payments	34-6400345	90.401	411
<i>Passed through the Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	G-1011-11-5025	93.556	30,223
<u>TANF Cluster:</u>			
Temporary Assistance for Needy Families	G-1011-11-5025	93.558	1,287,208
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs	G-1011-11-5025	93.714	<u>115,011</u>
Total TANF Cluster			<u>1,402,219</u>
Child Support Enforcement	G-1011-11-5025	93.563	241,039
ARRA - Child Support Enforcement	G-1011-11-5025	93.563	<u>262,033</u>
Total Child Support Enforcement			<u>503,072</u>
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	G-1011-11-5025	93.596	88,339
Child Welfare Services State Grants	G-1011-11-5025	93.645	40,474
Foster Care Title IV-E	G-1011-11-5025	93.658	712,061
ARRA - Foster Care Title IV-E	G-1011-11-5025	93.658	<u>58,472</u>
Total Foster Care Title IV-E			<u>770,533</u>
Adoption Assistance	G-1011-11-5025	93.659	224,730
Social Services Block Grant	G-1011-11-5025	93.667	525,714
Child Abuse and Neglect State Grants	G-1011-11-5025	93.669	70
Chafee Foster Care Independence Program	G-1011-11-5025	93.674	1,473
Medical Assistance Program	G-1011-11-5025	93.778	<u>254,989</u>
<b>Total U.S. Department of Health and Human Services</b>			<b><u>4,013,817</u></b>
<b><u>U.S. DEPARTMENT OF LABOR</u></b>			
<i>Passed through the WIA Area 10 Board</i>			
<u>Workforce Investment Act Cluster:</u>			
Workforce Investment Act -- Adult			195,806
Workforce Investment Act -- Adult Administrative			3,097
ARRA - Workforce Investment Act -- Adult			<u>175,295</u>
Workforce Investment Act -- Adult Total	34-6400345	17.258	<u>374,198</u>
Workforce Investment Act -- Youth Activities			92,206
Workforce Investment Act -- Youth Activities Administrative			14,619
ARRA - Workforce Investment Act -- Youth Activities			<u>12,622</u>
Workforce Investment Act -- Youth Activities Total	34-6400345	17.259	<u>119,447</u>
Workforce Investment Act -- Dislocated Workers			347,042
Workforce Investment Act -- Dislocated Workers Administrative			40,283
ARRA - Workforce Investment Act -- Dislocated Workers			<u>53,800</u>
Workforce Investment Act -- Dislocated Workers Total	34-6400345	17.260	<u>441,125</u>
Workforce Investment Act - Dislocated Workers Formula Grants	34-6400345	17.278	<u>8,991</u>
Total Workforce Investment Act Cluster			<u>943,761</u>
<b>Total U.S. Department of Labor</b>			<b><u>943,761</u></b>
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			<b><u>\$ 8,280,664</u></b>

**CRAWFORD COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURE SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2010**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - MATCHING REQUIREMENTS**

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

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# Dave Yost • 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, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 21, 2011. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the Waycraft Workshop, Inc., the County's discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

### **Internal Control Over Financial Reporting**

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 the purpose of expressing our opinions on the financial statements, but not for the purpose of opining 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 *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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, pass-through entities, and others within the County. We intend it for no one other than these specified parties.

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

**Dave Yost**  
Auditor of State

June 21, 2011



# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM, INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133, AND FEDERAL AWARDS EXPENDITURE 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 could directly and materially affect each of Crawford County's major federal programs for the year ended December 31, 2010. The summary of auditor's results section of the accompanying schedule of findings and questioned costs identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the 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, Crawford County complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2010. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that, while not affecting our opinion on compliance, OMB Circular A-133 requires us to report. The accompanying schedule of findings and questioned costs lists this instance as Finding 2010-001.

### 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, to determine our auditing procedures for the purpose of opining on compliance, and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance.

Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2010-002 to be a material weakness.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a federal program compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2010-001 to be a significant deficiency.

The County's responses to the findings we identified are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

We also noted matters involving federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated June 21, 2011.

### **Federal Awards Expenditure 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 Crawford County, Ohio, as of and for the year ended December 31, 2010, and have issued our report thereon dated June 21, 2011 except for our opinion on the federal awards expenditure schedule, for which the date is September 8, 2011, 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 taken as a whole. The accompanying federal awards expenditures schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Crawford County  
Independent Accountants' Report on Compliance with Requirements Applicable  
to Each Major Federal Program, Internal Control Over Compliance Required  
by OMB Circular A-133, and Federal Awards Expenditure Schedule  
Page 2

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

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**Dave Yost**  
Auditor of State

September 8, 2011

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**CRAWFORD COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2010**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	Yes
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510(a)?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	<p>Workforce Investment Act Cluster - CFDA #17.258, 17.259, 17.260, and 17.278</p> <p>Temporary Assistance for Needy Families Cluster – CFDA #93.558, 93.714</p> <p>Child Support Enforcement – CFDA #93.563</p> <p>Water and Waste Disposal Systems for Rural Communities – CFDA #10.760</p> <p>Community Development Block Grants – State Grants – CFDA #14.228</p> <p>Highway Planning and Construction – CFDA #20.205</p> <p>ARRA – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories – CFDA #16.803</p>
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

**CRAWFORD COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2010  
(Continued)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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None

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
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<b>Finding Number</b>	2010-001
<b>CFDA Title and Number</b>	Child Support Enforcement – CFDA #93.563 Temporary Assistance for Needy Families – CFDA #93.558 ARRA – Emergency Contingency fund for Temporary Assistance for Needy Family (TANF) State Programs – CFDA #93.714
<b>Federal Award Number / Year</b>	G-1011-11-5025 / FY 2010 & 2011
<b>Federal Agency</b>	U.S. Department of Health and Human Services
<b>Pass-Through Agency</b>	Ohio Department of Job and Family Services

**Questioned Costs / Significant Deficiency – Allowable Costs/Cost Principles**

2 C.F.R. Part 225, Appendix A, Section C(3)(a) states that a cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received. Further, Section C(1)(a)-(j) lists the factors affecting allowability of costs. To be allowable under Federal awards, costs must meet the following general criteria:

- a. Be necessary and reasonable for proper and efficient performance and administration of Federal awards.
- b. Be allocable to Federal awards under the provisions of 2 C.F.R. Part 225.
- c. Be authorized or not prohibited under State or local laws or regulations.
- d. Conform to any limitations or exclusions set forth in these principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
- e. Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit.
- f. Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- g. Except as otherwise provided for in 2 C.F.R. Part 225, be determined in accordance with generally accepted accounting principles.
- h. Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award, except as specifically provided by Federal law or regulation.
- i. Be the net of all applicable credits.
- j. Be adequately documented.

Furthermore, the Ohio Department of Job and Family Services' Random Moment Sample (RMS) Manual states shared costs are indirect costs which are incurred for a common purpose that benefit more than one major function and are not readily assignable to any specific cost center.



**CRAWFORD COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2010**  
**(Continued)**

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

**Questioned Costs / Significant Deficiency – Allowable Costs/Cost Principles (Continued)**

During 2010, the Crawford County Job and Family Services department posted \$91,128 in building expenses to the shared cost pool which were specifically assignable to the County’s social services cost pool. This resulted in questioned costs for expenditures improperly allocated to the Child Support Enforcement and Temporary Assistance for Needy Families programs totaling \$16,139 and \$14,922, respectively, a portion of which ARRA funding was included. This condition also potentially affects all programs using RMS.

We recommend Crawford County Job and Family Services take steps to ensure the allowability of costs charged to the shared cost pool and only charge those costs which are not readily assignable to a specific cost center.

**Officials’ Response and Corrective Action Plan:**

JFS charged the costs of the Galion operation to the Shared Cost Pool pursuant to OAC 5101:9-1-05(A): “Shared costs are indirect costs incurred for a common purpose that benefit two or more major program areas or Ohio department of job and family services (ODJFS) acknowledged functions/programs and are not readily assignable, without effort disproportionate to the results achieved, to a specific program or specific program area cost pool. Costs designated as shared costs are placed in the shared cost pool,” (emphasis added). If, as the audit contends, Galion building costs should be correctly charged to the Social Services Cost Pool, then Children’s Services, (and primarily local dollars), pays 100% of the Galion building costs as well as 30% of the Bucyrus building costs. Exclusion of Galion building costs from the Shared Cost Pool represents a disproportionate expense charged to Children Services, as described in the aforementioned Administrative Code section.

The Business Administrator of Crawford County JFS has contacted our State Fiscal Supervisor to determine the correct course of action regarding account reimbursement, if any. An appointment has been scheduled with our State Fiscal Supervisor in October 2011 to address this and other fiscal issues. Effective calendar year 2011, JFS terminated the practice of coding the costs in question to the Shared Cost Pool and began coding the costs in question to the Social Services Cost Pool. Additionally, our Galion operation has relocated to our Bucyrus facility and we have closed the satellite office in Galion, so this type of questioned cost cannot occur in the future.

**Auditor of State’s Analysis:**

The Galion children services building expenditures are costs that are assignable to the social services cost pool, which is a specific program area. This social services cost pool gets allocated to the children services program; therefore, these Galion children services building expenditures do not meet the criteria of being costs incurred for a common purpose that benefit two or more major program areas.

**CRAWFORD COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2010  
(Continued)**

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)</b>
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<b>Finding Number</b>	2010-002
<b>CFDA Title and Number</b>	Temporary Assistance for Needy Families – CFDA #93.558 ARRA – Emergency Contingency fund for Temporary Assistance for Needy Family (TANF) State Programs – CFDA #93.714
<b>Federal Award Number / Year</b>	G-1011-11-5025 / FY 2010 & 2011
<b>Federal Agency</b>	U.S. Department of Health and Human Services
<b>Pass-Through Agency</b>	Ohio Department of Job and Family Services

**Material Weakness – Temporary Assistance for Needy Families – Eligibility Determination**

Crawford County Job and Family Services (CCJFS) has established internal control procedures over the determination of participant eligibility for the Temporary Assistance for Needy Families (TANF) federal program whereby applications requesting public assistance, along with supporting income documentation, are reviewed and approved by the appropriate department personnel. Applications and related supporting documentation are scanned and maintained electronically, and all hard copies are disposed of within thirty days.

For 1 out of 24 (or 4.2%) of individuals tested who received TANF funding during 2010, a portion of which ARRA funding was received, the CCJFS did not have an approved application or supporting income documentation on file in either electronic or hard copy format to support the individual's eligibility.

Lack of proper documentation for participant eligibility may result in the improper approval of an applicant who does not meet federal eligibility requirements of the TANF program, and could potentially lead to questioned costs being issued over the program.

We recommend the CCJFS adhere to internal control procedures over the determination of individual eligibility by ensuring approved applications, along with supporting documentation, are maintained for all TANF participants. These control procedures should include steps to ensure all documentation has been properly scanned as a digital image prior to the destruction of such records. Additionally, the CCJFS should consider maintaining hard copies of all scanned digital images until such documentation has been subject to external audits, including, but not limited to, the County's annual financial audit.

**Officials' Response and Corrective Action Plan:**

This material weakness was as a result of JFS's failure to locate a copy of a PRC application, either hard copy or imaged. OMB Circular No. A-130, (<http://www.whitehouse.gov/sites/default/files/omb/assets/omb/circulars/a130/a130trans4.pdf>), supports document imaging as an acceptable substitute for paper, and Crawford JFS will continue to utilize imaging as an acceptable substitute for paper. Additionally, Ohio Revised Code section 9.01, (<http://codes.ohio.gov/orc/gp9.01>), supports electronic imaging. When possible, documents are scanned into the system and originals are returned to the client. JFS does not maintain a copy of the original. When the original document is unable to be returned to the client, Crawford County JFS historically has destroyed the paper document after 30 days. We have utilized this system since 2008, and this is the only issue we have had with a missing document. It is our contention that this PRC application was missing from agency records, regardless of paper or electronic format. This is a matter of human error.

**CRAWFORD COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2010**  
**(Continued)**

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)</b>
--

**Material Weakness – Temporary Assistance for Needy Families – Eligibility Determination  
(Continued)**

In July and August, 2011, all staff members were required to attend additional in-house training regarding the importance of scanning all documents. Internal controls require the JFS Director to approve all PRC applications. Effective September 19, 2011, the Director reviews the application and related documents to ensure they have been scanned into the Northwoods imaging system. We are in the process of updating our RC-2, (Record Retention Policy). Additionally, we are researching statewide best practices regarding imaging to ensure that we are maintaining appropriate records for auditing purposes.

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Crawford County, Ohio

COMPREHENSIVE ANNUAL

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2010

**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, 2010*  
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# Crawford County Auditor

Robin Hildebrand



June 21, 2011

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, 2010. This CAFR conforms to generally accepted accounting principles (GAAP), as applicable to governmental entities. State law requires that the County file basic financial statements with the Auditor of State within one hundred fifty days after the close of the fiscal year. This published report fulfills that requirement and further provides an in-depth review of the County's financial activities.

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

GAAP requires Management's Discussion and Analysis (MD&A), a narrative introduction, overview, and analysis of the basic financial statements. The MD&A is located in the Financial Section of this report, following the Independent 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, 2010. 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 43,784.

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

Following the nationwide recession, 2010 brought about continued improvements in the performance of the Crawford County economy. A gradual return of employees has been evidenced by slight, yet consistent, improvements in the local unemployment rate from month to month. Manufacturing continues to play a key role in job retention and creation efforts due to the number of jobs and pay levels.

During 2010, County economic development leaders played a significant role in salvaging the bankruptcy of Bucyrus Community Hospital into the creation of a regional health care system now known as Avita Health System. Avita Health System, led by a board of trustees within the County, owns Galion Community Hospital and Bucyrus Community Hospital which are both critical access hospitals and serves the entire region. Avita Health System has now become the largest employer in the County.

Although growth in the nationwide manufacturing sector has been inconsistent, Crawford County is experiencing growth in both locally owned entrepreneurial organizations as well as larger multi-national companies. GE Lighting continues large investments and job growth in Bucyrus, and has been declared the company's Global Central of Excellence for fluorescent lighting. Covert Manufacturing in Galion was named the "John Deere Supplier of the Year" in 2010, and new business has driven Covert to add thirty thousand square feet to their current facility and to increase employment by more than thirty jobs. Covert Manufacturing also invested nearly \$10 million to purchase new CNC equipment.

Agriculture, while not a major provider of job creation, generates significant wealth in the County, and efforts are therefore underway to leverage that wealth by integrating agriculture, bio-technology, and manufacturing.

The County has invested in training assistance for demand driven opportunities. Job seekers, including dislocated workers, are offered training to upgrade their skills specifically for the jobs for which they have been tentatively approved. In this way, employer demand is met rapidly and the employee receives the training specifically identified by the prospective employer. This joint approach, as opposed to exclusive custom training, has resulted in a high percentage of placement and retention of employees at a lower cost of training.

Public and private dollars will be invested in planning for the development of potentially one thousand acres in the vicinity of State Route 61 and U.S. Route 30 in the near future.

## LONG-TERM FINANCIAL PLANNING

Beginning in 2009, the County Commissioners implemented a form of long-range financial planning by building a financial forecasting model. The County contracted with the Auditor of State's Office to help the County build a sustainable forecasting model for the General Fund of the County. In 2010, the County Auditor compiled a three-year forecast model that the County Commissioners will use each year with the budgetary process. The forecast provides a three-year historical perspective of actual revenues and expenditures along with three years of projected revenues and expenditures which were compiled using significant financial assumptions provided by the County Commissioners, individual office holders, and the County Budget Commission. The financial forecast was used by the County Commissioners in 2011 to set spending levels for all departments and agencies within the General Fund.

In conjunction with the three-year financial forecast, the County Commissioners, elected officials, and department heads determined that an outside review and audit of the County's health insurance program was necessary. This resulted in a comprehensive healthcare strategy plan which is updated on an annual basis to anticipate healthcare trends. Over the last several years, County finances have been deeply affected by the national recession, increased cost of health insurance, and a decrease in revenue streams. As such, the County Commissioners decided to implement a High Deductible Health Plan in conjunction with a Health Savings Account and began shifting the cost of health insurance premiums to the employee and reducing the level of benefits. The plan also encourages employee participation in wellness and preventative services to help further offset health claims. A full dependent eligibility audit was also conducted in 2010.

## 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 the result of a mandate by the EPA, the County is required to install wastewater lines within the Westmoor subdivision located in Polk Township. This project will provide two hundred thirty-seven units and six vacant, but buildable parcels, with sanitary sewer service. Sources of funding for the project include federal resources from the American Recovery and Reinvestment Act covering approximately 65 percent of the total cost of the project, a United States Department of Agriculture Rural Development grant, and Ohio Public Works Commission loan assistance. Construction on the project began in February 2010 and was substantially completed in November 2010.

The Crawford County Economic Development Partnership, Inc., launched the Crawford: 20/20 Vision Initiative in response to the economic challenges faced by the County in recent years. The Crawford: 20/20 Vision Initiative is totally funded by private donations and invited local business leaders, non-profit agencies, and community members to come together to discuss and plan real, workable solutions that addressed social and economic issues for the future of Crawford County. At the core of the Crawford: 20/20 Vision Initiative is a county-wide visioning plan that was largely conceived by the citizens of Crawford County and was released in the latter part of 2010. This plan identifies challenges facing the County, such as a declining population and employment and reveals community strengths, such as a competitive manufacturing sector and a significant agricultural presence. The visioning plan presents a blue-print for effectively accomplishing community goals set forth in the plan. In early 2011, community groups began to implement key components of the visioning plan. As part of this initiative, a community-wide leadership program was launched in May 2011 that will provide a framework for individuals and organizations to enhance leadership skills. The intent of this program is to create a growing team of passionate, committed, and dedicated leaders to benefit the community, companies, and various organizations in the County.

## 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, 2009.

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

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

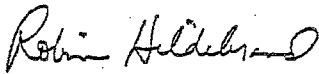
## ACKNOWLEDGEMENTS

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

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

Finally, I would like to recognize members of my staff who have the responsibility for preparing this report. I would like to recognize Robyn Sheets who has the responsibility of preparing this report as GAAP coordinator, Joan Wolfe for her assistance with statistics, Robin Shumate for payroll help and knowledge, and 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, 2009

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, 2010*  
*Elected Officials*

Board of Commissioners  
Douglas Weisenauer (President)  
Mohsen Ressallat  
Gary Miller

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

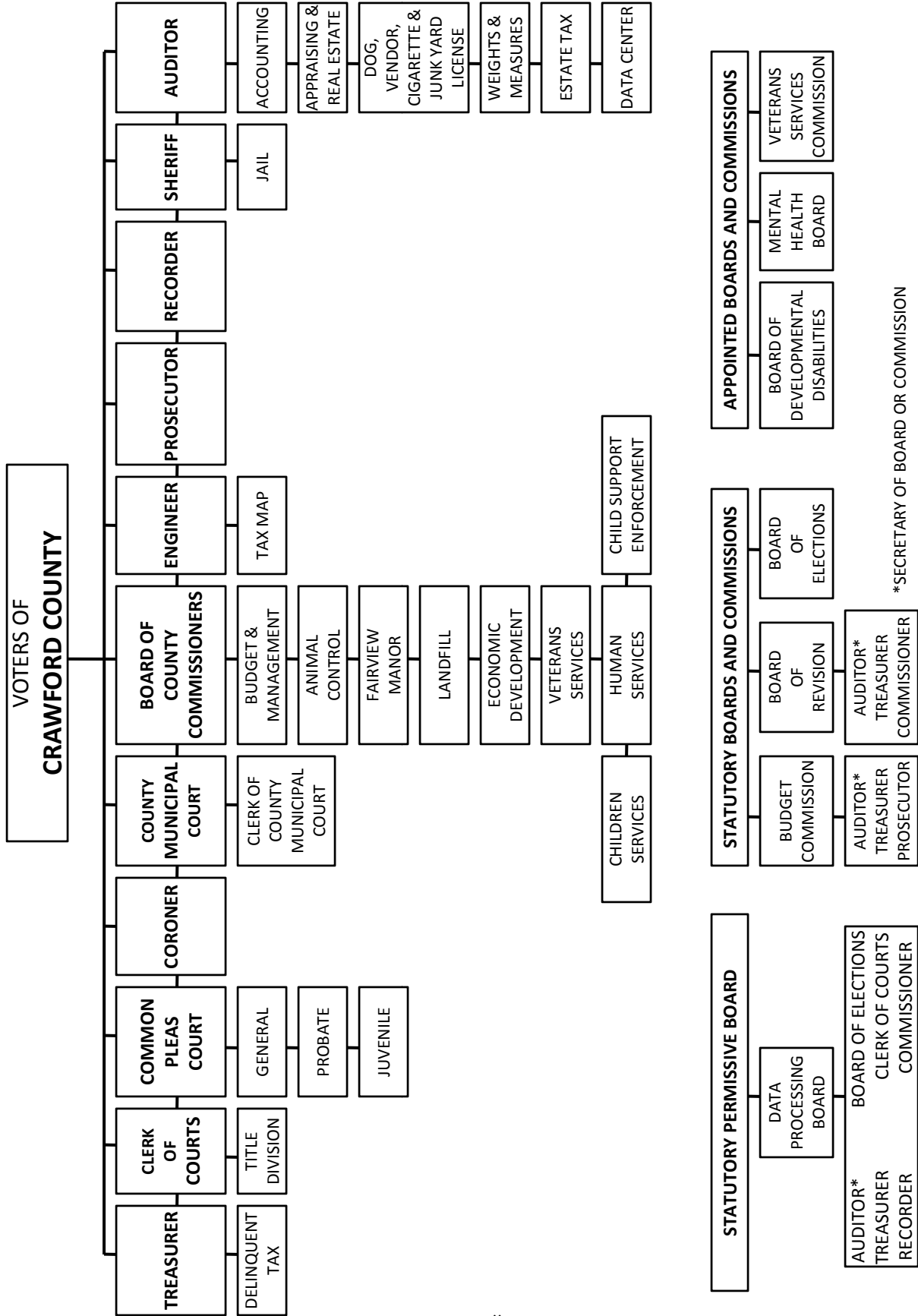
Sheriff  
Ronny J. Shawber

Common Pleas Court Judge  
Russell Wiseman

Probate/Juvenile Court Judge  
Steven D. Eckstein

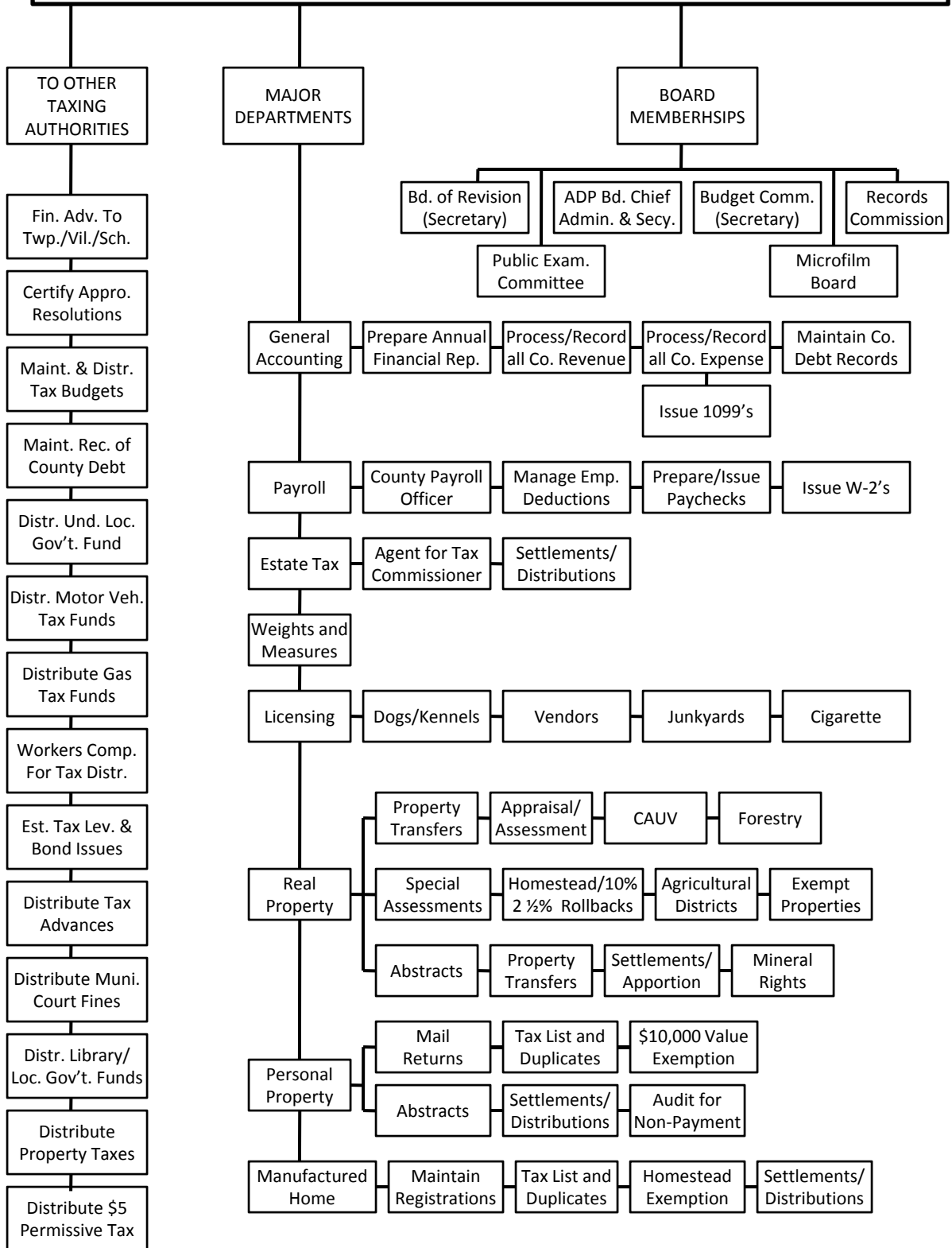
Municipal Court Judge  
Sean Leuthold

# ORGANIZATION CHART





# DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



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

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# Dave Yost • 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, 2010, 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 auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Crawford County, Ohio, as of December 31, 2010, 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 Developmental Disabilities Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2011, 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.

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

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information provide additional analysis and are not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.



**Dave Yost**  
Auditor of State

June 21, 2011

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2010  
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, 2010. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

**Highlights**

Highlights for 2010 are as follows:

Net assets for governmental activities increased by 14 percent from 2009. The majority of the Westmoor Sewer Project was completed in 2010 with funding received from the American Recovery and Reinvestment Act.

In addition, the lessee of the County's landfill made improvements by obtaining a permit for increased capacity.

General obligation bonds were issued to refund bonds previously issued for the jail facility and landfill improvements that allowed the County to take advantage of lower interest rates and restructure the principal payments.

**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 2010". 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.

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2010  
Unaudited

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.

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 Activity** - This service is provided on a charge for goods or services basis to recover all or most of the costs of the services provided. The County's Sewer operation is reported here.

### **Reporting the County's Most Significant Funds**

The fund financial statements provide detailed information about the County's major funds. The County's major governmental funds are the General Fund, Auto License and Gas Tax Fund, Child Welfare Fund, County Home Fund, Criminal Justice Services Levy Fund, Job and Family Services Fund, Jail Operation Levy Fund, Developmental Disabilities Fund, Debt Service Fund, and Westmoor Sewer Construction 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.

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2010  
Unaudited

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.

Proprietary Funds - The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities on the government-wide financial statements. The County uses an enterprise fund to account for the Sewer operation. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's other programs and activities. The 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 2010 and 2009:

Table 1  
Net Assets  
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
<b>Assets:</b>						
Current and Other Assets	\$33,208	\$29,802	\$166	\$152	\$33,374	\$29,954
Capital Assets, Net	54,007	49,232	1,691	1,751	55,698	50,983
<b>Total Assets</b>	<b>87,215</b>	<b>79,034</b>	<b>1,857</b>	<b>1,903</b>	<b>89,072</b>	<b>80,937</b>
<b>Liabilities:</b>						
<b>Current and Other</b>						
Liabilities	9,258	7,994	5	5	9,263	7,999
Long-Term Liabilities	14,679	15,328	578	623	15,257	15,951
<b>Total Liabilities</b>	<b>23,937</b>	<b>23,322</b>	<b>583</b>	<b>628</b>	<b>24,520</b>	<b>23,950</b>
<b>Net Assets:</b>						
<b>Invested in Capital</b>						
Assets, Net of Related Debt	41,981	36,892	1,224	1,270	43,205	38,162
Restricted	19,425	15,666	0	0	19,425	15,666
Unrestricted	1,872	3,154	50	5	1,922	3,159
<b>Total Net Assets</b>	<b>\$63,278</b>	<b>\$55,712</b>	<b>\$1,274</b>	<b>\$1,275</b>	<b>\$64,552</b>	<b>\$56,987</b>

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2010  
Unaudited

Current and other assets for governmental activities increased by 11 percent due to the approval of an additional property tax levy for Developmental Disabilities, and increased grant revenues for new programs benefitting Developmental Disabilities. Net capital assets for governmental activities increased significantly from the prior year as a result of the construction of additional landfill cells and a vertical expansion, along with the construction for the Westmoor Sewer project. Current liabilities increased 16 percent related to the deferred portion of the receivable for a property tax levy passed by the voters in 2010 to be collected in 2011 for Criminal Justice. Total net assets increased by 14 percent. The invested in capital assets category increased from the construction of the Westmoor Sewer, the contribution of capital assets at the landfill from Santek, and the completion of various infrastructure projects paid for with federal grants. Restricted net assets increased significantly from additional property tax revenues and from grants relating for the Westmoor Sewer project and Developmental Disabilities programs. Unrestricted net assets decreased substantially because claim costs for the self-funded healthcare program exceeded premium charges.

Net assets for business-type activities did not change significantly.

Table 2 shows the change in net assets for 2010 and 2009.

Table 2  
Change in Net Assets  
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2010	2009	2010	2009	2010	2009
Revenues						
Program Revenues						
Charges for Services	\$14,586	\$15,036	\$201	\$195	\$14,787	\$15,231
Operating Grants, Contributions, and Interest	15,812	14,484	0	0	15,812	14,484
Capital Grants and Contributions	7,764	47	0	50	7,764	97
Total Program Revenues	<u>38,162</u>	<u>29,567</u>	<u>201</u>	<u>245</u>	<u>38,363</u>	<u>29,812</u>
General Revenues						
Property Taxes	5,555	4,749	0	0	5,555	4,749
Sales Taxes	4,564	4,332	0	0	4,564	4,332
Grants and Entitlements	1,465	1,381	0	0	1,465	1,381
Interest	330	485	0	0	330	485
Other	1,248	902	1	0	1,249	902
Total General Revenues	<u>13,162</u>	<u>11,849</u>	<u>1</u>	<u>0</u>	<u>13,163</u>	<u>11,849</u>
Total Revenues	<u>51,324</u>	<u>41,416</u>	<u>202</u>	<u>245</u>	<u>51,526</u>	<u>41,661</u>
Program Expenses						
General Government						
Legislative and Executive	4,438	4,319	0	0	4,438	4,319
Judicial	2,316	2,321	0	0	2,316	2,321
Public Safety	5,846	6,314	0	0	5,846	6,314
Public Works	11,597	11,116	0	0	11,597	11,116
Health	5,817	5,959	0	0	5,817	5,959
Intergovernmental	825	775	0	0	825	775
Human Services	11,415	12,446	0	0	11,415	12,446
Economic Development	658	337	0	0	658	337
Interest and Fiscal Charges	846	563	0	0	846	563
Sewer	0	0	203	333	203	333
Total Expenses	<u>43,758</u>	<u>44,150</u>	<u>203</u>	<u>333</u>	<u>43,961</u>	<u>44,483</u>
Increase (Decrease) in Net Assets	7,566	(2,734)	(1)	(88)	7,565	(2,822)
Net Assets Beginning of Year	<u>55,712</u>	<u>58,446</u>	<u>1,275</u>	<u>1,363</u>	<u>56,987</u>	<u>59,809</u>
Net Assets End of Year	<u>\$63,278</u>	<u>\$55,712</u>	<u>\$1,274</u>	<u>\$1,275</u>	<u>\$64,552</u>	<u>\$56,987</u>



**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2010  
Unaudited

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

For governmental activities, operating grants, contributions, and interest increased by 9 percent from the receipt of intergovernmental revenues for infrastructure repair and rehabilitation from the Community Development Block Grant program. Capital grants and contributions increased significantly as a result of the County receiving Issue I funding for the resurfacing of County roads and bridges in 2010 and the receipt of federal stimulus monies for sewer construction. Overall, general revenues increased 11 percent from 2009. An additional property tax levy for Developmental Disabilities began collections in 2010 increasing property tax revenues by 17 percent. Interest revenue decreased due to less money being invested and lower interest rates. An increase in other revenue was realized from 2009 to 2010 due to the State of Ohio allocation reconciliation for human services programs.

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. 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 school for Developmental Disabilities. The Human Services program accounts for costs associated with providing services for various state and locally mandated welfare programs. The Human Services program also includes the costs associated with Child Support, Child Welfare, and the Jobs and Family Services Department. The most significant programs that are supported with local tax resources are the operation of the County Home and providing services to the elderly through the Council on Aging. The Economic Development program is supported by membership fees and operating grants and accounts for costs associated with the office of economic development and land use planning. None of the County's programs experienced a significant change in expenses from 2009. This is attributable to conservative spending by elected officials and department heads.

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  
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Table 3  
Governmental Activities  
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2010	2009	2010	2009
General Government				
Legislative and Executive	\$4,438	\$4,319	\$1,181	\$1,322
Judicial	2,316	2,321	1,152	1,065
Public Safety	5,846	6,314	4,455	5,130
Public Works	11,597	11,116	(6,832)	(5,700)
Health	5,817	5,959	1,427	2,688
Intergovernmental	825	775	633	580
Human Services	11,415	12,446	2,617	2,208
Economic Development	658	337	117	270
Interest and Fiscal Charges	846	563	846	563
Total Expenses	\$43,758	\$44,150	\$5,596	\$8,126

Program revenues paid 65 percent of the cost of services for legislative and executive and judicial programs, which was comparable to 2009.

Program revenues for public safety increased from the intergovernmental revenues related to criminal justice services activities.

Program revenues for public works were sufficient to cover the total cost of services.

Program revenues for the health program increased from additional tonnage being received at the landfill and an increase in grant revenues for Developmental Disabilities activities.

The human services program had a decrease in total cost of services from the County authorizing the closing of the County Home. Program revenues associated with the County Home also decreased.

Program revenues for economic development increased due to the receipt of a grant from the State of Ohio for the construction of an industrial park.

In 2010, 13 percent of the revenues to provide the County's services were derived from the County's general sources such as property taxes, sales taxes, and state shared revenues.

**Governmental Activities Financial Analysis**

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

Operating revenues exceeded operating expenditures by 6 percent in the General Fund; however, the fund balance decreased by 19 percent as a result of transfers made to the Jail Operation Levy Fund.

The fund balance in the Auto License and Gas Tax Fund did not change significantly.

The Child Welfare Fund had an 8 percent decrease in fund balance due to the elimination of a subsidy from the General Fund.

**Crawford County, Ohio**  
Management's Discussion and Analysis  
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The County Home Fund had a negative change in fund balance. This is largely the result of a decrease in the resident census in 2010.

The Criminal Justice Services Levy Fund was a new fund in 2010.

The Job and Family Services Fund had a decrease in fund balance in 2010 due to a reduction in transfers from the General Fund.

The Jail Operation Levy Fund reported a positive fund balance in 2010. The General Fund continued to support the fund with transfers. There was a slight increase in sales tax revenues due to less being designated for debt principal and interest payments.

The Developmental Disabilities Fund had a 40 percent increase in fund balance, the result of an increase in property tax revenues from the passage of an additional levy of 1.5 mills.

Fund balance of the Debt Service Fund increased by 32 percent from the refinancing of debt for the Jail facility and Landfill in order to take advantage of lower interest rates.

The increase in fund balance in the Westmoor Sewer Construction Fund is from the receipt of intergovernmental revenues for the construction of wastewater lines in the Westmoor subdivision.

### **Business-Type Activity Financial Analysis**

The County's enterprise fund is the Sewer Fund. The County provides water and sewer services to approximately one hundred twenty customers. Water is being provided to these customers through a water line constructed from the City of Bucyrus to the Village of North Robinson. 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 financed with CDBG and Issue I grants. For 2010, net assets of the Sewer Fund changed less than 1 percent.

### **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 in revenues from the original budget to the final budget were modified by almost 9 percent from anticipated increases in sales taxes, charges for services, and interest. Changes from the final budget to actual revenue were not significant. Changes in expenditures from the original to the final budget were minimal. Actual expenditures were 6 percent less than the final budget as departments reduced costs due to the economic conditions within the County.

### **Capital Assets and Debt Administration**

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2010, was \$43,205 thousand (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment, roads, and bridges.

**Crawford County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2010  
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Note 10 provides information on capital asset activity during 2010. During 2010, various roads were resurfaced and bridges improved bringing the infrastructure investment of the County to \$32,831 thousand. Additions to capital assets consisted of sewer construction for the Westmoor subdivision, construction of landfill cells, heavy-duty vehicles for the Engineer, and vehicles for the Sheriff and the Solid Waste and Recycling Department.

Long-Term Debt - At December 31, 2010, the County's overall long-term obligations included \$14,094 thousand in general obligation bonds and \$40 thousand in OPWC loans. Of this amount, \$577 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 have assigned an underlying rating of 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 can be found in Note 17 of this report.

### **Economic Factors**

Crawford County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. Despite the State of Ohio requiring the phasing out of tangible personal property in recent years, the County's tax base held at \$1.9 billion in 2010.

The unemployment rate for the County decreased to 12.4 percent as of year end, from a rate of 14.2 percent a year ago. This rate exceeded the State's average unemployment rate of 10.1 percent and the national average of 9.6 percent.

The General Fund balance at December 31, 2010, was \$2,603,015, which is a 19 percent decrease from the 2009 balance of \$3,225,419. In 2010, general operating revenues exceeded department expenditures by approximately 6 percent; however, transfers from the General Fund contributed to the decrease in fund balance for 2010. Transfers were made primarily to the Jail Operation Levy Fund to offset stagnant sales tax revenues and the Debt Service Fund for principal and interest payments.

The County's debt burden, which is less than 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, 2010*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$16,672,465	\$145,601	\$16,818,066	\$0
Cash and Cash Equivalents in Segregated Accounts	98,834	0	98,834	37,613
Cash and Cash Equivalents with Fiscal Agent	575,871	0	575,871	0
Investments in Segregated Accounts	0	0	0	156,198
Accounts Receivable	403,057	16,373	419,430	86,502
Accrued Interest Receivable	10,263	0	10,263	0
Sales Taxes Receivable	1,238,594	0	1,238,594	0
Due from Other Governments	6,023,427	0	6,023,427	0
Due from Primary Government	0	0	0	5,441
Special Assessments Receivable	61,602	0	61,602	0
Prepaid Items	260,986	509	261,495	692
Materials and Supplies Inventory	236,332	0	236,332	0
Internal Balances	2,501	(2,501)	0	0
Property Taxes Receivable	7,383,664	0	7,383,664	0
Other Assets	0	0	0	928
Loans Receivable	52,168	0	52,168	0
Unamortized Issuance Costs	188,526	6,038	194,564	0
Nondepreciable Capital Assets	11,327,111	0	11,327,111	39,440
Depreciable Capital Assets, Net	42,680,348	1,691,226	44,371,574	530,908
<i>Total Assets</i>	<u>87,215,749</u>	<u>1,857,246</u>	<u>89,072,995</u>	<u>857,722</u>
<b>Liabilities</b>				
Wages Payable	523,020	1,077	524,097	13,306
Accounts Payable	552,756	1,005	553,761	8,706
Contracts Payable	168,510	400	168,910	0
Due to Other Governments	446,459	864	447,323	25,803
Due to Component Unit	5,441	0	5,441	0
Deferred Revenue	7,069,168	0	7,069,168	57,000
Matured Compensated Absences Payable	33,001	0	33,001	4,867
Claims Payable	423,704	0	423,704	0
Accrued Interest Payable	36,182	1,451	37,633	0
Long-Term Liabilities				
Due Within One Year	565,823	10,843	576,666	18,848
Due in More Than One Year	14,113,245	567,168	14,680,413	265,962
<i>Total Liabilities</i>	<u>23,937,309</u>	<u>582,808</u>	<u>24,520,117</u>	<u>394,492</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt Restricted for	41,980,979	1,224,380	43,205,359	285,538
Capital Projects	1,092,898	0	1,092,898	0
Debt Service	200,792	0	200,792	0
Public Safety	1,235,315	0	1,235,315	0
Public Works	7,238,940	0	7,238,940	0
Health	6,085,456	0	6,085,456	0
Human Services	1,251,767	0	1,251,767	0
Other Purposes	2,320,091	0	2,320,091	0
Unrestricted	1,872,202	50,058	1,922,260	177,692
<i>Total Net Assets</i>	<u>\$63,278,440</u>	<u>\$1,274,438</u>	<u>\$64,552,878</u>	<u>\$463,230</u>

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2010

	Expenses	Program Revenues		
		Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<b>Governmental Activities</b>				
General Government				
Legislative and Executive	\$4,437,762	\$3,177,608	\$78,770	\$0
Judicial	2,316,244	1,063,879	100,597	0
Public Safety				
Criminal Justice Services	99,629	0	126,706	0
Jail Operation	2,056,087	56,005	0	0
Other Public Safety	3,689,988	532,899	596,216	79,012
Public Works	11,596,896	6,353,560	4,390,859	7,684,938
Health				
Developmental Disabilities	4,313,585	0	2,590,606	0
Other Health	1,503,309	1,039,398	760,121	0
Intergovernmental	825,108	0	191,786	
Human Services				
Child Welfare	1,895,790	32,799	1,387,003	0
County Home	1,374,944	611,904	185,155	0
Job and Family Services	5,940,657	1,510,181	3,989,402	0
Other Human Services	2,204,258	170,905	911,580	0
Economic Development	657,676	37,000	503,276	0
Interest and Fiscal Charges	845,717	0	0	0
<i>Total Governmental Activities</i>	<u>43,757,650</u>	<u>14,586,138</u>	<u>15,812,077</u>	<u>7,763,950</u>
<b>Business-Type Activity</b>				
Sewer	203,204	201,395	0	0
<i>Total Primary Government</i>	<u>\$43,960,854</u>	<u>\$14,787,533</u>	<u>\$15,812,077</u>	<u>\$7,763,950</u>
<b>Component Unit</b>				
Waycraft Workshop, Inc.	\$1,018,141	\$952,135	\$98	\$0

**General Revenues**

Property Taxes Levied for:

General Operating

Public Safety-Criminal Justice Services

Health-Mental Health

Health-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*

*Change in Net Assets*

*Net Assets 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 Activity	Total	Component Unit
(\$1,181,384)	\$0	(\$1,181,384)	\$0
(1,151,768)	0	(1,151,768)	0
27,077	0	27,077	0
(2,000,082)	0	(2,000,082)	0
(2,481,861)	0	(2,481,861)	0
6,832,461	0	6,832,461	0
(1,722,979)	0	(1,722,979)	0
296,210	0	296,210	0
(633,322)	0	(633,322)	0
(475,988)	0	(475,988)	0
(577,885)	0	(577,885)	0
(441,074)	0	(441,074)	0
(1,121,773)	0	(1,121,773)	0
(117,400)	0	(117,400)	0
(845,717)	0	(845,717)	0
<u>(5,595,485)</u>	<u>0</u>	<u>(5,595,485)</u>	<u>0</u>
0	(1,809)	(1,809)	0
<u>(5,595,485)</u>	<u>(1,809)</u>	<u>(5,597,294)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(65,908)</u>
1,209,754	0	1,209,754	0
190,382	0	190,382	0
549,657	0	549,657	0
2,590,606	0	2,590,606	0
181,706	0	181,706	0
509,940	0	509,940	0
322,743	0	322,743	0
3,042,845	0	3,042,845	0
1,366,950	0	1,366,950	0
154,355	0	154,355	0
1,465,074	0	1,465,074	0
330,574	0	330,574	4,375
1,247,654	538	1,248,192	2,945
<u>13,162,240</u>	<u>538</u>	<u>13,162,778</u>	<u>7,320</u>
7,566,755	(1,271)	7,565,484	(58,588)
<u>55,711,685</u>	<u>1,275,709</u>	<u>56,987,394</u>	<u>521,818</u>
<u>\$63,278,440</u>	<u>\$1,274,438</u>	<u>\$64,552,878</u>	<u>\$463,230</u>

**Crawford County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2010*

	General	Auto License and Gas Tax	Child Welfare
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$1,623,839	\$5,151,429	\$627,930
Cash and Cash Equivalents in Segregated Accounts	0	0	97,814
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	90,721	0	0
Accrued Interest Receivable	10,263	0	0
Sales Taxes Receivable	825,782	0	0
Due from Other Governments	696,250	1,804,745	207,880
Special Assessments Receivable	0	0	0
Prepaid Items	159,325	189	110
Materials and Supplies Inventory	46,629	148,286	0
Interfund Receivable	971,200	2,521	0
Property Taxes Receivable	1,271,326	0	193,128
Loans Receivable	0	0	0
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	54,284	0	0
<i>Total Assets</i>	<u>\$5,749,619</u>	<u>\$7,107,170</u>	<u>\$1,126,862</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Wages Payable	\$100,941	\$59,596	\$958
Accounts Payable	66,922	50,590	75,797
Contracts Payable	14,831	813	0
Due to Other Governments	101,997	71,571	1,223
Due to Component Unit	0	0	0
Interfund Payable	30,423	0	0
Deferred Revenue	2,824,807	1,514,805	338,114
Matured Compensated Absences Payable	6,683	0	0
<i>Total Liabilities</i>	<u>3,146,604</u>	<u>1,697,375</u>	<u>416,092</u>
<b>Fund Balances</b>			
Nonspendable	205,954	148,475	110
Restricted	54,284	5,261,320	710,660
Committed	0	0	0
Assigned	223,539	0	0
Unassigned (Deficit)	2,119,238	0	0
<i>Total Fund Balances (Deficit)</i>	<u>2,603,015</u>	<u>5,409,795</u>	<u>710,770</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$5,749,619</u>	<u>\$7,107,170</u>	<u>\$1,126,862</u>



County Home	Criminal Justice Services Levy	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Debt Service
\$146,311	\$122,644	\$651,175	\$184,449	\$2,660,937	\$14,691
0	0	0	0	0	0
0	0	0	0	575,871	0
36,748	0	8,750	2,947	10,413	120,811
0	0	0	0	0	0
0	0	0	306,154	0	106,658
70,664	126,706	0	3,900	1,731,513	0
0	0	0	0	0	0
189	0	38,260	2,233	44,126	0
2,612	0	7,209	15,484	5,205	0
0	0	12,968	802	0	0
538,463	1,589,158	0	0	2,751,433	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$794,987</u>	<u>\$1,838,508</u>	<u>\$718,362</u>	<u>\$515,969</u>	<u>\$7,779,498</u>	<u>\$242,160</u>
27,166	50,472	82,956	50,236	89,596	\$0
11,731	4,691	128,315	2,972	55,298	0
0	2,676	58,762	13,818	2,313	0
25,023	41,790	39,609	39,636	68,777	0
0	0	0	0	5,441	0
232,600	0	16,547	0	48,406	0
608,056	1,712,691	8,750	218,344	4,387,919	124,907
531	0	20,275	0	5,512	0
<u>905,107</u>	<u>1,812,320</u>	<u>355,214</u>	<u>325,006</u>	<u>4,663,262</u>	<u>124,907</u>
2,801	0	45,469	17,717	49,331	0
0	26,188	317,679	173,246	3,066,905	35,553
0	0	0	0	0	81,700
0	0	0	0	0	0
(112,921)	0	0	0	0	0
<u>(110,120)</u>	<u>26,188</u>	<u>363,148</u>	<u>190,963</u>	<u>3,116,236</u>	<u>117,253</u>
<u>\$794,987</u>	<u>\$1,838,508</u>	<u>\$718,362</u>	<u>\$515,969</u>	<u>\$7,779,498</u>	<u>\$242,160</u>

(continued)

**Crawford County, Ohio**  
*Balance Sheet*  
*Governmental Funds (continued)*  
*December 31, 2010*

	Westmoor Sewer Construction	Other Governmental	Total Governmental Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$705,887	\$4,590,451	\$16,479,743
Cash and Cash Equivalents			
in Segregated Accounts	0	1,020	98,834
Cash and Cash Equivalents with Fiscal Agent	0	0	575,871
Accounts Receivable	0	132,667	403,057
Accrued Interest Receivable	0	0	10,263
Sales Taxes Receivable	0	0	1,238,594
Due from Other Governments	355,610	1,026,159	6,023,427
Special Assessments Receivable	0	61,602	61,602
Prepaid Items	0	16,554	260,986
Materials and Supplies Inventory	0	10,907	236,332
Interfund Receivable	0	43,674	1,031,165
Property Taxes Receivable	0	1,040,156	7,383,664
Loans Receivable	0	52,168	52,168
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	0	0	54,284
<i>Total Assets</i>	<u>\$1,061,497</u>	<u>\$6,975,358</u>	<u>\$33,909,990</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Wages Payable	\$0	\$61,099	\$523,020
Accounts Payable	0	156,440	552,756
Contracts Payable	0	75,297	168,510
Due to Other Governments	0	56,833	446,459
Due to Component Unit	0	0	5,441
Interfund Payable	0	700,688	1,028,664
Deferred Revenue	355,610	2,199,419	14,293,422
Matured Compensated Absences Payable	0	0	33,001
<i>Total Liabilities</i>	<u>355,610</u>	<u>3,249,776</u>	<u>17,051,273</u>
<b>Fund Balances</b>			
Nonspendable	0	27,461	497,318
Restricted	705,887	4,298,125	14,649,847
Committed	0	0	81,700
Assigned	0	0	223,539
Unassigned (Deficit)	0	(600,004)	1,406,313
<i>Total Fund Balances (Deficit)</i>	<u>705,887</u>	<u>3,725,582</u>	<u>16,858,717</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,061,497</u>	<u>\$6,975,358</u>	<u>\$33,909,990</u>

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Reconciliation of Total Governmental Fund Balances  
to Net Assets of Governmental Activities  
December 31, 2010*

<i>Total Governmental Fund Balances</i>	\$16,858,717
 <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.	54,007,459
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:	
Accounts Receivable	62,169
Accrued Interest Receivable	10,263
Sales Taxes Receivable	847,135
Due from Other Governments	5,569,345
Special Assessments Receivable	61,602
Interfund Receivable	373,971
Property Taxes Receivable	299,769
	7,224,254
Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds.	188,526
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.	(285,266)
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Accrued Interest Payable	(36,182)
General Obligation Bonds Payable	(13,556,181)
Compensated Absences Payable	(1,122,887)
	(14,715,250)
<i>Net Assets of Governmental Activities</i>	<u>\$63,278,440</u>

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, 2010*

	General	Auto License and Gas Tax	Child Welfare
<b>Revenues</b>			
Property Taxes	\$1,224,142	\$0	\$185,289
Sales Taxes	2,974,185	0	0
Special Assessments	39,903	0	0
Charges for Services	8,797,216	52,528	32,799
Licenses and Permits	2,733	0	0
Fines and Forfeitures	153,141	26,723	0
Intergovernmental	1,608,450	3,729,844	1,505,937
Interest	404,214	22,004	1,645
Rent	17,345	0	0
Other	139,955	27,096	110,200
<i>Total Revenues</i>	<u>15,361,284</u>	<u>3,858,195</u>	<u>1,835,870</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive	3,237,536	0	0
Judicial	1,770,439	0	0
Public Safety	2,282,011	0	0
Public Works	6,517,605	3,695,352	0
Health	286,128	0	0
Intergovernmental	0	0	0
Human Services	294,117	0	1,895,790
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>14,387,836</u>	<u>3,695,352</u>	<u>1,895,790</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>973,448</u>	<u>162,843</u>	<u>(59,920)</u>
<b>Other Financing Sources (Uses)</b>			
General Obligation Refunding Bonds Issued	0	0	0
Transfers In	0	0	0
Transfers Out	(1,595,852)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,595,852)</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	(622,404)	162,843	(59,920)
<i>Fund Balances (Deficit)</i>			
<i>Beginning of Year - Restated (Note 3)</i>	<u>3,225,419</u>	<u>5,246,952</u>	<u>770,690</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$2,603,015</u></u>	<u><u>\$5,409,795</u></u>	<u><u>\$710,770</u></u>

County Home	Criminal Justice Services Levy	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Debt Service
\$516,462	\$125,817	\$0	\$0	\$2,623,242	\$0
0	0	0	1,326,413	0	160,628
0	0	0	0	0	0
611,904	0	1,507,181	58,878	0	527,388
0	0	0	0	0	0
0	0	0	0	0	0
188,987	0	3,989,402	0	2,306,825	0
0	0	0	0	512	0
0	0	0	0	0	181,100
29,954	0	296,367	106,059	203,168	87,578
<u>1,347,307</u>	<u>125,817</u>	<u>5,792,950</u>	<u>1,491,350</u>	<u>5,133,747</u>	<u>956,694</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	99,629	0	2,059,682	0	0
0	0	0	0	0	0
0	0	0	0	4,305,302	0
0	0	0	0	0	0
1,401,535	0	5,936,609	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	3,373,106
0	0	0	0	0	994,408
<u>1,401,535</u>	<u>99,629</u>	<u>5,936,609</u>	<u>2,059,682</u>	<u>4,305,302</u>	<u>4,367,514</u>
<u>(54,228)</u>	<u>26,188</u>	<u>(143,659)</u>	<u>(568,332)</u>	<u>828,445</u>	<u>(3,410,820)</u>
0	0	0	0	0	2,895,000
0	0	91,567	903,454	0	544,350
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>91,567</u>	<u>903,454</u>	<u>0</u>	<u>3,439,350</u>
(54,228)	26,188	(52,092)	335,122	828,445	28,530
<u>(55,892)</u>	<u>0</u>	<u>415,240</u>	<u>(144,159)</u>	<u>2,287,791</u>	<u>88,723</u>
<u>(\$110,120)</u>	<u>\$26,188</u>	<u>\$363,148</u>	<u>\$190,963</u>	<u>\$3,116,236</u>	<u>\$117,253</u>

(continued)

**Crawford County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Governmental Funds (continued)*  
*For the Year Ended December 31, 2010*

	Westmoor Sewer Construction	Other Governmental	Total Governmental Funds
<b>Revenues</b>			
Property Taxes	\$0	\$877,187	\$5,552,139
Sales Taxes	0	0	4,461,226
Special Assessments	0	23,365	63,268
Charges for Services	0	2,225,302	13,813,196
Licenses and Permits	0	13,952	16,685
Fines and Forfeitures	0	229,710	409,574
Intergovernmental	4,514,810	3,862,010	21,706,265
Interest	0	5,646	434,021
Rent	0	0	198,445
Other	0	233,782	1,234,159
<i>Total Revenues</i>	<u>4,514,810</u>	<u>7,470,954</u>	<u>47,888,978</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive	0	759,246	3,996,782
Judicial	0	372,101	2,142,540
Public Safety	0	911,674	5,352,996
Public Works	0	579,677	10,792,634
Health	0	797,136	5,388,566
Intergovernmental	0	754,828	754,828
Human Services	0	1,462,546	10,990,597
Economic Development	0	654,966	654,966
Capital Outlay	3,644,600	1,219,122	4,863,722
Debt Service:			
Principal Retirement	0	0	3,373,106
Interest and Fiscal Charges	0	0	994,408
<i>Total Expenditures</i>	<u>3,644,600</u>	<u>7,511,296</u>	<u>49,305,145</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>870,210</u>	<u>(40,342)</u>	<u>(1,416,167)</u>
<b>Other Financing Sources (Uses)</b>			
General Obligation Refunding Bonds Issued	0	0	2,895,000
Transfers In	0	56,481	1,595,852
Transfers Out	0	0	(1,595,852)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>56,481</u>	<u>2,895,000</u>
<i>Net Changes in Fund Balances</i>	870,210	16,139	1,478,833
<i>Fund Balances (Deficit)</i>			
<i>Beginning of Year - Restated (Note 3)</i>	<u>(164,323)</u>	<u>3,709,443</u>	<u>15,379,884</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$705,887</u></u>	<u><u>\$3,725,582</u></u>	<u><u>\$16,858,717</u></u>

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to Statement of Activities  
For the Year Ended December 31, 2010*

*Net Changes in Fund Balances - Total Governmental Funds* \$1,478,833

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

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

Capital Outlay - Nondepreciable Capital Assets	3,644,599	
Capital Outlay - Depreciable Capital Assets	2,814,376	
Capital Contributions - Depreciable Capital Assets	1,563,995	
Depreciation	<u>(3,237,968)</u>	4,785,002

The book value of capital assets is removed from the capital asset account on the statement of net assets when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (9,955)

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

Property Taxes	2,649	
Sales Taxes	102,924	
Special Assessments	(48,901)	
Charges for Services	103,448	
Fines and Forfeitures	30,423	
Intergovernmental	1,741,079	
Interest	(73,685)	
Other	<u>13,495</u>	1,871,432

Repayment of principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities on the statement of net assets. 3,373,106

Premiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities. 144,630

Bond proceeds are other financing sources in the governmental funds but the issuance increases long-term liabilities on the statement of net assets. (2,895,000)

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

Accrued Interest Payable	17,440	
Annual Accretion	(112,950)	
Payment of Accretion on Capital Appreciation Bonds	311,894	
Amortization of Issuance Costs	(39,700)	
Amortization of Accounting Loss	<u>(172,623)</u>	4,061

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. (1,184,921)

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. (433)

***Change in Net Assets of Governmental Activities*** **\$7,566,755**

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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$1,218,843	\$1,229,427	\$1,230,582	\$1,155
Sales Taxes	2,687,172	2,833,130	2,938,627	105,497
Special Assessments	0	39,903	39,903	0
Charges for Services	2,441,666	2,794,470	2,476,701	(317,769)
Licenses and Permits	2,310	2,650	2,733	83
Fines and Forfeitures	197,983	161,195	157,457	(3,738)
Intergovernmental	1,510,246	1,566,735	1,611,752	45,017
Interest	360,000	516,000	516,427	427
Rent	17,345	17,345	17,345	0
Other	100,509	117,167	131,497	14,330
<i>Total Revenues</i>	<u>8,536,074</u>	<u>9,278,022</u>	<u>9,123,024</u>	<u>(154,998)</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	3,521,397	3,565,492	3,238,472	327,020
Judicial	1,868,646	1,873,718	1,823,617	50,101
Public Safety	2,593,047	2,605,572	2,479,185	126,387
Public Works	159,486	159,056	157,293	1,763
Health	275,100	300,459	287,844	12,615
Human Services	349,085	349,045	301,014	48,031
<i>Total Expenditures</i>	<u>8,766,761</u>	<u>8,853,342</u>	<u>8,287,425</u>	<u>565,917</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(230,687)</u>	<u>424,680</u>	<u>835,599</u>	<u>410,919</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	250,219	250,219
Transfers In	445,386	148,900	0	(148,900)
Advances Out	0	0	(321,980)	(321,980)
Transfers Out	(1,324,485)	(1,650,414)	(1,595,852)	54,562
<i>Total Other Financing Sources (Uses)</i>	<u>(879,099)</u>	<u>(1,501,514)</u>	<u>(1,667,613)</u>	<u>(166,099)</u>
<i>Net Changes in Fund Balance</i>	(1,109,786)	(1,076,834)	(832,014)	244,820
<i>Fund Balance Beginning of Year</i>	1,788,000	1,788,000	1,788,000	0
Prior Year Outstanding Advances	547,376	547,376	0	(547,376)
Prior Year Encumbrances Appropriated	270,135	270,135	270,135	0
<i>Fund Balance End of Year</i>	<u>\$1,495,725</u>	<u>\$1,528,677</u>	<u>\$1,226,121</u>	<u>(\$302,556)</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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$55,000	\$55,000	\$48,539	(\$6,461)
Fines and Forfeitures	55,000	55,000	27,591	(27,409)
Intergovernmental	3,575,000	3,575,000	3,731,243	156,243
Interest	60,000	20,000	21,667	1,667
<i>Total Revenues</i>	3,745,000	3,705,000	3,829,040	124,040
<b>Expenditures</b>				
Current:				
Public Works	4,480,569	4,470,223	3,879,505	590,718
<i>Net Changes in Fund Balance</i>	(735,569)	(765,223)	(50,465)	714,758
<i>Fund Balance Beginning of Year</i>	4,876,859	4,876,859	4,876,859	0
Prior Year Encumbrances Appropriated	106,669	106,669	106,669	0
<i>Fund Balance End of Year</i>	<u>\$4,247,959</u>	<u>\$4,218,305</u>	<u>\$4,933,063</u>	<u>\$714,758</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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$219,033	\$166,633	\$185,741	\$19,108
Charges for Services	82,000	32,000	32,799	799
Intergovernmental	1,711,154	1,591,154	1,508,955	(82,199)
Interest	0	0	5	5
Other	82,830	80,780	110,200	29,420
<i>Total Revenues</i>	2,095,017	1,870,567	1,837,700	(32,867)
<b>Expenditures</b>				
Current:				
Human Services	2,179,618	2,168,164	1,909,410	258,754
<i>Excess of Revenues Under Expenditures</i>	(84,601)	(297,597)	(71,710)	225,887
<b>Other Financing Sources</b>				
Transfers In	215,000	0	0	0
<i>Net Changes in Fund Balance</i>	130,399	(297,597)	(71,710)	225,887
<i>Fund Balance Beginning of Year</i>	604,465	604,465	604,465	0
Prior Year Encumbrances Appropriated	63,555	63,555	63,555	0
<i>Fund Balance End of Year</i>	<u>\$798,419</u>	<u>\$370,423</u>	<u>\$596,310</u>	<u>\$225,887</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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$502,000	\$502,000	\$519,074	\$17,074
Charges for Services	993,474	786,474	676,101	(110,373)
Intergovernmental	86,282	86,282	188,987	102,705
Other	4,600	4,000	2,024	(1,976)
<i>Total Revenues</i>	1,586,356	1,378,756	1,386,186	7,430
<b>Expenditures</b>				
Current:				
Human Services	1,593,967	1,392,967	1,315,970	76,997
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,611)	(14,211)	70,216	84,427
<b>Other Financing Uses</b>				
Advances Out	0	0	(11,000)	(11,000)
<i>Net Changes in Fund Balance</i>	(7,611)	(14,211)	59,216	73,427
<i>Fund Balance Beginning of Year</i>	27,231	27,231	27,231	0
<i>Fund Balance End of Year</i>	\$19,620	\$13,020	\$86,447	\$73,427

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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$1,586,000	\$1,513,000	\$1,505,042	(\$7,958)
Intergovernmental	4,799,897	3,979,695	3,988,831	9,136
Other	126,000	227,773	231,965	4,192
<i>Total Revenues</i>	6,511,897	5,720,468	5,725,838	5,370
<b>Expenditures</b>				
Current:				
Human Services	6,905,977	6,434,077	6,007,969	426,108
<i>Excess of Revenues Under Expenditures</i>	(394,080)	(713,609)	(282,131)	431,478
<b>Other Financing Sources</b>				
Transfers In	184,389	91,889	91,567	(322)
<i>Net Changes in Fund Balance</i>	(209,691)	(621,720)	(190,564)	431,156
<i>Fund Balance Beginning of Year</i>	482,299	482,299	482,299	0
Prior Year Encumbrances Appropriated	213,333	213,333	213,333	0
<i>Fund Balance End of Year</i>	\$485,941	\$73,912	\$505,068	\$431,156

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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Sales Taxes	\$1,000,000	\$1,173,920	\$1,305,497	\$131,577
Charges for Services	100,000	63,000	62,372	(628)
Other	70,000	79,429	76,189	(3,240)
<i>Total Revenues</i>	1,170,000	1,316,349	1,444,058	127,709
<b>Expenditures</b>				
Current:				
Public Safety	1,595,318	2,109,051	2,084,043	25,008
<i>Excess of Revenues Under Expenditures</i>	(425,318)	(792,702)	(639,985)	152,717
<b>Other Financing Sources (Uses)</b>				
Transfers In	536,070	711,454	903,454	192,000
Advances Out	0	0	(192,000)	(192,000)
<i>Total Other Financing Sources (Uses)</i>	536,070	711,454	711,454	0
<i>Net Changes in Fund Balance</i>	110,752	(81,248)	71,469	152,717
<i>Fund Balance Beginning of Year</i>	26,719	26,719	26,719	0
Prior Year Encumbrances Appropriated	54,529	54,529	54,529	0
<i>Fund Balance End of Year</i>	<u>\$192,000</u>	<u>\$0</u>	<u>\$152,717</u>	<u>\$152,717</u>

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Developmental Disabilities Fund*  
*For the Year Ended December 31, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$3,453,000	\$3,453,000	\$2,636,774	(\$816,226)
Intergovernmental	1,720,245	1,579,771	2,249,768	669,997
Interest	0	0	505	505
Other	146,200	142,200	158,612	16,412
<i>Total Revenues</i>	5,319,445	5,174,971	5,045,659	(129,312)
<b>Expenditures</b>				
Current:				
Health	4,633,499	4,591,114	4,233,587	357,527
<i>Net Changes in Fund Balance</i>	685,946	583,857	812,072	228,215
<i>Fund Balance Beginning of Year</i>	1,396,783	1,396,783	1,396,783	0
Prior Year Encumbrances Appropriated	165,494	165,494	165,494	0
<i>Fund Balance End of Year</i>	<u>\$2,248,223</u>	<u>\$2,146,134</u>	<u>\$2,374,349</u>	<u>\$228,215</u>

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds*  
*December 31, 2010*

	Business-Type Activity- Sewer	Governmental Activity- Internal Service Fund
<b>Assets</b>		
Current Assets		
Equity in Pooled Cash and Cash Equivalents	\$145,601	\$138,438
Accounts Receivable	16,373	0
Prepaid Items	509	0
Interfund Receivable	20	0
<i>Total Current Assets</i>	<u>162,503</u>	<u>138,438</u>
Noncurrent Assets		
Unamortized Issuance Costs	6,038	0
Capital Assets		
Depreciable Capital Assets, Net	1,691,226	0
<i>Total Noncurrent Assets</i>	<u>1,697,264</u>	<u>0</u>
<i>Total Assets</i>	<u>1,859,767</u>	<u>138,438</u>
<b>Liabilities</b>		
Current Liabilities		
Wages Payable	1,077	0
Accounts Payable	1,005	0
Contracts Payable	400	0
Due to Other Governments	864	0
Interfund Payable	2,521	0
Claims Payable	0	423,704
Accrued Interest Payable	1,451	0
General Obligation Bonds Payable	7,384	0
OPWC Loans Payable	2,479	0
Compensated Absences Payable	980	0
<i>Total Current Liabilities</i>	<u>18,161</u>	<u>423,704</u>
Long-Term Liabilities		
General Obligation Bonds Payable	529,984	0
OPWC Loans Payable	37,184	0
<i>Total Long-Term Liabilities</i>	<u>567,168</u>	<u>0</u>
<i>Total Liabilities</i>	<u>585,329</u>	<u>423,704</u>
<b>Net Assets</b>		
Invested in Capital Assets, Net of Related Debt	1,224,380	0
Unrestricted (Deficit)	50,058	(285,266)
<i>Total Net Assets (Deficit)</i>	<u>\$1,274,438</u>	<u>(\$285,266)</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, 2010*

	Business-Type Activity- Sewer	Governmental Activity - Internal Service Fund
<b>Operating Revenues</b>		
Charges for Services	\$201,395	\$2,628,681
Other	538	181
<i>Total Operating Revenues</i>	<u>201,933</u>	<u>2,628,862</u>
<b>Operating Expenses</b>		
Personal Services	31,112	20,629
Materials and Supplies	8,067	0
Contractual Services	57,846	435,540
Claims	0	3,048,549
Depreciation	59,896	0
Other	7,474	309,065
<i>Total Operating Expenses</i>	<u>164,395</u>	<u>3,813,783</u>
<i>Operating Income (Loss)</i>	37,538	(1,184,921)
<b>Non-Operating Expense</b>		
Interest Expense	(38,809)	0
<i>Changes in Net Assets</i>	(1,271)	(1,184,921)
<i>Net Assets Beginning of Year - Restated (Note 3)</i>	<u>1,275,709</u>	<u>899,655</u>
<i>Net Assets (Deficit) End of Year</i>	<u><u>\$1,274,438</u></u>	<u><u>(\$285,266)</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, 2010

	Business-Type Activity- Sewer	Governmental Activity- Internal Service Fund
<b>Increase (Decrease) in Cash and Cash Equivalents</b>		
<b>Cash Flows from Operating Activities</b>		
Cash Received from Customers	\$203,513	\$0
Cash Received from Other Funds	0	2,628,681
Cash Payments for Personal Services	(30,499)	(21,330)
Cash Payments for Materials and Supplies	(8,067)	0
Cash Payments for Contractual Services	(58,180)	(744,605)
Cash Payments for Claims	0	(3,068,224)
Cash Payments for Other	(5,267)	0
	<u>101,500</u>	<u>(1,205,478)</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>		
<b>Cash Flows from Capital and Related Financing Activities</b>		
Principal Paid on General Obligation Bonds	(60,000)	0
Interest Paid on General Obligation Bonds	(17,650)	0
Principal Paid on OPWC Loans	(3,718)	0
	<u>(81,368)</u>	<u>0</u>
<i>Net Cash Used for Capital and Related Financing Activities</i>		
	20,132	(1,205,478)
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>		
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>125,469</u>	<u>1,343,916</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$145,601</u>	<u>\$138,438</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>		
Operating Income (Loss)	\$37,538	(\$1,184,921)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities		
Depreciation	59,896	0
(Increase) Decrease in Assets		
Accounts Receivable	2,117	0
Prepaid Items	187	0
Interfund Receivable	1	0
Increase (Decrease) in Liabilities		
Wages Payable	400	(612)
Accounts Payable	418	0
Contracts Payable	400	0
Due to Other Governments	(1,202)	(270)
Interfund Payable	2,107	0
Claims Payable	0	(19,675)
Compensated Absences Payable	(362)	0
	<u>\$101,500</u>	<u>(\$1,205,478)</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>		

See accompanying notes to the basic financial statements

**Crawford County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2010*

	Private Purpose Trust	Agency
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$786	\$3,410,333
Cash and Cash Equivalents in Segregated Accounts	58,922	449,994
Due from Other Governments	0	2,376,218
Special Assessments Receivable	0	176,539
Property Taxes Receivable	0	24,107,182
<i>Total Assets</i>	59,708	\$30,520,266
<b>Liabilities</b>		
Payroll Taxes Withholding	0	\$202,156
Due to Other Governments	0	28,998,958
Undistributed Assets	0	1,319,152
<i>Total Liabilities</i>	0	\$30,520,266
<b>Net Assets</b>		
Held in Trust for Residents	4,515	
Held in Trust for Undistributed Probate	55,193	
<i>Total Net Assets</i>	\$59,708	

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, 2010*

<b>Additions</b>	
Interest	\$275
<b>Deductions</b>	
Human Services	<u>1,215</u>
<i>Change in Net Assets</i>	(940)
<i>Net Assets Beginning of Year</i>	<u>60,648</u>
<i>Net Assets End of Year</i>	<u><u>\$59,708</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, 2010*

**Note 1 - Reporting Entity**

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

**Primary Government**

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations 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 Developmental Disabilities (DD), provides sheltered employment for mentally disabled or handicapped adults in Crawford County. The Crawford County Board of DD provides the Workshop with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the disabled and handicapped adults of Crawford County, the Workshop is reflected as a component unit of Crawford County. Its exclusion from the County's financial statements would cause the financial statements to be misleading. The Workshop operates on a fiscal year ending December 31. Separately issued financial statements can be obtained from Waycraft Workshop, Inc., Bucyrus, Ohio.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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 23)

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

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

The County also participates in the County Commissioners Association of Ohio Service Corporation, an insurance purchasing pool. (See Note 25)

**Note 2 - Summary of Significant Accounting Policies**

The financial statements of Crawford County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds provided they do not conflict with or contradict GASB pronouncements. The County has elected not to apply FASB Statements and Interpretations issued after November 30, 1989, to its business-type activities or to its enterprise funds. Following are the more significant of the County's accounting policies.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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, 2010*

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 restricted for County road and bridge repair and improvements.

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

County Home Fund - The fund accounts for a voted county-wide property tax levy and resources received from residents restricted for operation of the County Home.

Criminal Justice Services Levy Fund - The fund accounts for a voted county-wide property tax levy restricted for the operation of the Sheriff's road patrol. This fund had no cash activity for 2010; therefore, there is no budgetary requirement.

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

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

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

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

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

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

Proprietary Funds

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

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

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

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

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

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.



**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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.

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, 2010, but were levied to finance 2011 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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

Expenses/Expenditures

On the accrual basis, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

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 Criminal Justice Services Levy and Law Enforcement Trust special revenue funds, the Marion-Crawford Joint Bridge Project capital projects 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".

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

The County's investments included nonnegotiable certificates of deposit, federal agency securities, 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, 2010.

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 2010 was \$404,214, which includes \$403,171 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, 2010, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. Restricted Assets

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

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

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, 2010*

**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, 2010*

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 Auditor, Treasurer, Prosecutor, Recorder, and Courts. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

**P. Fund Balance**

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

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

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

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

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

**Assigned** - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the County Commissioners or by a County official delegated that authority by resolution.

**Unassigned** - Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

Q. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services and other revenues for sewer 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. Capital Contributions

Capital contributions arise from outside contributions of capital assets.

S. Internal Activity

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

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

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

T. Estimates

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

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

A. Change in Accounting Principles

For 2010, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." GASB Statement No. 54 provides fund balance classifications that can be more consistently applied and clarifies the existing governmental fund type definitions. The requirements of this statement classify fund balance as nonspendable, restricted, committed, assigned, and or unassigned.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2010

**B. Restatement of Fund Balance/Net Assets**

The restatement is due to the implementation of GASB Statement No. 54 and to capital assets that were constructed by Santek Environmental, Inc. that were not recorded on the County's records. The restatement had the following effect on fund balance of the major and nonmajor funds of the County as they were previously reported.

	General	Auto License and Gas Tax	Child Welfare	County Home
Fund Balance at December 31, 2009	\$2,646,981	\$5,246,952	\$770,690	(\$56,389)
Change in Fund Structure	578,438	0	0	497
Adjusted Fund Balance at December 31, 2009	<u>\$3,225,419</u>	<u>\$5,246,952</u>	<u>\$770,690</u>	<u>(\$55,892)</u>
	Criminal Justice Levy	Job and Family Services	Jail Operation Levy	Developmental Disabilities
Fund Balance at December 31, 2009	\$0	\$415,240	(\$144,159)	\$1,966,205
Change in Fund Structure	0	0	0	321,586
Adjusted Fund Balance at December 31, 2009	<u>\$0</u>	<u>\$415,240</u>	<u>(\$144,159)</u>	<u>\$2,287,791</u>
	Debt Service	Westmoor Sewer Construction	Other Governmental	Total Governmental Funds
Fund Balance at December 31, 2009	\$58,631	(\$164,323)	\$4,078,916	\$14,818,744
Change in Fund Structure	30,092	0	(369,473)	561,140
Adjusted Fund Balance at December 31, 2009	<u>\$88,723</u>	<u>(\$164,323)</u>	<u>\$3,709,443</u>	<u>\$15,379,884</u>

The restatement had the following effect on net assets.

	Total Governmental Activities
Net Assets at December 31, 2009	\$53,752,175
Change in Fund Structure	(2,459,844)
Sanitary Landfill Nondepreciable Capital Assets	1,273,314
Sanitary Landfill Depreciable Capital Assets	13,663,638
Sanitary Landfill Capital Assets Accumulated Depreciation	(10,517,598)
Adjusted Net Assets at December 31, 2009	<u>\$55,711,685</u>



**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

	Sewer	Sanitary Landfill	Total Business-Type Activities
Net Assets (Deficit) at December 31, 2009	\$1,275,709	(\$862,313)	\$413,396
Change in Fund Structure	0	2,548,374	2,548,374
Santek Capital Assets	0	4,116,838	4,116,838
Santek Capital Assets Accumulated Depreciation	0	(1,383,545)	(1,383,545)
Sanitary Landfill Nondepreciable Capital Assets	0	(1,273,314)	(1,273,314)
Sanitary Landfill Depreciable Capital Assets	0	(13,663,638)	(13,663,638)
Sanitary Landfill Capital Assets Accumulated Depreciation	0	10,517,598	10,517,598
Adjusted Net Assets at December 31, 2009	<u>\$1,275,709</u>	<u>\$0</u>	<u>\$1,275,709</u>

**Note 4 - Accountability**

The following funds had deficit fund balances/net assets as of December 31, 2010.

	Deficit Fund Balances/ Net Assets
Special Revenue Funds	
County Home	\$110,120
Economic Development	508,307
Law Enforcement Overtime Project	3,426
Tax Incentive Review	767
Capital Projects Fund	
Marion-Crawford Joint Bridge Project	87,504
Internal Service Fund	
Health Benefits	285,266

The deficits in the special revenue funds and 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 internal service fund resulted from claims exceeding revenues.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

**Note 5 - Budgetary Basis of Accounting**

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

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

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

	Net Changes in Fund Balance			
	General	Auto License and Gas Tax	Child Welfare	County Home
GAAP Basis	(\$622,404)	\$162,843	(\$59,920)	(\$54,228)
Non-Budgeted Cash Activity	154,801	10,692	8,968	3,063
Net Adjustment for Revenue Accruals	(18,752)	(11,736)	(7,138)	64,793
Net Adjustment for Expenditure Accruals	(197,292)	5,683	2,002	74,343
Prepaid Items	61,954	(173)	74	184
Materials and Supplies Inventory	427	(3,517)	0	297
Advances In	250,219	0	0	0
Advances Out	(321,980)	0	0	(11,000)
Encumbrances	(138,987)	(214,257)	(15,696)	(18,236)
Budget Basis	(\$832,014)	(\$50,465)	(\$71,710)	\$59,216

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

Net Changes in Fund Balance

	Criminal Justice Services Levy	Job and Family Services	Jail Operation Levy	Developmental Disabilities
GAAP Basis	\$26,188	(\$52,092)	\$335,122	\$828,445
Non-Budgeted Cash Activity	(122,644)	1,843	2,246	78,678
Net Adjustment for Revenue Accruals	(3,173)	(2,139)	(18,066)	13,415
Net Adjustment for Expenditure Accruals	99,629	12,120	(29,666)	(17,631)
Prepaid Items	0	(3,195)	3,446	(27,772)
Materials and Supplies Inventory	0	(1,327)	1,651	(1,727)
Advances In	0	0	0	0
Advances Out	0	0	(192,000)	0
Encumbrances	0	(145,774)	(31,264)	(61,336)
Budget Basis	<u>\$0</u>	<u>(\$190,564)</u>	<u>\$71,469</u>	<u>\$812,072</u>

**Note 6 - Deposits and Investments**

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

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

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
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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*  
*For the Year Ended December 31, 2010*

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, \$8,803,194 of the County's bank balance of \$20,033,508 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, 2010, the County had the following investments:

	Total	Maturities Less Than 6 Months
Federal Farm Credit Bank Bonds	\$998,810	\$998,810
STAR Ohio	40,409	40,409
Total Investments	\$1,039,219	\$1,039,219

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 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	\$998,810	96.11%

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

**Note 7 - Receivables**

Receivables at December 31, 2010, consisted of accounts (billings for user charged services, including unbilled utility services), accrued interest, sales taxes, grants, entitlements, shared revenues, special assessments, interfund, property taxes, and loans. All receivables are expected to be collected within one year, except special assessments, property taxes, and loans. Special assessments, in the amount of \$60,619, will not be received within one year. At December 31, 2010, the amount of delinquent special assessments was \$60,619. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Federal Community Development Block Grant program. The loans have an annual interest rate of 3.75 to 5.25 percent and are to be repaid over a period of ten years. During 2010, principal, in the amount of \$4,687, was repaid. Loans outstanding at December 31, 2010, were \$52,168. Loans receivable, in the amount of \$46,977, will not be received within one year.

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

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

Fund Type/Fund	Description	Amount
Governmental Activities		
Major Funds		
General Fund	Local Government	\$505,406
	Grants and Subsidies	190,844
Total General Fund		696,250
Auto License and Gas Tax	Motor Vehicle License Tax and Gas Tax	1,804,745
Child Welfare	Tangible Tax, Homestead, and Rollback	27,824
	Child Welfare Grants	180,056
Total Child Welfare		207,880
County Home	Tangible Tax, Homestead, and Rollback	70,664
Criminal Justice Levy	Tangible Tax, Homestead, and Rollback	126,706
Jail Operation Levy	Housing of Prisoners	3,900
Developmental Disabilities	Tangible Tax, Homestead, and Rollback	316,437
	Developmental Disability Grants	1,415,076
Total Developmental Disabilities		1,731,513
Westmoor Sewer Construction	USDA Grants	355,610
Total Major Funds		4,997,268

(continued)

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
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Fund Type/Fund	Description	Amount
Nonmajor Funds		
Community Development Block Grant	Community Development Grant	\$88,364
Council on Aging Levy	Tangible Tax, Homestead, and Rollback	53,551
Economic Development	Economic Development Grants	503,276
Emergency Management Agency	Emergency Management Grants	28,981
Felony Delinquent Care	Felony Delinquent Care Grant	98,538
Indigent Driver Alcohol Treatment	Bureau of Motor Vehicles	3,799
Indigent Driver Interlock and Alcohol Monitoring	Bureau of Motor Vehicles	1,350
Law Enforcement Overtime Project	Law Enforcement Overtime Grant	19,101
Mental Health	Tangible Tax, Homestead, and Rollback	73,894
Ohio Childrens Trust	Ohio Childrens Trust Grant	7,500
Victims of Crime	Victims of Crime Grant	28,900
County Road 31 Bridge Project	ODOT Grant	31,400
Marion-Crawford Joint Bridge Project	OPWC Grant	87,505
Total Nonmajor Funds		1,026,159
Total Governmental Activities		\$6,023,427
Agency Funds		
Tangible Tax	Tangible Tax	\$244,808
Undivided Tax	Motor Vehicle License Tax and Gas Tax	889,451
Local Government	Local Government	547,522
Library Local Government	Library Local Government	694,437
Total Agency Funds		\$2,376,218

**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, and related costs associated with the issuance of debt. As required by State statute, the County Commissioners established how the sales tax proceeds would be allocated prior to the election. Thus, as long as the County has outstanding debt, sales tax proceeds will be prorated based on this debt.

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

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

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2010. 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.

**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 2010 represent the collection of 2009 taxes. Real property taxes received in 2010 were levied after October 1, 2009, on the assessed values as of January 1, 2009, 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 2010 represent the collection of 2009 taxes. Public utility real and tangible personal property taxes received in 2010 became a lien on December 31, 2008, were levied after October 1, 2009, 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 2010 (other than public utility property) represent the collection of 2010 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, and furniture and fixtures is no longer levied and collected. The October 2008 tangible personal property tax settlement was the last property tax settlement for general personal property taxes. Tangible personal property taxes received from telephone companies in 2010 were levied after October 1, 2009, on the value as of December 31, 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, 2010, and for which there was an enforceable legal claim. The entire receivable has been deferred since current taxes were not levied to finance 2010 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.



**Crawford County, Ohio**  
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The full tax rate for all County operations for the year ended December 31, 2010, was \$13.25 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2010 property tax receipts were based are as follows:

	Amount
Agricultural/Residential and Other Real Estate	\$643,224,890
Public Utility	21,958,570
Tangible Personal	743,070
Total Assessed Value	\$665,926,530

**Note 10 - Capital Assets**

Capital asset activity for the year ended December 31, 2010, was as follows:

	Restated Balance at December 31, 2009	Additions	Reductions	Balance at December 31, 2010
Primary Government				
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$861,565	\$0	\$0	\$861,565
Land Improvements	5,562,881	0	0	5,562,881
Landfill Improvements	1,097,764	0	0	1,097,764
Construction in Progress	160,302	3,644,599	0	3,804,901
Total Nondepreciable Capital Assets	7,682,512	3,644,599	0	11,327,111
Depreciable Capital Assets				
Buildings and Building Improvements	29,303,146	58,638	0	29,361,784
Improvements Other Than Buildings	10,000	0	0	10,000
Equipment	2,816,847	48,905	(86,604)	2,779,148
Vehicles	5,108,805	427,580	(498,111)	5,038,274
Furniture/Fixtures	280,933	0	0	280,933
Infrastructure	30,551,647	2,279,253	0	32,830,900
Landfill Cells	12,298,404	1,563,995	0	13,862,399
Total Depreciable Capital Assets	80,369,782	4,378,371	(584,715)	84,163,438

(continued)

**Crawford County, Ohio**  
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	Restated Balance at December 31, 2009	Additions	Reductions	Balance at December 31, 2010
Primary Government				
Governmental Activities (continued)				
Less Accumulated Depreciation for				
Buildings and Building Improvements	(\$8,551,166)	(\$745,718)	\$0	(\$9,296,884)
Improvements Other Than Buildings	(10,000)	0	0	(10,000)
Equipment	(2,138,975)	(140,766)	79,370	(2,200,371)
Vehicles	(3,556,573)	(402,764)	495,390	(3,463,947)
Furniture/Fixtures	(110,392)	(14,053)	0	(124,445)
Infrastructure	(15,043,831)	(1,456,197)	0	(16,500,028)
Landfill Cells	(9,408,945)	(478,470)	0	(9,887,415)
Total Accumulated Depreciation	<u>(38,819,882)</u>	<u>(3,237,968)</u>	<u>574,760</u>	<u>(41,483,090)</u>
Total Depreciable Capital Assets, Net	<u>41,549,900</u>	<u>1,140,403</u>	<u>(9,955)</u>	<u>42,680,348</u>
Governmental Activities Capital Assets, Net	<u>\$49,232,412</u>	<u>\$4,785,002</u>	<u>(\$9,955)</u>	<u>\$54,007,459</u>

During 2010, governmental activities received capital assets from Santek Environmental with a fair value of \$1,563,995.

	Restated Balance at December 31, 2009	Additions	Reductions	Balance at December 31, 2010
Business-Type Activities				
Depreciable Capital Assets				
Buildings and Building Improvements	\$225,984	\$0	\$0	\$225,984
Equipment	41,800	0	0	41,800
Infrastructure	2,166,729	0	0	2,166,729
Total Depreciable Capital Assets	<u>2,434,513</u>	<u>0</u>	<u>0</u>	<u>2,434,513</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(95,972)	(5,694)	0	(101,666)
Equipment	(41,800)	0	0	(41,800)
Infrastructure	(545,619)	(54,202)	0	(599,821)
Total Accumulated Depreciation	<u>(683,391)</u>	<u>(59,896)</u>	<u>0</u>	<u>(743,287)</u>
Business-Type Activities Capital Assets, Net	<u>\$1,751,122</u>	<u>(\$59,896)</u>	<u>\$0</u>	<u>\$1,691,226</u>

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
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Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$276,849
Judicial	20,462
Public Safety	
Jail Operation	432,463
Other Public Safety	21,371
Public Works	2,221,574
Health	
Developmental Disabilities	77,816
Other Health	50,582
Human Services	
Child Welfare	25,072
County Home	21,694
Job and Family Services	80,322
Other Human Services	9,763
Total Depreciation Expense-Governmental Activities	\$3,237,968

**Note 11 - Interfund Receivables/Payables**

Interfund balances at December 31, 2010, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
County Home Fund	\$232,534
Job and Family Services Fund	2,560
Developmental Disabilities Fund	48,406
Other Governmental Funds	687,700
Total General Fund	\$971,200
Due to Auto License and Gas Tax Fund from:	
Sewer Fund	\$2,521
Due to Job and Family Services Fund from:	
Other Governmental Funds	\$12,968
Due to Jail Operation Levy Fund from:	
County Home Fund	\$66
Job and Family Services Fund	736
Total Jail Operation Levy Fund	\$802
Due to Other Governmental Funds from:	
General Fund	\$30,423
Job and Family Services Fund	13,251
Total Other Governmental Funds	\$43,674

(continued)

**Crawford County, Ohio**  
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Due to Sewer Fund from:	
Other Governmental Funds	<u>\$20</u>

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

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

**Note 12 - Risk Management**

**A. Property and Liability**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2010, 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 \$52,659,138. 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, 2010, 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. The entire liability for claims is expected to be paid within one year.

**Crawford County, Ohio**  
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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
2009	\$387,156	\$3,313,076	\$3,256,853	\$443,379
2010	443,379	3,048,549	3,068,224	423,704

**C. Workers' Compensation**

For 2010, 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 - Construction Commitments**

At December 31, 2010, the County had entered into contracts for the construction and improvement of the following facilities:

	Outstanding Commitment
County Road 31 Bridge	\$31,400
Westmoor Sewer	401,004

**Crawford County, Ohio**  
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**Note 14 - Defined Benefit Pension Plans**

**A. Ohio Public Employees Retirement System**

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

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

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll. For the year ended December 31, 2010, members in the state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 10.5 percent and 11.1 percent, respectively. While members in the state and local divisions may participate in all three plans, public safety and law enforcement divisions exist only within the traditional plan. For 2010, member and employer contribution rates were consistent across all three plans.

The County's contribution rate for 2010 was 14 percent of covered payroll, except for those plan members in public safety law or enforcement, for whom the County's contribution was 17.87 percent of covered payroll. The portion of the County's contribution used to fund pension benefits is net of postemployment health care benefits. The portion of the County's contribution allocated to health care for members in the traditional plan was 5.5 percent from January 1, through February 28, 2010, and 5 percent from March 1, through December 31, 2010. The portion of the employer contribution allocated to health care for members in the combined plan was 4.73 percent from January 1, through February 28, 2010, and 4.23 percent from March 1, through December 31, 2010. Employer contribution rates are actuarially determined.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2010, 2009, and 2008 was \$1,160,023, \$1,169,344, and \$952,751, respectively. For 2010, 92 percent has been contributed with the balance reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008. Contributions to the member-directed plan for 2010 were \$12,916 made by the County and \$9,226 made by plan members.

**Crawford County, Ohio**  
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**B. State Teachers Retirement System**

Plan Description - Certified teachers, employed by the school for 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, 2010, 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.

The County's required contribution for pension obligations to the DBP for the years ended December 31, 2010, 2009, and 2008 were \$57,226, \$60,327, and \$57,367, respectively; 100 percent has been contributed all three years. Contributions for the DCP and CP for the year ended December 31, 2010, were \$5,775 made by the County and \$4,125 made by plan members.

**Note 15 - Postemployment Benefits**

**A. Ohio Public Employees Retirement System**

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

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2010, state and local employers contributed 14 percent of covered payroll and public safety and law enforcement employers contributed 17.87 percent. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units.

Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of the employer contribution allocated to health care for members in the traditional plan was 5.5 percent from January 1, through February 28, 2010, and 5 percent from March 1 through December 31, 2010. The portion of the employer contribution allocated to health care for members in the combined plan was 4.73 percent from January 1, through February 28, 2010, and 4.23 percent from March 1, through December 31, 2010.

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

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2010, 2009, and 2008 was \$658,058, \$838,305, and \$967,569, respectively. For 2010, 92 percent has been contributed with the balance reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008.

The Health Care Preservation Plan (HCPP) adopted by the OPERS retirement board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased on January 1 of each year from 2006 to 2008. Rates for public safety and law enforcement employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.



**Crawford County, Ohio**  
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**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. Under Ohio law, funding for postemployment health care may be deducted from employer contributions. For 2010, 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, 2010, 2009, and 2008 were \$4,846, \$4,961, and \$4,717, respectively; 100 percent has been contributed for all three years.

**Note 16 - Other Employee Benefits**

**A. Health Insurance**

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

**B. Compensated Absences**

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated unused vacation time, not to exceed vacation earned in three years, is paid upon separation if the employee has at least one year of service with the County.

Sick leave 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 17 - Long-Term Liabilities**

Changes in the County's long-term obligations during 2010 were as follows:

	Balance at December 31, 2009	Additions	Reductions	Balance at December 31, 2010	Amount Due in One Year
Governmental Activities					
General Obligation Bonds					
1999 New Jail Facility Refunding 3.15-5.80%					
Term Bonds	\$1,235,000	\$0	\$1,235,000	\$0	\$0
Capital Appreciation Bonds	91,547	0	29,053	62,494	24,167
Capital Appreciation Accretion	557,761	29,760	155,947	431,574	0
Total 1999 New Jail Facility Bonds	1,884,308	29,760	1,420,000	494,068	24,167
2010 Various Purpose Refunding 1.00-4.00%					
Serial Bonds	0	2,895,000	5,000	2,890,000	10,000
2002 Various Purpose Bonds 2.25-5.25%					
Serial Bonds	480,000	0	155,000	325,000	155,000
Premium	13,957	0	4,651	9,306	0
Total 2002 Various Purpose Bonds	493,957	0	159,651	334,306	155,000
2005 Various Purpose Bonds 3.25-5.00%					
Serial Bonds	240,000	0	35,000	205,000	40,000
Term Bonds	555,000	0	0	555,000	0
Premium	16,531	0	1,102	15,429	0
Total 2005 Various Purpose Bonds	811,531	0	36,102	775,429	40,000
1992 Job and Family Services Building 6.25-6.60%	200,000	0	65,000	135,000	65,000
2005 Administrative Building Term Bonds 5.25-6.00%	1,810,000	0	70,000	1,740,000	75,000
Premium	38,094	0	2,539	35,555	0
Total 2005 Administrative Building Bonds	1,848,094	0	72,539	1,775,555	75,000

(continued)

**Crawford County, Ohio**  
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For the Year Ended December 31, 2010

	Balance at December 31, 2009	Additions	Reductions	Balance at December 31, 2010	Amount Due in One Year
2007 Various Purpose Refunding Bonds 4.00-4.20%					
Serial Bonds	\$4,905,000	\$0	\$100,000	\$4,805,000	\$100,000
Term Bonds	1,315,000	0	0	1,315,000	0
Premium	71,452	0	4,957	66,495	0
Accounting Loss	(440,182)	0	(23,314)	(416,868)	0
<b>Total 2007 Various Purpose Refunding Bonds</b>	<b>5,851,270</b>	<b>0</b>	<b>81,643</b>	<b>5,769,627</b>	<b>100,000</b>
1999 Landfill Improvements Refunding 3.15-4.80%					
Term Bonds	1,255,000	0	1,255,000	0	0
Capital Appreciation Bonds	91,547	0	29,053	62,494	24,167
Capital Appreciation Accretion	413,602	83,190	155,947	340,845	0
Premium	128,445	0	128,445	0	0
Accounting Loss	(149,309)	0	(149,309)	0	0
<b>Total 1999 Landfill Improvements Refunding Bonds</b>	<b>1,739,285</b>	<b>83,190</b>	<b>1,419,136</b>	<b>403,339</b>	<b>24,167</b>
2005 Various Purpose Bonds 3.25-5.00%					
Serial Bonds	295,000	0	45,000	250,000	45,000
Term Bonds	710,000	0	0	710,000	0
Premium	20,204	0	1,347	18,857	0
<b>Total 2005 Various Purpose Bonds</b>	<b>1,025,204</b>	<b>0</b>	<b>46,347</b>	<b>978,857</b>	<b>45,000</b>
2007 Various Purpose Refunding Bonds 4.00-4.20%					
Serial Bonds	250,000	0	250,000	0	0
Premium	1,589	0	1,589	0	0
<b>Total 2007 Various Purpose Refunding Bonds</b>	<b>251,589</b>	<b>0</b>	<b>251,589</b>	<b>0</b>	<b>0</b>
2007 Landfill Improvement Refunding Bonds 4.50-4.75%					
	100,000	0	100,000	0	0
<b>Total General Obligation Bonds</b>	<b>14,205,238</b>	<b>3,007,950</b>	<b>3,657,007</b>	<b>13,556,181</b>	<b>538,334</b>
Compensated Absences	1,122,454	63,948	63,515	1,122,887	27,489
<b>Total Governmental Activities</b>	<b>\$15,327,692</b>	<b>\$3,071,898</b>	<b>\$3,720,522</b>	<b>\$14,679,068</b>	<b>\$565,823</b>

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	Balance at December 31, 2009	Additions	Reductions	Balance at December 31, 2010	Amount Due in One Year
Business-Type Activities					
General Obligation Bonds					
1999 Waterline Improvement 3.15-4.80%					
Capital Appreciation Bonds	\$28,518	\$0	\$9,422	\$19,096	\$7,384
Capital Appreciation Accretion	128,842	25,883	50,578	104,147	0
Premium	3,982	0	3,982	0	0
Total 1999 Waterline Improvement Bonds	161,342	25,883	63,982	123,243	7,384
2007 Various Purpose Refunding Bonds 4.00-4.20%					
Serial Bonds	395,000	0	0	395,000	0
Premium	14,354	0	1,436	12,918	0
Accounting Gain	6,896	0	689	6,207	0
Total 2007 Various Purpose Refunding Bonds	416,250	0	2,125	414,125	0
Total General Obligation Bonds	577,592	25,883	66,107	537,368	7,384
OPWC Loans	43,381	0	3,718	39,663	2,479
Compensated Absences	1,342	0	362	980	980
Total Business-Type Activities	\$622,315	\$25,883	\$70,187	\$578,011	\$10,843

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 were paid from 1999 through 2009, the term bonds were refunded on September 22, 2010, 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 capital appreciation bonds will mature in 2010 through 2013. The maturity amount of the bonds is \$725,000. For 2010, \$29,760 was accreted and principal, in the amount of \$155,947, was paid for a total bond value of \$494,068.

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

**Crawford County, Ohio**  
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2010 Various Purpose General Obligation Refunding Bonds - On September 22, 2010, the County issued \$2,895,000 in unvoted general obligation bonds to currently refund bonds issued in 1999 for constructing a new jail and issued in 1994 for various improvements at the County landfill. Of the new bond issue, \$1,440,000 is related to the jail construction and will be paid from a voted sales tax levy for jail improvements approved in May 1994 and \$1,455,000 is related to the landfill improvements and will be paid from charges received at the Sanitary Landfill.

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.

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 charges received at the Sanitary Landfill.

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

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

Year	Amount
2016	\$100,000

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

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

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

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

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

Year	Amount
2024	\$150,000

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

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

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

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

The term bonds maturing on December 1, 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 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

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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 portion of the bonds relating to the Sanitary Landfill were fully retired in 2010.

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

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

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, 2010, \$4,899,511 of the refunded bonds was still outstanding.



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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 were paid from 1999 through 2009; the term bonds were refunded on September 22, 2010; and the capital appreciation bonds will be paid from 2010 through 2013. The bonds will be retired from charges received at the Sanitary Landfill.

A portion of the landfill improvement general obligation refunding bonds was used to close the original cell. The remaining balance of the bonds relating to the closure is \$563,570 and is not included in the calculation of invested in capital assets, net of related debt.

The capital appreciation bonds will mature in 2010 through 2013. The maturity amount of the bonds is \$725,000. For 2010, \$83,190 was accreted and principal, in the amount of \$155,947, was paid for a total bond value of \$403,339.

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 bonds were fully retired in 2010.

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 were 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.

The capital appreciation bonds will mature in 2010 through 2013. The maturity amount of the bonds is \$225,000. For 2010, \$25,883 was accreted and principal, in the amount of \$50,578, was paid for a total bond value of \$123,243.

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 \$39,663, payable through July 2024. For the current year, principal paid and total net revenues were \$3,718 and \$97,734, respectively.

**Crawford County, Ohio**  
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Compensated absences will be paid from the General Fund, the Auto License and Gas Tax, County Home, Job and Family Services, Jail Operation Levy, Developmental Disabilities, Child Support Enforcement Agency, Dog and Kennel, Delinquent Real Estate Tax Collection, Economic Development, Emergency Management Agency, Felony Delinquent Care, 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, 2010, was \$8,553,163.

Principal and interest requirements to retire the general obligation debt outstanding at December 31, 2010, were as follows:

Governmental Activities				
General Obligation Bonds				
Year Ending	Serial		Term	
	Principal	Interest	Principal	Interest
2011	\$415,000	\$322,566	\$75,000	\$207,830
2012	455,000	304,408	80,000	203,330
2013	405,000	284,451	85,000	198,530
2014	825,000	268,950	95,000	193,430
2015	870,000	241,837	100,000	187,730
2016-2020	3,720,000	750,425	1,135,000	801,000
2021-2025	1,570,000	264,000	1,435,000	498,138
2026-2030	350,000	14,000	1,030,000	213,780
2031	0	0	285,000	11,970
Totals	\$8,610,000	\$2,450,637	\$4,320,000	\$2,515,738

Capital Appreciation Bonds		
Year Ending	Principal	Interest
2011	\$48,334	\$311,666
2012	41,324	318,676
2013	35,330	324,670
Totals	\$124,988	\$955,012

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.

**Crawford County, Ohio**  
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Business-Type Activities - Sewer Enterprise Fund		
General Obligation Bonds		
Serial		
Year Ending	Principal	Interest
2011	\$0	\$17,650
2012	0	17,650
2013	0	17,650
2014	60,000	17,650
2015	60,000	14,650
2016-2019	275,000	28,850
Totals	\$395,000	\$114,100

Year Ending	Capital Appreciation Bonds		OPWC Loans
	Principal	Interest	Principal
2011	\$7,384	\$47,616	\$2,479
2012	6,313	48,687	2,479
2013	5,399	49,601	2,479
2014	0	0	2,479
2015	0	0	2,479
2016-2020	0	0	12,394
2021-2025	0	0	12,394
2026	0	0	2,480
Totals	\$19,096	\$145,904	\$39,663

**Note 18 - Conduit Debt**

On August 28, 2001, the County issued \$1,400,000 in Health Care Facilities Revenue Bonds on behalf of Community Counseling Services, Inc. The proceeds were used to acquire, construct, install, and equip property. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2010, \$981,386 in Health Care Facilities Revenue Bonds was still outstanding.

On June 17, 2004, the County issued \$360,000 in Health Care Facilities Revenue Bonds on behalf of Waycraft, Inc. The proceeds were used to acquire, construct, equip, renovate, and install a development facility. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2010, \$274,397 in Health Care Facilities Revenue Bonds was still outstanding.

On April 20, 2006, the County issued \$1,200,000 in Health Care Facilities Revenue Bonds on behalf of HomeCare Matters Home Health and Hospice Project. The proceeds were used to acquire, construct, install, and equip an administrative building. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2010, \$1,066,180 in Health Care Facilities Revenue Bonds was still outstanding.

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

**Note 19 - Interfund Transfers**

During 2010, the General Fund transferred \$1,595,852 to the Job and Family Services Fund, in the amount of \$91,567, Jail Operating Levy Fund, in the amount of \$903,454, the Debt Service Fund, in the amount of \$544,350, and other governmental funds, in the amount of \$56,481.

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

**Note 20 - 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 2010 was \$4,985,842.

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 2010, 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 2010, these costs were \$7,270,241. The County expects to close the landfill in 2039. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

**Crawford County, Ohio**  
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**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 21 - Fund Balance**

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds.

The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below.

Fund Balance	General	Auto License and Gas Tax	Child Welfare	County Home
Nonspendable for:				
Prepaid Items	\$159,325	\$189	\$110	\$189
Materials and Supplies Inventory	46,629	148,286	0	2,612
<b>Total Nonspendable</b>	<b>205,954</b>	<b>148,475</b>	<b>110</b>	<b>2,801</b>
Restricted for:				
Child Welfare Operations	0	0	710,660	0
County Home Operations	0	0	0	0
Road and Bridge Repair/ Improvement	0	5,261,320	0	0
Unclaimed Monies	54,284	0	0	0
<b>Total Restricted</b>	<b>54,284</b>	<b>5,261,320</b>	<b>710,660</b>	<b>0</b>
Assigned for:				
Document Recording	9,997	0	0	0
Vehicle Titling	129,529	0	0	0
Unpaid Obligations	84,013	0	0	0
<b>Total Assigned</b>	<b>223,539</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unassigned:	2,119,238	0	0	(112,921)
<b>Total Fund Balance</b>	<b>\$2,603,015</b>	<b>\$5,409,795</b>	<b>\$710,770</b>	<b>(\$110,120)</b>

**Crawford County, Ohio**  
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Fund Balance	Criminal Justice Services Levy	Job and Family Services	Jail Operation Levy	Developmental Disabilities
Nonspendable for:				
Prepaid Items	\$0	\$38,260	\$2,233	\$44,126
Materials and Supplies Inventory	0	7,209	15,484	5,205
<b>Total Nonspendable</b>	<b>0</b>	<b>45,469</b>	<b>17,717</b>	<b>49,331</b>
Restricted for:				
Developmental Disabilities Operations	0	0	0	3,066,905
Jail Operations	0	0	173,246	0
Job and Family Services Operations	0	317,679	0	0
Sheriff Operations	26,188	0	0	0
<b>Restricted</b>	<b>26,188</b>	<b>317,679</b>	<b>173,246</b>	<b>3,066,905</b>
<b>Total Fund Balance</b>	<b>\$26,188</b>	<b>\$363,148</b>	<b>\$190,963</b>	<b>\$3,116,236</b>

Fund Balance	Debt Service	Westmoor Construction	Other Governmental Funds
Nonspendable for:			
Prepaid Items	\$0	\$0	\$16,554
Materials and Supplies Inventory	0	0	10,907
<b>Total Nonspendable</b>	<b>0</b>	<b>0</b>	<b>27,461</b>
Restricted for:			
Alcohol, Drug Addiction, and Mental Health Services Operations	0	0	45,752
Child Support Enforcement	0	0	155,472
Child Welfare Operations	0	0	8,000
Court Operations	0	0	1,220,358
Crime Victims Assistance	0	0	8,178
Debt Retirement	35,553	0	0
Delinquent Tax Collections	0	0	51,504
Ditch Maintenance	0	0	114,720
Dog and Kennel Operations	0	0	71,104
Economic Development	0	0	135,885
Emergency Management	0	0	199,404
Jail Operations	0	0	46,620
Real Estate Assessments	0	0	965,215
Road and Bridge Repair/ Improvements	0	0	23,750

(continued)

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Fund Balance	Debt Service	Westmoor Construction	Other Governmental Funds
Restricted for: (continued)			
Senior Citizens	\$0	\$0	\$36,602
Sewer Construction	0	705,887	0
Sheriff Operations	0	0	154,753
Solid Waste Management	0	0	1,060,808
Total Restricted	35,553	705,887	4,298,125
Committed for:			
Debt Service	81,700	0	0
Unassigned for:			
Economic Development	0	0	(509,074)
Road and Bridge Repair/ Improvements	0	0	(87,504)
Sheriff Operations	0	0	(3,426)
Total Unassigned	0	0	(600,004)
Total Fund Balance	\$117,253	\$705,887	\$3,725,582

**Note 22 - Waycraft Workshop, Inc.**

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

Cash and Cash Equivalents - At year end, the carrying amount (book balance) of the Workshop's deposits and cash on hand was \$37,613 and the unadjusted bank balance (before outstanding checks were deducted) was \$37,694, which was covered by federal depository insurance.

Depository	Description	2010	2009
United Bank	Operating and Payroll	\$30,156	\$40,046
Famers Citizens Bank	Savings	1,018	1,009
First Federal Community Bank	Donation Checking	6,439	10,814
		\$37,613	\$51,869

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, 2010, consisted of government securities and certificates of deposit, in the amount of \$156,198, reported at fair value. The net unrealized loss for 2010 was \$440.

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

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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, 2010, follows:

	Balance at December 31, 2009	Additions	Reductions	Balance at December 31, 2010
Nondepreciable Capital Assets				
Land	\$39,440	\$0	\$0	\$39,440
Depreciable Capital Assets				
Buildings	511,594	14,493	0	526,087
Improvements Other Than Buildings	45,849	0	0	45,849
Trucks	24,875	0	0	24,875
Tools and Equipment	125,701	0	0	125,701
Leasehold Improvements	48,643	0	0	48,643
Office Equipment	37,607	0	0	37,607
Total Depreciable Capital Assets	794,269	14,493	0	808,762
Total Capital Assets	833,709	14,493	0	848,202
Accumulated Depreciation	(242,411)	(35,443)	0	(277,854)
Net Capital Assets	\$591,298	(\$20,950)	0	\$570,348

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

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

A mortgage was issued through United Bank, N.A. during 2004. The monthly payments of \$2,233 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, 2009	Additions	Reductions	Balance at December 31, 2010	Amount Due in One Year
Loan from CCBDD	\$0	\$14,493	\$4,080	\$10,413	\$3,471
Mortgage Payable	289,233	0	14,836	274,397	15,377
	\$289,233	\$14,493	\$18,916	\$284,810	\$18,848



**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

The annual requirements to retire the debt as of December 31, 2010, are as follows:

Year Ending	Principal	Interest
2011	\$18,848	\$11,420
2012	19,486	10,782
2013	20,214	10,054
2014	17,472	9,325
2015	18,233	8,564
2016-2020	103,742	30,243
2021-2024	86,815	6,825
Totals	\$284,810	\$87,213

**Note 23 - Related Organization**

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

**Note 24 - Joint Ventures**

**A. Northland Homes and Properties, Inc.**

The Crawford County Board of Developmental Disabilities (DD) entered into a contract with two other local DD 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.

The local DD 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 DD 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 DD Boards also fund the operational costs of the Corporation. For 2010, the Crawford County Board of Developmental Disabilities contributed \$33,644 for operational costs.

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

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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, 2010. 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, 2010. The Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is located at 907 North Sandusky Avenue, Bucyrus, Ohio 44820.

**Note 25 - Insurance Purchasing Pool**

The County is participating in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association 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.

**Crawford County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

**Note 26 - Related Party Transaction**

The County provides the management and staff personnel, at no charge, to Waycraft Workshop, Inc. In addition, management services and salaries, land and facilities, utilities, and certain other general and administrative costs are provided by the County to the Workshop. The Workshop's management has estimated the value of this support to be approximately \$341,003 for the year ended December 31, 2010. 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 \$1,322,031.

**Note 27 - Contingent Liabilities**

**A. Grants**

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

**B. Housing Loans**

Crawford County is liable for the housing loans entered into by Northland Homes and Properties, Inc. upon the default on payment or dissolution of the not-for-profit corporation (See Note 24).

**C. Litigation**

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

## **Crawford County, Ohio**

### ***Combining Statements - Nonmajor Governmental Funds***

#### ***Nonmajor Special Revenue Funds***

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

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

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

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

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

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

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

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

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

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

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

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

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

*Emergency Management Agency Fund* - To account for State and Federal grants that are restricted for emergency planning services.

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

(continued)

## Crawford County, Ohio

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

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

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

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

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

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

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

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

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

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

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

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

*Ohio Childrens Trust Fund* - To account for resources from the State assessed on birth and death certificates restricted for the prevention of child abuse and neglect.

*Operation Road Patrol Fund* - To account for Federal grants received from the Office of Criminal Justice Services restricted for the purchase of ten cruisers for the Sheriff's Office.

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

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

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

(continued)

## **Crawford County, Ohio**

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

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

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

*Sanction Costs Fund* - To account for fees and fines restricted to provide probation services within the County.

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

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

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

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

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

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

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

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

*County Road 25 Paving Project Fund* - To account for grants from the Ohio Public Works Commission restricted for the widening and paving of Chatfield Center Road.

*County Road 31 Bridge Project Fund* - To account for grants from the Ohio Department of Transportation restricted for the construction of a bridge on Spore-Brandywine Road over the National Lime and Stone's Quarry Road.

*County Road 48 Bridge Project Fund* - To account for grants from the Ohio Public Works Commission restricted for rehabilitation of a bridge on County Road 48.

*County Road 330 Paving Project Fund* - To account for grants from the Ohio Department of Transportation restricted for the paving of County Road 330.

*Marion-Crawford Joint Bridge Project Fund* - To account for grants from the Ohio Public Works Commission restricted for the replacement of a bridge on Crawford-Marion County Line Road. This fund had no cash activity for 2010; therefore, there is no budgetary requirement.

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2010*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$4,550,923	\$39,528	\$4,590,451
Cash and Cash Equivalents in Segregated Accounts	1,020	0	1,020
Accounts Receivable	132,667	0	132,667
Due from Other Governments	907,254	118,905	1,026,159
Special Assessments Receivable	61,602	0	61,602
Prepaid Items	16,554	0	16,554
Materials and Supplies Inventory	10,907	0	10,907
Interfund Receivable	43,674	0	43,674
Property Taxes Receivable	1,040,156	0	1,040,156
Loans Receivable	52,168	0	52,168
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total Assets</i>	<u>\$6,816,925</u>	<u>\$158,433</u>	<u>\$6,975,358</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Wages Payable	\$61,099	\$0	\$61,099
Accounts Payable	72,840	83,600	156,440
Contracts Payable	75,297	0	75,297
Due to Other Governments	52,929	3,904	56,833
Interfund Payable	661,160	39,528	700,688
Deferred Revenue	2,080,514	118,905	2,199,419
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total Liabilities</i>	<u>3,003,839</u>	<u>245,937</u>	<u>3,249,776</u>
<b>Fund Balances</b>			
Nonspendable	27,461	0	27,461
Restricted	4,298,125	0	4,298,125
Unassigned (Deficit)	(512,500)	(87,504)	(600,004)
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total Fund Balances</i>	<u>3,813,086</u>	<u>(87,504)</u>	<u>3,725,582</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,816,925</u>	<u>\$158,433</u>	<u>\$6,975,358</u>

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2010*

	Court Computer	Community Development Block Grant	Concealed Handgun Expense	Council on Aging Levy
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$248,419	\$101,222	\$28,259	\$35,679
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	88,364	0	53,551
Special Assessments Receivable	0	0	0	0
Prepaid Items	557	0	469	0
Materials and Supplies Inventory	1,838	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	462,300
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$250,814</u>	<u>\$189,586</u>	<u>\$28,728</u>	<u>\$551,530</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	41	15,035	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	222	0
Interfund Payable	0	17,550	0	0
Deferred Revenue	0	88,364	0	514,928
<i>Total Liabilities</i>	<u>41</u>	<u>120,949</u>	<u>222</u>	<u>514,928</u>
<b>Fund Balances</b>				
Nonspendable	2,395	0	469	0
Restricted	248,378	68,637	28,037	36,602
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>250,773</u>	<u>68,637</u>	<u>28,506</u>	<u>36,602</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$250,814</u>	<u>\$189,586</u>	<u>\$28,728</u>	<u>\$551,530</u>



<u>Commissary</u>	<u>Child Support Enforcement Agency</u>	<u>Dog and Kennel</u>	<u>Drug Law Enforcement</u>	<u>Ditch Maintenance</u>	<u>Delinquent Real Estate Tax Collection</u>	<u>Economic Development</u>
\$46,599	\$232,928	\$84,012	\$32,812	\$114,720	\$55,162	\$235
200	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	503,276
0	0	0	0	61,602	0	0
0	0	442	0	0	0	0
0	13,251	0	0	0	1,966	0
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>\$46,799</u>	<u>\$246,179</u>	<u>\$84,454</u>	<u>\$32,812</u>	<u>\$176,322</u>	<u>\$57,128</u>	<u>\$503,511</u>
\$0	\$18,550	\$4,275	\$0	\$0	\$1,529	\$2,641
179	0	1,740	0	0	875	0
0	61	0	0	0	0	0
0	15,340	2,644	0	0	1,254	2,625
0	43,505	4,249	0	0	0	503,276
0	13,251	0	0	61,602	0	503,276
<u>179</u>	<u>90,707</u>	<u>12,908</u>	<u>0</u>	<u>61,602</u>	<u>3,658</u>	<u>1,011,818</u>
0	0	442	0	0	1,966	0
46,620	155,472	71,104	32,812	114,720	51,504	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(508,307)</u>
<u>46,620</u>	<u>155,472</u>	<u>71,546</u>	<u>32,812</u>	<u>114,720</u>	<u>53,470</u>	<u>(508,307)</u>
<u>\$46,799</u>	<u>\$246,179</u>	<u>\$84,454</u>	<u>\$32,812</u>	<u>\$176,322</u>	<u>\$57,128</u>	<u>\$503,511</u>

(continued)

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2010*

	Enforcement and Education	Emergency Management Agency	Felony Delinquent Care	Help America Vote Act
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$13,500	\$157,677	\$120,837	\$140
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	28,981	98,538	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	9,272	0	0
Materials and Supplies Inventory	0	86	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$13,500</u>	<u>\$196,016</u>	<u>\$219,375</u>	<u>\$140</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Wages Payable	\$0	\$2,750	\$2,375	\$0
Accounts Payable	7,542	19,414	14,140	0
Contracts Payable	0	0	1,194	0
Due to Other Governments	0	2,230	1,867	0
Interfund Payable	0	35,421	0	140
Deferred Revenue	0	28,981	63,442	0
<i>Total Liabilities</i>	<u>7,542</u>	<u>88,796</u>	<u>83,018</u>	<u>140</u>
<b>Fund Balances</b>				
Nonspendable	0	9,358	0	0
Restricted	5,958	97,862	136,357	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>5,958</u>	<u>107,220</u>	<u>136,357</u>	<u>0</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$13,500</u>	<u>\$196,016</u>	<u>\$219,375</u>	<u>\$140</u>

<u>Indigent Driver Alcohol Treatment</u>	<u>Indigent Driver Interlock and Alcohol Monitoring</u>	<u>Indigent Guardianship</u>	<u>Law Enforcement Assistance</u>	<u>Law Enforcement Overtime Project</u>	<u>Law Enforcement Trust</u>	<u>Law Library Resource</u>
\$60,680	\$9,908	\$1,491	\$9,320	\$22,097	\$77,806	\$71,451
0	0	0	0	0	820	0
0	0	0	0	0	0	0
3,799	1,350	0	0	19,101	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	97
0	0	0	0	0	0	0
0	0	0	0	0	30,423	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$64,479</u>	<u>\$11,258</u>	<u>\$1,491</u>	<u>\$9,320</u>	<u>\$41,198</u>	<u>\$109,049</u>	<u>\$71,548</u>
\$0	\$0	\$0	\$0	\$1,320	\$0	\$2,057
81	0	0	0	0	0	5,393
0	0	0	0	0	0	0
0	0	0	0	733	0	783
0	0	0	0	23,470	0	0
3,799	900	0	0	19,101	30,423	0
<u>3,880</u>	<u>900</u>	<u>0</u>	<u>0</u>	<u>44,624</u>	<u>30,423</u>	<u>8,233</u>
0	0	0	0	0	0	97
60,599	10,358	1,491	9,320	0	78,626	63,218
0	0	0	0	(3,426)	0	0
<u>60,599</u>	<u>10,358</u>	<u>1,491</u>	<u>9,320</u>	<u>(3,426)</u>	<u>78,626</u>	<u>63,315</u>
<u>\$64,479</u>	<u>\$11,258</u>	<u>\$1,491</u>	<u>\$9,320</u>	<u>\$41,198</u>	<u>\$109,049</u>	<u>\$71,548</u>

(continued)

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2010*

	Library and Legal Research	Municipal Court Probation Officer	Mental Health	Ohio Childrens Trust
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$28,622	\$86,927	\$44,598	\$13,720
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	73,894	7,500
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	577,856	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$28,622</u>	<u>\$86,927</u>	<u>\$696,348</u>	<u>\$21,220</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Wages Payable	\$0	\$2,684	\$0	\$0
Accounts Payable	0	153	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	1,646	0	5,720
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	650,596	7,500
<i>Total Liabilities</i>	<u>0</u>	<u>4,483</u>	<u>650,596</u>	<u>13,220</u>
<b>Fund Balances</b>				
Nonspendable	0	0	0	0
Restricted	28,622	82,444	45,752	8,000
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>28,622</u>	<u>82,444</u>	<u>45,752</u>	<u>8,000</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$28,622</u>	<u>\$86,927</u>	<u>\$696,348</u>	<u>\$21,220</u>

<u>Probate Court</u>	<u>Prepayment Interest</u>	<u>Real Estate Assessment</u>	<u>Revolving Loan</u>	<u>Railroad Grade Crossing Improvement</u>	<u>Sanction Costs</u>	<u>Special Projects</u>
\$5,989	\$29,539	\$1,007,204	\$15,080	\$23,750	\$77,668	\$350,873
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	2,574	0	0	0	100
0	846	4,047	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	52,168	0	0	0
<u>\$5,989</u>	<u>\$30,385</u>	<u>\$1,013,825</u>	<u>\$67,248</u>	<u>\$23,750</u>	<u>\$77,668</u>	<u>\$350,973</u>
\$0	\$270	\$9,854	\$0	\$0	\$439	\$3,363
0	0	1,691	0	0	0	0
0	0	51,851	0	0	0	0
0	430	7,432	0	0	356	2,504
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>700</u>	<u>70,828</u>	<u>0</u>	<u>0</u>	<u>795</u>	<u>5,867</u>
0	846	6,621	0	0	0	100
5,989	28,839	936,376	67,248	23,750	76,873	345,006
0	0	0	0	0	0	0
<u>5,989</u>	<u>29,685</u>	<u>942,997</u>	<u>67,248</u>	<u>23,750</u>	<u>76,873</u>	<u>345,106</u>
<u>\$5,989</u>	<u>\$30,385</u>	<u>\$1,013,825</u>	<u>\$67,248</u>	<u>\$23,750</u>	<u>\$77,668</u>	<u>\$350,973</u>

(continued)

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2010*

	Special Projects- Common Pleas	Solid Waste Management District	Tax Incentive Review	Victims of Crime
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$161,023	\$1,068,167	\$146	\$11,121
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	132,667	0	0
Due from Other Governments	0	0	0	28,900
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	539	0	0
Materials and Supplies Inventory	0	1,682	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$161,023</u>	<u>\$1,203,055</u>	<u>\$146</u>	<u>\$40,021</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Wages Payable	\$0	\$7,039	\$283	\$1,670
Accounts Payable	0	6,556	0	0
Contracts Payable	0	22,191	0	0
Due to Other Governments	0	5,240	630	1,273
Interfund Payable	0	33,549	0	0
Deferred Revenue	0	65,451	0	28,900
<i>Total Liabilities</i>	<u>0</u>	<u>140,026</u>	<u>913</u>	<u>31,843</u>
<b>Fund Balances</b>				
Nonspendable	0	2,221	0	0
Restricted	161,023	1,060,808	0	8,178
Unassigned (Deficit)	<u>0</u>	<u>0</u>	<u>(767)</u>	<u>0</u>
<i>Total Fund Balances (Deficit)</i>	<u>161,023</u>	<u>1,063,029</u>	<u>(767)</u>	<u>8,178</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$161,023</u>	<u>\$1,203,055</u>	<u>\$146</u>	<u>\$40,021</u>

Wireless E-911	Total
\$101,542	\$4,550,923
0	1,020
0	132,667
0	907,254
0	61,602
2,946	16,554
0	10,907
0	43,674
0	1,040,156
0	52,168
<u>\$104,488</u>	<u>\$6,816,925</u>

\$0	\$61,099
0	72,840
0	75,297
0	52,929
0	661,160
0	2,080,514
<u>0</u>	<u>3,003,839</u>

2,946	27,461
101,542	4,298,125
0	(512,500)
<u>104,488</u>	<u>3,813,086</u>
<u>\$104,488</u>	<u>\$6,816,925</u>

**Crawford County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2010*

	County Road 31 Bridge Project	Marion-Crawford Joint Bridge Project	Total
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$39,528	\$0	\$39,528
Due from Other Governments	31,400	87,505	118,905
<i>Total Assets</i>	<u>\$70,928</u>	<u>\$87,505</u>	<u>\$158,433</u>
<b>Liabilities</b>			
Accounts Payable	\$0	\$83,600	\$83,600
Due to Other Governments	0	3,904	3,904
Interfund Payable	39,528	0	39,528
Deferred Revenue	31,400	87,505	118,905
<i>Total Liabilities</i>	70,928	175,009	245,937
<b>Fund Balances</b>			
Unassigned (Deficit)	0	(87,504)	(87,504)
<i>Total Liabilities and Fund Balances</i>	<u>\$70,928</u>	<u>\$87,505</u>	<u>\$158,433</u>



**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2010*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>			
Property Taxes	\$877,187	\$0	\$877,187
Special Assessments	23,365	0	23,365
Charges for Services	2,225,302	0	2,225,302
Licenses and Permits	13,952	0	13,952
Fines and Forfeitures	229,710	0	229,710
Intergovernmental	2,730,392	1,131,618	3,862,010
Interest	5,646	0	5,646
Other	233,782	0	233,782
<i>Total Revenues</i>	<u>6,339,336</u>	<u>1,131,618</u>	<u>7,470,954</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive	759,246	0	759,246
Judicial	372,101	0	372,101
Public Safety	911,674	0	911,674
Public Works	579,677	0	579,677
Health	797,136	0	797,136
Intergovernmental	754,828	0	754,828
Human Services	1,462,546	0	1,462,546
Economic Development	654,966	0	654,966
Capital Outlay	0	1,219,122	1,219,122
<i>Total Expenditures</i>	<u>6,292,174</u>	<u>1,219,122</u>	<u>7,511,296</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	47,162	(87,504)	(40,342)
<b>Other Financing Sources</b>			
Transfers In	56,481	0	56,481
<i>Net Changes in Fund Balances</i>	103,643	(87,504)	16,139
<i>Fund Balances Beginning of Year</i>	<u>3,709,443</u>	<u>0</u>	<u>3,709,443</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$3,813,086</u></u>	<u><u>(\$87,504)</u></u>	<u><u>\$3,725,582</u></u>

**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2010*

	Court Computer	Community Development Block Grant	Concealed Handgun Expense	Council on Aging Levy
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$320,990
Special Assessments	0	0	0	0
Charges for Services	24,645	0	0	0
Licenses and Permits	0	0	13,952	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	559,156	0	113,392
Interest	0	132	0	0
Other	581	6,019	0	0
<i>Total Revenues</i>	<u>25,226</u>	<u>565,307</u>	<u>13,952</u>	<u>434,382</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	44,447	0	0	0
Public Safety	0	0	8,026	0
Public Works	0	496,708	0	0
Health	0	0	0	0
Intergovernmental	0	0	0	0
Human Services	0	0	0	424,838
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>44,447</u>	<u>496,708</u>	<u>8,026</u>	<u>424,838</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(19,221)	68,599	5,926	9,544
<b>Other Financing Sources</b>				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	(19,221)	68,599	5,926	9,544
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>269,994</u>	<u>38</u>	<u>22,580</u>	<u>27,058</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$250,773</u>	<u>\$68,637</u>	<u>\$28,506</u>	<u>\$36,602</u>

<u>Commissary</u>	<u>Child Support Enforcement Agency</u>	<u>Dog and Kennel</u>	<u>Drug Law Enforcement</u>	<u>Ditch Maintenance</u>	<u>Delinquent Real Estate Tax Collection</u>	<u>Economic Development</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	23,365	0	0
187,574	170,905	146,640	0	0	81,774	37,000
0	0	0	0	0	0	0
0	0	1,107	21,697	0	0	0
0	789,334	0	0	0	0	246,724
0	0	0	0	0	0	0
0	87,820	1,530	0	0	1,261	32,620
<u>187,574</u>	<u>1,048,059</u>	<u>149,277</u>	<u>21,697</u>	<u>23,365</u>	<u>83,035</u>	<u>316,344</u>
0	0	0	0	0	73,093	0
0	0	0	0	0	0	0
183,902	0	0	16,704	0	0	0
0	0	0	0	82,969	0	0
0	0	130,819	0	0	0	0
0	0	0	0	0	0	0
0	1,037,708	0	0	0	0	0
0	0	0	0	0	0	654,966
<u>183,902</u>	<u>1,037,708</u>	<u>130,819</u>	<u>16,704</u>	<u>82,969</u>	<u>73,093</u>	<u>654,966</u>
3,672	10,351	18,458	4,993	(59,604)	9,942	(338,622)
0	0	0	0	0	0	44,000
3,672	10,351	18,458	4,993	(59,604)	9,942	(294,622)
42,948	145,121	53,088	27,819	174,324	43,528	(213,685)
<u>\$46,620</u>	<u>\$155,472</u>	<u>\$71,546</u>	<u>\$32,812</u>	<u>\$114,720</u>	<u>\$53,470</u>	<u>(\$508,307)</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, 2010*

	Enforcement and Education	Emergency Management Agency	Felony Delinquent Care	Help America Vote Act
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	9,393	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	835	0	0	0
Intergovernmental	0	119,279	259,561	3,052
Interest	0	0	0	0
Other	0	14,556	1,594	0
<i>Total Revenues</i>	<u>835</u>	<u>143,228</u>	<u>261,155</u>	<u>3,052</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	0	0	0	3,052
Judicial	7,542	0	0	0
Public Safety	0	167,591	314,126	0
Public Works	0	0	0	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>7,542</u>	<u>167,591</u>	<u>314,126</u>	<u>3,052</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,707)	(24,363)	(52,971)	0
<b>Other Financing Sources</b>				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	(6,707)	(24,363)	(52,971)	0
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>12,665</u>	<u>131,583</u>	<u>189,328</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$5,958</u>	<u>\$107,220</u>	<u>\$136,357</u>	<u>\$0</u>

Indigent Driver Alcohol Treatment	Indigent Driver Interlock and Alcohol Monitoring	Indigent Guardianship	Law Enforcement Assistance	Law Enforcement Overtime Project	Law Enforcement Trust	Law Library Resource
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	7,080	0	0	0	0
0	0	0	0	0	0	0
19,615	0	0	0	0	75,744	91,089
0	6,592	0	700	25,886	0	0
0	0	0	0	0	2	0
0	0	0	0	531	0	777
<u>19,615</u>	<u>6,592</u>	<u>7,080</u>	<u>700</u>	<u>26,417</u>	<u>75,746</u>	<u>91,866</u>
0	0	0	0	0	0	0
13,981	0	10,500	0	0	0	82,596
0	0	0	0	25,058	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>13,981</u>	<u>0</u>	<u>10,500</u>	<u>0</u>	<u>25,058</u>	<u>0</u>	<u>82,596</u>
5,634	6,592	(3,420)	700	1,359	75,746	9,270
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5,634	6,592	(3,420)	700	1,359	75,746	9,270
<u>54,965</u>	<u>3,766</u>	<u>4,911</u>	<u>8,620</u>	<u>(4,785)</u>	<u>2,880</u>	<u>54,045</u>
<u>\$60,599</u>	<u>\$10,358</u>	<u>\$1,491</u>	<u>\$9,320</u>	<u>(\$3,426)</u>	<u>\$78,626</u>	<u>\$63,315</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, 2010*

	Library and Legal Research	Municipal Court Probation Officer	Mental Health	Ohio Childrens Trust
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$556,197	\$0
Special Assessments	0	0	0	0
Charges for Services	4,485	72,782	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	195,703	16,600
Interest	0	0	0	0
Other	0	1,295	0	0
<i>Total Revenues</i>	<u>4,485</u>	<u>74,077</u>	<u>751,900</u>	<u>16,600</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	3,085	74,401	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	9,470
Intergovernmental	0	0	754,828	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>3,085</u>	<u>74,401</u>	<u>754,828</u>	<u>9,470</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,400	(324)	(2,928)	7,130
<b>Other Financing Sources</b>				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	1,400	(324)	(2,928)	7,130
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>27,222</u>	<u>82,768</u>	<u>48,680</u>	<u>870</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$28,622</u>	<u>\$82,444</u>	<u>\$45,752</u>	<u>\$8,000</u>

Operation Road Patrol	Probate Court	Prepayment Interest	Real Estate Assessment	Revolving Loan	Railroad Grade Crossing Improvement	Sanction Costs
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	303	0	446,720	0	0	16,708
0	0	0	0	0	0	0
0	0	0	0	0	14,000	0
207,328	0	0	51,504	0	0	0
0	0	3,031	0	2,481	0	0
0	0	120	4,495	5	0	310
<u>207,328</u>	<u>303</u>	<u>3,151</u>	<u>502,719</u>	<u>2,486</u>	<u>14,000</u>	<u>17,018</u>
0	0	24,206	630,488	0	0	0
0	0	0	0	0	0	16,695
79,012	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>79,012</u>	<u>0</u>	<u>24,206</u>	<u>630,488</u>	<u>0</u>	<u>0</u>	<u>16,695</u>
128,316	303	(21,055)	(127,769)	2,486	14,000	323
0	0	0	0	0	0	0
128,316	303	(21,055)	(127,769)	2,486	14,000	323
(128,316)	5,686	50,740	1,070,766	64,762	9,750	76,550
<u>\$0</u>	<u>\$5,989</u>	<u>\$29,685</u>	<u>\$942,997</u>	<u>\$67,248</u>	<u>\$23,750</u>	<u>\$76,873</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, 2010*

	Special Projects	Special Projects- Common Pleas	Solid Waste Management District	Tax Incentive Review
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	137,856	27,577	837,660	16,200
Licenses and Permits	0	0	0	0
Fines and Forfeitures	5,623	0	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Other	1,352	0	77,873	0
<i>Total Revenues</i>	<u>144,831</u>	<u>27,577</u>	<u>915,533</u>	<u>16,200</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	0	0	0	28,407
Judicial	115,185	3,669	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	656,847	0
Intergovernmental	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>115,185</u>	<u>3,669</u>	<u>656,847</u>	<u>28,407</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	29,646	23,908	258,686	(12,207)
<b>Other Financing Sources</b>				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	29,646	23,908	258,686	(12,207)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>315,460</u>	<u>137,115</u>	<u>804,343</u>	<u>11,440</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$345,106</u>	<u>\$161,023</u>	<u>\$1,063,029</u>	<u>(\$767)</u>



<u>Victims of Crime</u>	<u>Wireless E-911</u>	<u>Total</u>
\$0	\$0	\$877,187
0	0	23,365
0	0	2,225,302
0	0	13,952
0	0	229,710
35,582	99,999	2,730,392
0	0	5,646
1,043	0	233,782
<u>36,625</u>	<u>99,999</u>	<u>6,339,336</u>
0	0	759,246
0	0	372,101
55,486	61,769	911,674
0	0	579,677
0	0	797,136
0	0	754,828
0	0	1,462,546
0	0	654,966
<u>55,486</u>	<u>61,769</u>	<u>6,292,174</u>
(18,861)	38,230	47,162
<u>12,481</u>	<u>0</u>	<u>56,481</u>
(6,380)	38,230	103,643
<u>14,558</u>	<u>66,258</u>	<u>3,709,443</u>
<u>\$8,178</u>	<u>\$104,488</u>	<u>\$3,813,086</u>

**Crawford County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2010*

	County Road 25 Paving Project	County Road 31 Bridge Project	County Road 48 Bridge Project	County Road 330 Paving Project
<b>Revenues</b>				
Intergovernmental	\$319,061	\$522,967	\$28,738	\$260,852
<b>Expenditures</b>				
Capital Outlay	319,061	522,967	28,738	260,852
<i>Net Changes in Fund Balances</i>	0	0	0	0
<i>Fund Balances Beginning of Year</i>	0	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	\$0	\$0	\$0	\$0

Marion-Crawford Joint Bridge Project		Total
\$0		\$1,131,618
<u>87,504</u>		<u>1,219,122</u>
(87,504)		(87,504)
<u>0</u>		<u>0</u>
<u><u>(\$87,504)</u></u>		<u><u>(\$87,504)</u></u>

## **Crawford County, Ohio**

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

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

#### ***Private Purpose Trust Funds***

*County Home Resident Trust Fund* - To account for resources 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 2010, 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 resources held by the County:

*County Health  
Domestic Shelter  
Special Emergency Planning  
Sheriff Civil*

*Soil and Water  
Park District  
Ohio Elections Commission  
Regional Planning Commission*

**Crawford County, Ohio**  
*Combining Statement of Fiduciary Net Assets*  
*Private Purpose Trust Funds*  
*December 31, 2010*

	County Home Resident Trust	Probate Trust	Total
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$786	\$0	\$786
Cash and Cash Equivalents in Segregated Accounts	3,729	55,193	58,922
<i>Total Assets</i>	\$4,515	\$55,193	\$59,708
<b>Net Assets</b>			
Held in Trust for Residents	\$4,515	\$0	\$4,515
Held in Trust for Undistributed Probate	0	55,193	55,193
<i>Total Net Assets</i>	\$4,515	\$55,193	\$59,708

**Crawford County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Assets*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2010*

	<u>County Home Resident Trust</u>	<u>Probate Trust</u>	<u>Total</u>
<b>Additions</b>			
Interest	\$0	\$275	\$275
<b>Deductions</b>			
Human Services	<u>1,215</u>	<u>0</u>	<u>1,215</u>
<i>Net Changes in Net Assets</i>	(1,215)	275	(940)
<i>Net Assets Beginning of Year</i>	<u>5,730</u>	<u>54,918</u>	<u>60,648</u>
<i>Net Assets End of Year</i>	<u><u>\$4,515</u></u>	<u><u>\$55,193</u></u>	<u><u>\$59,708</u></u>

**Crawford County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2010*

	Balance at December 31, 2009	Additions	Reductions	Balance at December 31, 2010
<b>County Court Fund</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$357,361	\$3,243,829	\$3,261,579	\$339,611
<b>Liabilities</b>				
Undistributed Assets	\$357,361	\$3,243,829	\$3,261,579	\$339,611
<b>Estate Tax Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$406,333	\$1,125,216	\$1,147,387	\$384,162
<b>Liabilities</b>				
Due to Other Governments	\$406,333	\$1,125,216	\$1,147,387	\$384,162
<b>Tangible Tax Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$45,750	\$1,512,303	\$1,516,945	\$41,108
Due from Other Governments	282,041	244,808	282,041	244,808
Property Taxes Receivable	823,152	484,169	900,714	406,607
<b>Total Assets</b>	<b>\$1,150,943</b>	<b>\$2,241,280</b>	<b>\$2,699,700</b>	<b>\$692,523</b>
<b>Liabilities</b>				
Due to Other Governments	\$1,150,943	\$2,241,280	\$2,699,700	\$692,523
<b>Undivided Tax Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$84,500	\$1,201,286	\$1,277,987	\$7,799
Due from Other Governments	879,237	889,451	879,237	889,451
<b>Total Assets</b>	<b>\$963,737</b>	<b>\$2,090,737</b>	<b>\$2,157,224</b>	<b>\$897,250</b>
<b>Liabilities</b>				
Due to Other Governments	\$963,737	\$2,090,737	\$2,157,224	\$897,250
<b>Undivided General Tax Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,854,583	\$25,175,390	\$25,186,526	\$1,843,447
Special Assessments Receivable	136,949	176,539	136,949	176,539
Property Taxes Receivable	23,420,202	23,700,575	23,420,202	23,700,575
<b>Total Assets</b>	<b>\$25,411,734</b>	<b>\$49,052,504</b>	<b>\$48,743,677</b>	<b>\$25,720,561</b>
<b>Liabilities</b>				
Due to Other Governments	\$25,411,734	\$49,052,504	\$48,743,677	\$25,720,561

(continued)

**Crawford County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2010*

	Balance at December 31, 2009	Additions	Reductions	Balance at December 31, 2010
<b><i>Housing Trust Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$41,998	\$142,984	\$146,133	\$38,849
<b>Liabilities</b>				
Due to Other Governments	\$41,998	\$142,984	\$146,133	\$38,849
<b><i>Indigent Application Fee Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$87	\$682	\$740	\$29
<b>Liabilities</b>				
Due to Other Governments	\$87	\$682	\$740	\$29
<b><i>Local Government Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,095,045	\$1,095,045	\$0
Due from Other Governments	540,425	547,522	540,425	547,522
<b>Total Assets</b>	<b>\$540,425</b>	<b>\$1,642,567</b>	<b>\$1,635,470</b>	<b>\$547,522</b>
<b>Liabilities</b>				
Due to Other Governments	\$540,425	\$1,642,567	\$1,635,470	\$547,522
<b><i>Library Local Government Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,388,873	\$1,388,873	\$0
Due from Other Governments	739,173	1,344,137	1,388,873	694,437
<b>Total Assets</b>	<b>\$739,173</b>	<b>\$2,733,010</b>	<b>\$2,777,746</b>	<b>\$694,437</b>
<b>Liabilities</b>				
Due to Other Governments	\$739,173	\$2,733,010	\$2,777,746	\$694,437
<b><i>Payroll Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$210,005	\$16,594,285	\$16,602,134	\$202,156
<b>Liabilities</b>				
Payroll Taxes Withholding	\$210,005	\$16,594,285	\$16,602,134	\$202,156

(continued)



**Crawford County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2010*

	Balance at December 31, 2009	Additions	Reductions	Balance at December 31, 2010
<b>County Health Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$624,058	\$1,829,385	\$1,746,955	\$706,488
<b>Liabilities</b>				
Undistributed Assets	\$624,058	\$1,829,385	\$1,746,955	\$706,488
<b>Domestic Shelter Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$7,160	\$11,423	\$11,816	\$6,767
<b>Liabilities</b>				
Undistributed Assets	\$7,160	\$11,423	\$11,816	\$6,767
<b>Special Emergency Planning Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$26,469	\$14,361	\$17,230	\$23,600
<b>Liabilities</b>				
Due to Other Governments	\$26,469	\$14,361	\$17,230	\$23,600
<b>Sheriff Civil Fund</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$480,004	\$1,605,280	\$1,974,901	\$110,383
<b>Liabilities</b>				
Undistributed Assets	\$480,004	\$1,605,280	\$1,974,901	\$110,383
<b>Soil and Water Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$41,659	\$164,239	\$175,635	\$30,263
<b>Liabilities</b>				
Undistributed Assets	\$41,659	\$164,239	\$175,635	\$30,263
<b>Park District Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$91,106	\$186,319	\$179,668	\$97,757
<b>Liabilities</b>				
Undistributed Assets	\$91,106	\$186,319	\$179,668	\$97,757

(continued)

**Crawford County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2010*

	Balance at December 31, 2009	Additions	Reductions	Balance at December 31, 2010
<b><i>Ohio Elections Commission Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,285	\$160	\$2,420	\$25
<b>Liabilities</b>				
Due to Other Governments	\$2,285	\$160	\$2,420	\$25
<b><i>Regional Planning Commission Fund</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and and Cash Equivalents	\$33,705	\$44,768	\$50,590	\$27,883
<b>Liabilities</b>				
Undistributed Assets	\$33,705	\$44,768	\$50,590	\$27,883
<b><i>All Agency Funds</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,469,698	\$50,486,719	\$50,546,084	\$3,410,333
Cash and Cash Equivalents in Segregated Accounts	837,365	4,849,109	5,236,480	449,994
Due from Other Governments	2,440,876	3,025,918	3,090,576	2,376,218
Special Assessments Receivable	136,949	176,539	136,949	176,539
Property Taxes Receivable	24,243,354	24,184,744	24,320,916	24,107,182
<b><i>Total Assets</i></b>	<b>\$31,128,242</b>	<b>\$82,723,029</b>	<b>\$83,331,005</b>	<b>\$30,520,266</b>
<b>Liabilities</b>				
Payroll Taxes Withholding	\$210,005	\$16,594,285	\$16,602,134	\$202,156
Due to Other Governments	29,283,184	59,043,501	59,327,727	28,998,958
Undistributed Assets	1,635,053	7,085,243	7,401,144	1,319,152
<b><i>Total Liabilities</i></b>	<b>\$31,128,242</b>	<b>\$82,723,029</b>	<b>\$83,331,005</b>	<b>\$30,520,266</b>

**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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$1,218,843	\$1,229,427	\$1,230,582	\$1,155
Sales Taxes	2,687,172	2,833,130	2,938,627	105,497
Special Assessments	0	39,903	39,903	0
Charges for Services	2,441,666	2,794,470	2,476,701	(317,769)
Licenses and Permits	2,310	2,650	2,733	83
Fines and Forfeitures	197,983	161,195	157,457	(3,738)
Intergovernmental	1,510,246	1,566,735	1,611,752	45,017
Interest	360,000	516,000	516,427	427
Rent	17,345	17,345	17,345	0
Other	100,509	117,167	131,497	14,330
<i>Total Revenues</i>	<u>8,536,074</u>	<u>9,278,022</u>	<u>9,123,024</u>	<u>(154,998)</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Commissioners				
Personal Services	298,793	297,226	295,463	1,763
Materials and Supplies	2,050	1,800	1,052	748
Contractual Services	6,900	5,207	5,015	192
Other	11,493	29,165	29,165	0
Auditor				
Personal Services	336,617	336,617	320,605	16,012
Materials and Supplies	5,263	5,263	4,642	621
Other	3,025	2,499	2,499	0
Treasurer				
Personal Services	120,404	129,696	128,756	940
Materials and Supplies	3,000	3,000	2,649	351
Capital Outlay	462	381	381	0
Other	1,500	1,496	1,496	0
Prosecutor				
Personal Services	553,900	556,955	555,993	962
Materials and Supplies	7,175	5,685	5,685	0
Contractual Services	3,398	3,223	3,078	145
Capital Outlay	1,000	1,000	892	108
Other	31,617	30,217	22,220	7,997
Bureau of Examination				
Contractual Services	73,000	77,050	76,461	589
Auto Data Processing Board				
Personal Services	59,181	59,181	59,102	79
Materials and Supplies	1,000	1,000	500	500
Contractual Services	62,575	62,575	39,468	23,107
Other	700	700	300	400
Board of Elections				
Personal Services	294,096	324,071	312,608	11,463
Materials and Supplies	20,075	23,475	20,418	3,057
Contractual Services	96,409	94,648	69,553	25,095
Capital Outlay	2,800	5,165	4,687	478
Other	22,359	23,859	15,414	8,445

(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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Courthouse and Jail</b>				
Personal Services	\$226,478	\$225,517	\$221,513	\$4,004
Materials and Supplies	20,800	20,577	15,630	4,947
Contractual Services	405,452	385,078	359,665	25,413
Capital Outlay	1,500	1,500	741	759
Other	183,500	181,092	175,941	5,151
<b>Recorder</b>				
Personal Services	161,673	161,673	129,346	32,327
Materials and Supplies	3,000	3,000	1,789	1,211
Contractual Services	37,657	37,544	36,616	928
Other	2,800	2,800	2,469	331
<b>Insurances</b>				
Contractual Services	271,200	271,200	158,082	113,118
<b>Planning Commission</b>				
Other	10,000	10,000	10,000	0
<b>Clerk of Courts Title</b>				
Personal Services	125,300	131,300	122,163	9,137
Materials and Supplies	5,150	5,000	3,074	1,926
Contractual Services	35,895	35,857	22,294	13,563
Capital Outlay	3,700	3,700	873	2,827
Other	8,500	8,500	174	8,326
<b>Total General Government - Legislative and Executive</b>	<u>3,521,397</u>	<u>3,565,492</u>	<u>3,238,472</u>	<u>327,020</u>
<b>General Government - Judicial</b>				
<b>Commissioners</b>				
Other	10,000	7,930	7,930	0
<b>Court of Appeals</b>				
Other	20,500	19,978	19,978	0
<b>Common Pleas Court</b>				
Personal Services	439,083	438,771	436,206	2,565
Materials and Supplies	8,300	7,140	7,140	0
Contractual Services	6,999	6,960	6,860	100
Other	148,774	142,970	140,235	2,735
<b>Jury Commission</b>				
Personal Services	1,417	1,418	1,418	0
Materials and Supplies	200	200	200	0
<b>Juvenile Court</b>				
Personal Services	238,101	245,561	244,419	1,142
Materials and Supplies	7,075	9,500	7,933	1,567
Contractual Services	4,852	4,708	2,629	2,079
Capital Outlay	0	775	768	7
Other	83,900	93,119	90,345	2,774
<b>Probate Court</b>				
Personal Services	116,276	116,276	115,318	958
Materials and Supplies	2,000	2,000	1,458	542
Contractual Services	2,798	1,178	638	540
Capital Outlay	0	1,560	1,495	65
Other	1,208	1,208	499	709

(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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Clerk of Courts				
Personal Services	\$262,415	\$259,937	\$256,004	\$3,933
Materials and Supplies	9,823	9,576	8,615	961
Contractual Services	4,556	4,512	4,337	175
Other	3,000	3,000	1,956	1,044
Municipal Court				
Personal Services	402,922	392,977	371,270	21,707
Materials and Supplies	7,739	6,185	3,750	2,435
Contractual Services	1,805	1,768	1,632	136
Other	84,903	94,511	90,584	3,927
<b>Total General Government - Judicial</b>	<b>1,868,646</b>	<b>1,873,718</b>	<b>1,823,617</b>	<b>50,101</b>
Public Safety				
Adult Probation				
Personal Services	69,118	69,134	69,074	60
Materials and Supplies	100	0	0	0
Contractual Services	1,335	1,100	952	148
Other	200	0	0	0
Probation Department				
Personal Services	265,352	264,943	255,804	9,139
Contractual Services	101,607	123,650	108,375	15,275
Other	11,350	10,393	6,874	3,519
Coroner				
Personal Services	65,420	65,436	65,380	56
Contractual Services	51,958	50,458	43,328	7,130
Other	1,300	1,370	1,370	0
Sheriff				
Personal Services	1,686,673	1,677,869	1,604,236	73,633
Materials and Supplies	41,948	37,108	28,913	8,195
Contractual Services	145,893	144,969	142,335	2,634
Capital Outlay	59,377	59,240	55,076	4,164
Other	91,416	99,902	97,468	2,434
<b>Total Public Safety</b>	<b>2,593,047</b>	<b>2,605,572</b>	<b>2,479,185</b>	<b>126,387</b>
Public Works				
Engineer				
Personal Services	107,265	107,266	106,153	1,113
Materials and Supplies	3,039	2,860	2,662	198
Contractual Services	8,317	8,005	7,599	406
Capital Outlay	2,650	2,650	2,650	0
Sanitary Engineer				
Personal Services	38,215	38,275	38,229	46
<b>Total Public Works</b>	<b>159,486</b>	<b>159,056</b>	<b>157,293</b>	<b>1,763</b>

(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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Health</b>				
Agriculture				
Personal Services	\$1,030	\$141	\$117	\$24
Other	200,888	227,136	215,224	11,912
T.B. Hospital				
Materials and Supplies	800	800	500	300
Other	110	110	0	110
Vital Statistics				
Other	1,000	1,000	731	269
Other Health				
Other	71,272	71,272	71,272	0
<b>Total Health</b>	<b>275,100</b>	<b>300,459</b>	<b>287,844</b>	<b>12,615</b>
<b>Human Services</b>				
Veterans Service Commission				
Personal Services	30,055	31,062	30,798	264
Materials and Supplies	2,500	7,019	6,243	776
Contractual Services	6,650	6,421	5,641	780
Capital Outlay	0	99	99	0
Other	124,136	114,300	70,866	43,434
Veterans Services				
Personal Services	166,744	166,744	165,412	1,332
Other	19,000	23,400	21,955	1,445
<b>Total Human Services</b>	<b>349,085</b>	<b>349,045</b>	<b>301,014</b>	<b>48,031</b>
<b>Total Expenditures</b>	<b>8,766,761</b>	<b>8,853,342</b>	<b>8,287,425</b>	<b>565,917</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(230,687)</i>	<i>424,680</i>	<i>835,599</i>	<i>410,919</i>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	250,219	250,219
Transfers In	445,386	148,900	0	(148,900)
Advances Out	0	0	(321,980)	(321,980)
Transfers Out	(1,324,485)	(1,650,414)	(1,595,852)	54,562
<b>Total Other Financing Sources (Uses)</b>	<b>(879,099)</b>	<b>(1,501,514)</b>	<b>(1,667,613)</b>	<b>(166,099)</b>
<b>Net Changes in Fund Balance</b>	<b>(1,109,786)</b>	<b>(1,076,834)</b>	<b>(832,014)</b>	<b>244,820</b>
<b>Fund Balance Beginning of Year</b>	<b>1,788,000</b>	<b>1,788,000</b>	<b>1,788,000</b>	<b>0</b>
Prior Year Outstanding Advances	547,376	547,376	0	(547,376)
Prior Year Encumbrances Appropriated	270,135	270,135	270,135	0
<b>Fund Balance End of Year</b>	<b>\$1,495,725</b>	<b>\$1,528,677</b>	<b>\$1,226,121</b>	<b>(\$302,556)</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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$55,000	\$55,000	\$48,539	(\$6,461)
Fines and Forfeitures	55,000	55,000	27,591	(27,409)
Intergovernmental	3,575,000	3,575,000	3,731,243	156,243
Interest	60,000	20,000	21,667	1,667
<i>Total Revenues</i>	<u>3,745,000</u>	<u>3,705,000</u>	<u>3,829,040</u>	<u>124,040</u>
<b>Expenditures</b>				
Current:				
Public Works				
Personal Services	1,521,900	1,521,900	1,456,819	65,081
Materials and Supplies	553,300	568,196	491,990	76,206
Contractual Services	1,835,475	1,673,378	1,315,579	357,799
Capital Outlay	283,479	423,479	400,476	23,003
Other	286,415	283,270	214,641	68,629
<i>Total Expenditures</i>	<u>4,480,569</u>	<u>4,470,223</u>	<u>3,879,505</u>	<u>590,718</u>
<i>Net Changes in Fund Balance</i>	(735,569)	(765,223)	(50,465)	714,758
<i>Fund Balance Beginning of Year</i>	4,876,859	4,876,859	4,876,859	0
Prior Year Encumbrances Appropriated	<u>106,669</u>	<u>106,669</u>	<u>106,669</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,247,959</u></u>	<u><u>\$4,218,305</u></u>	<u><u>\$4,933,063</u></u>	<u><u>\$714,758</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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$219,033	\$166,633	\$185,741	\$19,108
Charges for Services	82,000	32,000	32,799	799
Intergovernmental	1,711,154	1,591,154	1,508,955	(82,199)
Interest	0	0	5	5
Other	82,830	80,780	110,200	29,420
<i>Total Revenues</i>	<u>2,095,017</u>	<u>1,870,567</u>	<u>1,837,700</u>	<u>(32,867)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Children Services				
Personal Services	0	38,110	31,012	7,098
Contractual Services	957,202	912,388	762,395	149,993
Other	1,192,616	1,192,896	1,108,182	84,714
Independent Living				
Contractual Services	13,400	9,170	5,887	3,283
Other	16,400	15,600	1,934	13,666
<i>Total Expenditures</i>	<u>2,179,618</u>	<u>2,168,164</u>	<u>1,909,410</u>	<u>258,754</u>
<i>Excess of Revenues Under Expenditures</i>	(84,601)	(297,597)	(71,710)	225,887
<b>Other Financing Sources</b>				
Transfers In	215,000	0	0	0
<i>Net Changes in Fund Balance</i>	130,399	(297,597)	(71,710)	225,887
<i>Fund Balance Beginning of Year</i>	604,465	604,465	604,465	0
Prior Year Encumbrances Appropriated	63,555	63,555	63,555	0
<i>Fund Balance End of Year</i>	<u>\$798,419</u>	<u>\$370,423</u>	<u>\$596,310</u>	<u>\$225,887</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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$502,000	\$502,000	\$519,074	\$17,074
Charges for Services	993,474	786,474	676,101	(110,373)
Intergovernmental	86,282	86,282	188,987	102,705
Other	4,600	4,000	2,024	(1,976)
<i>Total Revenues</i>	<u>1,586,356</u>	<u>1,378,756</u>	<u>1,386,186</u>	<u>7,430</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	1,252,292	1,090,884	1,061,066	29,818
Materials and Supplies	106,800	96,650	85,921	10,729
Contractual Services	135,000	136,000	129,656	6,344
Capital Outlay	3,000	4,000	2,974	1,026
Other	96,875	65,433	36,353	29,080
<i>Total Expenditures</i>	<u>1,593,967</u>	<u>1,392,967</u>	<u>1,315,970</u>	<u>76,997</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,611)	(14,211)	70,216	84,427
<b>Other Financing Uses</b>				
Advances Out	<u>0</u>	<u>0</u>	<u>(11,000)</u>	<u>(11,000)</u>
<i>Net Changes in Fund Balance</i>	(7,611)	(14,211)	59,216	73,427
<i>Fund Balance Beginning of Year</i>	<u>27,231</u>	<u>27,231</u>	<u>27,231</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$19,620</u></u>	<u><u>\$13,020</u></u>	<u><u>\$86,447</u></u>	<u><u>\$73,427</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Job and Family Services Fund*  
*For the Year Ended December 31, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$1,586,000	\$1,513,000	\$1,505,042	(\$7,958)
Intergovernmental	4,799,897	3,979,695	3,988,831	9,136
Other	126,000	227,773	231,965	4,192
<i>Total Revenues</i>	<u>6,511,897</u>	<u>5,720,468</u>	<u>5,725,838</u>	<u>5,370</u>
<b>Expenditures</b>				
Current:				
Human Services				
Public Assistance/Administration				
Personal Services	1,826,000	1,750,402	1,721,774	28,628
Materials and Supplies	41,150	120,881	42,461	78,420
Contractual Services	345,433	341,832	326,763	15,069
Capital Outlay	70,000	70,000	30,342	39,658
Other	930,155	850,100	751,778	98,322
Public Assistance/Social Services				
Personal Services	909,738	840,040	824,057	15,983
Contractual Services	1,243,085	805,077	805,077	0
Other	120,955	120,955	94,976	25,979
Public Assistance/Transfers				
Personal Services	391,798	391,798	376,608	15,190
Workforce Investment Act				
Personal Services	29,163	194,054	155,348	38,706
Contractual Services	697,500	577,718	572,847	4,871
Capital Outlay	0	48,720	34,640	14,080
Other	301,000	322,500	271,298	51,202
<i>Total Expenditures</i>	<u>6,905,977</u>	<u>6,434,077</u>	<u>6,007,969</u>	<u>426,108</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(394,080)	(713,609)	(282,131)	431,478
<b>Other Financing Sources</b>				
Transfers In	184,389	91,889	91,567	(322)
<i>Net Changes in Fund Balance</i>	(209,691)	(621,720)	(190,564)	431,156
<i>Fund Balance Beginning of Year</i>	482,299	482,299	482,299	0
Prior Year Encumbrances Appropriated	213,333	213,333	213,333	0
<i>Fund Balance End of Year</i>	<u>\$485,941</u>	<u>\$73,912</u>	<u>\$505,068</u>	<u>\$431,156</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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Sales Taxes	\$1,000,000	\$1,173,920	\$1,305,497	\$131,577
Charges for Services	100,000	63,000	62,372	(628)
Other	70,000	79,429	76,189	(3,240)
<i>Total Revenues</i>	<u>1,170,000</u>	<u>1,316,349</u>	<u>1,444,058</u>	<u>127,709</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	1,282,823	1,507,795	1,494,866	12,929
Materials and Supplies	11,991	16,807	16,654	153
Contractual Services	295,117	579,231	567,984	11,247
Capital Outlay	500	500	0	500
Other	4,887	4,718	4,539	179
<i>Total Expenditures</i>	<u>1,595,318</u>	<u>2,109,051</u>	<u>2,084,043</u>	<u>25,008</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>(425,318)</u>	<u>(792,702)</u>	<u>(639,985)</u>	<u>152,717</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	536,070	711,454	903,454	192,000
Advances Out	0	0	(192,000)	(192,000)
<i>Total Other Financing Sources (Uses)</i>	<u>536,070</u>	<u>711,454</u>	<u>711,454</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	110,752	(81,248)	71,469	152,717
<i>Fund Balance Beginning of Year</i>	26,719	26,719	26,719	0
Prior Year Encumbrances Appropriated	54,529	54,529	54,529	0
<i>Fund Balance End of Year</i>	<u><u>\$192,000</u></u>	<u><u>\$0</u></u>	<u><u>\$152,717</u></u>	<u><u>\$152,717</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Developmental Disabilities Fund*  
*For the Year Ended December 31, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$3,453,000	\$3,453,000	\$2,636,774	(\$816,226)
Intergovernmental	1,720,245	1,579,771	2,249,768	669,997
Interest	0	0	505	505
Other	146,200	142,200	158,612	16,412
<i>Total Revenues</i>	<u>5,319,445</u>	<u>5,174,971</u>	<u>5,045,659</u>	<u>(129,312)</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	2,990,839	2,807,189	2,641,629	165,560
Materials and Supplies	33,970	35,535	33,540	1,995
Contractual Services	1,417,479	1,589,286	1,440,343	148,943
Capital Outlay	119,900	88,912	51,655	37,257
Other	71,311	70,192	66,420	3,772
<i>Total Expenditures</i>	<u>4,633,499</u>	<u>4,591,114</u>	<u>4,233,587</u>	<u>357,527</u>
<i>Net Changes in Fund Balance</i>	685,946	583,857	812,072	228,215
<i>Fund Balance Beginning of Year</i>	1,396,783	1,396,783	1,396,783	0
Prior Year Encumbrances Appropriated	<u>165,494</u>	<u>165,494</u>	<u>165,494</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,248,223</u></u>	<u><u>\$2,146,134</u></u>	<u><u>\$2,374,349</u></u>	<u><u>\$228,215</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Debt Service Fund*  
*For the Year Ended December 31, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Sales Taxes	\$365,362	\$365,363	\$163,764	(\$201,599)
Charges for Services	61,400	0	460,379	460,379
Rent	181,100	181,100	181,100	0
Other	0	0	87,578	87,578
<i>Total Revenues</i>	<u>607,862</u>	<u>546,463</u>	<u>892,821</u>	<u>346,358</u>
<b>Expenditures</b>				
Debt Service:				
Principal Retirement	454,052	3,373,106	3,373,106	0
Interest and Fiscal Charges	641,994	994,408	994,408	0
<i>Total Expenditures</i>	<u>1,096,046</u>	<u>4,367,514</u>	<u>4,367,514</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(488,184)</u>	<u>(3,821,051)</u>	<u>(3,474,693)</u>	<u>346,358</u>
<b>Other Financing Sources</b>				
General Obligation Refunding Bonds Issued	0	2,574,030	2,895,000	320,970
Transfers In	1,266,022	1,247,024	544,350	(702,674)
<i>Total Other Financing Sources</i>	1,266,022	3,821,054	3,439,350	(381,704)
<i>Net Changes in Fund Balance</i>	777,838	3	(35,343)	(35,346)
<i>Fund Balance Beginning of Year</i>	<u>50,034</u>	<u>50,034</u>	<u>50,034</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$827,872</u></u>	<u><u>\$50,037</u></u>	<u><u>\$14,691</u></u>	<u><u>(\$35,346)</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Westmoor Sewer Construction Fund*  
*For the Year Ended December 31, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$0	\$4,861,635	\$4,514,810	(\$346,825)
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	14,556	4,543,049	4,044,982	498,067
Other	0	5,000	622	4,378
Debt Service				
Interest and Fiscal Charges	0	120,000	0	120,000
<i>Total Expenditures</i>	<u>14,556</u>	<u>4,668,049</u>	<u>4,045,604</u>	<u>622,445</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(14,556)</u>	<u>193,586</u>	<u>469,206</u>	<u>275,620</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	185,770	0	0	0
Advances Out	0	0	(183,127)	(183,127)
<i>Total Other Financing Sources (Uses)</i>	<u>185,770</u>	<u>0</u>	<u>(183,127)</u>	<u>(183,127)</u>
<i>Net Changes in Fund Balance</i>	171,214	193,586	286,079	92,493
<i>Fund Balance Beginning of Year</i>	4,248	4,248	4,248	0
Prior Year Encumbrances Appropriated	14,556	14,556	14,556	0
<i>Fund Balance End of Year</i>	<u><u>\$190,018</u></u>	<u><u>\$212,390</u></u>	<u><u>\$304,883</u></u>	<u><u>\$92,493</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenses, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Sewer Fund*  
*For the Year Ended December 31, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$203,220	\$203,220	\$203,513	\$293
<b>Expenses</b>				
Personal Services	24,550	35,053	30,479	4,574
Materials and Supplies	7,300	8,665	4,825	3,840
Contractual Services	171,130	173,039	150,594	22,445
Capital Outlay	5,566	6,385	3,417	2,968
Other	17,075	14,117	6,217	7,900
<i>Total Expenses</i>	<u>225,621</u>	<u>237,259</u>	<u>195,532</u>	<u>41,727</u>
<i>Net Changes in Fund Balance</i>	(22,401)	(34,039)	7,981	42,020
<i>Fund Balance Beginning of Year</i>	112,471	112,471	112,471	0
Prior Year Encumbrances Appropriated	<u>13,010</u>	<u>13,010</u>	<u>13,010</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$103,080</u></u>	<u><u>\$91,442</u></u>	<u><u>\$133,462</u></u>	<u><u>\$42,020</u></u>



**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Court Computer Fund*  
*For the Year Ended December 31, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$11,000	\$26,000	\$24,888	(\$1,112)
Other	0	0	581	581
<i>Total Revenues</i>	<u>11,000</u>	<u>26,000</u>	<u>25,469</u>	<u>(531)</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Common Pleas Court				
Materials and Supplies	1,010	1,010	385	625
Contractual Services	10,200	10,200	10,200	0
Capital Outlay	23,906	23,897	4,129	19,768
Juvenile Court				
Materials and Supplies	500	500	0	500
Contractual Services	3,000	3,000	1,000	2,000
Capital Outlay	15,167	13,972	12,534	1,438
Probate Court				
Materials and Supplies	200	200	0	200
Contractual Services	6,000	6,000	1,000	5,000
Capital Outlay	14,202	12,864	8,864	4,000
Municipal Court				
Materials and Supplies	8,000	8,000	7,327	673
Contractual Services	14,075	14,046	6,137	7,909
Capital Outlay	40,479	40,479	19,995	20,484
<i>Total Expenditures</i>	<u>136,739</u>	<u>134,168</u>	<u>71,571</u>	<u>62,597</u>
<i>Net Changes in Fund Balance</i>	(125,739)	(108,168)	(46,102)	62,066
<i>Fund Balance Beginning of Year</i>	258,703	258,703	258,703	0
Prior Year Encumbrances Appropriated	33,800	33,800	33,800	0
<i>Fund Balance End of Year</i>	<u>\$166,764</u>	<u>\$184,335</u>	<u>\$246,401</u>	<u>\$62,066</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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$81,550	\$733,650	\$559,156	(\$174,494)
Interest	0	0	129	129
Other	0	0	6,019	6,019
<i>Total Revenues</i>	81,550	733,650	565,304	(168,346)
<b>Expenditures</b>				
Current:				
Public Works				
Contractual Services	58,939	589,524	519,075	70,449
<i>Excess of Revenues Over Expenditures</i>	22,611	144,126	46,229	(97,897)
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	11,000	11,000
Advances Out	0	0	(36,060)	(36,060)
<i>Total Other Financing Sources (Uses)</i>	0	0	(25,060)	(25,060)
<i>Net Changes in Fund Balance</i>	22,611	144,126	21,169	(122,957)
<i>Fund Balance Beginning of Year</i>	57,538	57,538	57,538	0
<i>Fund Balance End of Year</i>	\$80,149	\$201,664	\$78,707	(\$122,957)

**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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Licenses and Permits	\$0	\$13,000	\$13,952	\$952
<b>Expenditures</b>				
Current:				
Public Safety				
Materials and Supplies	2,000	2,000	449	1,551
Contractual Services	8,500	8,319	8,299	20
Capital Outlay	1,000	1,000	0	1,000
<i>Total Expenditures</i>	11,500	11,319	8,748	2,571
<i>Net Changes in Fund Balance</i>	(11,500)	1,681	5,204	3,523
<i>Fund Balance Beginning of Year</i>	22,024	22,024	22,024	0
Prior Year Encumbrances Appropriated	500	500	500	0
<i>Fund Balance End of Year</i>	\$11,024	\$24,205	\$27,728	\$3,523

**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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$427,700	\$424,838	\$311,446	(\$113,392)
Intergovernmental	0	0	113,392	113,392
<i>Total Revenues</i>	427,700	424,838	424,838	0
<b>Expenditures</b>				
Current:				
Human Services				
Contractual Services	427,700	424,838	424,838	0
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	1	1	1	0
<i>Fund Balance End of Year</i>	\$1	\$1	\$1	\$0

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Commissary Fund*  
*For the Year Ended December 31, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$68,196	\$76,896	\$80,332	\$3,436
Other	1,159	1,159	787	(372)
<i>Total Revenues</i>	<u>69,355</u>	<u>78,055</u>	<u>81,119</u>	<u>3,064</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Materials and Supplies	76,495	75,000	66,376	8,624
Contractual Services	10,796	10,796	8,992	1,804
Capital Outlay	10,000	10,000	0	10,000
<i>Total Expenditures</i>	<u>97,291</u>	<u>95,796</u>	<u>75,368</u>	<u>20,428</u>
<i>Net Changes in Fund Balance</i>	(27,936)	(17,741)	5,751	23,492
<i>Fund Balance Beginning of Year</i>	37,346	37,346	37,346	0
Prior Year Encumbrances Appropriated	2,291	2,291	2,291	0
<i>Fund Balance End of Year</i>	<u><u>\$11,701</u></u>	<u><u>\$21,896</u></u>	<u><u>\$45,388</u></u>	<u><u>\$23,492</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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$200,000	\$200,000	\$170,905	(\$29,095)
Intergovernmental	756,000	756,000	789,335	33,335
Other	125,000	125,000	74,512	(50,488)
<i>Total Revenues</i>	<u>1,081,000</u>	<u>1,081,000</u>	<u>1,034,752</u>	<u>(46,248)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	723,916	722,416	691,185	31,231
Contractual Services	151,832	125,829	80,459	45,370
Capital Outlay	1,000	1,000	284	716
Other	288,250	279,079	273,429	5,650
<i>Total Expenditures</i>	<u>1,164,998</u>	<u>1,128,324</u>	<u>1,045,357</u>	<u>82,967</u>
<i>Net Changes in Fund Balance</i>	(83,998)	(47,324)	(10,605)	36,719
<i>Fund Balance Beginning of Year</i>	141,851	141,851	141,851	0
Prior Year Encumbrances Appropriated	71,832	71,832	71,832	0
<i>Fund Balance End of Year</i>	<u>\$129,685</u>	<u>\$166,359</u>	<u>\$203,078</u>	<u>\$36,719</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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$136,500	\$136,500	\$145,228	\$8,728
Fines and Forfeitures	1,000	1,000	1,022	22
<i>Total Revenues</i>	<u>137,500</u>	<u>137,500</u>	<u>146,250</u>	<u>8,750</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	87,850	87,850	74,044	13,806
Materials and Supplies	7,315	7,200	5,955	1,245
Contractual Services	36,527	37,027	36,747	280
Capital Outlay	1,000	1,000	149	851
Other	11,000	22,500	18,610	3,890
<i>Total Expenditures</i>	<u>143,692</u>	<u>155,577</u>	<u>135,505</u>	<u>20,072</u>
<i>Net Changes in Fund Balance</i>	(6,192)	(18,077)	10,745	28,822
<i>Fund Balance Beginning of Year</i>	66,607	66,607	66,607	0
Prior Year Encumbrances Appropriated	4,642	4,642	4,642	0
<i>Fund Balance End of Year</i>	<u>\$65,057</u>	<u>\$53,172</u>	<u>\$81,994</u>	<u>\$28,822</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, 2010*

	<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	\$5,000	\$20,000	\$21,697	\$1,697
<b>Expenditures</b>				
Current:				
Public Safety				
Contractual Services	10,000	10,000	0	10,000
Capital Outlay	6,000	6,000	0	6,000
<i>Total Expenditures</i>	<u>16,000</u>	<u>16,000</u>	<u>0</u>	<u>16,000</u>
<i>Net Changes in Fund Balance</i>	(11,000)	4,000	21,697	17,697
<i>Fund Balance Beginning of Year</i>	<u>11,115</u>	<u>11,115</u>	<u>11,115</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$115</u></u>	<u><u>\$15,115</u></u>	<u><u>\$32,812</u></u>	<u><u>\$17,697</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, 2010*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Special Assessments	\$0	\$23,365	\$23,365	\$0
<b>Expenditures</b>				
Current:				
Public Works				
Other	<u>86,687</u>	<u>149,043</u>	<u>82,969</u>	<u>66,074</u>
<i>Net Changes in Fund Balance</i>	(86,687)	(125,678)	(59,604)	66,074
<i>Fund Balance Beginning of Year</i>	<u>174,324</u>	<u>174,324</u>	<u>174,324</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$87,637</u></u>	<u><u>\$48,646</u></u>	<u><u>\$114,720</u></u>	<u><u>\$66,074</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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$75,000	\$75,000	\$80,304	\$5,304
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Treasurer				
Personal Services	37,967	40,016	36,703	3,313
Materials and Supplies	5,000	5,000	1,835	3,165
Contractual Services	3,000	3,000	420	2,580
Capital Outlay	6,258	6,183	5,183	1,000
Other	2,000	2,000	707	1,293
Prosecutor				
Personal Services	16,583	16,883	16,780	103
Materials and Supplies	202	202	0	202
Contractual Services	11,075	9,215	8,415	800
Capital Outlay	2,963	2,663	892	1,771
Other	8,500	9,800	9,766	34
<i>Total Expenditures</i>	93,548	94,962	80,701	14,261
<i>Net Changes in Fund Balance</i>	(18,548)	(19,962)	(397)	19,565
<i>Fund Balance Beginning of Year</i>	45,262	45,262	45,262	0
Prior Year Encumbrances Appropriated	8,725	8,725	8,725	0
<i>Fund Balance End of Year</i>	\$35,439	\$34,025	\$53,590	\$19,565

**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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$47,000	\$37,000	\$37,000	\$0
Intergovernmental	817,500	750,000	246,724	(503,276)
Other	0	30,000	30,000	0
<i>Total Revenues</i>	<u>864,500</u>	<u>817,000</u>	<u>313,724</u>	<u>(503,276)</u>
<b>Expenditures</b>				
Current:				
Economic Development				
Personal Services	108,943	94,164	94,164	0
Materials and Supplies	3,000	332	332	0
Contractual Services	735,514	730,765	730,765	0
Capital Outlay	1,000	54	54	0
Other	9,057	321	321	0
<i>Total Expenditures</i>	<u>857,514</u>	<u>825,636</u>	<u>825,636</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>6,986</u>	<u>(8,636)</u>	<u>(511,912)</u>	<u>(503,276)</u>
<b>Other Financing Sources</b>				
Transfers In	44,000	44,000	44,000	0
Advances In	0	0	428,139	428,139
Total Other Financing Sources	<u>44,000</u>	<u>44,000</u>	<u>472,139</u>	<u>428,139</u>
<i>Net Changes in Fund Balance</i>	50,986	35,364	(39,773)	(75,137)
<i>Fund Balance Beginning of Year</i>	39,769	39,769	39,769	0
Prior Year Encumbrances Appropriated	152	152	152	0
<i>Fund Balance End of Year</i>	<u><u>\$90,907</u></u>	<u><u>\$75,285</u></u>	<u><u>\$148</u></u>	<u><u>(\$75,137)</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, 2010*

	<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	\$929	\$929	\$0
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Capital Outlay	<u>13,673</u>	<u>13,402</u>	<u>7,543</u>	<u>5,859</u>
<i>Net Changes in Fund Balance</i>	(12,473)	(12,473)	(6,614)	5,859
<i>Fund Balance Beginning of Year</i>	<u>12,473</u>	<u>12,473</u>	<u>12,473</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$5,859</u></u>	<u><u>\$5,859</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, 2010*

	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	106,577	155,513	119,279	(36,234)
Other	38,507	28,507	12,000	(16,507)
<i>Total Revenues</i>	<u>154,477</u>	<u>193,413</u>	<u>140,672</u>	<u>(52,741)</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	119,998	119,998	94,039	25,959
Materials and Supplies	1,024	1,000	546	454
Contractual Services	29,434	26,124	21,145	4,979
Capital Outlay	64,371	101,096	98,388	2,708
Other	4,945	4,717	3,240	1,477
<i>Total Expenditures</i>	<u>219,772</u>	<u>252,935</u>	<u>217,358</u>	<u>35,577</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>(65,295)</u>	<u>(59,522)</u>	<u>(76,686)</u>	<u>(17,164)</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	35,311	35,311
Advances Out	0	0	(20,000)	(20,000)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>15,311</u>	<u>15,311</u>
<i>Net Changes in Fund Balance</i>	(65,295)	(59,522)	(61,375)	(1,853)
<i>Fund Balance Beginning of Year</i>	178,734	178,734	178,734	0
Prior Year Encumbrances Appropriated	19,948	19,948	19,948	0
<i>Fund Balance End of Year</i>	<u>\$133,387</u>	<u>\$139,160</u>	<u>\$137,307</u>	<u>(\$1,853)</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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$244,329	\$244,329	\$254,770	\$10,441
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	93,194	94,288	86,845	7,443
Materials and Supplies	10,075	8,950	2,905	6,045
Contractual Services	280,508	272,869	246,024	26,845
Capital Outlay	5,081	5,991	2,371	3,620
Other	12,650	15,638	10,409	5,229
<i>Total Expenditures</i>	<u>401,508</u>	<u>397,736</u>	<u>348,554</u>	<u>49,182</u>
<i>Net Changes in Fund Balance</i>	(157,179)	(153,407)	(93,784)	59,623
<i>Fund Balance Beginning of Year</i>	162,268	162,268	162,268	0
Prior Year Encumbrances Appropriated	<u>21,414</u>	<u>21,414</u>	<u>21,414</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$26,503</u></u>	<u><u>\$30,275</u></u>	<u><u>\$89,898</u></u>	<u><u>\$59,623</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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$0	\$2,912	\$3,052	\$140
<b>Expenditures</b>				
Current:				
General Government- Legislative and Executive				
Contractual Services	0	513	513	0
Capital Outlay	0	2,912	2,912	0
<i>Total Expenditures</i>	0	3,425	3,425	0
<i>Net Changes in Fund Balance</i>	0	(513)	(373)	140
<i>Fund Balance Beginning of Year</i>	513	513	513	0
<i>Fund Balance End of Year</i>	\$513	\$0	\$140	\$140

**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, 2010*

	<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	\$19,291	\$19,942	\$651
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Contractual Services	<u>53,590</u>	<u>53,590</u>	<u>17,498</u>	<u>36,092</u>
<i>Net Changes in Fund Balance</i>	(44,299)	(34,299)	2,444	36,743
<i>Fund Balance Beginning of Year</i>	56,899	56,899	56,899	0
Prior Year Encumbrances Appropriated	<u>590</u>	<u>590</u>	<u>590</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$13,190</u></u>	<u><u>\$23,190</u></u>	<u><u>\$59,933</u></u>	<u><u>\$36,743</u></u>



**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Indigent Driver Interlock and Alcohol Monitoring Fund*  
*For the Year Ended December 31, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$0	\$6,000	\$6,700	\$700
<b>Expenditures</b>	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	6,000	6,700	700
<i>Fund Balance Beginning of Year</i>	3,208	3,208	3,208	0
<i>Fund Balance End of Year</i>	<u>\$3,208</u>	<u>\$9,208</u>	<u>\$9,908</u>	<u>\$700</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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$8,000	\$6,890	\$6,890	\$0
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Other	13,969	12,859	12,859	0
<i>Net Changes in Fund Balance</i>	(5,969)	(5,969)	(5,969)	0
<i>Fund Balance Beginning of Year</i>	2,269	2,269	2,269	0
Prior Year Encumbrances Appropriated	3,700	3,700	3,700	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Law Enforcement Assistance Fund*  
*For the Year Ended December 31, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$1,000	\$1,000	\$700	(\$300)
<b>Expenditures</b>				
Current:				
Public Safety				
Contractual Services	4,000	4,000	0	4,000
Other	1,000	1,000	0	1,000
<i>Total Expenditures</i>	5,000	5,000	0	5,000
<i>Net Changes in Fund Balance</i>	(4,000)	(4,000)	700	4,700
<i>Fund Balance Beginning of Year</i>	8,620	8,620	8,620	0
<i>Fund Balance End of Year</i>	\$4,620	\$4,620	\$9,320	\$4,700

**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, 2010*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Intergovernmental	\$27,969	\$27,969	\$25,886	(\$2,083)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	<u>22,106</u>	<u>24,382</u>	<u>23,672</u>	<u>710</u>
<i>Net Changes in Fund Balance</i>	5,863	3,587	2,214	(1,373)
<i>Fund Balance Beginning of Year</i>	<u>19,883</u>	<u>19,883</u>	<u>19,883</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$25,746</u></u>	<u><u>\$23,470</u></u>	<u><u>\$22,097</u></u>	<u><u>(\$1,373)</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Law Library Resource Fund*  
*For the Year Ended December 31, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Fines and Forfeitures	\$129,695	\$87,455	\$87,452	(\$3)
Other	1,099	1,099	0	(1,099)
<i>Total Revenues</i>	<u>130,794</u>	<u>88,554</u>	<u>87,452</u>	<u>(1,102)</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Personal Services	30,611	31,870	31,840	30
Materials and Supplies	21,329	5,260	0	5,260
Contractual Services	0	27,000	26,183	817
Capital Outlay	42,657	5,467	2,074	3,393
Other	21,329	46,329	37,208	9,121
<i>Total Expenditures</i>	<u>115,926</u>	<u>115,926</u>	<u>97,305</u>	<u>18,621</u>
<i>Net Changes in Fund Balances</i>	14,868	(27,372)	(9,853)	17,519
<i>Fund Balance Beginning of Year</i>	<u>68,738</u>	<u>68,738</u>	<u>68,738</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$83,606</u></u>	<u><u>\$41,366</u></u>	<u><u>\$58,885</u></u>	<u><u>\$17,519</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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$3,000	\$3,000	\$5,040	\$2,040
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Common Pleas Court				
Materials and Supplies	500	500	0	500
Contractual Services	7,850	7,710	3,490	4,220
Capital Outlay	3,000	3,000	0	3,000
Other	1,500	1,500	0	1,500
Municipal Court				
Contractual Services	2,000	2,000	0	2,000
<i>Total Expenditures</i>	<u>14,850</u>	<u>14,710</u>	<u>3,490</u>	<u>11,220</u>
<i>Net Changes in Fund Balances</i>	(11,850)	(11,710)	1,550	13,260
<i>Fund Balance Beginning of Year</i>	26,314	26,314	26,314	0
Prior Year Encumbrances Appropriated	545	545	545	0
<i>Fund Balance End of Year</i>	<u><u>\$15,009</u></u>	<u><u>\$15,149</u></u>	<u><u>\$28,409</u></u>	<u><u>\$13,260</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, 2010*

	<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	\$61,672	\$71,672	\$74,452	\$2,780
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Personal Services	75,482	75,482	69,693	5,789
Other	13,000	12,632	3,523	9,109
<i>Total Expenditures</i>	<u>88,482</u>	<u>88,114</u>	<u>73,216</u>	<u>14,898</u>
<i>Net Changes in Fund Balance</i>	(26,810)	(16,442)	1,236	17,678
<i>Fund Balance Beginning of Year</i>	80,162	80,162	80,162	0
Prior Year Encumbrances Appropriated	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$54,352</u></u>	<u><u>\$64,720</u></u>	<u><u>\$82,398</u></u>	<u><u>\$17,678</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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Property Taxes	\$620,583	\$636,147	\$559,125	(\$77,022)
Intergovernmental	118,681	118,681	195,703	77,022
<i>Total Revenues</i>	739,264	754,828	754,828	0
<b>Expenditures</b>				
Current:				
Intergovernmental				
Contractual Services	739,264	754,828	754,828	0
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0



**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Ohio Childrens Trust Fund*  
*For the Year Ended December 31, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$7,500	\$15,000	\$16,600	\$1,600
<b>Expenditures</b>				
Current:				
Health				
Contractual Services	15,000	15,000	10,380	4,620
<i>Net Changes in Fund Balance</i>	(7,500)	0	6,220	6,220
<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>\$7,500</u>	<u>\$13,720</u>	<u>\$6,220</u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Operation Road Patrol Fund*  
*For the Year Ended December 31, 2010*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Intergovernmental	\$207,328	\$207,328	\$207,328	\$0
<b>Expenditures</b>				
Current:				
Public Safety				
Contractual Services	<u>207,328</u>	<u>207,328</u>	<u>207,328</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Probate Court Fund*  
*For the Year Ended December 31, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$200	\$200	\$309	\$109
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Materials and Supplies	100	100	0	100
Other	150	150	0	150
<i>Total Expenditures</i>	250	250	0	250
<i>Net Changes in Fund Balance</i>	(50)	(50)	309	359
<i>Fund Balance Beginning of Year</i>	5,662	5,662	5,662	0
<i>Fund Balance End of Year</i>	\$5,612	\$5,612	\$5,971	\$359

**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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Interest	\$3,000	\$3,000	\$2,965	(\$35)
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Personal Services	24,504	24,504	22,400	2,104
Materials and Supplies	1,000	1,000	960	40
Capital Outlay	3,192	3,176	2,176	1,000
Other	1,550	1,550	1,000	550
<i>Total Expenditures</i>	<u>30,246</u>	<u>30,230</u>	<u>26,536</u>	<u>3,694</u>
<i>Net Changes in Fund Balance</i>	(27,246)	(27,230)	(23,571)	3,659
<i>Fund Balance Beginning of Year</i>	50,177	50,177	50,177	0
Prior Year Encumbrances Appropriated	<u>2,492</u>	<u>2,492</u>	<u>2,492</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$25,423</u></u>	<u><u>\$25,439</u></u>	<u><u>\$29,098</u></u>	<u><u>\$3,659</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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$375,000	\$475,000	\$446,720	(\$28,280)
Intergovernmental	0	0	51,504	51,504
Other	5,000	5,000	3,765	(1,235)
<i>Total Revenues</i>	<u>380,000</u>	<u>480,000</u>	<u>501,989</u>	<u>21,989</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Personal Services	302,385	302,385	291,643	10,742
Materials and Supplies	20,556	20,449	14,994	5,455
Contractual Services	213,228	1,113,228	507,714	605,514
Capital Outlay	29,791	29,732	14,567	15,165
Other	11,050	10,609	7,611	2,998
<i>Total Expenditures</i>	<u>577,010</u>	<u>1,476,403</u>	<u>836,529</u>	<u>639,874</u>
<i>Net Changes in Fund Balance</i>	(197,010)	(996,403)	(334,540)	661,863
<i>Fund Balance Beginning of Year</i>	1,026,947	1,026,947	1,026,947	0
Prior Year Encumbrances Appropriated	<u>74,125</u>	<u>74,125</u>	<u>74,125</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$904,062</u></u>	<u><u>\$104,669</u></u>	<u><u>\$766,532</u></u>	<u><u>\$661,863</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Revolving Loan Fund*  
*For the Year Ended December 31, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Interest	\$0	\$0	\$2,478	\$2,478
Other	0	6,000	4,692	(1,308)
<i>Total Revenues</i>	0	6,000	7,170	1,170
<b>Expenditures</b>				
Current:				
Public Works				
Contractual Services	2,500	2,500	0	2,500
<i>Net Changes in Fund Balance</i>	(2,500)	3,500	7,170	3,670
<i>Fund Balance Beginning of Year</i>	7,904	7,904	7,904	0
<i>Fund Balance End of Year</i>	<u>\$5,404</u>	<u>\$11,404</u>	<u>\$15,074</u>	<u>\$3,670</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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Fines and Forfeitures	\$2,000	\$12,000	\$13,500	\$1,500
<b>Expenditures</b>				
Current:				
Public Works				
Contractual Services	11,750	11,750	0	11,750
<i>Net Changes in Fund Balance</i>	(9,750)	250	13,500	13,250
<i>Fund Balance Beginning of Year</i>	9,750	9,750	9,750	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$10,000</u>	<u>\$23,250</u>	<u>\$13,250</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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$20,000	\$20,000	\$16,968	(\$3,032)
Fines and Forfeitures	300	300	0	(300)
<i>Total Revenues</i>	<u>20,300</u>	<u>20,300</u>	<u>16,968</u>	<u>(3,332)</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Personal Services	14,543	14,936	14,877	59
Contractual Services	1,500	1,452	455	997
Capital Outlay	3,000	2,655	1,127	1,528
<i>Total Expenditures</i>	<u>19,043</u>	<u>19,043</u>	<u>16,459</u>	<u>2,584</u>
<i>Net Changes in Fund Balance</i>	1,257	1,257	509	(748)
<i>Fund Balance Beginning of Year</i>	<u>76,545</u>	<u>76,545</u>	<u>76,545</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$77,802</u></u>	<u><u>\$77,802</u></u>	<u><u>\$77,054</u></u>	<u><u>(\$748)</u></u>



**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Special Projects Fund*  
*For the Year Ended December 31, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$125,000	\$140,000	\$140,985	\$985
Fines and Forfeitures	0	0	5,770	5,770
Other	0	5,000	0	(5,000)
<i>Total Revenues</i>	<u>125,000</u>	<u>145,000</u>	<u>146,755</u>	<u>1,755</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Personal Services	78,383	115,961	108,387	7,574
Contractual Services	3,000	3,000	0	3,000
Capital Outlay	25,000	25,000	0	25,000
Other	5,000	5,000	3,252	1,748
<i>Total Expenditures</i>	<u>111,383</u>	<u>148,961</u>	<u>111,639</u>	<u>37,322</u>
<i>Net Changes in Fund Balance</i>	13,617	(3,961)	35,116	39,077
<i>Fund Balance Beginning of Year</i>	<u>307,172</u>	<u>307,172</u>	<u>307,172</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$320,789</u></u>	<u><u>\$303,211</u></u>	<u><u>\$342,288</u></u>	<u><u>\$39,077</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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$20,000	\$20,000	\$28,274	\$8,274
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Contractual Services	500	500	0	500
Capital Outlay	10,000	10,000	3,669	6,331
Other	10,000	10,000	0	10,000
<i>Total Expenditures</i>	<u>20,500</u>	<u>20,500</u>	<u>3,669</u>	<u>16,831</u>
<i>Net Changes in Fund Balance</i>	(500)	(500)	24,605	25,105
<i>Fund Balance Beginning of Year</i>	<u>134,330</u>	<u>134,330</u>	<u>134,330</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$133,830</u></u>	<u><u>\$133,830</u></u>	<u><u>\$158,935</u></u>	<u><u>\$25,105</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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$900,000	\$900,000	\$853,682	(\$46,318)
Other	50,000	50,000	73,456	23,456
<i>Total Revenues</i>	<u>950,000</u>	<u>950,000</u>	<u>927,138</u>	<u>(22,862)</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	280,000	280,000	220,968	59,032
Materials and Supplies	36,600	42,518	42,434	84
Contractual Services	396,041	369,883	318,586	51,297
Capital Outlay	100,000	113,836	113,836	0
Other	26,700	18,056	17,904	152
<i>Total Expenditures</i>	<u>839,341</u>	<u>824,293</u>	<u>713,728</u>	<u>110,565</u>
<i>Net Changes in Fund Balance</i>	110,659	125,707	213,410	87,703
<i>Fund Balance Beginning of Year</i>	709,968	709,968	709,968	0
Prior Year Encumbrances Appropriated	44,141	44,141	44,141	0
<i>Fund Balance End of Year</i>	<u>\$864,768</u>	<u>\$879,816</u>	<u>\$967,519</u>	<u>\$87,703</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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$18,000	\$16,200	\$16,200	\$0
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive				
Personal Services	23,355	22,409	22,409	0
Other	9,850	8,850	8,850	0
<i>Total Expenditures</i>	33,205	31,259	31,259	0
<i>Net Changes in Fund Balance</i>	(15,205)	(15,059)	(15,059)	0
<i>Fund Balance Beginning of Year</i>	15,205	15,205	15,205	0
<i>Fund Balance End of Year</i>	\$0	\$146	\$146	\$0

**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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$44,000	\$44,000	\$38,702	(\$5,298)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	57,960	57,960	54,672	3,288
Materials and Supplies	309	309	0	309
Contractual Services	550	550	0	550
Capital Outlay	515	515	0	515
Other	2,270	2,270	0	2,270
<i>Total Expenditures</i>	<u>61,604</u>	<u>61,604</u>	<u>54,672</u>	<u>6,932</u>
<i>Excess of Revenues Under Expenditures</i>	(17,604)	(17,604)	(15,970)	1,634
<b>Other Financing Sources</b>				
Transfers In	12,000	12,000	12,481	481
<i>Net Changes in Fund Balance</i>	(5,604)	(5,604)	(3,489)	2,115
<i>Fund Balance Beginning of Year</i>	<u>14,610</u>	<u>14,610</u>	<u>14,610</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,006</u></u>	<u><u>\$9,006</u></u>	<u><u>\$11,121</u></u>	<u><u>\$2,115</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, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$90,000	\$90,000	\$99,608	\$9,608
<b>Expenditures</b>				
Current:				
Public Safety				
Contractual Services	67,881	65,246	65,246	0
Capital Outlay	10,000	10,500	57	10,443
<i>Total Expenditures</i>	<u>77,881</u>	<u>75,746</u>	<u>65,303</u>	<u>10,443</u>
<i>Net Changes in Fund Balance</i>	12,119	14,254	34,305	20,051
<i>Fund Balance Beginning of Year</i>	50,101	50,101	50,101	0
Prior Year Encumbrances Appropriated	7,881	7,881	7,881	0
<i>Fund Balance End of Year</i>	<u><u>\$70,101</u></u>	<u><u>\$72,236</u></u>	<u><u>\$92,287</u></u>	<u><u>\$20,051</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 County Road 25 Paving Project Fund  
 For the Year Ended December 31, 2010*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Intergovernmental	\$336,571	\$319,061	\$319,061	\$0
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	<u>336,571</u>	<u>319,061</u>	<u>319,061</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 County Road 31 Bridge Project Fund  
 For the Year Ended December 31, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Intergovernmental	\$729,400	\$554,367	\$522,967	(\$31,400)
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	729,400	554,367	554,367	0
<i>Excess of Revenues Under Expenditures</i>	0	0	(31,400)	(31,400)
<b>Other Financing Sources</b>				
Advances In	0	0	39,528	39,528
<i>Net Changes in Fund Balance</i>	0	0	8,128	8,128
<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>\$8,128</u>	<u>\$8,128</u>



**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 County Road 48 Bridge Project Fund  
 For the Year Ended December 31, 2010*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Intergovernmental	\$28,738	\$28,738	\$28,738	\$0
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	<u>28,738</u>	<u>28,738</u>	<u>28,738</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 County Road 330 Paving Project Fund  
 For the Year Ended December 31, 2010*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>Revenues</b>				
Intergovernmental	\$277,292	\$260,852	\$260,852	\$0
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	<u>277,292</u>	<u>260,852</u>	<u>260,852</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Crawford County, Ohio**  
*Schedule of Revenues, Expenses, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Health Benefits Fund*  
*For the Year Ended December 31, 2010*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues</b>				
Charges for Services	\$2,750,000	\$2,628,681	\$2,628,681	\$0
<b>Expenses</b>				
Personal Services	25,081	21,324	21,324	0
Contractual Services	544,557	435,540	435,540	0
Claims	3,204,230	3,206,667	3,206,667	0
Other Expense	315,000	309,065	309,065	0
<i>Total Expenses</i>	4,088,868	3,972,596	3,972,596	0
<i>Net Changes in Fund Balance</i>	(1,338,868)	(1,343,915)	(1,343,915)	0
<i>Fund Balance Beginning of Year</i>	945,131	945,131	945,131	0
Prior Year Encumbrances Appropriated	398,787	398,787	398,787	0
<i>Fund Balance End of Year</i>	<u>\$5,050</u>	<u>\$3</u>	<u>\$3</u>	<u>\$0</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, 2010.*

	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>

**Crawford County, Ohio**  
*Statistical Section Description*

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

CONTENTS

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

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

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

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

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

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

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

These schedules offer demographic and economic indicators to help the reader understand 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.

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
<b>Governmental Activities</b>				
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	6,195,115	5,321,246	3,864,028	6,213,057
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>
<b>Business-Type Activities</b>				
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>
<b>Primary Government</b>				
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	2,587,539	1,070,695	407,615	5,200,433
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>	<u>2009</u>	<u>2010</u>
\$29,422,090	\$36,519,505	\$34,876,678	\$37,319,817	\$36,891,541	\$41,980,979
10,617,689	12,758,602	15,268,104	16,049,799	15,666,188	19,425,259
<u>6,005,346</u>	<u>6,260,916</u>	<u>6,632,328</u>	<u>5,076,544</u>	<u>3,153,956</u>	<u>1,872,202</u>
<u>46,045,125</u>	<u>55,539,023</u>	<u>56,777,110</u>	<u>58,446,160</u>	<u>55,711,685</u>	<u>63,278,440</u>
(1,387,953)	(785,180)	350,386	1,273,683	1,270,584	1,224,380
<u>(704,319)</u>	<u>(653,156)</u>	<u>(672,021)</u>	<u>89,246</u>	<u>5,125</u>	<u>50,058</u>
<u>(2,092,272)</u>	<u>(1,438,336)</u>	<u>(321,635)</u>	<u>1,362,929</u>	<u>1,275,709</u>	<u>1,274,438</u>
28,034,137	35,734,325	35,227,064	38,593,500	38,162,125	43,205,359
10,617,689	12,758,602	15,268,104	16,049,799	15,666,188	19,425,259
<u>5,301,027</u>	<u>5,607,760</u>	<u>5,960,307</u>	<u>5,165,790</u>	<u>3,159,081</u>	<u>1,922,260</u>
<u>\$43,952,853</u>	<u>\$54,100,687</u>	<u>\$56,455,475</u>	<u>\$59,809,089</u>	<u>\$56,987,394</u>	<u>\$64,552,878</u>

**Crawford County, Ohio**  
*Changes in Net Assets*  
*Last Ten 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				
Criminal Justice Services	0	0	0	0
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				
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				
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	<u>15,827,479</u>	<u>17,314,141</u>	<u>18,362,653</u>	<u>20,074,365</u>
Program Revenues	<u>15,827,479</u>	<u>17,314,141</u>	<u>18,362,653</u>	<u>20,074,365</u>



2005	2006	2007	2008	2009	2010
\$4,083,474	\$4,257,386	\$3,897,224	\$4,206,245	\$4,318,611	\$4,437,762
2,035,724	2,049,387	2,105,455	2,266,083	2,320,533	2,316,244
0	0	0	0	0	99,629
2,189,785	2,183,103	2,277,125	2,318,046	2,402,949	2,056,087
3,394,749	3,438,817	3,431,062	3,785,606	3,911,061	3,689,988
4,667,665	2,735,317	4,344,607	4,303,304	11,116,383	11,596,896
3,627,055	3,687,084	3,716,048	3,935,917	3,998,040	4,313,585
852,069	1,084,483	1,064,754	1,506,528	1,961,382	1,503,309
0	0	489,447	476,448	774,990	825,108
1,489,404	1,657,180	2,381,271	2,161,178	1,986,386	1,895,790
1,801,938	1,868,174	1,901,425	1,861,175	1,907,290	1,374,944
5,610,459	5,662,972	6,642,540	7,265,263	6,549,016	5,940,657
1,896,512	1,765,187	1,728,602	2,098,065	2,003,395	2,204,258
0	258,489	67,908	92,507	337,134	657,676
480,828	480,331	0	0	0	0
650,907	641,449	475,371	597,194	563,420	845,717
<u>32,780,569</u>	<u>31,769,359</u>	<u>34,522,839</u>	<u>36,873,559</u>	<u>44,150,590</u>	<u>43,757,650</u>
164,444	106,176	166,961	200,240	333,296	203,204
3,667,640	3,757,982	4,999,267	6,968,574	0	0
<u>3,832,084</u>	<u>3,864,158</u>	<u>5,166,228</u>	<u>7,168,814</u>	<u>333,296</u>	<u>203,204</u>
<u>36,612,653</u>	<u>35,633,517</u>	<u>39,689,067</u>	<u>44,042,373</u>	<u>44,483,886</u>	<u>43,960,854</u>
2,231,697	2,171,171	2,070,169	2,059,046	2,920,829	3,177,608
1,036,924	1,089,033	1,069,504	1,162,389	1,181,869	1,063,879
325,423	233,820	146,857	217,391	196,483	56,005
403,683	386,601	360,438	422,729	389,167	532,899
286,856	266,934	263,405	217,194	6,552,361	6,353,560
554,111	626,026	1,013,247	1,094,670	1,050,795	1,039,398
79,479	53,053	106,263	111,038	122,068	32,799
1,431,173	1,267,639	1,072,385	1,058,385	1,018,894	611,904
682,828	985,418	1,738,220	1,394,091	1,367,870	1,510,181
357,942	268,934	342,980	372,315	168,759	170,905
11,522	11,084	11,361	10,667	67,000	37,000
12,317,687	13,881,175	14,840,329	14,756,482	14,483,649	15,812,077
729,552	6,701,845	0	281,708	47,556	7,763,950
<u>20,448,877</u>	<u>27,942,733</u>	<u>23,035,158</u>	<u>23,158,105</u>	<u>29,567,300</u>	<u>38,162,165</u>

(continued)

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

	2001	2002	2003	2004
<b>Business-Type Activities</b>				
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
<b>Total Business-Type Activities</b>	<b>2,030,429</b>	<b>2,366,425</b>	<b>2,349,961</b>	<b>2,350,118</b>
<b>Total Primary Government</b>				
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
<b>Total Primary Government Net Expense</b>	<b>(12,236,732)</b>	<b>(13,131,112)</b>	<b>(11,957,940)</b>	<b>(10,701,804)</b>
<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
Public Safety-Criminal Justice Services	0	0	0	0
Health-Mental Health	416,234	446,143	424,800	430,281
Health-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 Levied 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)
<b>Total Governmental Activities</b>	<b>12,008,454</b>	<b>12,480,805</b>	<b>12,543,254</b>	<b>12,242,339</b>
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
<b>Total Business-Type Activities</b>	<b>75,686</b>	<b>4,728</b>	<b>13,554</b>	<b>2,575,101</b>
<b>Total Primary Government</b>	<b>12,084,140</b>	<b>12,485,533</b>	<b>12,556,808</b>	<b>14,817,440</b>
<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
<b>Total Primary Government</b>	<b>(\$152,592)</b>	<b>(\$645,579)</b>	<b>\$598,868</b>	<b>\$4,115,636</b>

Source: Crawford County Auditor

2005	2006	2007	2008	2009	2010
\$157,319	\$157,097	\$181,811	\$184,384	\$194,843	\$201,395
4,032,098	4,409,383	5,530,383	7,415,609	0	0
0	20,000	0	0	50,737	0
4,189,417	4,586,480	5,712,194	7,599,993	245,580	201,395
24,638,294	32,529,213	28,747,352	30,758,098	29,812,880	38,363,560
(12,331,692)	(3,826,626)	(11,487,681)	(13,715,454)	(14,583,290)	(5,595,485)
357,333	722,322	545,966	431,179	(87,716)	(1,809)
(11,974,359)	(3,104,304)	(10,941,715)	(13,284,275)	(14,671,006)	(5,597,294)
1,356,872	1,389,967	1,380,564	1,290,082	1,240,244	1,209,754
0	0	0	0	0	190,382
424,472	435,237	384,096	368,980	563,697	549,657
2,157,592	2,190,253	2,023,633	1,886,334	1,930,352	2,590,606
226,028	237,773	212,584	195,971	185,793	181,706
464,974	492,467	576,121	538,953	517,801	509,940
307,270	375,454	346,906	323,370	310,682	322,743
3,390,957	3,266,092	3,332,049	3,350,905	2,887,839	3,042,845
1,333,029	1,361,847	1,308,421	1,303,818	1,328,481	1,366,950
362,196	270,854	357,366	371,121	116,068	154,355
1,434,342	1,517,968	1,526,363	1,586,344	1,381,547	1,465,074
0	0	0	0	0	0
527,577	853,929	993,766	883,494	484,621	330,574
1,028,562	860,297	854,250	1,212,359	901,690	1,247,654
(502)	68,386	(570,351)	(1,205)	0	0
13,013,369	13,320,524	12,725,768	13,310,526	11,848,815	13,162,240
0	0	384	550	496	538
0	0	0	0	0	0
502	(68,386)	570,351	1,205	0	0
502	(68,386)	570,735	1,755	496	538
13,013,871	13,252,138	13,296,503	13,312,281	11,849,311	13,162,778
681,677	9,493,898	1,238,087	(404,928)	(2,734,475)	7,566,755
357,835	653,936	1,116,701	432,934	(87,220)	(1,271)
\$1,039,512	\$10,147,834	\$2,354,788	\$28,006	(\$2,821,695)	\$7,565,484

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
General Fund				
Reserved	\$1,253,597	\$946,192	\$778,573	\$735,792
Unreserved	3,701,281	3,510,261	2,884,065	4,580,930
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Assigned	0	0	0	0
Unassigned	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total General Fund	<u>4,954,878</u>	<u>4,456,453</u>	<u>3,662,638</u>	<u>5,316,722</u>
All Other Governmental Funds				
Reserved	1,352,732	2,553,794	1,199,238	930,948
Unreserved, reported in				
Special Revenue Funds	5,805,607	5,892,739	6,046,053	5,137,073
Debt Service Fund	156,763	610,049	159,710	192,691
Capital Projects Funds (Deficit)	618,171	160,028	(262,038)	72,538
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned (Deficit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Other Governmental Funds	<u>7,933,273</u>	<u>9,216,610</u>	<u>7,142,963</u>	<u>6,333,250</u>
Total Governmental Funds	<u>\$12,888,151</u>	<u>\$13,673,063</u>	<u>\$10,805,601</u>	<u>\$11,649,972</u>

Source: Crawford County Auditor

Note: GASB Statement No. 54 was implemented in 2010

<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
\$512,947	\$443,599	\$339,603	\$350,266	\$0	\$0
4,650,120	4,585,069	3,982,442	4,142,873	0	0
0	0	0	0	268,335	205,954
0	0	0	0	184,844	54,284
0	0	0	0	160,057	223,539
0	0	0	0	2,612,183	2,119,238
<u>5,163,067</u>	<u>5,028,668</u>	<u>4,322,045</u>	<u>4,493,139</u>	<u>3,225,419</u>	<u>2,603,015</u>
929,486	689,624	667,179	538,301	0	0
7,057,012	8,542,645	10,737,672	12,022,329	0	0
149,623	145,727	168,277	151,741	0	0
(389,251)	(51,599)	12,579	87,675	0	0
0	0	0	0	277,157	291,364
0	0	0	0	12,338,204	14,595,563
0	0	0	0	279,916	81,700
0	0	0	0	5,235	0
0	0	0	0	(746,047)	(712,925)
<u>7,746,870</u>	<u>9,326,397</u>	<u>11,585,707</u>	<u>12,800,046</u>	<u>12,154,465</u>	<u>14,255,702</u>
<u>\$12,909,937</u>	<u>\$14,355,065</u>	<u>\$15,907,752</u>	<u>\$17,293,185</u>	<u>\$15,379,884</u>	<u>\$16,858,717</u>

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

	2001	2002	2003	2004
<b>Revenues</b>				
Property Taxes	\$4,157,625	\$4,388,618	\$4,219,701	\$4,382,951
Sales Taxes	4,487,359	4,652,408	4,830,279	5,028,685
Special Assessments	87,166	99,634	94,846	109,080
Charges for Services	4,377,619	5,041,983	5,224,169	5,746,967
Licenses and Permits	3,934	4,261	5,209	12,540
Fines and Forfeitures	284,099	316,478	268,633	284,082
Intergovernmental	12,831,381	13,560,483	14,222,540	13,699,478
Interest	1,278,543	749,710	693,816	335,053
Rent	74,025	81,952	17,344	18,789
Other	812,602	1,392,530	1,214,315	974,811
<b>Total Revenues</b>	<b>28,394,353</b>	<b>30,288,057</b>	<b>30,790,852</b>	<b>30,592,436</b>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	3,038,956	3,245,774	3,539,192	3,581,420
Judicial	1,901,948	2,061,426	2,285,795	2,152,575
Public Safety	4,677,173	4,978,739	5,216,477	5,298,771
Public Works	3,566,783	4,687,404	3,937,247	4,255,307
Health	3,816,219	4,103,915	4,842,356	4,746,300
Intergovernmental	0	0	0	0
Human Services	9,546,527	10,280,689	9,948,115	10,686,566
Economic Development	280	0	0	0
Capital Outlay	5,214,518	1,688,717	2,510,501	575,624
Intergovernmental	460,160	490,712	479,034	470,586
Debt Service:				
Principal Retirement	248,373	3,973,373	383,373	380,000
Interest and Fiscal Charges	312,274	498,149	510,187	500,469
Issuance Costs	0	115,439	0	0
<b>Total Expenditures</b>	<b>32,783,211</b>	<b>36,124,337</b>	<b>33,652,277</b>	<b>32,647,618</b>
Excess of Revenues Over (Under) Expenditures	(4,388,858)	(5,836,280)	(2,861,425)	(2,055,182)
<b>Other Financing Sources (Uses)</b>				
Bond Anticipation Notes Issued	3,500,000	0	0	2,900,000
General Obligation Bonds Issued	0	6,495,000	0	0
General Obligation Refunding Bonds Issued	0	0	0	0
Premium on General Obligation Bonds Issued	0	129,938	0	0
Premium on General Obligation Refunding Bonds Issued	0	0	0	0
Payment to Refunding Bond Escrow Agent	0	0	0	0
Transfers In	1,772,740	2,445,210	1,523,729	3,580,105
Transfers Out	(1,802,619)	(2,448,956)	(1,529,766)	(3,580,552)
<b>Total Other Financing Sources (Uses)</b>	<b>3,470,121</b>	<b>6,621,192</b>	<b>(6,037)</b>	<b>2,899,553</b>
<b>Net Changes in Fund Balances</b>	<b>(\$918,737)</b>	<b>\$784,912</b>	<b>(\$2,867,462)</b>	<b>\$844,371</b>
Debt Service as a Percentage of Noncapital Expenditures	2.1%	14.1%	3.0%	2.9%

Source: Crawford County Auditor

2005	2006	2007	2008	2009	2010
\$4,915,233	\$4,966,835	\$5,010,847	\$4,593,182	\$4,664,714	\$5,552,139
5,084,380	4,886,663	4,964,071	5,059,585	4,473,474	4,461,226
153,793	141,997	123,828	94,619	74,479	63,268
6,600,687	6,912,255	7,508,809	7,567,705	14,304,222	13,813,196
5,597	5,250	7,470	19,019	14,773	16,685
277,579	292,531	290,491	316,022	285,470	409,574
15,077,308	15,130,094	15,598,627	16,855,323	16,038,062	21,706,265
604,476	925,092	1,097,280	1,214,187	483,152	434,021
202,271	197,846	198,423	204,044	157,521	198,445
1,028,562	860,299	854,250	1,212,359	901,620	1,234,159
<u>33,949,886</u>	<u>34,318,862</u>	<u>35,654,096</u>	<u>37,136,045</u>	<u>41,397,487</u>	<u>47,888,978</u>
3,788,011	3,953,311	3,672,009	3,866,689	4,025,650	3,996,782
1,965,032	2,041,553	2,117,820	2,223,636	2,267,622	2,142,540
5,336,695	5,396,276	5,541,432	5,715,853	6,194,252	5,352,996
4,460,095	3,756,949	3,508,568	4,122,926	9,552,598	10,792,634
4,452,371	4,794,319	4,736,142	5,329,485	5,919,854	5,388,566
0	0	489,447	465,294	756,229	754,828
10,696,274	11,052,399	12,729,864	13,127,323	12,266,920	10,990,597
0	258,489	61,384	90,565	333,757	654,966
467,627	180,888	225,796	315,233	196,496	4,863,722
487,385	492,990	0	0	0	0
3,290,000	410,000	565,000	565,000	1,145,000	3,373,106
651,159	604,946	434,453	536,511	652,410	994,408
67,599	0	142,133	0	0	0
<u>35,662,248</u>	<u>32,942,120</u>	<u>34,224,048</u>	<u>36,358,515</u>	<u>43,310,788</u>	<u>49,305,145</u>
<u>(1,712,362)</u>	<u>1,376,742</u>	<u>1,430,048</u>	<u>777,530</u>	<u>(1,913,301)</u>	<u>(1,416,167)</u>
0	0	0	0	0	0
2,900,000	0	0	0	0	0
0	0	6,535,000	0	0	2,895,000
72,830	0	0	0	0	0
0	0	86,323	0	0	0
0	0	(6,479,187)	0	0	0
1,397,046	1,965,062	1,987,707	1,947,939	1,923,183	1,595,852
(1,397,548)	(1,896,676)	(2,007,204)	(1,949,144)	(1,923,183)	(1,595,852)
<u>2,972,328</u>	<u>68,386</u>	<u>122,639</u>	<u>(1,205)</u>	<u>0</u>	<u>2,895,000</u>
<u>\$1,259,966</u>	<u>\$1,445,128</u>	<u>\$1,552,687</u>	<u>\$776,325</u>	<u>(\$1,913,301)</u>	<u>\$1,478,833</u>
11.9%	3.1%	3.4%	3.2%	3.1%	10.2%

**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			
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
2009	538,149,490	106,782,910	1,842,664,000	21,691,330	24,649,239
2010	535,927,610	107,297,280	1,837,785,400	21,958,570	24,952,920

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 in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax was phased out. The assessment percentage was 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009 and 2010. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 or 2010 from general business taxpayers, except telephone companies whose last year to pay tangible personal property tax was 2010.

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	
\$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
1,650,210	1,650,210	668,273,940	1,868,963,449	9.76
743,070	743,070	665,926,530	1,863,481,390	12.77

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

	2001	2002	2003	2004	2005
County					
General	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
Fairway					
Effective Millage Rates					
Residential/Agriculture	2.29	2.30	2.08	3.50	3.50
Commercial/Industrial	3.40	3.40	3.24	3.50	3.50
Tangible/Personal	3.50	3.50	3.50	3.50	3.50
Fairview					
Effective Millage Rates					
Residential/Agriculture	0.71	0.71	0.65	0.65	0.65
Commercial/Industrial	0.97	0.97	0.92	0.93	0.93
Tangible/Personal	1.00	1.00	1.00	1.00	1.00
Mental Health					
Effective Millage Rates					
Residential/Agriculture	0.61	0.61	0.56	0.56	0.56
Commercial/Industrial	0.94	0.94	0.90	0.90	0.90
Tangible/Personal	1.00	1.00	1.00	1.00	1.00
Childrens Services					
Effective Millage Rates					
Residential/Agriculture	0.36	0.36	0.32	0.32	0.32
Commercial/Industrial	0.49	0.49	0.46	0.46	0.46
Tangible/Personal	0.50	0.50	0.50	0.50	0.50
Council on Aging					
Effective Millage Rates					
Residential/Agriculture	0.60	0.50	0.45	0.45	0.45
Commercial/Industrial	0.60	0.58	0.55	0.56	0.56
Tangible/Personal	0.60	0.60	0.60	0.60	0.60
Criminal Justice Services					
Effective Millage Rates					
Residential/Agriculture	0.00	0.00	0.00	0.00	0.00
Commercial/Industrial	0.00	0.00	0.00	0.00	0.00
Tangible/Personal	0.00	0.00	0.00	0.00	0.00
Total County	<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	6.78	6.68	6.26	7.68	7.68
Commercial/Industrial	8.59	8.58	8.27	8.55	8.55
Tangible/Personal	8.80	8.80	8.80	8.80	8.80
School Districts					
Buckeye Central	21.32-45.00	21.32-45.00	20.12-45.00	20.13-45.00	20.00-45.00
Bucyrus	30.70-50.35	30.53-50.30	29.65-49.25	30.02-49.60	30.29-49.86
Colonel Crawford	27.61-49.80	27.51-49.70	33.58-57.14	33.64-57.19	33.29-56.84
Crestline	30.95-62.75	30.38-61.60	32.23-64.83	32.19-64.80	32.16-64.82
Galion	31.72-53.90	31.60-61.63	35.31-68.47	35.32-68.47	33.25-59.57
Wynford	28.76-50.45	28.57-50.10	33.93-56.35	33.83-56.35	34.07-56.59
Out-of-County School Districts					
Mohawk	20.00-36.90	20.00-36.90	25.99-42.89	25.98-42.89	25.96-42.89
Plymouth	30.30-37.30	30.28-36.00	30.27-36.00	29.87-35.60	27.29-33.10
Ridgedale	26.82-48.15	26.81-47.52	26.74-47.39	27.41-47.39	27.40-47.39
Upper Sandusky	20.00-33.70	20.00-33.70	20.00-33.70	20.00-33.70	20.00-33.70
Willard	23.26-45.15	23.76-44.45	23.31-44.29	23.24-44.29	28.97-49.89

2006	2007	2008	2009	2010
\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
3.21	3.21	3.21	4.74	4.75
3.09	3.11	3.12	4.70	4.74
3.50	3.50	3.50	5.00	5.00
0.92	0.92	0.92	0.93	0.93
0.88	0.89	0.89	0.92	0.92
1.00	1.00	1.00	1.00	1.00
0.51	0.51	1.00	1.00	1.00
0.80	0.80	1.00	1.00	1.00
1.00	1.00	1.00	1.00	1.00
0.30	0.30	0.30	0.30	0.30
0.41	0.41	0.41	0.43	0.43
0.50	0.50	0.50	0.50	0.50
0.55	0.55	0.55	0.56	0.80
0.53	0.53	0.54	0.55	0.80
0.60	0.60	0.60	0.60	0.80
0.00	0.00	0.00	0.00	2.75
0.00	0.00	0.00	0.00	2.75
0.00	0.00	0.00	0.00	2.75
<u>8.80</u>	<u>8.80</u>	<u>8.80</u>	<u>10.30</u>	<u>13.25</u>
7.69	7.69	8.18	9.73	12.73
7.91	7.94	8.16	9.80	12.84
8.80	8.80	8.80	10.30	13.25
20.00-45.00	26.32-51.30	28.08-30.22	28.08-30.26	28.08-30.34
36.21-55.91	35.69-55.35	36.23-38.73	37.74-39.07	37.94-39.46
31.03-55.80	27.75-52.50	27.72-36.68	26.96-42.77	26.99-42.72
31.04-64.42	29.81-63.17	30.43-44.21	39.99-53.13	40.25-55.34
28.90-56.53	29.64-57.23	29.63-39.80	33.72-41.95	33.80-42.34
30.22-54.02	30.24-54.54	32.58-34.73	30.54-34.12	30.24-34.31
25.89-42.81	25.13-42.13	25.15-27.92	25.15-27.93	25.14-28.44
27.29-33.10	27.19-33.00	27.18-28.68	26.98-28.52	26.99-28.51
27.25-47.60	26.98-47.68	25.82-25.96	25.82-29.35	22.72-25.82
20.00-33.70	20.00-33.70	20.03-21.16	20.05-21.16	20.00-21.24
27.91-48.95	27.94-48.95	27.94-32.74	27.48-33.76	27.17-33.22

(continued)

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

	2001	2002	2003	2004	2005
<b>Joint Vocational School Districts</b>					
Pioneer	\$2.44-4.70	\$2.32-4.70	\$2.23-4.70	\$2.23-4.70	\$2.09-4.70
Tri-Rivers	2.61-4.40	2.56-4.40	2.56-4.40	2.53-4.40	2.40-4.40
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	5.33-5.80	5.33-5.80	5.22-5.80	5.22-5.80	5.23-5.80
Bucyrus/Colonel Crawford	3.83-4.30	3.83-4.30	3.72-4.30	3.72-4.30	3.73-4.30
Bucyrus/Wynford	3.23-3.70	3.23-3.70	3.12-3.70	3.12-3.70	3.13-3.70
Crestline/City	5.80-7.50	7.20-7.20	7.20-7.20	7.30-7.30	5.50-5.50
Crestline/Colonel Crawford	4.70-7.50	6.10-6.10	6.10-6.10	5.40-5.40	3.60-3.60
Galion/City	4.75-4.85	4.25-4.25	4.45-4.45	3.90-3.90	3.90-3.90
Galion/Crestline		.70-.70	.70-.70	.70-.70	.70-.70
<b>Villages</b>					
Chatfield	1.90-1.90	1.90-1.90	1.90-1.90	1.30-1.30	1.30-1.30
New Washington	7.36-7.80	5.36-5.80	6.06-6.80	5.26-6.00	5.26-6.00
North Robinson	3.86-4.60	3.86-4.60	4.34-4.60	4.35-4.60	4.35-4.60
Tiro	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
<b>Townships</b>					
Auburn	5.95-8.20	5.95-8.20	5.78-8.20	5.92-8.20	5.10-7.20
Bucyrus	4.73-5.20	4.73-5.20	4.68-5.20	4.03-4.20	4.20-4.20
Chatfield	2.62-4.85	4.45-6.20	3.88-5.40	3.93-5.40	3.96-5.43
Cranberry	2.07-3.90	2.07-3.90	2.03-3.90	2.22-3.90	2.22-3.90
Dallas	3.67-4.80	3.67-4.80	3.65-4.80	3.66-4.80	3.35-4.30
Holmes	3.53-3.70	3.53-3.70	3.43-3.70	3.44-3.70	3.37-3.70
Jackson	.70-1.40	.70-1.40	.70-1.40	3.45-4.15	3.45-4.15
Jefferson	6.18-7.70	6.19-7.70	5.74-7.70	3.70-5.20	3.70-5.20
Liberty	4.21-4.80	4.45-4.80	4.19-4.80	4.20-4.80	4.38-4.80
Lykens	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
Polk	8.95-9.10	9.25-9.40	6.71-9.00	5.67-9.00	5.67-9.00
Sandusky	2.00-2.00	2.00-2.00	2.00-2.00	2.40-2.40	2.40-2.40
Texas	1.70-1.70	1.70-1.70	1.70-1.70	1.70-1.70	1.70-1.70
Tod	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-4.70
Vernon	4.29-4.30	4.29-4.30	4.16-4.30	4.16-4.30	4.16-4.30
Whetstone	.75-2.70	.75-2.70	.73-2.70	1.04-2.90	1.04-2.90

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.

2006	2007	2008	2009	2010
\$2.02-4.70	\$2.02-4.70	\$2.00-3.10	\$2.00-2.26	\$2.00-2.31
2.39-4.40	2.25-4.40	2.22-3.25	2.23-3.32	2.20-3.37
1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60
4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30
2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
2.20-2.20	2.74-2.74	2.20-2.20	2.20-2.20	2.20-2.20
5.25-5.25	5.25-5.25	4.00-4.00	4.00-4.00	4.00-4.00
3.35-3.35	3.47-3.70	2.10-2.10	2.10-2.10	2.80-2.80
1.95-1.95	1.95-1.95	1.95-1.95	2.08-2.08	3.00-3.00
.70-.70	.70-.70	.70-.70	.83-.83	.70-.70
1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30
4.86-6.00	4.87-6.00	4.87-5.36	4.38-4.48	4.38-4.49
4.39-4.60	4.39-4.60	4.60-4.60	4.60-4.60	4.60-4.60
1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
3.90-7.20	4.10-4.10	4.10-4.10	3.77-4.10	3.77-4.10
5.10-5.20	5.12-5.20	5.12-5.12	4.79-5.15	4.80-5.15
3.46-5.05	4.30-4.30	4.30-4.30	3.94-4.30	3.95-4.30
1.98-3.90	1.98-2.30	2.09-2.17	2.30-2.30	2.30-2.30
4.07-4.30	4.07-4.30	4.07-4.30	3.62-4.30	3.63-4.30
3.22-3.70	3.22-3.70	3.22-3.32	3.19-3.22	3.20-3.22
2.90-4.15	2.90-3.45	2.90-3.27	2.90-3.22	2.90-3.22
3.29-5.20	3.47-3.70	3.47-3.50	3.70-3.70	3.70-3.70
4.22-4.80	4.22-4.80	5.54-5.77	5.21-5.77	5.22-5.77
2.20-2.20	2.20-2.20	2.20-2.20	3.06-3.20	3.07-3.20
5.39-9.00	5.40-6.30	6.45-6.73	6.77-6.81	5.72-5.77
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	2.70-2.70
2.20-4.70	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
3.89-4.30	3.89-4.30	3.89-3.89	3.89-3.94	3.89-3.94
1.00-2.90	1.00-1.10	1.00-1.02	.94-1.10	.94-1.10

**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)
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
2009	4,716,345	4,455,654	94.47	206,753
2010	6,418,873	5,320,709	82.89	262,761

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
\$4,298,043	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
4,662,407	98.86	408,416	8.66
5,583,470	86.99	553,294	8.62

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

	2010			2001		
	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation
General Electric	\$5,874,285	1	0.88%	\$7,002,710	2	1.10%
TPI Acquisition	5,558,685	2	0.83			
Worcester, Ronald	5,255,570	3	0.79			
Timken Company	5,065,000	4	0.76	26,276,780	1	4.14
Imasen Bucyrus Tech	5,029,742	5	0.76			
Arctic Cat	4,933,400	6	0.74			
Hydraulic Technologies, Inc.	4,579,057	7	0.69			
Baja Boats	4,397,971	8	0.66			
Wesley Yard, LLC.	4,052,285	9	0.61			
Bucyrus Precision Tech	3,863,314	10	0.58	2,885,630	8	0.46
Dayco Swan				6,955,380	3	1.10
McClain Easy Pack				4,369,710	4	0.69
Bucyrus Blades				3,943,460	5	0.62
PECO II				3,763,320	6	0.59
Brunswick Corporation				3,441,420	7	0.54
National Lime and Stone Co., Inc.				2,556,240	9	0.40
Carlisle Geauga Co.				2,412,830	10	0.38
All Other	<u>617,317,221</u>		<u>92.70</u>	<u>571,063,723</u>		<u>89.98</u>
Total	<u>\$665,926,530</u>		<u>100.00%</u>	<u>\$634,671,203</u>		<u>100.00%</u>

Source: Crawford County Auditor

**Crawford County, Ohio**  
*Taxable Sales by Type*  
*Last Nine 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>	<u>2009</u>	<u>2010</u>
\$1,797,780	\$1,898,806	\$1,763,349	\$1,580,414	\$1,661,644
279,750	228,510	347,715	259,177	533,712
404,895	425,115	462,931	410,951	474,675
159,225	146,599	238,360	116,177	86,756
949,568	990,343	888,896	796,037	896,213
0	1,108	3,711	2,172	1,465
9,157	9,809	5,513	7,510	7,727
16,308	17,245	17,987	19,100	19,706
1,042	683	899	696	814
4,345	4,359	4,842	5,683	4,781
1,327,570	1,313,404	1,306,248	1,283,142	1,220,883
8,914	17,298	44,023	30,407	30,211
0	1,459	2,405	2,766	5,588
4,958,554	5,054,738	5,086,879	4,514,232	4,944,175
<u>(59,761)</u>	<u>(56,902)</u>	<u>(61,035)</u>	<u>(181,844)</u>	<u>(380,025)</u>
<u>\$4,898,793</u>	<u>\$4,997,836</u>	<u>\$5,025,844</u>	<u>\$4,332,388</u>	<u>\$4,564,150</u>
1.50%	1.50%	1.50%	1.50%	1.50%

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

Year	General Obligation Bonds				Business-Type Activities		
	Governmental Activities				Waterline	Bulldozer	OPWC Loan
	Jail	Job and Family Services Building	Landfill Improvements	Other			
2001	\$4,289,561	\$565,000	\$5,401,659	\$56,746	\$901,607	\$77,335	0
2002	4,136,743	530,000	6,195,542	6,428,660	860,246	41,106	0
2003	3,969,224	490,000	5,497,520	6,280,636	820,178	3,232	0
2004	3,788,221	450,000	4,769,352	6,150,985	781,622	0	0
2005	3,604,106	405,000	5,142,454	8,990,523	744,835	0	0
2006	3,406,381	360,000	4,350,258	8,852,231	705,116	0	49,578
2007	2,177,327	310,000	4,071,673	9,674,722	657,470	0	47,099
2008	2,035,144	255,000	3,603,663	9,344,787	615,876	0	44,620
2009	1,884,308	200,000	3,116,078	9,004,852	577,592	0	43,381
2010	1,929,068	135,000	2,837,196	8,654,917	537,368	0	39,663

Source: Crawford County Auditor

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

<u>Total Primary Government</u>	<u>Per Capita (1)</u>	<u>Percentage of Personal Income (1)</u>
\$11,291,908	\$243	1.00%
18,192,297	394	1.59
17,060,790	373	1.43
15,940,180	350	1.35
18,886,918	418	1.61
17,723,564	399	1.50
16,938,291	384	1.40
15,899,090	364	1.28
14,826,211	342	1.19
14,133,212	323	1.13

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Debt Limit	\$14,366,780	\$14,299,786	\$14,393,126	\$15,705,639
Total Net Debt Applicable to Limit	<u>1,894,348</u>	<u>4,693,373</u>	<u>4,575,000</u>	<u>4,480,000</u>
Legal Debt Margin	<u><u>\$12,472,432</u></u>	<u><u>\$9,606,413</u></u>	<u><u>\$9,818,126</u></u>	<u><u>\$11,225,639</u></u>
Total Net Debt Applicable to the Debt Limit as a Percentage of the Debt Limit	13.19%	32.82%	31.79%	28.52%

Source: Crawford County Auditor

**Legal Debt Margin Calculation for Year 2010**

Assessed Value	\$665,926,530
Debt Limit <sup>a</sup>	15,148,163
Debt Applicable to Limit	
General Obligation Bonds	13,469,084
OPWC Loans	39,663
Less Exemptions	<u>(6,913,747)</u>
Total Net Debt Applicable to Limit	<u>6,595,000</u>
Legal Debt Margin	<u><u>\$8,553,163</u></u>

<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
\$15,837,917	\$15,394,847	\$16,357,616	\$15,676,238	\$15,206,849	\$15,148,163
<u>7,285,000</u>	<u>7,184,999</u>	<u>7,290,000</u>	<u>7,065,000</u>	<u>6,829,765</u>	<u>6,595,000</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>	<u><u>\$8,377,084</u></u>	<u><u>\$8,553,163</u></u>
46.00%	46.67%	44.57%	45.07%	44.91%	43.54%

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

Six million plus	\$6,000,000
2 1/2% of Assessed Value	<u>9,148,163</u>
in excess of 300,000,000	<u><u>\$15,148,163</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>
2001	\$10,312,966	0.55%	\$221.73
2002	17,290,945	0.92	374.48
2003	16,237,380	0.86	355.13
2004	15,158,558	0.74	333.23
2005	18,142,083	0.87	401.74
2006	16,968,870	0.82	381.67
2007	16,233,722	0.72	367.72
2008	15,238,594	0.68	348.41
2009	14,205,238	0.76	327.29
2010	13,556,181	0.73	309.61

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*

Year	Population	Personal Income (in thousands)	Per Capita Personal Income	Unemployment Rate
2001	46,512	\$1,126,398	\$24,217	6.9%
2002	46,173	1,143,806	24,772	7.50
2003	45,722	1,192,746	26,087	8.20
2004	45,490	1,177,653	25,888	7.70
2005	45,159	1,173,866	25,994	6.70
2006	44,460	1,183,569	26,621	6.50
2007	44,147	1,210,893	27,429	6.90
2008	43,738	1,238,709	28,321	8.70
2009	43,403	1,249,149	28,780	14.20
2010	43,784	1,249,149	28,530	12.40

Source: Labor Market Information

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

Employer	2010			2001		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Imasen Bucyrus Tech	550	1	2.97%	216	7	0.97%
Galion Community Hospital	404	2	2.18	340	5	1.52
Timken Company	300	3	1.62	926	1	4.15
Covert Manufacturing, Inc.	300	4	1.62			
Bucyrus Community Hospital	185	5	1.00	237	6	1.06
Bucyrus Precision Tech	185	6	1.00			
General Electric	185	7	1.00	383	4	1.72
ESCO Bucyrus	175	8	0.95	171	9	0.77
Lifetouch	175	9	0.95			
Arctic Cat	130	10	0.70	160	10	0.72
Dayco Swan				500	2	2.24
Baja Boats				410	3	1.84
Via Systems				200	8	0.90
Total	<u>2,589</u>		<u>13.99%</u>	<u>3,543</u>		<u>15.89%</u>
Total Employed within County	<u>18,500</u>			<u>22,300</u>		

Sources: Crawford County Economic Development and Labor Market Information

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

Program	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Government										
Legislative and Executive	53	56	56	55	50	50	49	50	50	47
Judicial	48	51	47	46	42	36	40	37	38	38
Public Safety										
Jail Operation	39	38	36	34	34	29	29	30	29	27
Other Public Safety	34	38	38	37	44	43	44	42	42	40
Public Works	33	34	34	34	29	28	28	28	28	28
Health										
Developmental Disabilities	55	59	59	58	57	55	51	53	53	52
Other Health	7	8	7	7	6	6	7	7	7	9
Human Services										
Child Welfare	26	26	30	25	0	0	0	0	0	0
County Home	44	40	40	40	36	36	33	36	30	18
Job and Family Services	56	51	44	41	62	64	63	62	61	59
Other Human Services	25	22	21	21	21	19	17	18	19	17
Economic Development	0	0	0	0	0	0	1	1	2	1
<b>Total</b>	<b>420</b>	<b>423</b>	<b>412</b>	<b>398</b>	<b>381</b>	<b>366</b>	<b>362</b>	<b>364</b>	<b>359</b>	<b>336</b>

Source: Crawford County Auditor

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

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

Source: Various county departments

2006	2007	2008	2009	2010
1,112	1,036	874	834	845
980	857	829	753	757
2,092	1,893	1,703	1,587	1,602
28,923	28,562	29,754	28,951	29,170
17,339	11,897	21,448	12,654	14,325
60%	42%	72%	44%	49%
2,001	1,797	1,519	1,514	1,487
2,584	2,132	1,571	1,464	1,161
554	587	622	644	598
179	217	190	204	187
322	334	337	320	330
160	163	166	194	202
13	14	7	8	7
307	425	313	305	404
7	12	11	13	12
1,415	1,559	1,881	1,916	1,720
8,394	7,978	7,649	7,970	7,160
2,090	1,930	2,195	2,014	1,460
2,079	1,909	2,206	1,994	1,495
110	112	110	119	77
7	6	6	3	5
2	4	4	4	7
5	1	0	1	1
1	1	0	1	8
8,055	8,108	8,274	8,373	8,703
121	122	119	101	99
8	7	12	7	15
133	139	119	138	141
9,010	9,334	9,175	8,900	8,783

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

2005	2006	2007	2008	2009	2010
1	1	1	1	1	1
1	1	1	1	1	1
3	3	3	0	2	2
1	2	2	2	2	2
30	33	39	33	33	28
66	66	68	70	69	71
224.2	233.9	233.9	233.9	233.9	233.9
175	182	182	182	183	183
2,241	2,242	2,243	2,243	2,244	2,244
2	3	3	3	3	3
2.00	2.50	3.50	3.50	3.50	3.50
7.00	7.50	7.50	7.50	7.50	7.50
3	2	2	1	1	1
16	21	23	22	27	24
1	1	1	1	0	0
2	2	2	2	2	2
5	5	5	6	6	5
7	9	7	8	8	8
1	2	2	2	2	2

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# Dave Yost • Auditor of State

## CRAWFORD COUNTY FINANCIAL CONDITION

### CRAWFORD COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
SEPTEMBER 29, 2011