

Crawford County, Ohio

COMPREHENSIVE ANNUAL

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2004

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, 2004
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Crawford County Auditor

Robin E. Hildebrand

June 17, 2005

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, 2004. This CAFR conforms to generally accepted accounting principles (GAAP), as applicable to governmental entities.

The responsibility for both the accuracy of presented data and the completeness and fairness of the presentation rests with the County Auditor. This report will provide the taxpayers of Crawford County with financial data that enables them to gain a true understanding of the County's financial affairs.

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

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

REPORTING ENTITY

The 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. All governmental departments, agencies, institutions, commissions, public authorities, and other governmental organizations that are not legally separate from the County are included for financial reporting purposes as part of the primary government. Organizations for which the County is financially accountable or which are fiscally dependent on the County are included in this report as component units. Waycraft Workshop, Inc., a not-for-profit corporation that is subsidized by the County has been included in the reporting entity as a discretely presented component unit.

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 operations of these entities are presented as agency funds in this report.

A complete discussion of the County's reporting entity is provided in Note 1 to the Basic Financial Statements.

COUNTY ORGANIZATION AND SERVICES

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 46,966.

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

ECONOMIC CONDITION AND OUTLOOK

Crawford County is home to a mix of industry and agribusiness. Local industrial firms make products for heavy industry, home, recreation and business. Timken, Dayco Swan, and General Electric contribute to the County's industrial setting. The County developed a commercial and industrial park, in conjunction with citizen support, known as Crossroads Industrial Park. This park has attracted three employers, two of which are manufacturers of auto parts for Honda and one that is a distribution center for Artic Cat, a maker of snowmobiles and jetskis. Durable manufacturing dominates the local economy. A newly expanded four-lane section of US 30 was opened in Crawford County westbound from Bucyrus in 2004. In 2005, the new eastbound four-lane section of US 30 will be opened. This expansion will improve safety and mobility and potentially attract new industrial development. About 90 percent of the land area in the County is agricultural land, and characteristic of agricultural areas.

Crawford County's unemployment rate decreased in 2004. The unemployment rate for the County is currently 7.7 percent, which decreased from a rate of 8.2 percent a year ago. This rate exceeds the State's average unemployment rate of 6.1 percent and the national average of 5.5 percent. Although decreasing, the County's unemployment rate demonstrates the County's dependency on manufacturing and agriculture industries that have suffered with the national recession.

There are several companies that have been able to consider expansions during this difficult economic cycle. Country Star Co-op, a grain and farm supplier for local farmers, developed and completed a state-of-the-art, high speed grain loading and distribution facility in 2004. The total investment for this expansion was \$3.6 million and it created three full-time jobs. Covert Manufacturing, Inc., a pattern making and production machining company, is in the process of upgrading existing equipment and installing additional equipment to break into new anticipated markets. The project will involve a total investment of \$3 million and all acquisition, construction, and installation will be completed by 2007. The Mennel Milling Company, a wheat flour mill, started construction of a concrete slip form to expand its existing facility. Anticipated completion of the \$7.5 million project is December 2005.

CURRENT MAJOR INITIATIVES

County Commissioners have been responsible for various building projects over the last several years. By year end, the County had completed most renovations to the existing courthouse that is used for the three court systems. These renovations included updates to mechanical and electrical systems, replacement of windows, and repairs to the exterior of the facility. Additional space for the court systems was provided. The cost of these renovations was \$4 million.

In May 2004, the County Commissioners entered into a management agreement with Santek Environmental to manage the Sanitary Landfill facility. This agreement states that Santek Environmental will assume all future construction costs of future cells. It further states that the County be paid a monthly royalty fee and annual equipment lease fees. Under this agreement, the County retains ownership and responsibility for setting rates for the disposal of solid waste at the facility. In addition, Santek Environmental anticipates expanding the market area for the Sanitary Landfill facility. The County has submitted a proposal for a permit to allow a separate site for construction and demolition debris. This site is being considered on a closed portion of the landfill which will allow the facility to have a longer useful life.

Currently, the Crawford County Emergency Management Agency is updating communication equipment and emergency support equipment. This is being done through grants received from the Federal Emergency Management Agency.

In 2004, the County Auditor completed development of a GIS web mapping system to provide digitized mapping services, including digitized tax maps and orthophotos for the County. Information from this system is made available to other governmental agencies and the general public via the Internet.

Additionally, funding was obtained in 2004 from federal grant funds and the Ohio Geographically Referenced Information Program (OGRIP) for development of a County Location Based Response System (LBRS). This will eventually become a subsystem of a state-wide LBRS which will be used at all levels of government. The Crawford County Emergency Management Agency is one agency that will now be able to incorporate GIS into emergency services to aid in locating an emergency site.

FUTURE MAJOR INITIATIVES

Efforts continue at the County Jail to secure out-of-county inmates to help subsidize the cost of operating the local jail. Currently, a performance audit is being completed on the jail to identify areas in which to save money and to help with future planning issues.

The County Commissioners completed a feasibility study to expand the current rural water system to include areas in the northeast part of the County. Anticipated funding in 2005 consists of rural development grants, loans and tap-in fees from residents. There are potentially four hundred fourteen new customers with this expansion, which will include approximately twenty miles of water line.

The County Commissioners also completed a feasibility study to provide a centralized sewer system for the Sugar Grove area of Whetstone Township. Currently, this area does not have an existing centralized sewer system and individual systems are either non-existent or failing. The project has been approved, and partial funding in the form of grants has been received. Anticipated completion of the project is September 2005.

FINANCIAL INFORMATION

The County's accounting system is organized on a "fund" basis. Each fund is a distinct self-balancing accounting entity.

In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurances regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

The Financial Services Department of the County Auditor's Office is responsible for the auditing and analysis of all purchase orders and vouchers of the County. As these documents are received, they are carefully examined to ensure the use of proper accounts and to ensure the availability of funds prior to payment. The County utilizes a fully automated accounting system as well as an automated system of control for capital assets and payroll. These systems, coupled with the auditing by the Financial Services Department, ensure that the financial information generated is both accurate and reliable.

By statute, the County Commissioners adopt the annual operating budget for the County on the first day of January. All disbursements and transfers of cash between funds require appropriation authority from the County Commissioners. Budgets are controlled at the object level within a department and fund. At that time the necessary funds are encumbered and the purchase order released to the vendor. Those purchase orders that exceed the available appropriation are rejected until additional funding is secured. The accounting system used by the County provides the necessary information to reconcile every purchase and cash disbursement made on behalf of an agency or office.

Additional information on the County's budgetary accounting system can be found in the Notes to the Basic Financial Statements.

INTERNAL SERVICE FUND

In 2003, the County closed the Workers' Compensation internal service fund; however, budgetary information is still presented reflecting the actual transfer of cash out of the fund in 2004. At year end, Crawford County has one internal service fund to account for self-insured health benefits. The employees' share in the cost of monthly premiums with the County and this program was implemented in an attempt to help control the rising cost of health insurance premiums. The net assets of this fund were \$857,269 as of December 31, 2004. This compares to \$351,124 as of December 31, 2003.

CASH MANAGEMENT

All County cash is pooled for investment purposes. For the year ended December 31, 2004, the County's cash resources were divided among the following types of deposits and investments: repurchase agreements; certificates of deposit; STAR Ohio, an investment pool operated by the Ohio State Treasurer; and federal agency securities. Interest earned on investments is credited to the General Fund, except as stipulated by State statute or by County resolution. Interest credited to the General Fund in 2004 was \$299,097. The County's deposits are collateralized by specific or pooled collateral. By law, financial institutions may establish a collateral pool to cover all public deposits. The market value of the pooled collateral must equal at least 105 percent of the public funds on deposit. The collateral is held by trustees of the financial institutions. The County regularly reviews the market value of the pool to ensure that adequate collateral is being provided.

RISK MANAGEMENT

The County insures all risk other than health care benefits through private insurance carriers and maintains a variety of coverages. Some of the principal coverages include property, liability, and vehicle insurance. The County is self-insured for health care benefits. A more detailed description of the County's risk management may be found in Note 12 to the Basic Financial Statements.

INDEPENDENT AUDIT

Included in this report is an audit opinion rendered on the County's financial statements by our independent auditor, Betty Montgomery, Auditor of State.

The County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and the U.S. Office of Management and Budget Circular A-133, Audits of States and Local Governments. The results of the single audit are published in a separate report.

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, 2003.

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

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

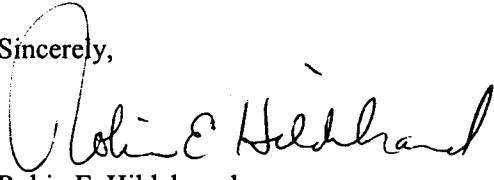
ACKNOWLEDGEMENTS

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Robin E. Hildebrand". The signature is written in a cursive style with a large initial "R" and "H".

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, 2003

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.



Nancy L. Ziehl

President

Jeffrey R. Enos

Executive Director

Crawford County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2004
Elected Officials

Board of Commissioners
Moshen Ressallat (President)
Carl Watt
Ronald Hoeft

Auditor
Robin E. Hildebrand

Treasurer
Gary Cole

Recorder
Ruth McKibben Volk

Clerk of Courts
Sue E. Seevers

Coroner
Michael Johnson

Engineer
Gerald W. Riedel

Prosecuting Attorney
Stanley E. Flegm

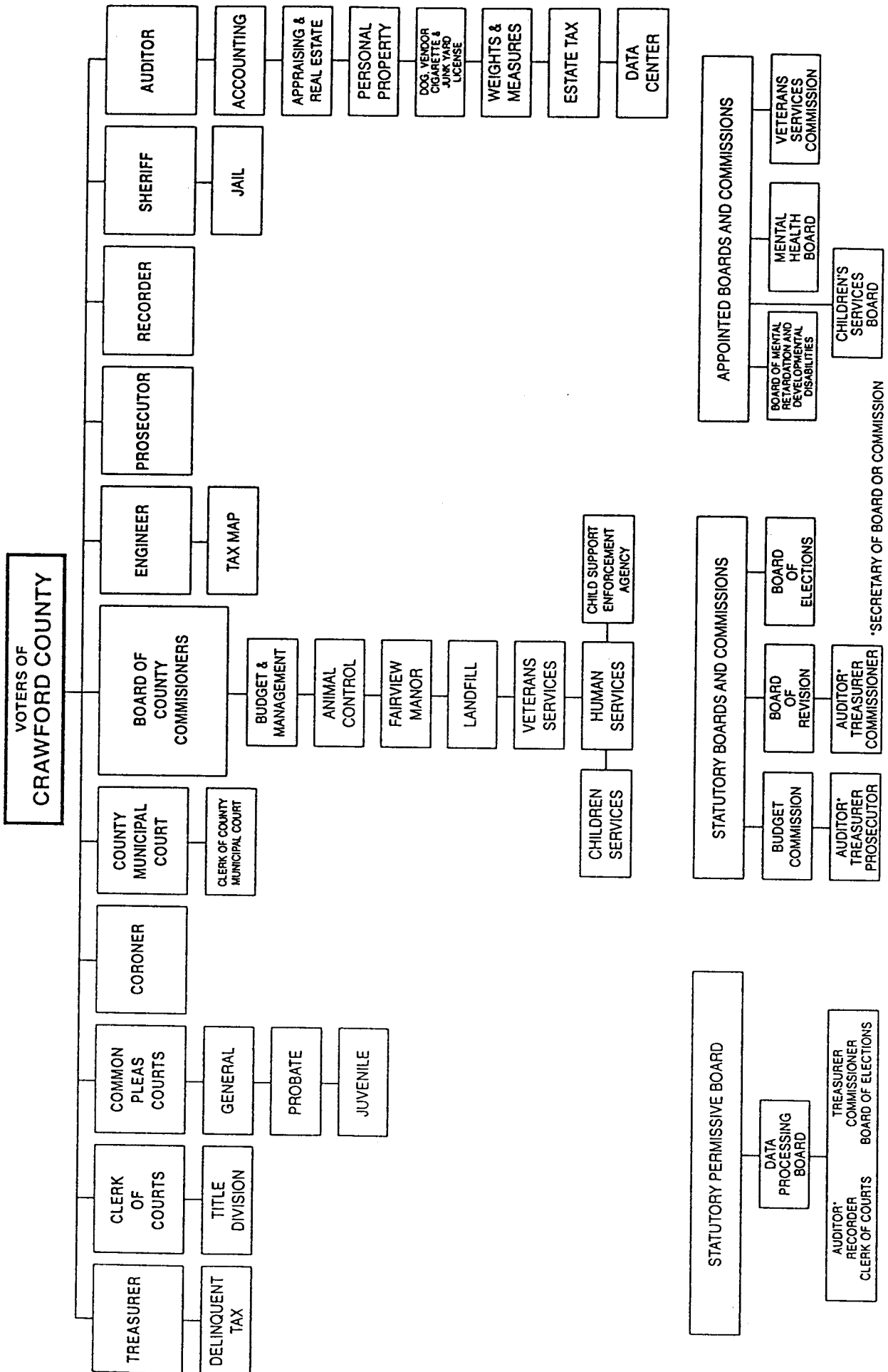
Sheriff
Ronny J. Shawber

Common Pleas Court Judge
Russell Wiseman

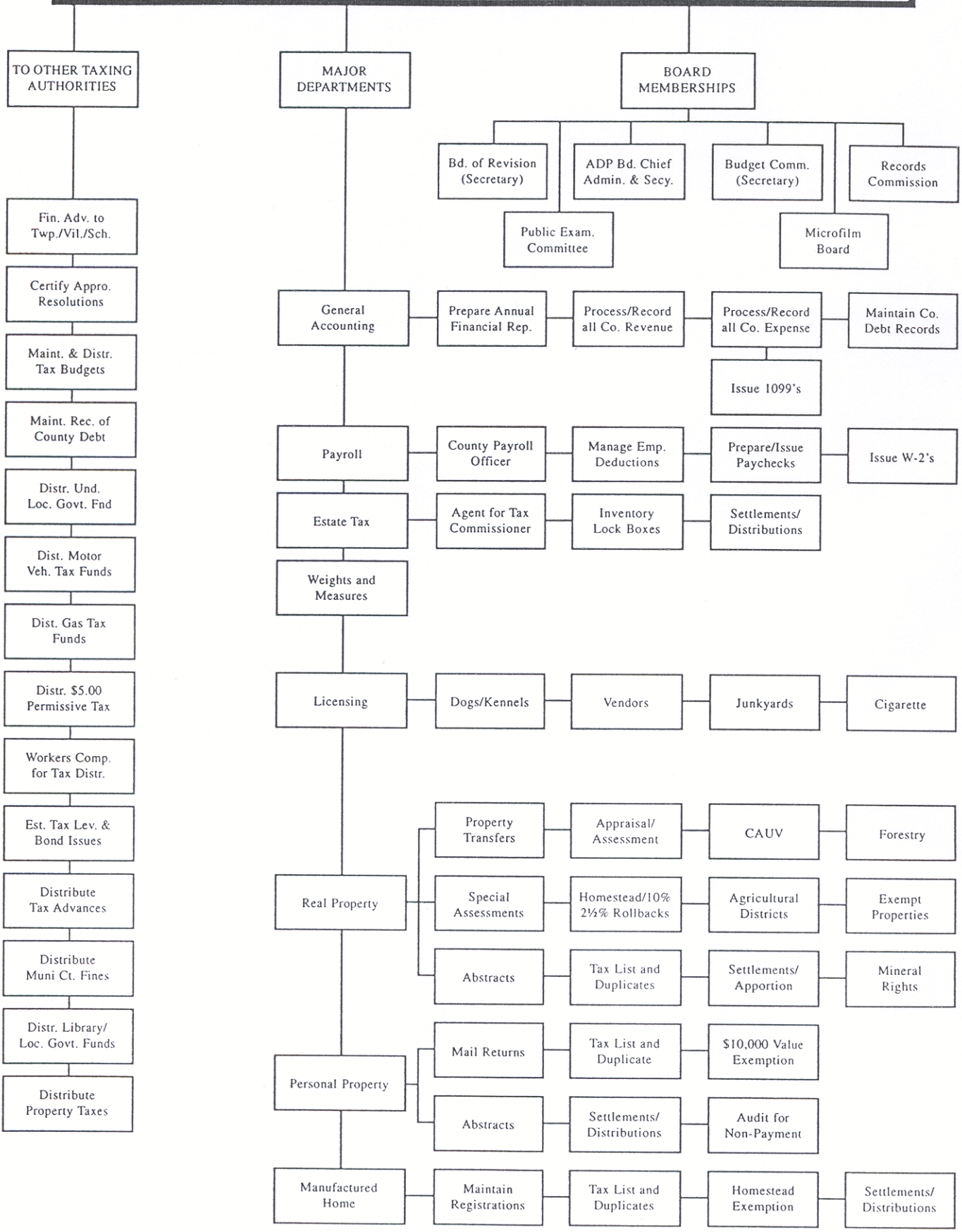
Probate/Juvenile Court Judge
Steven D. Eckstein

Municipal Court Judge
James Hoover

ORGANIZATION CHART



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



ROBIN E. HILDEBRAND, CRAWFORD COUNTY AUDITOR



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Crawford County, Ohio (the County), as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Waycraft Workshop, Inc., the County's discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Waycraft Workshop, Inc., on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Crawford County, Ohio, as of December 31, 2004, and the respective changes in financial position and cash flows, where applicable, thereof, and the budgetary comparisons for the General, Auto License and Gas Tax, Child Welfare, County Home, Job and Family Services, Jail Operation Levy, and Mental Retardation and Developmental Disabilities Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2005, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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



Betty Montgomery
Auditor of State

June 17, 2005

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2004
Unaudited

The discussion and analysis of Crawford County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2004. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2004 are as follows:

The renovation of the County courthouse was materially completed in 2004. Total costs associated with the renovation were \$4 million. In prior years, the County's General Fund had provided \$2 million toward the renovation. During 2004, the County issued an additional \$2 million in bond anticipation notes to reimburse the General Fund for its support. This provided the net increase of \$1,654 thousand in the General Fund balance.

In 2004, the County did not issue any additional long-term debt and had reduced its commitment by \$1,121 thousand.

The Sanitary Landfill's deficit net assets decreased by \$3,067 thousand. In 2004, the County had entered into a management agreement with a private firm to operate the County's landfill. This reduced the outstanding closure and postclosure liability by \$2,463 thousand. The landfill's liabilities as of the end of the year included long-term debt obligations and a long-term advance due to the General Fund.

Net assets for governmental activities increased by \$976 thousand due to the increased intergovernmental receivables due to community development, homeland security, and mental retardation and developmental disability grants.

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 activities, 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 2004". 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.

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2004
Unaudited

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

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

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, and human services. These services are funded primarily by taxes and intergovernmental revenues, including state and federal grants and other shared revenues.

Business-Type Activities - These services are provided on a charge for goods or services basis to recover all or most of the costs of the services provided. The County's Sewer and Sanitary Landfill are reported here.

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

The fund financial statements provide detailed information about the County's major funds. The County's major governmental funds are the General Fund, Auto License and Gas Tax Fund, Child Welfare Fund, County Home Fund, Job and Family Services Fund, Jail Operation Levy Fund, Mental Retardation and Developmental Disabilities Fund, and the Courthouse Renovation Fund.

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

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

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

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2004
Unaudited

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

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

Proprietary Funds - The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities on the government-wide financial statements. The County uses enterprise funds to account for the Sewer operation and the Sanitary Landfill operation. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's other programs and activities. The Health Benefits fund accounts for the claims and liabilities relating to the County's Health Benefits self-insurance program.

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

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

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

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2004 and 2003:

Table 1
Net Assets
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
Assets:						
Current and Other Assets	\$23,641	\$20,983	\$185	\$712	\$23,826	\$21,695
Capital Assets, Net	41,715	41,191	4,058	4,131	45,773	45,322
Total Assets	<u>65,356</u>	<u>62,174</u>	<u>4,243</u>	<u>4,843</u>	<u>69,599</u>	<u>67,017</u>
Liabilities:						
Current and Other Liabilities	9,423	6,953	1,136	1,559	10,559	8,512
Long-Term Liabilities	11,446	11,710	5,557	8,796	17,003	20,506
Total Liabilities	<u>20,869</u>	<u>18,663</u>	<u>6,693</u>	<u>10,355</u>	<u>27,562</u>	<u>29,018</u>
Net Assets:						
Invested in Capital Assets, Net of Related Debt	29,268	31,269	(1,437)	(2,056)	27,831	29,213
Restricted	9,326	8,693	0	0	9,326	8,693
Unrestricted (Deficit)	5,893	3,549	(1,013)	(3,456)	4,880	93
Total Net Assets (Deficit)	<u>\$44,487</u>	<u>\$43,511</u>	<u>(\$2,450)</u>	<u>(\$5,512)</u>	<u>\$42,037</u>	<u>\$37,999</u>

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
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An increase in current assets for governmental activities was due to the voters approving a replacement levy for mental retardation and developmental disabilities services. A replacement levy increases the amount of revenue generated from the same mills because the mills are now calculated against the current assessed value rather than the assessed values of the property when the original levy had been approved. An additional increase to current assets was generated from Medicaid reimbursements owed to the Mental Retardation and Developmental Disabilities special revenue fund because the funding had been halted in 2004 due to a court case. Additional grant dollars were due to the County for homeland security and community development projects.

Current and other liabilities increased for governmental activities because of the increase in deferred revenue from the replacement levy mentioned in the above paragraph and the issuance of the bond anticipation notes. Long-term liabilities decreased from the retirement of debt.

The investment in capital assets, net of related debt, decreased from the issuance of bond anticipation notes. Restricted net assets increased from the anticipated grant revenues due for various projects. Unrestricted net assets had increased from the General Fund being reimbursed for its initial contribution for additional county office space.

In 2004, the County had entered into a management agreement for the County's landfill. The agreement moves the responsibility of the collection of receivables to the private corporation. The capital assets relating to the operation still remain the County's property. The County has an outstanding current liability that pertains to the \$1.1 million bond anticipation notes that had been issued for cap construction and repair. The closure/postclosure long-term liability is the responsibility of the private corporation under the management agreement until such time the landfill ceases to operate. Therefore, the \$2,463 thousand liability that had been recorded in prior years on the County's financial statements was removed. Due to the removal of the long-term liability of the landfill, unrestricted net assets for business-type activities increased.

Table 2 shows the changes in net assets for 2004 and 2003.

Table 2
Changes in Net Assets
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
Revenues:						
Program Revenues						
Charges for Services	\$6,270	\$5,642	\$2,350	\$2,307	\$8,620	\$7,949
Operating Grants, Contributions, and Interest	13,568	12,214	0	0	13,568	12,214
Capital Grants and Contributions	57	323	0	42	57	365
Total Program Revenues	<u>19,895</u>	<u>18,179</u>	<u>2,350</u>	<u>2,349</u>	<u>22,245</u>	<u>20,528</u>
General Revenues						
Property Taxes	4,413	4,211	0	0	4,413	4,211
Sales Taxes	5,018	4,839	0	0	5,018	4,839
Intergovernmental	1,541	1,638	0	0	1,541	1,638
Interest	303	602	0	0	303	602
Other	960	1,218	112	8	1,072	1,226
Total General Revenues	<u>12,235</u>	<u>12,508</u>	<u>112</u>	<u>8</u>	<u>12,347</u>	<u>12,516</u>
Total Revenues	<u>32,130</u>	<u>30,687</u>	<u>2,462</u>	<u>2,357</u>	<u>34,592</u>	<u>33,044</u>

(continued)

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2004
Unaudited

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
Program Expenses						
General Government						
Legislative and Executive	\$3,457	\$3,721	\$0	\$0	\$3,457	\$3,721
Judicial	2,023	2,221	0	0	2,023	2,221
Public Safety	5,512	5,457	0	0	5,512	5,457
Public Works	3,901	4,000	0	0	3,901	4,000
Health	4,584	4,735	0	0	4,584	4,735
Human Services	10,640	9,829	0	0	10,640	9,829
Intergovernmental	463	686	0	0	463	686
Interest and Fiscal Charges	574	540	0	0	574	540
Sewer	0	0	160	147	160	147
Sanitary Landfill	0	0	1,703	1,226	1,703	1,226
Total Expenses	<u>31,154</u>	<u>31,189</u>	<u>1,863</u>	<u>1,373</u>	<u>33,017</u>	<u>32,562</u>
Excess (Deficiencies) Before						
Special Item and Transfers	976	(502)	599	984	1,575	482
Gain on Landfill Operating						
Agreement	0	0	2,463	0	2,463	0
Transfers	<u>0</u>	<u>(6)</u>	<u>0</u>	<u>6</u>	<u>0</u>	<u>0</u>
Increase (Decrease)						
in Net Assets	<u>\$976</u>	<u>(\$508)</u>	<u>\$3,062</u>	<u>\$990</u>	<u>\$4,038</u>	<u>\$482</u>

The major program expenses for the County are Human Services, Public Safety, Public Works, and Health. These programs account for 79 percent of total governmental activities. Human Services represents costs associated with providing services for various state and locally mandated welfare programs. These programs consist of operating a County Home, providing services to the elderly through the Council on Aging, and implementing state and federal requirements for the Child Support, Children Services, and Jobs and Family Services Departments. Public Safety represents costs associated with the operation of the County Jail and the Sheriff's Department. Public Works represents costs associated with the operation of the County Engineer and Highway Department. The Health program represents costs associated with the Mental Retardation and Developmental Disabilities School.

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

Charges for services increased 11 percent which is partly attributable to increased conveyance fees, fines and court costs, services rendered to other governments by the County Engineer and services provided to other departments by Job and Family Services. Operating grants, contributions and interest increased from additional gasoline tax revenues distributed by the State of Ohio and operating grant revenues for homeland security, mental retardation and developmental disabilities, community development, child welfare, and job and family services. General revenues such as property and sales taxes did not change substantially. Total governmental program expenses continued to stay consistent.

Net assets increased in business-type activities principally due to the gain reported on changing landfill operations from government-run to operated by a private enterprise.

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

Table 3
Governmental Activities
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2004	2003	2004	2003
General Government				
Legislative and Executive	\$3,457	\$3,721	\$1,367	\$1,806
Judicial	2,023	2,221	944	1,127
Public Safety	5,512	5,457	4,103	4,450
Public Works	3,901	4,000	(1,022)	(479)
Health	4,584	4,735	2,442	2,962
Human Services	10,640	9,829	2,387	1,924
Economic Development	0	0	0	(7)
Intergovernmental	463	686	463	686
Interest and Fiscal Charges	574	540	574	540
Total Expenses	<u>\$31,154</u>	<u>\$31,189</u>	<u>\$11,258</u>	<u>\$13,009</u>

It should be noted that for the Legislative and Executive and Judicial programs, approximately 58 percent of the costs of services are derived from program revenues, including charges for services. Legislative and Executive represents costs associated with the general administration of County government including the County Commissioners, Auditor, Treasurer, Recorder, and Prosecuting Attorney. Judicial represents costs associated with the administration of the County's court system including Municipal and Common Pleas courts. Program revenues for these programs increased by 5 percent due to an increase in conveyance fees, fines, and court costs.

The County Jail and Sheriff's Departments are principally funded by the General Fund and sales tax support. To help reduce the tax burden and increase program revenues, the County has been actively pursuing contracts for the housing of prisoners from other entities outside the County. However during 2004, the County realized a decrease of \$76,575 for housing prisoners from outside entities. A performance audit is being done to identify areas to save money and help with future planning issues.

Because of an increase in operating grants, the net cost of services decreased by 18 percent in Health services. The majority of these costs is associated with the Mental Retardation and Developmental Disabilities program which is supported by an approved property tax levy.

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

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Business-Type Financial Analysis

The County's enterprise funds consist of the Sewer Fund and the Sanitary Landfill Fund. The County provides water and sewer services to approximately one hundred twenty customers. Water is being provided to these customers through a water line constructed from the City of Bucyrus to the Village of North Robinson. Construction costs were paid from the users of the water line and from a grant received by the County. For 2004, expenses for water and sewer services exceeded program revenues by \$5 thousand. The rates computed for this service do not include the costs associated with the aging of the capital assets.

The Sanitary Landfill Fund has posted operating deficits for several years. On May 17, 2004, the County Commissioners entered into a management agreement with Santek Environmental to operate the Sanitary Landfill facility. Under the agreement, Santek Environmental will pay monthly royalty fees to the County. These fees will be used for debt retirement for the Landfill. Santek will assume all future construction costs of landfill cells and costs associated with closure of the facility. Santek will also pay the County equipment lease fees. The agreement allows the County to retain ownership and responsibility for setting rates. Lastly, Santek Environmental anticipates an expanded market area for the Sanitary Landfill.

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

Budgetary Highlights

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

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2004, was \$27,831,295 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment, roads, and bridges.

Note 10 provides capital asset activity during 2004. During 2004, additional costs of \$796,538 were incurred for the various construction projects of the County. During 2004, various roads were resurfaced and bridges improved bringing the infrastructure investment of the County to \$21,590,832.

Long-Term Debt - At December 31, 2004, the County had total bonded debt outstanding of \$15,940 thousand. Of this amount, \$5,551 thousand is expected to be repaid from business-type activities. The County's long-term bonded debt decreased by \$1,121 thousand (7 percent) during 2004.

Standards & Poor's Corporation and Moody's Investors Service, Inc. have assigned an underlying rating of A- and BAA1, respectively, to the outstanding general obligation debt of the County. However, a AAA credit rating was listed on the bonds since the County purchased insurance from AMBAC Indemnity Corporation guaranteeing bond payments.

CRAWFORD COUNTY, OHIO
Management's Discussion and Analysis
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In addition to the bonded debt, the County's long-term obligations include compensated absences. Up until 2004, the County had reported a liability related to the closure and postclosure of the landfill. As a result of a management agreement with Santek Environmental, the liability was removed and reported as a special item on the statement of activities as a gain on a management agreement. Additional information on the County's long-term debt and landfill management agreement can be found in Note 18 and Note 21 of this report, respectively.

On June 1, 2004, the County issued bond anticipation notes for \$2,000,000 to pay a portion of the cost of constructing a county administration building. The notes were retired on May 25, 2005, and general obligation bonds were issued.

Various purpose bond anticipation notes issued, in the amount of \$2,000,000, for renovating the courthouse and cap construction and perform repairs at the sanitary landfill matured on September 23, 2004, and were rolled over with a maturity date of May 25, 2005. At maturity, \$2,000,000 was issued in various purpose general obligation bonds.

Economic Factors

Crawford County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. The County's \$1.9 billion tax base has grown at an average annual rate of almost 3 percent over the last five years. This growth is almost entirely attributed to the revaluation of property within the County.

The unemployment rate for the County is currently 7.7 percent, which decreased from a rate of 8.2 percent a year ago. This rate exceeds the State's average unemployment rate of 6.1 percent and the national average of 5.5 percent. Although decreasing, the County's unemployment rate demonstrates the County's dependency on manufacturing and agriculture industries that have suffered with the national recession.

The General Fund balance at December 31, 2004, was \$5,316,722, which is an increase from the 2003 balance of \$3,662,638. This increase in fund balance can be attributed to a one-time transfer of cash from a capital projects fund to finance construction projects that were initially funded by transfers from the General Fund. In 2004, the revenue flow remained fairly constant with that of the prior year; however, the County saw a 2 percent increase in health care premiums and was required to remit pension costs on a monthly basis rather than a quarterly basis. There were also twenty-seven pays in 2004 rather than twenty-six.

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

Requests for Information

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

Crawford County, Ohio
Statement of Net Assets
December 31, 2004

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$11,694,770	\$257,172	\$11,951,942	\$0
Cash and Cash Equivalents in Segregated Accounts	7,568	0	7,568	81,981
Cash and Cash Equivalents with Escrow Agent	29,245	0	29,245	0
Investments in Segregated Accounts	107,021	0	107,021	173,649
Accounts Receivable	97,005	162,457	259,462	81,852
Accrued Interest Receivable	37,693	0	37,693	0
Sales Taxes Receivable	810,746	0	810,746	0
Due from Other Governments	5,015,592	0	5,015,592	0
Special Assessments Receivable	124,795	0	124,795	0
Prepaid Items	61,245	311	61,556	623
Materials and Supplies Inventory	242,387	0	242,387	0
Internal Balances	308,885	(308,885)	0	0
Property Taxes Receivable	4,903,006	0	4,903,006	0
Loans Receivable	98,219	0	98,219	0
Unamortized Issuance Costs	103,016	73,347	176,363	0
Other Assets	0	0	0	928
Nondepreciable Capital Assets	6,750,830	1,273,314	8,024,144	39,440
Depreciable Capital Assets, Net	34,964,339	2,785,185	37,749,524	492,249
<i>Total Assets</i>	65,356,362	4,242,901	69,599,263	870,722
Liabilities				
Wages Payable	288,557	925	289,482	15,620
Accounts Payable	480,175	802	480,977	16,076
Contracts Payable	136,548	0	136,548	0
Due to Other Governments	484,743	6,450	491,193	7,224
Deferred Revenue	4,789,597	0	4,789,597	0
Matured Compensated Absences Payable	86,797	0	86,797	3,503
Claims Payable	146,693	0	146,693	0
Accrued Interest Payable	80,760	27,965	108,725	0
Notes Payable	2,900,000	1,100,000	4,000,000	0
Retainage Payable	29,245	0	29,245	0
Long-Term Liabilities:				
Due Within One Year	405,019	835,677	1,240,696	12,687
Due in More Than One Year	11,040,593	4,721,189	15,761,782	342,679
<i>Total Liabilities</i>	20,868,727	6,693,008	27,561,735	397,789
Net Assets				
Invested in Capital Assets, Net of Related Debt	29,268,778	(1,437,483)	27,831,295	176,323
Restricted for:				
Capital Projects	638,980	0	638,980	0
Other Purposes				
Public Works	3,147,605	0	3,147,605	0
Health	1,469,986	0	1,469,986	0
Human Services	1,288,978	0	1,288,978	0
Other	2,780,502	0	2,780,502	0
Unrestricted (Deficit)	5,892,806	(1,012,624)	4,880,182	296,610
<i>Total Net Assets (Deficit)</i>	\$44,487,635	(\$2,450,107)	\$42,037,528	\$472,933

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Activities
For the Year Ended December 31, 2004

	Expenses	Program Revenues		
		Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive	\$3,456,823	\$2,010,948	\$79,059	\$0
Judicial	2,023,302	1,004,817	74,692	0
Public Safety				
Jail Operation	2,094,060	236,736	0	0
Other Public Safety	3,418,134	359,146	812,831	0
Public Works	3,901,126	295,707	4,570,104	57,035
Health				
Mental Retardation and Developmental Disabilities				
Developmental Disabilities	3,758,929	0	1,744,680	0
Other Health	824,856	327,299	69,538	0
Human Services				
Child Welfare	1,906,369	129,713	1,758,910	0
County Home	1,745,013	1,131,342	52,696	0
Job and Family Services	5,026,622	590,774	3,721,622	0
Other Human Services	1,962,194	184,182	683,969	0
Intergovernmental	462,796	0	0	0
Interest and Fiscal Charges	574,173	0	0	0
<i>Total Governmental Activities</i>	<u>31,154,397</u>	<u>6,270,664</u>	<u>13,568,101</u>	<u>57,035</u>
Business-Type Activities				
Sewer	159,751	154,317	0	0
Sanitary Landfill	1,703,450	2,195,801	0	0
<i>Total Business-Type Activities</i>	<u>1,863,201</u>	<u>2,350,118</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$33,017,598</u>	<u>\$8,620,782</u>	<u>\$13,568,101</u>	<u>\$57,035</u>
Component Unit:				
Waycraft Workshop, Inc.	<u>\$804,955</u>	<u>\$642,537</u>	<u>\$181,042</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:

- General Operating
- Health-Mental Health
- Health-Mental Retardation and Developmental Disabilities
- Human Services-Child Welfare
- Human Services-County Home
- Human Services-Council on Aging
- Sales Taxes Imposed for:
 - General Operating
 - Public Safety-Jail Operation
 - Public Safety-Jail Debt
- Grants and Entitlements not Restricted to Specific Purposes
- Interest
- Other

Total General Revenues

Gain on Landfill Operating Agreement
Transfers

Change in Net Assets

Net Assets (Deficit) Beginning of Year

Net Assets (Deficit) End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Assets			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
(\$1,366,816)	\$0	(\$1,366,816)	\$0
(943,793)	0	(943,793)	0
(1,857,324)	0	(1,857,324)	0
(2,246,157)	0	(2,246,157)	0
1,021,720	0	1,021,720	0
			0
(2,014,249)	0	(2,014,249)	0
(428,019)	0	(428,019)	0
(17,746)	0	(17,746)	0
(560,975)	0	(560,975)	0
(714,226)	0	(714,226)	0
(1,094,043)	0	(1,094,043)	0
(462,796)	0	(462,796)	0
(574,173)	0	(574,173)	0
(11,258,597)	0	(11,258,597)	0
0	(5,434)	(5,434)	0
0	492,351	492,351	0
0	486,917	486,917	0
(11,258,597)	486,917	(10,771,680)	0
0	0	0	18,624
1,358,743	0	1,358,743	0
430,281	0	430,281	0
1,618,091	0	1,618,091	0
234,829	0	234,829	0
465,644	0	465,644	0
305,731	0	305,731	0
3,367,218	0	3,367,218	0
1,270,486	0	1,270,486	0
380,244	0	380,244	0
1,541,123	0	1,541,123	0
303,052	0	303,052	10,813
959,623	111,896	1,071,519	3,515
12,235,065	111,896	12,346,961	14,328
0	2,462,758	2,462,758	0
(447)	447	0	0
976,021	3,062,018	4,038,039	32,952
43,511,614	(5,512,125)	37,999,489	439,981
<u>\$44,487,635</u>	<u>(\$2,450,107)</u>	<u>\$42,037,528</u>	<u>\$472,933</u>

Crawford County, Ohio

Balance Sheet

Governmental Funds

December 31, 2004

	<u>General</u>	<u>Auto License and Gas Tax</u>	<u>Child Welfare</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$3,719,913	\$1,605,953	\$599,122
Cash and Cash Equivalents			
in Segregated Accounts	0	0	0
Investments in Segregated Accounts	0	0	107,021
Accounts Receivable	0	0	0
Accrued Interest Receivable	37,693	0	0
Sales Taxes Receivable	540,523	0	0
Due from Other Governments	689,689	1,801,793	308,770
Special Assessments Receivable	0	0	0
Prepaid Items	40,991	212	1,962
Restricted Assets			
Cash and Cash Equivalents with Escrow Agent	0	0	0
Materials and Supplies Inventory	29,430	160,763	0
Interfund Receivable	1,570,985	0	4,575
Property Taxes Receivable	1,344,682	0	230,991
Loans Receivable	0	0	0
	<hr/>	<hr/>	<hr/>
<i>Total Assets</i>	<u>\$7,973,906</u>	<u>\$3,568,721</u>	<u>\$1,252,441</u>
Liabilities and Fund Balances			
Liabilities			
Wages Payable	\$67,695	\$78,808	\$1,832
Accounts Payable	52,481	35,049	146,828
Contracts Payable	7,030	16,676	546
Due to Other Governments	168,567	47,956	11,537
Interfund Payable	4,575	59,767	61,251
Deferred Revenue	2,356,836	1,568,353	368,619
Matured Compensated Absences Payable	0	75,258	0
Liabilities Payable from Restricted Assets:			
Retainage Payable	0	0	0
	<hr/>	<hr/>	<hr/>
<i>Total Liabilities</i>	<u>2,657,184</u>	<u>1,881,867</u>	<u>590,613</u>
Fund Balances			
Reserved for Encumbrances	97,480	92,141	35,641
Reserved for Interfund Receivable	638,312	0	0
Reserved for Loans Receivable	0	0	0
Unreserved, reported in:			
General Fund	4,580,930	0	0
Special Revenue Funds	0	1,594,713	626,187
Debt Service Fund	0	0	0
Capital Projects Funds (Deficit)	0	0	0
	<hr/>	<hr/>	<hr/>
<i>Total Fund Balances</i>	<u>5,316,722</u>	<u>1,686,854</u>	<u>661,828</u>
	<hr/>	<hr/>	<hr/>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,973,906</u>	<u>\$3,568,721</u>	<u>\$1,252,441</u>

County Home	Job and Family Services	Jail Operation Levy	Mental Retardation and Developmental Disabilities	Courthouse Renovation
\$190,850	\$376,240	\$140,883	\$394,597	\$182,107
0	0	3,492	0	0
0	0	0	0	0
73,677	12,297	4,759	0	0
0	0	0	0	0
0	0	0	0	0
24,777	0	37,362	959,091	0
0	0	0	0	0
618	7,753	126	3,588	0
0	0	0	0	29,245
3,342	10,319	22,933	1,435	0
0	91,974	1,150	0	0
461,982	0	0	2,139,268	0
0	0	0	0	0
<u>\$755,246</u>	<u>\$498,583</u>	<u>\$210,705</u>	<u>\$3,497,979</u>	<u>\$211,352</u>
\$20,596	\$37,082	\$23,833	\$35,389	\$0
8,264	80,575	41,543	12,562	19,623
300	39,942	6,115	0	2,995
36,500	74,550	40,561	61,993	0
26,904	48,222	0	244	0
486,759	12,297	38,387	2,781,929	0
0	1,233	0	10,306	0
0	0	0	0	29,245
<u>579,323</u>	<u>293,901</u>	<u>150,439</u>	<u>2,902,423</u>	<u>51,863</u>
41,063	158,623	28,993	6,012	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
134,860	46,059	31,273	589,544	0
0	0	0	0	0
0	0	0	0	159,489
<u>175,923</u>	<u>204,682</u>	<u>60,266</u>	<u>595,556</u>	<u>159,489</u>
<u>\$755,246</u>	<u>\$498,583</u>	<u>\$210,705</u>	<u>\$3,497,979</u>	<u>\$211,352</u>

(continued)

Crawford County, Ohio
Balance Sheet
Governmental Funds (continued)
December 31, 2004

	Other Governmental	Total Governmental Funds
Assets		
Equity in Pooled Cash and Cash Equivalents	\$3,480,982	\$10,690,647
Cash and Cash Equivalents in Segregated Accounts	4,076	7,568
Investments in Segregated Accounts	0	107,021
Accounts Receivable	6,272	97,005
Accrued Interest Receivable	0	37,693
Sales Taxes Receivable	270,223	810,746
Due from Other Governments	1,194,110	5,015,592
Special Assessments Receivable	124,795	124,795
Prepaid Items	5,995	61,245
Restricted Assets		
Cash and Cash Equivalents with Escrow Agent	0	29,245
Materials and Supplies Inventory	14,165	242,387
Interfund Receivable	47,809	1,716,493
Property Taxes Receivable	726,083	4,903,006
Loans Receivable	98,219	98,219
	<u>\$5,972,729</u>	<u>\$23,941,662</u>
<i>Total Assets</i>		
Liabilities and Fund Balances		
Liabilities		
Wages Payable	\$23,182	\$288,417
Accounts Payable	83,250	480,175
Contracts Payable	62,944	136,548
Due to Other Governments	43,058	484,722
Interfund Payable	1,206,645	1,407,608
Deferred Revenue	2,160,458	9,773,638
Matured Compensated Absences Payable	0	86,797
Liabilities Payable from Restricted Assets		
Retainage Payable	0	29,245
	<u>3,579,537</u>	<u>12,687,150</u>
<i>Total Liabilities</i>		
Fund Balances		
Reserved for Encumbrances	492,114	952,067
Reserved for Interfund Receivable	0	638,312
Reserved for Loans Receivable	76,361	76,361
Unreserved, reported in:		
General Fund	0	4,580,930
Special Revenue Funds	1,718,977	4,741,613
Debt Service Fund	192,691	192,691
Capital Projects Funds (Deficit)	(86,951)	72,538
	<u>2,393,192</u>	<u>11,254,512</u>
<i>Total Fund Balances</i>		
<i>Total Liabilities and Fund Balances</i>	<u>\$5,972,729</u>	<u>\$23,941,662</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, 2004*

Total Governmental Fund Balances \$11,254,512

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

Capital assets used in governmental activities are not
financial resources and, therefore, are not reported in the funds. 41,715,169

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

Accounts Receivable	12,297	
Accrued Interest Receivable	37,327	
Sales Taxes Receivable	390,988	
Due from Other Governments	4,168,458	
Special Assessments Receivable	124,795	
Interfund Receivable	136,767	
Property Taxes Receivable	113,409	
		4,984,041

Unamortized issuance costs represent deferred charges which
do not provide current financial resources and, therefore, are
not reported in the funds. 103,016

Internal service funds are used to charge the costs of workers'
compensation and health care benefits to individual funds. The
assets and liabilities of the internal service funds are included on the
statement of net assets. 857,269

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

Accrued Interest Payable	(80,760)	
Bond Anticipation Notes Payable	(2,900,000)	
General Obligation Bonds Payable	(10,273,221)	
Premium on General Obligation Bonds Payable	(115,985)	
Compensated Absences Payable	(1,056,406)	
		(14,426,372)

Net Assets of Governmental Activities \$44,487,635

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, 2004

	General	Auto License and Gas Tax	Child Welfare
Revenues			
Property Taxes	\$1,354,148	\$0	\$234,042
Sales Taxes	3,352,738	0	0
Special Assessments	0	0	0
Charges for Services	1,904,828	114,250	132,881
Licenses and Permits	3,375	0	0
Fines and Forfeitures	202,628	53,769	0
Intergovernmental	1,437,809	3,577,897	1,672,068
Interest	299,097	15,793	4,910
Rent	18,789	0	0
Other	59,874	0	26,793
<i>Total Revenues</i>	<u>8,633,286</u>	<u>3,761,709</u>	<u>2,070,694</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	2,901,661	0	0
Judicial	1,829,341	0	0
Public Safety	2,387,062	0	0
Public Works	98,546	3,540,968	0
Health	270,668	0	0
Human Services	317,773	0	1,961,280
Capital Outlay	0	0	0
Intergovernmental	4,332	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>7,809,383</u>	<u>3,540,968</u>	<u>1,961,280</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>823,903</u>	<u>220,741</u>	<u>109,414</u>
Other Financing Sources (Uses)			
Bond Anticipation Notes Issued	0	0	0
Transfers In	2,054,505	0	130,000
Transfers Out	(1,224,324)	0	(12,552)
<i>Total Other Financing Sources (Uses)</i>	<u>830,181</u>	<u>0</u>	<u>117,448</u>
<i>Net Change in Fund Balances</i>	1,654,084	220,741	226,862
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>3,662,638</u>	<u>1,466,113</u>	<u>434,966</u>
<i>Fund Balances End of Year</i>	<u><u>\$5,316,722</u></u>	<u><u>\$1,686,854</u></u>	<u><u>\$661,828</u></u>

County Home	Job and Family Services	Jail Operation Levy	Mental Retardation and Developmental Disabilities	Courthouse Renovation
\$464,071	\$0	\$0	\$1,597,158	\$0
0	0	1,293,946	0	0
0	0	0	0	0
1,131,342	590,475	217,979	0	0
0	0	0	0	0
0	0	0	0	0
52,367	3,721,622	0	1,588,047	0
0	0	0	0	4,731
0	0	0	0	0
7,103	270,848	51,437	130,244	0
<u>1,654,883</u>	<u>4,582,945</u>	<u>1,563,362</u>	<u>3,315,449</u>	<u>4,731</u>
0	0	0	0	0
0	0	0	0	0
0	0	2,159,969	0	0
0	0	0	0	0
0	0	0	3,797,104	0
1,783,873	5,066,866	0	0	0
0	0	0	0	501,314
0	0	0	0	0
0	0	0	0	0
0	0	0	0	11,018
<u>1,783,873</u>	<u>5,066,866</u>	<u>2,159,969</u>	<u>3,797,104</u>	<u>512,332</u>
<u>(128,990)</u>	<u>(483,921)</u>	<u>(596,607)</u>	<u>(481,655)</u>	<u>(507,601)</u>
0	0	0	0	900,000
0	176,184	510,050	0	15,078
0	0	0	(115,500)	(38,616)
<u>0</u>	<u>176,184</u>	<u>510,050</u>	<u>(115,500)</u>	<u>876,462</u>
(128,990)	(307,737)	(86,557)	(597,155)	368,861
<u>304,913</u>	<u>512,419</u>	<u>146,823</u>	<u>1,192,711</u>	<u>(209,372)</u>
<u>\$175,923</u>	<u>\$204,682</u>	<u>\$60,266</u>	<u>\$595,556</u>	<u>\$159,489</u>

(continued)

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds (continued)
For the Year Ended December 31, 2004

	Other Governmental	Total Governmental Funds
Revenues		
Property Taxes	\$733,532	\$4,382,951
Sales Taxes	382,001	5,028,685
Special Assessments	109,080	109,080
Charges for Services	1,655,212	5,746,967
Licenses and Permits	9,165	12,540
Fines and Forfeitures	27,685	284,082
Intergovernmental	1,471,103	13,520,913
Interest	10,522	335,053
Rent	0	18,789
Other	428,512	974,811
	<u>4,826,812</u>	<u>30,413,871</u>
Expenditures		
Current:		
General Government:		
Legislative and Executive	679,759	3,581,420
Judicial	323,234	2,152,575
Public Safety	751,740	5,298,771
Public Works	615,793	4,255,307
Health	569,839	4,637,611
Human Services	1,556,774	10,686,566
Capital Outlay	74,310	575,624
Intergovernmental	466,254	470,586
Debt Service:		
Principal Retirement	380,000	380,000
Interest and Fiscal Charges	489,451	500,469
	<u>5,907,154</u>	<u>32,538,929</u>
<i>Total Expenditures</i>		
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,080,342)</u>	<u>(2,125,058)</u>
Other Financing Sources (Uses)		
Bond Anticipation Notes Issued	2,000,000	2,900,000
Transfers In	694,288	3,580,105
Transfers Out	(2,189,560)	(3,580,552)
	<u>504,728</u>	<u>2,899,553</u>
<i>Total Other Financing Sources (Uses)</i>		
<i>Net Change in Fund Balances</i>	(575,614)	774,495
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>2,968,806</u>	<u>10,480,017</u>
<i>Fund Balances End of Year</i>	<u>\$2,393,192</u>	<u>\$11,254,512</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, 2004*

Net Change in Fund Balances - Total Governmental Funds \$774,495

***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 - Construction in Progress	796,538	
Capital Outlay - Depreciable Capital Assets	1,692,358	
Depreciation	<u>(1,965,264)</u>	523,632

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

Property Taxes	30,368	
Sales Taxes	(10,737)	
Special Assessments	35,207	
Charges for Services	63,999	
Intergovernmental	1,619,632	
Interest	(6,287)	
Other	<u>(15,188)</u>	1,716,994

Note proceeds are other financing sources in the governmental funds, but the issuance increases long-term liabilities on the statement of net assets. (2,900,000)

Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net assets. 380,000

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

Accrued Interest Payable	(40,217)	
Premium	4,651	
Issuance Costs	(4,141)	
Annual Accretion of Capital Appreciation Bonds	<u>(33,997)</u>	(73,704)

Internal service funds are used to charge the costs of workers' compensation and health care benefits to individual funds. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities. 506,145

Some expenses 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:

Due to Other Governments	134,982	
Compensated Absences Payable	<u>(86,523)</u>	48,459

Change in Net Assets of Governmental Activities \$976,021

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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,550,000	\$1,375,000	\$1,343,394	(\$31,606)
Sales Taxes	3,050,000	3,050,000	3,310,595	260,595
Charges for Services	1,498,000	1,665,287	1,893,088	227,801
Licenses and Permits	5,300	5,300	3,375	(1,925)
Fines and Forfeitures	150,826	150,826	192,420	41,594
Intergovernmental	1,373,346	1,433,346	1,438,821	5,475
Interest	450,000	520,000	619,567	99,567
Rent	0	0	18,789	18,789
Other	45,000	15,000	51,414	36,414
<i>Total Revenues</i>	<u>8,122,472</u>	<u>8,214,759</u>	<u>8,871,463</u>	<u>656,704</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	3,050,057	3,069,260	2,951,953	117,307
Judicial	2,037,688	2,045,624	1,909,726	135,898
Public Safety	2,645,427	2,630,671	2,457,242	173,429
Public Works	100,385	105,586	98,887	6,699
Health	353,632	342,375	276,189	66,186
Human Services	351,992	351,767	328,549	23,218
<i>Total Expenditures</i>	<u>8,539,181</u>	<u>8,545,283</u>	<u>8,022,546</u>	<u>522,737</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(416,709)</u>	<u>(330,524)</u>	<u>848,917</u>	<u>1,179,441</u>
Other Financing Sources (Uses)				
Advances In	899,211	899,211	297,736	(601,475)
Transfers In	0	54,505	2,054,505	2,000,000
Advances Out	0	0	(839,766)	(839,766)
Transfers Out	(1,982,281)	(1,977,081)	(1,224,324)	752,757
<i>Total Other Financing Sources (Uses)</i>	<u>(1,083,070)</u>	<u>(1,023,365)</u>	<u>288,151</u>	<u>1,311,516</u>
<i>Net Change in Fund Balance</i>	(1,499,779)	(1,353,889)	1,137,068	2,490,957
<i>Fund Balance Beginning of Year</i>	1,954,264	1,954,264	1,954,264	0
Prior Year Encumbrances Appropriated	<u>208,960</u>	<u>208,960</u>	<u>208,960</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$663,445</u>	<u>\$809,335</u>	<u>\$3,300,292</u>	<u>\$2,490,957</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, 2004

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Charges for Services	\$25,000	\$25,000	\$110,895	\$85,895
Fines and Forfeitures	65,000	65,000	55,348	(9,652)
Intergovernmental	3,150,000	3,150,000	3,837,055	687,055
Interest	<u>25,000</u>	<u>25,000</u>	<u>15,079</u>	<u>(9,921)</u>
<i>Total Revenues</i>	3,265,000	3,265,000	4,018,377	753,377
Expenditures				
Current:				
Public Works	<u>3,774,819</u>	<u>3,866,924</u>	<u>3,561,694</u>	<u>305,230</u>
<i>Net Change in Fund Balance</i>	(509,819)	(601,924)	456,683	1,058,607
<i>Fund Balance Beginning of Year</i>	806,240	806,240	806,240	0
Prior Year Encumbrances Appropriated	<u>204,418</u>	<u>204,418</u>	<u>204,418</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$500,839</u></u>	<u><u>\$408,734</u></u>	<u><u>\$1,467,341</u></u>	<u><u>\$1,058,607</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Child Welfare Fund
For the Year Ended December 31, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$239,400	\$239,400	\$231,541	(\$7,859)
Charges for Services	80,335	80,335	128,306	47,971
Intergovernmental	1,626,975	1,626,975	1,569,211	(57,764)
Interest	15	15	1,785	1,770
Other	101,807	101,807	26,793	(75,014)
<i>Total Revenues</i>	2,048,532	2,048,532	1,957,636	(90,896)
Expenditures				
Current:				
Human Services	2,454,824	2,412,870	2,138,551	274,319
<i>Excess of Revenues Under Expenditures</i>	(406,292)	(364,338)	(180,915)	183,423
Other Financing Sources (Uses)				
Transfers In	215,000	215,000	130,000	(85,000)
Transfers Out	0	(12,552)	(12,552)	0
<i>Total Other Financing Sources (Uses)</i>	215,000	202,448	117,448	(85,000)
<i>Net Change in Fund Balance</i>	(191,292)	(161,890)	(63,467)	98,423
<i>Fund Balance Beginning of Year</i>	341,004	341,004	341,004	0
Prior Year Encumbrances Appropriated	66,611	66,611	66,611	0
<i>Fund Balance End of Year</i>	\$216,323	\$245,725	\$344,148	\$98,423

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, 2004

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Property Taxes	\$477,000	\$477,000	\$459,069	(\$17,931)
Charges for Services	1,177,200	1,177,200	1,150,599	(26,601)
Intergovernmental	55,000	55,000	52,367	(2,633)
Other	<u>4,000</u>	<u>5,000</u>	<u>7,103</u>	<u>2,103</u>
<i>Total Revenues</i>	1,713,200	1,714,200	1,669,138	(45,062)
Expenditures				
Current:				
Human Services	<u>1,724,910</u>	<u>1,819,549</u>	<u>1,796,162</u>	<u>23,387</u>
<i>Excess of Revenues Under Expenditures</i>	(11,710)	(105,349)	(127,024)	(21,675)
Other Financing Uses				
Transfers Out	<u>(15,000)</u>	<u>(15,000)</u>	<u>0</u>	<u>15,000</u>
<i>Net Change in Fund Balance</i>	(26,710)	(120,349)	(127,024)	(6,675)
<i>Fund Balance Beginning of Year</i>	226,980	226,980	226,980	0
Prior Year Encumbrances Appropriated	<u>13,647</u>	<u>13,647</u>	<u>13,647</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$213,917</u></u>	<u><u>\$120,278</u></u>	<u><u>\$113,603</u></u>	<u><u>(\$6,675)</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2004

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Charges for Services	\$280,000	\$760,491	\$498,501	(\$261,990)
Intergovernmental	4,869,500	4,869,500	3,957,273	(912,227)
Other	<u>212,160</u>	<u>212,160</u>	<u>270,848</u>	<u>58,688</u>
<i>Total Revenues</i>	5,361,660	5,842,151	4,726,622	(1,115,529)
Expenditures				
Current:				
Human Services	<u>5,869,813</u>	<u>6,197,967</u>	<u>5,304,379</u>	<u>893,588</u>
<i>Excess of Revenues Under Expenditures</i>	(508,153)	(355,816)	(577,757)	(221,941)
Other Financing Sources				
Transfers In	<u>163,632</u>	<u>163,632</u>	<u>176,184</u>	<u>12,552</u>
<i>Net Change in Fund Balance</i>	(344,521)	(192,184)	(401,573)	(209,389)
<i>Fund Balance Beginning of Year</i>	141,414	141,414	141,414	0
Prior Year Encumbrances Appropriated	<u>376,794</u>	<u>376,794</u>	<u>376,794</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$173,687</u></u>	<u><u>\$326,024</u></u>	<u><u>\$116,635</u></u>	<u><u>(\$209,389)</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Jail Operation Levy Fund
For the Year Ended December 31, 2004

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Sales Taxes	\$1,130,000	\$1,130,000	\$1,293,946	\$163,946
Charges for Services	200,000	200,000	233,063	33,063
Other	<u>40,000</u>	<u>40,000</u>	<u>51,437</u>	<u>11,437</u>
<i>Total Revenues</i>	1,370,000	1,370,000	1,578,446	208,446
Expenditures				
Current:				
Public Safety	<u>2,433,680</u>	<u>2,430,582</u>	<u>2,226,652</u>	<u>203,930</u>
<i>Excess of Revenues Under Expenditures</i>	(1,063,680)	(1,060,582)	(648,206)	412,376
Other Financing Sources				
Transfers In	<u>500,000</u>	<u>853,000</u>	<u>510,050</u>	<u>(342,950)</u>
<i>Net Change in Fund Balance</i>	(563,680)	(207,582)	(138,156)	69,426
<i>Fund Balance Beginning of Year</i>	174,967	174,967	174,967	0
Prior Year Encumbrances Appropriated	<u>35,713</u>	<u>35,713</u>	<u>35,713</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$353,000)</u></u>	<u><u>\$3,098</u></u>	<u><u>\$72,524</u></u>	<u><u>\$69,426</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Mental Retardation and Developmental Disabilities Fund
For the Year Ended December 31, 2004

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Property Taxes	\$1,768,635	\$1,768,635	\$1,531,625	(\$237,010)
Intergovernmental	2,179,321	2,228,883	1,455,878	(773,005)
Other	<u>96,100</u>	<u>96,100</u>	<u>130,244</u>	<u>34,144</u>
<i>Total Revenues</i>	4,044,056	4,093,618	3,117,747	(975,871)
Expenditures				
Current:				
Health	<u>4,019,000</u>	<u>3,991,174</u>	<u>3,827,954</u>	<u>163,220</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	25,056	102,444	(710,207)	(812,651)
Other Financing Uses				
Transfers Out	<u>0</u>	<u>(115,500)</u>	<u>(115,500)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	25,056	(13,056)	(825,707)	(812,651)
<i>Fund Balance Beginning of Year</i>	948,322	948,322	948,322	0
Prior Year Encumbrances Appropriated	<u>92,168</u>	<u>92,168</u>	<u>92,168</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,065,546</u></u>	<u><u>\$1,027,434</u></u>	<u><u>\$214,783</u></u>	<u><u>(\$812,651)</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2004

	Business-Type Activity- Sewer Enterprise Fund	Business-Type Activity- Sanitary Landfill Enterprise Fund	Total Business-Type Activities	Governmental Activity- Internal Service Funds
Assets				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$175,170	\$82,002	\$257,172	\$1,004,123
Accounts Receivable	12,660	149,797	162,457	0
Prepaid Items	311	0	311	0
<i>Total Current Assets</i>	<u>188,141</u>	<u>231,799</u>	<u>419,940</u>	<u>1,004,123</u>
Noncurrent Assets:				
Unamortized Issuance Costs	12,175	61,172	73,347	0
Capital Assets:				
Nondepreciable Capital Assets	0	1,273,314	1,273,314	0
Depreciable Capital Assets, Net	1,385,572	1,399,613	2,785,185	0
<i>Total Noncurrent Assets</i>	<u>1,397,747</u>	<u>2,734,099</u>	<u>4,131,846</u>	<u>0</u>
<i>Total Assets</i>	<u>1,585,888</u>	<u>2,965,898</u>	<u>4,551,786</u>	<u>1,004,123</u>
Liabilities				
Current Liabilities:				
Wages Payable	305	620	925	140
Accounts Payable	365	437	802	0
Due to Other Governments	539	5,911	6,450	21
Claims Payable	0	0	0	146,693
Accrued Interest Payable	2,537	25,428	27,965	0
Notes Payable	0	1,100,000	1,100,000	0
Compensated Absences Payable	0	677	677	0
General Obligation Bonds Payable	45,000	790,000	835,000	0
<i>Total Current Liabilities</i>	<u>48,746</u>	<u>1,923,073</u>	<u>1,971,819</u>	<u>146,854</u>
Long-Term Liabilities:				
Interfund Payable	0	308,885	308,885	0
Compensated Absences Payable	666	4,549	5,215	0
General Obligation Bonds Payable	736,622	3,979,352	4,715,974	0
<i>Total Long-Term Liabilities</i>	<u>737,288</u>	<u>4,292,786</u>	<u>5,030,074</u>	<u>0</u>
<i>Total Liabilities</i>	<u>786,034</u>	<u>6,215,859</u>	<u>7,001,893</u>	<u>146,854</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	719,229	(2,156,712)	(1,437,483)	0
Unrestricted (Deficit)	80,625	(1,093,249)	(1,012,624)	857,269
<i>Total Net Assets (Deficit)</i>	<u>\$799,854</u>	<u>(\$3,249,961)</u>	<u>(\$2,450,107)</u>	<u>\$857,269</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, 2004

	Business-Type Activity- Sewer Enterprise Fund	Business-Type Activity- Sanitary Landfill Enterprise Fund	Total Business-Type Activities	Governmental Activity - Internal Service Funds
Operating Revenues				
Charges for Services	\$154,317	\$2,195,801	\$2,350,118	\$2,979,511
Other	0	111,896	111,896	0
<i>Total Operating Revenues</i>	<u>154,317</u>	<u>2,307,697</u>	<u>2,462,014</u>	<u>2,979,511</u>
Operating Expenses				
Personal Services	18,189	142,355	160,544	7,721
Materials and Supplies	3,595	59,882	63,477	0
Contractual Services	49,157	716,096	765,253	438,650
Claims	0	0	0	2,026,995
Depreciation	44,358	406,887	451,245	0
Other	6,326	110,156	116,482	0
<i>Total Operating Expenses</i>	<u>121,625</u>	<u>1,435,376</u>	<u>1,557,001</u>	<u>2,473,366</u>
<i>Operating Income</i>	32,692	872,321	905,013	506,145
Non-Operating Expenses				
Interest Expense	38,126	268,074	306,200	0
<i>Income (Loss) Before Special Items and Transfers</i>	(5,434)	604,247	598,813	506,145
Gain on Landfill Operating Agreement	0	2,462,758	2,462,758	0
Transfers In	0	447	447	0
<i>Change in Net Assets</i>	(5,434)	3,067,452	3,062,018	506,145
<i>Net Assets (Deficit) Beginning of Year</i>	<u>805,288</u>	<u>(6,317,413)</u>	<u>(5,512,125)</u>	<u>351,124</u>
<i>Net Assets (Deficit) End of Year</i>	<u><u>799,854</u></u>	<u><u>(\$3,249,961)</u></u>	<u><u>(\$2,450,107)</u></u>	<u><u>\$857,269</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, 2004

	Business Type Activity- Sewer Enterprise Fund	Business Type Activity- Sanitary Landfill Enterprise Fund	Total Business-Type Activities	Governmental Activity- Internal Service Fund
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$152,806	\$1,655,368	\$1,808,174	\$0
Cash Received from Interfund Services Provided	0	0	0	2,979,511
Cash Received from Other Sources	0	111,896	111,896	0
Cash Payments for Personal Services	(17,555)	(164,260)	(181,815)	(7,560)
Cash Payments for Materials and Supplies	(10,386)	(195,013)	(205,399)	(438,650)
Cash Payments for Contractual Services	(49,885)	(398,203)	(448,088)	0
Cash Payments for Claims	0	0	0	(2,149,338)
<i>Net Cash Provided by Operating Activities</i>	<u>74,980</u>	<u>1,009,788</u>	<u>1,084,768</u>	<u>383,963</u>
Cash Flows from Noncapital Financing Activities				
Advances Out	0	(158,999)	(158,999)	0
Transfers In	0	447	447	0
<i>Net Cash Used for Noncapital Financing Activities</i>	<u>0</u>	<u>(158,552)</u>	<u>(158,552)</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Acquisition of Capital Assets	0	(378,756)	(378,756)	0
Proceeds from Bond Anticipation Notes Issued	0	1,100,000	1,100,000	0
Principal Paid on Bond Anticipation Notes	0	(1,100,000)	(1,100,000)	0
Interest Paid on Bond Anticipation Notes	0	(14,765)	(14,765)	0
Principal Paid on General Obligation Bonds	(45,000)	(763,232)	(808,232)	0
Interest Paid on General Obligation Bonds	(30,870)	(226,768)	(257,638)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(75,870)</u>	<u>(1,383,521)</u>	<u>(1,459,391)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(890)	(532,285)	(533,175)	383,963
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>176,060</u>	<u>614,287</u>	<u>790,347</u>	<u>620,160</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$175,170</u></u>	<u><u>\$82,002</u></u>	<u><u>\$257,172</u></u>	<u><u>\$1,004,123</u></u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities				
Operating Income	\$32,692	\$872,321	\$905,013	\$506,145
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation	44,358	406,887	451,245	0
(Increase) Decrease in Assets:				
Accounts Receivable	(1,451)	145,047	143,596	0
Prepaid Items	(253)	130	(123)	0
Materials and Supplies Inventory	0	14,855	14,855	0
Increase (Decrease) in Liabilities:				
Wages Payable	(227)	(11,264)	(11,491)	140
Accounts Payable	(740)	(73,965)	(74,705)	0
Contracts Payable	0	(278,760)	(278,760)	0
Due to Other Governments	69	(8,664)	(8,595)	21
Interfund Payable	0	(16,717)	(16,717)	0
Retainage Payable	0	(33,003)	(33,003)	0
Claims Payable	0	0	0	(122,343)
Compensated Absences Payable	532	(7,079)	(6,547)	0
<i>Net Cash Provided by Operating Activities</i>	<u><u>\$74,980</u></u>	<u><u>\$1,009,788</u></u>	<u><u>\$1,084,768</u></u>	<u><u>\$383,963</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2004

	Private Purpose Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$786	\$3,150,066
Cash and Cash Equivalents in Segregated Accounts	59,008	725,042
Due from Other Governments	0	2,163,367
Special Assessments Receivable	0	78,456
Property Taxes Receivable	0	28,064,819
<i>Total Assets</i>	59,794	\$34,181,750
Liabilities		
Payroll Taxes Withholding	0	\$167,628
Due to Other Governments	0	32,677,857
Undistributed Assets	0	1,336,265
<i>Total Liabilities</i>	0	\$34,181,750
Net Assets		
Held in Trust for Other Purposes	59,794	
<i>Total Net Assets</i>	\$59,794	

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2004

Additions	
Donations	\$21,383
Interest	<u>553</u>
<i>Total Additions</i>	21,936
Deductions	
Human Services	<u>21,556</u>
<i>Change in Net Assets</i>	380
<i>Net Assets Beginning of Year</i>	<u>59,414</u>
<i>Net Assets End of Year</i>	<u><u>\$59,794</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, 2004

Note 1 - Reporting Entity

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

Primary Government

A reporting entity is composed of the primary government, component unit, 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 Children's Services Board, the Board of Mental Retardation and Developmental Disabilities (MRDD), the Job and Family Services Department, the Crawford County Solid Waste Management Board, the Crawford County Emergency Management Agency, and all departments and activities that are directly operated by the elected County officials.

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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

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

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

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

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

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

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

Note 2 - Summary of Significant Accounting Policies

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

A. Basis of Presentation

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

Government-Wide Financial Statements

The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses.

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

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

General Fund - The General Fund accounts for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

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

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

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

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

Jail Operation Levy Fund - The fund accounts for sales tax revenue used for the operation of the County Jail.

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

Courthouse Renovation Fund - The fund accounts for bond proceeds for the renovation of the existing courthouse.

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

Proprietary Funds

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

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Internal Service Funds - Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. In 2003, the County closed the Workers' Compensation internal service fund; however, budgetary information is still presented reflecting the actual transfer of cash out of the fund in 2004. The County's internal service fund accounts for an employee health benefits self-insurance plan that began in 2002.

Fiduciary Funds

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

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

The private purpose trust funds are accounted for using a flow of economic resources measurement focus.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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 tax), grants, interest, and rent.

Deferred Revenues

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

Property taxes for which there was an enforceable legal claim at December 31, 2004, but were levied to finance 2005 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level for all funds.

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

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

F. Cash and Investments

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

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

The County's investments included repurchase agreements, federal agency securities, non-negotiable certificates of deposit, and STAR Ohio. The County's investments are reported at fair value, except for repurchase agreements and non-negotiable 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, 2004.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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 2004 was \$299,097, which includes \$273,987 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, 2004, 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. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. The County has resources set aside in separate escrow accounts whose use is limited to the payment of retainage to contractors.

I. 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.

J. Unamortized Issuance Costs/Bond Premium/Accounting Loss

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

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

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

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

K. Capital Assets

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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

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

The County's infrastructure consists of roads, bridges, storm and sanitary sewer lines, and water lines. All infrastructure was recorded on the County's financial statements based on estimated historical cost at the date of original construction or improvement.

L. Interfund Receivables/Payables

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

M. Compensated Absences

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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

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

On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Absences Payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

N. Accrued Liabilities and Long-Term Obligations

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

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

O. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Other purposes restricted net assets include activities of the County Engineer, Children Services, County Home, Job and Family Services, County Sheriff, Mental Retardation and Developmental Disabilities, and Courts. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

The government-wide statement of net assets reports \$9,326,051 of restricted net assets, of which \$1,169,475 is restricted by enabling legislation.

P. Fund Balance Reserves

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Q. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services and other revenues for sewer and sanitary landfill services. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. Revenues and expenses not meeting these definitions are reported as nonoperating.

R. Interfund Transactions

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

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

S. Extraordinary and Special Items

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

T. Estimates

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

Note 3 - Changes in Accounting Principles

For 2004, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 39, "Determining Whether Certain Organizations are Component Units", GASB Statement No. 44, "Economic Condition Reporting: The Statistical Section", GASB Statement No. 46, "Net Assets Restricted by Enabling Legislation", and GASB Technical Bulletin 2004-2, "Recognition of Pension and Other Postemployment Benefit Expenditures/Expenses and Liabilities by Cost-Sharing Employers".

GASB Statement No. 39 establishes additional guidance on the application of existing standards for determining whether certain organizations should be reported as component units based on the nature and significance of their relationship to the primary government. The implementation of this statement did not result in any change to the County's financial statements.

GASB Statement No. 44 establishes new guidelines to improve the understandability and usefulness of statistical information by addressing the comparability problems that have developed in practice and by adding information from the new financial reporting model for state and local governments required by GASB Statement No. 34.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

GASB No. 46 defines enabling legislation and specifies how net assets should be reported in the financial statements when there are changes in such legislation. The Statement also requires governments to disclose in the notes to the financial statements the amount of net assets restricted by enabling legislation.

GASB Technical Bulletin 2004-2 clarifies the application of accounting for employers' contractually required contributions to cost-sharing multiple employer pension and other postemployment benefit plans. The contribution recorded as a long-term liability as December 31, 2003 was not restated due to the amount was considered immaterial. At the end of 2004, pension obligations are required to be paid on a monthly basis and, therefore, this technical bulletin would have no effect.

Note 4 - Accountability and Compliance

A. Accountability

The following funds had deficit fund balances/net assets as of December 31, 2004.

	Deficit Fund Balances/ Net Assets
Special Revenue Funds	
Community Development Block Grant	\$303,300
Concealed Handgun Expense	242
Law Enforcement Overtime Project	2,220
OGRIP-LBRS Grant	69,372
Solid Waste Management District	90,830
Capital Projects Fund	
Westmoor Sewer Construction	159,153
Enterprise	
Sanitary Landfill	3,249,961

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

B. Compliance

Original appropriations and carry-over encumbrances exceeded estimated resources in the Jail Operation Levy special revenue fund, in the amount of \$353,000.

The Emergency Management Agency special revenue fund had expenditures plus outstanding encumbrances for contractual services in excess of appropriations for the year ended December 31, 2004, in the amount of \$7,482.

Note 5 - Budgetary Basis of Accounting

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

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

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

	Net Change in Fund Balance			
	General	Auto License and Gas Tax	Child Welfare	County Home
GAAP Basis	\$1,654,084	\$220,741	\$226,862	(\$128,990)
Non-Budgeted Cash Activity	357,427	(5,514)	(744)	1,240
Net Adjustment for Revenue Accruals	(46,570)	269,319	(107,432)	19,257
Net Adjustment for Expenditure Accruals	(132,510)	121,388	54,139	20,388
Prepaid Items	(7,972)	(60)	(641)	1,193
Materials and Supplies Inventory	8,335	(31,471)	1,407	949
Advances In	297,736	0	0	0
Advances Out	(839,766)	0	0	0
Encumbrances	(153,696)	(117,720)	(237,058)	(41,061)
Budget Basis	\$1,137,068	\$456,683	(\$63,467)	(\$127,024)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Net Change in Fund Balance (continued)			
	Job and Family Services	Jail Operation Levy	Mental Retardation and Developmental Disabilities
GAAP Basis	(\$307,737)	(\$86,557)	(\$597,155)
Non-Budgeted Cash Activity	245,735	6,500	(55,627)
Net Adjustment for Revenue Accruals	(91,974)	15,600	(132,169)
Net Adjustment for Expenditure Accruals	15,306	(1,905)	(39,617)
Prepaid Items	(3,623)	3	12,414
Materials and Supplies Inventory	(3,400)	(5,599)	993
Encumbrances	(255,880)	(66,198)	(14,546)
Budget Basis	(\$401,573)	(\$138,156)	(\$825,707)

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. Beginning June 15, 2004, inactive moneys may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. commercial paper notes and entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation and which mature within two hundred seventy days after purchase;
 - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
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.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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.

At year end, the County had \$138,188 in undeposited cash on hand which is included as part of "Equity in Pooled Cash and Cash Equivalents".

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements".

At year end, the carrying amount of the County's deposits was \$8,339,523 and the bank balance was \$15,666,573. Of the bank balance \$2,180,844 was covered by federal depository insurance. The remaining amounts were 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's investments are categorized to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. STAR Ohio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

	Category 2	Category 3	Fair Value
Repurchase Agreements	\$0	\$27,160	\$27,160
Federal Agency Securities	5,866,095	0	5,866,095
	\$5,866,095	\$27,160	5,893,255
STAR Ohio			1,659,712
Total Investments			\$7,552,967

The classification of cash and cash equivalents and investments on the financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting". A reconciliation between the classification of cash and cash equivalents and investments on the financial statements and the classification of deposits and investments according to GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$15,923,657	\$107,021
Cash on Hand	(138,188)	0
Federal Agency Securities	(5,866,095)	5,866,095
Certificates of Deposit	79,861	(79,861)
STAR Ohio	(1,659,712)	1,659,712
GASB Statement No. 3	\$8,339,523	\$7,552,967

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Note 7 - 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 2004 represent the collection of 2003 taxes. Real property taxes received in 2004 were levied after October 1, 2003, on the assessed values as of January 1, 2003, 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 2004 represent the collection of 2003 taxes. Public utility real and tangible personal property taxes received in 2004 became a lien on December 31, 2002, were levied after October 1, 2003, 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 2004 (other than public utility property) represent the collection of 2004 taxes. Tangible personal property taxes received in 2004 were levied after October 1, 2003, on the true value as of December 31, 2003. Tangible personal property is currently assessed at 25 percent of true value for capital assets and 22 percent for inventory. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, the first payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds.

Accrued property taxes receivable represents real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2004, and for which there was an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2004 operations.

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

The full tax rate for all County operations for the year ended December 31, 2004, was \$8.80 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2004 property tax receipts were based are as follows:

	<u>Amount</u>
Agricultural/Residential and Other Real Estate	\$562,870,390
Public Utility	28,489,840
Tangible Personal	99,715,960
Total Assessed Value	<u>\$691,076,190</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Note 8 - Permissive Sales and Use Tax

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

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

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

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2004. 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 - Receivables

Receivables at December 31, 2004, consisted of accounts (billings for user charged services, including unbilled utility services), accrued interest, sales taxes, grants, entitlements, and shared revenues, special assessments, interfund, property taxes, and loans (community development block grant monies loaned to local businesses). All amounts due from other governments are considered collectible in full. Delinquent property taxes may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

At December 31, 2004, the amount of delinquent special assessments was \$64,139. The special assessments are expected to be collected within one year.

Loans receivable expected to be collected in more than one year are \$76,361 in the Revolving Loan special revenue fund.

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.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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

Fund Type/Fund	Description	Amount
Governmental Activities		
Major Funds		
General Fund	Local Government Revenue Assistance	\$589,649
	Grants and Subsidies	100,040
Total General Fund		689,689
Auto License and Gas Tax	Motor Vehicle License Tax and Gas Tax	1,582,048
	Grant	219,745
Total Auto License and Gas Tax		1,801,793
Child Welfare	Child Welfare Grant	296,381
	Homestead and Rollback	12,389
Total Child Welfare		308,770
County Home	Homestead and Rollback	24,777
Jail Operation Levy	Housing of Prisoners	37,362
MRDD	MRDD Grants	832,294
	Homestead and Rollback	126,797
Total MRDD		959,091
Total Major Funds		3,821,482
Nonmajor Funds		
Community Development Block Grant	Community Development Grant	614,870
Council on Aging Levy	Homestead and Rollback	16,943
Emergency Management Agency	Emergency Management Grants	344,549
Felony Delinquent Care	Felony Delinquent Care Grant	62,996
Law Enforcement Overtime Project	Law Enforcement Overtime Grant	20,149
Mental Health	Homestead and Rollback	21,723
Ohio Childrens Trust	Ohio Childrens Trust Grant	7,500
OGRIP-LBRS Grant	OGRIP-LBRS Grant	69,373
Solid Waste Management District	Solid Waste Grants	9,000
Victims of Crime	Victims of Crime Grant	27,007
Total Nonmajor Funds		1,194,110
Total Governmental Activities		\$5,015,592
Agency Funds		
Local Government	Local Government Revenue Assistance	\$638,786
Library Local Government	Library Local Government	770,565
Undivided Tax	Motor Vehicle License Tax and Gas Tax	754,016
Total Agency Funds		\$2,163,367

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Note 10 - Capital Assets

Capital asset activity for the year ended December 31, 2004, was as follows:

	Balance at December 31, 2003	Additions	Reductions	Balance at December 31, 2004
Primary Government				
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$686,015	\$0	\$0	\$686,015
Land Improvements	1,804,461	0	0	1,804,461
Construction in Progress	3,463,816	796,538	0	4,260,354
Total Nondepreciable Capital Assets	<u>5,954,292</u>	<u>796,538</u>	<u>0</u>	<u>6,750,830</u>
Depreciable Capital Assets				
Buildings and Building Improvements	24,660,028	152,950	0	24,812,978
Improvements Other Than Buildings	10,000	0	0	10,000
Equipment	927,354	90,871	0	1,018,225
Vehicles	3,818,223	324,759	(119,116)	4,023,866
Furniture/Fixtures	343,726	40,489	0	384,215
Infrastructure	20,507,543	1,083,289	0	21,590,832
Total Depreciable Capital Assets	<u>50,266,874</u>	<u>1,692,358</u>	<u>(119,116)</u>	<u>51,840,116</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(3,880,398)	(644,298)	0	(4,524,696)
Improvements Other Than Buildings	(2,667)	(500)	0	(3,167)
Equipment	(575,482)	(81,242)	0	(656,724)
Vehicles	(2,358,100)	(344,986)	119,116	(2,583,970)
Furniture/Fixtures	(80,210)	(17,876)	0	(98,086)
Infrastructure	(8,132,772)	(876,362)	0	(9,009,134)
Total Accumulated Depreciation	<u>(15,029,629)</u>	<u>(1,965,264)</u>	<u>119,116</u>	<u>(16,875,777)</u>
Total Depreciable Capital Assets, Net	<u>35,237,245</u>	<u>(272,906)</u>	<u>0</u>	<u>34,964,339</u>
Governmental Activities Capital Assets, Net	<u>\$41,191,537</u>	<u>\$523,632</u>	<u>\$0</u>	<u>\$41,715,169</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

	Balance at December 31, 2003	Additions	Reductions	Balance at December 31, 2004
Business-Type Activities:				
Nondepreciable Capital Assets:				
Land	\$175,550	\$0	\$0	\$175,550
Landfill Improvements	719,008	378,756	0	1,097,764
Total Nondepreciable Capital Assets	894,558	378,756	0	1,273,314
Depreciable Capital Assets:				
Buildings and Building Improvements	488,225	0	0	488,225
Landfill Cells	8,181,566	0	0	8,181,566
Equipment	2,055,227	0	0	2,055,227
Vehicles	14,200	0	0	14,200
Infrastructure	1,545,417	0	0	1,545,417
Total Depreciable Capital Assets	12,284,635	0	0	12,284,635
Less Accumulated Depreciation for:				
Buildings and Building Improvements	(136,327)	(12,510)	0	(148,837)
Landfill Cells	(7,040,863)	(295,726)	0	(7,336,589)
Equipment	(1,577,148)	(104,346)	0	(1,681,494)
Vehicles	(14,200)	0	0	(14,200)
Infrastructure	(279,667)	(38,663)	0	(318,330)
Total Accumulated Depreciation	(9,048,205)	(451,245)	0	(9,499,450)
Total Depreciable Capital Assets, Net	3,236,430	(451,245)	0	2,785,185
Business-Type Activities Capital Assets, Net	\$4,130,988	(\$72,489)	\$0	\$4,058,499

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Depreciation expense was charged to governmental functions as follows:

Governmental Activities:	
General Government	
Legislative and Executive	\$171,297
Judicial	28,931
Public Safety	
Jail Operation	376,578
Other Public Safety	12,200
Public Works	1,148,096
Health	
Mental Retardation and Developmental Disabilities	75,416
Other Health	23,924
Human Services	
Child Welfare	22,927
County Home	34,518
Job and Family Services	69,524
Other Human Services	1,853
Total Depreciation Expense-Governmental Activities	\$1,965,264

Note 11 - Interfund Receivables/Payables

Interfund balances at December 31, 2004, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Auto License and Gas Tax Fund	\$59,767
County Home Fund	26,904
Job and Family Services Fund	188
Mental Retardation and Developmental Disabilities Fund	244
Other Governmental Funds	1,174,997
Sanitary Landfill Fund	308,885
Total General Fund	\$1,570,985
Due to Child Welfare Fund from:	
General Fund	\$4,575
Due to Job and Family Services Fund from:	
Child Welfare Fund	\$61,251
Other Governmental Funds	30,723
Total Job and Family Services Fund	\$91,974
Due to Jail Operation Levy Fund from:	
Job and Family Services Fund	\$225
Other Governmental Funds	925
Total Jail Operation Fund	\$1,150
Due to Other Governmental Funds from:	
Job and Family Services Fund	\$47,809

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

The balance due to the General Fund included loans made to provide working capital for operations or projects; \$638,312 of the balance is not scheduled to be collected in the subsequent year.

The remaining interfund receivables/payables resulted from the time lag between the dates that (1) interfund goods and services are provided, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Note 12 - Risk Management

A. Property and Liability

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2004, the County contracted with Midland Service Agency, Inc. for property, general liability, auto liability, and physical damage insurance. The primary general liability limit is \$3,000,000. Primary auto liability insurance has a limit of \$1,000,000. Building and personal property liability insurance has a limit of \$36,553,145. 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 \$85,000 per year for each individual, with a maximum of a \$1,000,000 aggregate over the employee's life. The County purchased commercial insurance for claims in excess of coverage provided by the fund and for all other risks of loss. Settled claims have exceeded the fund's coverage; however, these claims have not exceeded the stop loss coverage. Excess costs have been reimbursed by stop loss insurance coverage.

All funds of the County participate in the program and make payments to the Health Benefits self-insurance fund based on actuarial estimates of the amounts needed to pay prior- and current-year claims. The liability for unpaid claims costs reported in the fund at December 31, 2004, is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The liability was based on a review of all claims paid after the balance sheet date. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

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

	Beginning of Year Liability	Current Year Claims and Changes in Estimate	Claims Payments	Balance at Year End
2003	\$276,342	\$2,224,817	\$2,232,123	\$269,036
2004	269,036	2,026,995	2,149,338	146,693

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

C. Workers' Compensation

For 2004, the County participated in the County Commissioners Association Service Corporation (the Plan), a workers' compensation insurance purchasing pool. The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, annually the Plan's executive committee calculates the total savings which accrued to the Plan through its formation.

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

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, 2004, the County had entered into contracts for the construction or renovation of the following facilities:

	<u>Outstanding Commitment</u>
Courthouse Renovation	\$29,258
Bridge Over Brokensword Creek	137,920
Sugar Grove Project	29,600
Westmoor Sewer	16,058
Job and Family Services Building	16,026

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Note 14 - Defined Benefit Retirement Plans

A. Ohio Public Employees Retirement System

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

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

For the year ended December 31, 2004, members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salary to fund pension obligations. Members participating in the traditional plan, who were in law enforcement, contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The County's contribution rate for pension benefits for 2004 was 9.55 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 12.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2004, 2003, and 2002 was \$1,253,522, \$1,134,195, and 1,100,747, respectively; 92 percent has been contributed for 2004 and 100 percent has been contributed for 2003 and 2002. The unpaid contribution for 2004, in the amount of \$98,923, is recorded as a liability. Contributions to the member-directed plan for 2004 were \$6,032 made by the County and \$3,784 made by plan members.

B. State Teachers Retirement System

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

New members have a choice of three retirement plans, a Defined Benefit Plan (DBP), a Defined Contribution Plan (DCP), and a Combined Plan (CP). The DBP offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service or on an allowance based on member contributions and earned interest matched by STRS funds multiplied by an actuarially determined annuity factor. The DCP allows members to place all of their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age fifty and termination of employment. The CP offers features of both the DBP and DCP. In the CP, member contributions are invested by the member and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DBP. DCP and CP members will transfer to the DBP during their fifth year of membership unless they permanently select the DCP or CP. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balance from the existing DBP into the DCP or CP. This option expired on December 31, 2001.

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

For the year ended December 31, 2004, plan members were required to contribute 10 percent of their annual covered salary and the County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers.

The County's required contribution for pension obligations for the DBP for the years ended December 31, 2004, 2003, and 2002 was \$63,795, \$60,460, and \$45,507, respectively; 100 percent has been contributed for all three years. Contributions for the DCP and CP for the year ended December 31, 2004, were \$2,845 made by the County and \$2,710 made by plan members.

Note 15 - Postemployment Benefits

A. Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2004 employer contribution rate was 13.55 percent of covered payroll (16.7 percent for law enforcement and public safety); 4 percent was the portion used to fund health care.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2003, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees), and an additional increase in total payroll of between .5 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 1 to 6 percent annually for the next eight years and 4 percent annually after eight years.

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

The number of active contributing participants in the traditional and combined plans was 369,885. Actual employer contributions for 2004 which were used to fund postemployment benefits was \$517,409. The actual contribution and the actuarial required contribution amounts are the same. OPERS's net assets available for the payment of benefits at December 31, 2003 (the latest information available), was \$10.5 billion. The actuarial accrued liability and the unfunded actuarial accrued liability were \$26.9 billion and \$16.4 billion, respectively.

On September 9, 2004, the OPERS retirement board adopted a health care preservation plan (HCCP) with an effective date January 1, 2007. The HCCP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to skyrocketing health care costs.

Under the HCCP, retirees eligible for health care coverage will receive a graded monthly allocation based on their years of service at retirement. The Plan incorporates a cafeteria approach, offering a broad range of health care options that allow benefit recipients to use their monthly allocation to purchase health care coverage customized to meet their individual needs. If the monthly allocation exceeds the cost of the options selected, the excess is deposited into a Retiree Medical Account that can be used to fund future health care expenses.

B. State Teachers Retirement System

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

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. For 2004, the Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount was \$5,126.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund was \$3.1 billion at June 30, 2004. For the fiscal year ended June 30, 2004, net health care costs paid by STRS were \$268,739,000, and STRS had 111,853 eligible benefit recipients.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Note 16 - Other Employee Benefits

A. Health Insurance

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

B. Compensated Absences

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

Note 17 - Notes Payable

On June 1, 2004, the County issued \$2,000,000 in bond anticipation notes to pay a portion of the cost of constructing a county administration building. The notes have an interest rate of 2.98 percent and matured on May 25, 2005.

On September 24, 2004, the County renewed various purpose bond anticipation notes to refinance notes previously issued for renovating the courthouse and constructing a cap and repairs at the landfill, in the amount of \$900,000 and \$1,100,000 respectively. The notes have an interest rate of 2.25 percent and matured on May 26, 2005.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Note 18 - Long-Term Liabilities

Changes in the County's long-term obligations during 2004 were as follows:

	Balance at December 31, 2003	Additions	Reductions	Balance at December 31, 2004	Amount Due in One Year
Governmental Activities:					
General Obligation Bonds:					
1999 New Jail Facility 3.15-5.80%					
Serial Bonds	\$1,335,000	\$0	\$125,000	\$1,210,000	\$220,000
Term Bonds	1,820,000	0	0	1,820,000	0
Capital Appreciation Bonds	724,224	33,997	0	758,221	0
Total 1999 New Jail Facility Bonds	<u>3,879,224</u>	<u>33,997</u>	<u>125,000</u>	<u>3,788,221</u>	<u>220,000</u>
2002 Various Purpose Bonds 2.25 - 5.25%					
Serial Bonds	1,650,000	0	125,000	1,525,000	125,000
Term Bonds	4,510,000	0	0	4,510,000	0
Premium	120,636	0	4,651	115,985	0
Total 2002 Various Purpose Bonds	<u>6,280,636</u>	<u>0</u>	<u>129,651</u>	<u>6,150,985</u>	<u>125,000</u>
1994 New Jail Facility 5.45-6.00%	90,000	0	90,000	0	0
1992 Job and Family Services Building 6.25-6.60%	<u>490,000</u>	<u>0</u>	<u>40,000</u>	<u>450,000</u>	<u>45,000</u>
Total General Obligation Bonds	10,739,860	33,997	384,651	10,389,206	390,000
Compensated Absences	<u>969,883</u>	<u>180,409</u>	<u>93,886</u>	<u>1,056,406</u>	<u>15,019</u>
Total Governmental Activities	<u>\$11,709,743</u>	<u>\$214,406</u>	<u>\$478,537</u>	<u>\$11,445,612</u>	<u>\$405,019</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

	Balance at December 31, 2003	Additions	Reductions	Balance at December 31, 2004	Amount Due in One Year
Business-Type Activities:					
General Obligation Bonds:					
1999 Waterline Improvement 3.15-4.80%					
Serial Bonds	\$300,000	\$0	\$45,000	\$255,000	\$45,000
Term Bonds	395,000	0	0	395,000	0
Capital Appreciation Bonds	61,458	10,426	0	71,884	0
Bond Premium	63,720	0	3,982	59,738	0
Total 1999 Waterline Improvement Bonds	820,178	10,426	48,982	781,622	45,000
1999 Landfill Improvements 3.15-4.80%					
Serial Bonds	2,650,000	0	475,000	2,175,000	590,000
Term Bonds	1,255,000	0	0	1,255,000	0
Capital Appreciation Bonds	197,289	33,468	0	230,757	0
Bond Premium	205,515	0	12,845	192,670	0
Accounting Loss	(238,895)	14,931	0	(223,964)	0
Total 1999 Landfill Improvements Bonds	4,068,909	48,399	487,845	3,629,463	590,000
2002 Various Purpose Bonds 2.25 - 3.95%					
Premium	1,250,000	0	125,000	1,125,000	200,000
	18,611	0	3,722	14,889	0
Total 2002 Various Purpose Bonds	1,268,611	0	128,722	1,139,889	200,000
1994 Landfill Improvements 5.45-6.00%					
	160,000	0	160,000	0	0
1999 Bulldozer 4.45%	3,232	0	3,232	0	0
Total General Obligation Bonds	6,320,930	58,825	828,781	5,550,974	835,000
Compensated Absences	12,439	1,528	8,075	5,892	677
Landfill Closure/Postclosure	2,462,758	0	2,462,758	0	0
Total Business-Type Activities	\$8,796,127	\$60,353	\$3,299,614	\$5,556,866	\$835,677

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

1999 New Jail Facility General Obligation Refunding Bonds - On February 1, 1999, the County issued \$3,839,407 in unvoted general obligation bonds with an average interest rate of 4.28 percent to advance refund \$2,360,000 of outstanding 1994 Series bonds with an average interest rate of 5.84 percent and to retire \$1,500,000 in notes. The bond issue included serial, term, and capital appreciation bonds, in the amount of \$1,885,000, \$1,820,000, and \$134,407, respectively. The serial bonds will be paid from 1999-2009; the term bonds will be paid during 2019; and the capital appreciation bonds will be paid from 2010-2013. The bonds will be retired from the voted sales tax levy for jail improvements approved in May, 1994.

The term bonds maturing on December 1, 2019, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, from 2014 through 2018 (with the balance of \$340,000 to be paid at stated maturity on December 1, 2019) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

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

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

The term bonds maturing on December 1, 2019, are subject to optional redemption by and at the sole option of the County, either in whole or in part (as selected by the County), on any date commencing after December 1, 2009, and in integral multiples of \$5,000, at the following redemption prices (expressed as percentages of the principal amount redeemed), plus accrued interest to the redemption date:

Redemption dates (Dates Inclusive)	Redemption Prices
December 1, 2009 through November 30, 2010	101%
December 1, 2010 and thereafter	100

The capital appreciation bonds will mature in the years 2010 through 2013. The maturity amount of the bonds is \$1,065,000. For 2004, \$33,997 was accreted for a total bond value of \$758,221.

On December 1, 2004, the refunded bonds were fully retired.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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

The term bonds maturing on December 1, 2017, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, from 2015 through 2016 (with the balance of \$215,000 to be paid at stated maturity on December 1, 2017) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2015	\$195,000
2016	200,000

The term bonds maturing on December 1, 2022, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, from 2018 through 2021 (with the balance of \$285,000 to be paid at stated maturity on December 1, 2022) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2018	\$225,000
2019	240,000
2020	255,000
2021	265,000

The term bonds maturing on December 1, 2026, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, from 2023 through 2025 (with the balance of \$350,000 to be paid at stated maturity on December 1, 2026) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2023	\$300,000
2024	315,000
2025	335,000

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

The term bonds maturing on December 1, 2031, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, from 2027 through 2030 (with the balance of \$295,000 to be paid at stated maturity on December 1, 2031) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2027	\$240,000
2028	250,000
2029	265,000
2030	280,000

The term bonds maturing on December 1, 2013 and thereafter, are subject to optional redemption by and at the sole option of the County, either in whole or in part (as selected by the County), on any date commencing after December 1, 2012, and in integral multiples of \$5,000, at the following redemption prices (expressed as percentages of the principal amount redeemed), plus accrued interest to the redemption date:

Redemption dates (Dates Inclusive)	Redemption Prices
December 1, 2012 through November 30, 2013	101%
December 1, 2013 and thereafter	100

1994 New Jail Facility General Obligation Bonds - The 1994 jail facility bonds, in the amount of \$480,000, were paid from County sales tax revenues. They were fully retired in 2004.

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 and the bonds will be paid from rental charges from the Job and Family Services department and other tenants who occupy the facility.

1999 Waterline Improvement General Obligation Bonds - On February 1, 1999, the County issued \$933,518 in unvoted general obligation bonds with an average interest rate of 4.28 percent for constructing a water line and water tower. The bond issue included serial, term, and capital appreciation bonds, in the amount of \$510,000, \$395,000, and \$28,518, respectively. The serial bonds will be paid from 1999-2009; the term bonds will be paid during 2019; and the capital appreciation bonds will be paid from 2010-2013. The bonds will be retired from the operating revenues of the Sewer enterprise fund.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

The term bonds maturing on December 1, 2019, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, from 2014 through 2018 (with the balance of \$75,000 to be paid at stated maturity on December 1, 2019) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

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

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

The term bonds maturing on December 1, 2019, are subject to optional redemption by and at the sole option of the County, either in whole or in part (as selected by the County), on any date commencing after December 1, 2009, and in integral multiples of \$5,000, at the following redemption prices (expressed as percentages of the principal amount redeemed), plus accrued interest to the redemption date:

Redemption dates (Dates Inclusive)	Redemption Prices
December 1, 2009 through November 30, 2010	101%
December 1, 2010 and thereafter	100

The capital appreciation bonds will mature in the years 2010 through 2013. The maturity amount of the bonds is \$225,000. For 2004, \$10,426 was accreted for a total bond value of \$71,884.

1999 Landfill Improvements General Obligation Refunding Bonds - On February 1, 1999, the County issued \$6,151,547 in unvoted general obligation bonds with an average interest rate of 4.28 percent to advance refund \$2,370,000 of outstanding 1994 Series bonds with an average interest rate of 5.83 percent and to retire \$3,500,000 in bond anticipation notes. The bond issue included serial, term, and capital appreciation bonds, in the amount of \$4,805,000, \$1,255,000, and \$91,547, respectively. A portion of the bond proceeds was used to finance the closure of the original cell of the landfill which was not capitalized. The serial bonds will be paid from 1999-2009; the term bonds will be paid during 2019; and the capital appreciation bonds will be paid from 2010-2013. The bonds will be retired from operating revenues of the Sanitary Landfill enterprise fund.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

The term bonds maturing on December 1, 2019, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, from 2014 through 2018 (with the balance of \$235,000 to be paid at stated maturity on December 1, 2019) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

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

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

The term bonds maturing on December 1, 2019, are subject to optional redemption by and at the sole option of the County, either in whole or in part (as selected by the County), on any date commencing after December 1, 2009, and in integral multiples of \$5,000, at the following redemption prices (expressed as percentages of the principal amount redeemed), plus accrued interest to the redemption date:

Redemption dates (Dates Inclusive)	Redemption Prices
December 1, 2009 through November 30, 2010	101%
December 1, 2010 and thereafter	100

The capital appreciation bonds will mature in the years 2010 through 2013. The maturity amount of the bonds is \$725,000. For 2004, \$33,468 was accreted for a total bond value of \$230,757.

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 \$855,736 and is not included in the computation of capital assets, net of related debt.

1994 Landfill Improvements General Obligation Bonds - The 1994 landfill improvements general obligation bonds, in the amount of \$970,000, were paid from operating revenues of the Sanitary Landfill enterprise fund. They were fully retired in 2004.

1999 Bulldozer General Obligation Bonds. - General obligation bonds, in the amount of \$174,255, were issued on January 7, 1999, for the purchase of a Bulldozer in the Sanitary Landfill enterprise fund. The bonds were paid from operating revenues of the Sanitary Landfill enterprise fund. They were fully retired in 2004.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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

The County's legal debt margin as of December 31, 2004 was \$11,296,905.

Principal and interest requirements to retire the general obligation debt outstanding at December 31, 2004, were as follows:

Governmental Activities				
General Obligation Bonds				
<div style="display: flex; justify-content: space-between;"> Serial Term </div>				
Year Ending	Principal	Interest	Principal	Interest
2005	\$390,000	\$145,358	\$0	\$331,670
2006	410,000	127,603	0	331,670
2007	425,000	108,778	0	331,670
2008	450,000	90,625	0	331,670
2009	470,000	70,948	0	331,670
2010-2014	1,040,000	142,106	265,000	1,658,350
2015-2019	0	0	2,630,000	1,338,943
2020-2024	0	0	1,420,000	765,825
2025-2029	0	0	1,440,000	364,620
2030-2034	0	0	575,000	45,675
Totals	\$3,185,000	\$685,418	\$6,330,000	\$5,831,763

General Obligation Bonds		
Capital Appreciation		
Year Ending	Principal	Interest
2005	\$0	\$0
2006	0	0
2007	0	0
2008	0	0
2009	0	0
2010-2014	134,407	930,593
Totals	\$134,407	\$930,593

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Business-Type Activities - Sewer Enterprise Fund				
General Obligation Bonds				
Year Ending	Serial		Term	
	Principal	Interest	Principal	Interest
2005	\$45,000	\$10,398	\$0	\$18,763
2006	50,000	8,643	0	18,763
2007	50,000	6,643	0	18,763
2008	55,000	4,593	0	18,763
2009	55,000	2,310	0	18,763
2010-2014	0	0	60,000	93,813
2015-2019	0	0	335,000	49,400
Totals	<u>\$255,000</u>	<u>\$32,587</u>	<u>\$395,000</u>	<u>\$237,028</u>

Capital Appreciation		
Year Ending	Principal	Interest
2005	\$0	\$0
2006	0	0
2007	0	0
2008	0	0
2009	0	0
2010-2013	28,518	196,482
Totals	<u>\$28,518</u>	<u>\$196,482</u>

Business-Type Activities - Sanitary Landfill Enterprise Fund				
General Obligation Bonds				
Year Ending	Serial		Term	
	Principal	Interest	Principal	Interest
2005	\$790,000	\$135,993	\$0	\$59,613
2006	835,000	102,983	0	59,613
2007	910,000	67,333	0	59,613
2008	590,000	30,985	0	59,613
2009	175,000	7,350	0	59,613
2010-2014	0	0	190,000	298,063
2015-2019	0	0	1,065,000	156,513
Totals	<u>\$3,300,000</u>	<u>\$344,644</u>	<u>\$1,255,000</u>	<u>\$752,641</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

<u>Year</u> <u>Ending</u>	<u>General Obligation Bonds</u>	
	<u>Capital Appreciation</u>	
	<u>Principal</u>	<u>Interest</u>
2005	\$0	\$0
2006	0	0
2007	0	0
2008	0	0
2009	0	0
2010-2014	91,547	633,453
Totals	\$91,547	\$633,453

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

Note 19 - Conduit Debt

On August 28, 2001, the County issued \$1,400,000 in Health Care Facilities Revenue Bonds on behalf of Community Counseling Services, Inc. The proceeds were used to acquire, construct, install, and equip property. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2004, \$1,296,062 in Health Care Facilities Revenue Bonds was still outstanding.

On September 30, 2003, the County issued \$9,525,000 in Hospital Facilities Revenue Refunding and Improvement Bonds on behalf of Galion Community Hospital. The proceeds were used to acquire, construct, install, and equip property. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2004, \$9,155,000 in Hospital Facilities Revenue Refunding and Improvement Bonds was still outstanding.

On June 17, 2004, the County issued \$360,000 in Health Care Facilities Revenue Bonds on behalf of Waycraft, Inc. The proceeds were used to finance the acquisition, construction, equipping, renovating and installation of a development facility. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2004, \$354,252 in Health Care Facilities Revenues Bonds was still outstanding.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Note 20 - Interfund Transfers

During 2004, the following transfers were made:

		Transfers Out					
		General	Child Welfare	Mental Retardation and Developmental Disabilities	Courthouse Renovation	Other Governmental	Total
Transfers In	General	\$0	\$0	\$0	\$0	\$2,054,505	\$2,054,505
	Child Welfare	130,000	0	0	0	0	130,000
	Job and Family Services	163,632	12,552	0	0	0	176,184
	Jail Operation Levy	510,050	0	0	0	0	510,050
	Courthouse Renovation	0	0	0	0	15,078	15,078
	All Other Governmental	420,354	0	115,500	38,616	119,818	694,288
	Total Governmental Funds	1,224,036	12,552	115,500	38,616	2,189,401	3,580,105
	Business-Type Activities						
	Sanitary Landfill	288	0	0	0	159	447
	Total	\$1,224,324	\$12,552	\$115,500	\$38,616	\$2,189,560	\$3,580,552

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.

During 2004, the County's General Fund was repaid \$2,000,000 from other governmental funds for an initial transfer made to begin construction of the county administration building.

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

The County entered into a management agreement with Santek Environmental on May 17, 2004, 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 and the ability to set disposal rates at the landfill.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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 management 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.

Prior to the management agreement with Santek Environmental, the County reported a portion of the closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. At December 31, 2003, the County reported a liability of \$2,462,758 for closure and postclosure care. For 2004, this liability has been removed and a gain due to a management agreement has been reported on the statement of activities. 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 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 2004, the County met the Local Government Financial Test requirements. The management 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 2004, these costs totaled \$4,292,536. The County expects to close the landfill in 2039. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

B. Landfill Management Agreement

The terms of the Santek Environmental management agreement also stipulate that Santek Environmental will pay the County a monthly host fee based on an agreed upon formula that utilizes actual gate collections, the Consumer Price Index, and the rates as established by the County Commissioners. The host 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 lease or rent for all County equipment utilized by Santek Environmental at the Sanitary Landfill. The term of this provision is eight years at the end of which, the equipment can either be purchased by Santek Environmental at the fair market value, returned to the County, or a new lease arrangement can be negotiated.

Note 22 - Waycraft Workshop, Inc.

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

The Workshop's money is held in segregated accounts. The Workshop considers all highly liquid instruments purchased with a maturity of three months or less to be cash equivalents.

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, 2004, consisted of a mutual fund, government securities, and certificates of deposit, in the amount of \$173,649, reported at fair value. The net unrealized gain for 2004 was \$9,214.

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

Capital Assets - Additions and improvements to property and equipment are recorded at cost when purchased and at fair market value when donated. A summary of the Workshop's capital assets at December 31, 2004, follows:

Land	\$39,440
Buildings	421,189
Improvements Other Than Buildings	38,574
Production Equipment	70,831
Office Equipment	36,714
Vehicles	81,303
Total	688,051
Less Accumulated Depreciation	(156,362)
Total Capital Assets, Net	\$531,689

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

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

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

	Balance at December 31, 2003	Additions	Reductions	Balance at December 31, 2004	Amount Due in One Year
Capital Lease Payable	\$1,854	\$0	\$740	\$1,114	\$778
Mortgage Payable	0	360,000	5,748	354,252	11,909
Total	\$1,854	\$360,000	\$6,488	\$355,366	\$12,687

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

The annual requirements to retire all outstanding debt as of December 31, 2004 are as follows:

Year Ending	Capital Lease		Mortgage Payable	
	Principal	Interest	Principal	Interest
2005	\$778	\$38	\$11,909	\$14,888
2006	336	4	12,428	14,369
2007	0	0	12,969	13,828
2008	0	0	13,495	13,302
2009	0	0	14,121	12,676
2010-2014	0	0	80,342	53,643
2015-2019	0	0	99,427	34,558
2020-2024	0	0	109,561	11,063
Totals	<u>\$1,114</u>	<u>\$42</u>	<u>\$354,252</u>	<u>\$168,327</u>

Related Party Transaction - The County provides the management and staff personnel, at no charge, to the Workshop. In addition, management services and salaries, land and facilities, utilities, and certain other general and administrative costs are provided by the County to the Workshop. The Workshop's management has estimated the value of this support to be approximately \$179,199 for the year ended December 31, 2004. 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 \$1,606,485.

Note 23 - Related Organization

The Crawford County Park District is a distinct political subdivision of the State of Ohio. The District is governed by a Board of Trustees appointed by the Crawford County Probate Judge. The Board of Trustees possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the County for operational subsidies. Although the County serves as the taxing authority, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Trustees. Financial information can be obtained from the Crawford County Auditor, 112 East Mansfield Street, P.O. Box 150, Bucyrus, Ohio 44820.

Note 24 - Joint Ventures

A. Northland Homes and Properties, Inc.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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

The MRDD Boards also fund the operational costs of the Corporation. For 2004, the Crawford County Board of Mental Retardation and Developmental Disabilities contributed \$68,283 for operational costs.

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

Northland Homes and Properties, Inc. is not accumulating any significant financial resources or experiencing any financial stress that may cause an additional financial benefit to or burden on the County.

Further financial information can be found in the Northland Homes and Properties, Inc.'s financial report as of December 31, 2004. 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, 2004. The Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is located at 907 North Sandusky Avenue, Bucyrus, Ohio 44820.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Note 25 - Insurance Purchasing Pool

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

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

Note 26 - Contingent Liabilities

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

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

Note 27 - Subsequent Event

On May 25, 2005, the County issued \$2,000,000 in various purpose general obligation bonds to refund bond anticipation notes originally issued for paying the cost of improvements to the County Landfill and renovating and remodeling the county courthouse. The bonds have an interest rate from 3.25 to 5.00 percent and have a final maturity date of December 1, 2025.

On May 25, 2005, the County issued \$2,000,000 in general obligation bonds to refund bond anticipation notes originally issued for constructing a county administration building. The bonds have an interest rate from 5.25 to 6.00 percent and have a final maturity date of December 1, 2025.

Crawford County, Ohio

Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds

(continued)

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

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

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

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

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

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

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

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

Law Enforcement Trust Fund - To account for moneys received from the seizure of contraband that is forfeited pursuant to Section 2933.43 of the Ohio Revised Code. Moneys may be used to pay costs of protracted or complex investigations or prosecutions, to provide technical training or expertise, and to provide matching funds to obtain federal grants. By State statute, this fund is held by the County Prosecutor, thus, there is no budgetary requirement.

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds

(continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Debt Service Fund (continued)

The debt service fund is used to account for the accumulation of financial resources for, and the payment of, general long-term obligation principal, interest, and related costs.

Nonmajor Capital Projects Funds

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

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

County Office Space Fund - To account for debt proceeds and transfers from the General Fund for construction of a new office building for the County.

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

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

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

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

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

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

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

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2004

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,950,544	\$52,785	\$477,653	\$3,480,982
Cash and Cash Equivalents				
in Segregated Accounts	4,076	0	0	4,076
Accounts Receivable	6,272	0	0	6,272
Sales Taxes Receivable	0	270,223	0	270,223
Due from Other Governments	1,194,110	0	0	1,194,110
Special Assessments Receivable	124,795	0	0	124,795
Prepaid Items	5,995	0	0	5,995
Materials and Supplies Inventory	14,165	0	0	14,165
Interfund Receivable	47,809	0	0	47,809
Property Taxes Receivable	726,083	0	0	726,083
Loans Receivable	98,219	0	0	98,219
<i>Total Assets</i>	<u><u>\$5,172,068</u></u>	<u><u>\$323,008</u></u>	<u><u>\$477,653</u></u>	<u><u>\$5,972,729</u></u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$23,182	\$0	\$0	\$23,182
Accounts Payable	77,730	0	5,520	83,250
Contracts Payable	62,944	0	0	62,944
Due to Other Governments	43,058	0	0	43,058
Interfund Payable	847,174	0	359,471	1,206,645
Deferred Revenue	2,030,141	130,317	0	2,160,458
<i>Total Liabilities</i>	<u><u>3,084,229</u></u>	<u><u>130,317</u></u>	<u><u>364,991</u></u>	<u><u>3,579,537</u></u>
Fund Balances				
Reserved for Encumbrances	292,501	0	199,613	492,114
Reserved for Loans Receivable	76,361	0	0	76,361
Unreserved, reported in:				
Special Revenue Funds	1,718,977	0	0	1,718,977
Debt Service Fund	0	192,691	0	192,691
Capital Projects Funds (Deficit)	0	0	(86,951)	(86,951)
<i>Total Fund Balances</i>	<u><u>2,087,839</u></u>	<u><u>192,691</u></u>	<u><u>112,662</u></u>	<u><u>2,393,192</u></u>
<i>Total Liabilities and Fund Balances</i>	<u><u>\$5,172,068</u></u>	<u><u>\$323,008</u></u>	<u><u>\$477,653</u></u>	<u><u>\$5,972,729</u></u>

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004

	Court Computer	Clerk of Courts Title	Community Development Block Grant	Concealed Handgun Expense
Assets				
Equity in Pooled Cash and Cash Equivalents	\$215,628	\$133,973	\$33,276	\$2,400
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	614,870	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	1,122	0	0
Materials and Supplies Inventory	0	5,646	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>\$215,628</u>	<u>\$140,741</u>	<u>\$648,146</u>	<u>\$2,400</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$0	\$1,681	\$0	\$0
Accounts Payable	4,050	2,208	426	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	3,156	0	0
Interfund Payable	0	0	336,150	2,642
Deferred Revenue	0	0	614,870	0
<i>Total Liabilities</i>	<u>4,050</u>	<u>7,045</u>	<u>951,446</u>	<u>2,642</u>
Fund Balances				
Reserved for Encumbrances	0	7,312	29,602	0
Reserved for Loans Receivable	0	0	0	0
Unreserved (Deficit)	211,578	126,384	(332,902)	(242)
<i>Total Fund Balances (Deficit)</i>	<u>211,578</u>	<u>133,696</u>	<u>(303,300)</u>	<u>(242)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$215,628</u>	<u>\$140,741</u>	<u>\$648,146</u>	<u>\$2,400</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2004

	COPS Fast	Council on Aging Levy	Sheriff Commissary	Child Support Enforcement Agency
Assets				
Equity in Pooled Cash and Cash Equivalents	\$35,098	\$22,569	\$58,762	\$153,052
Cash and Cash Equivalents in Segregated Accounts	0	0	3,277	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	16,943	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	2,312
Materials and Supplies Inventory	0	0	0	683
Interfund Receivable	0	0	0	47,809
Property Taxes Receivable	0	304,013	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$35,098</u>	<u>\$343,525</u>	<u>\$62,039</u>	<u>\$203,856</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$0	\$0	\$0	\$9,905
Accounts Payable	0	0	194	0
Contracts Payable	0	0	0	30,797
Due to Other Governments	0	0	0	17,860
Interfund Payable	0	0	0	63,902
Deferred Revenue	0	320,956	0	19,651
<i>Total Liabilities</i>	<u>0</u>	<u>320,956</u>	<u>194</u>	<u>142,115</u>
Fund Balances				
Reserved for Encumbrances	0	0	375	29,338
Reserved for Loans Receivable	0	0	0	0
Unreserved (Deficit)	35,098	22,569	61,470	32,403
<i>Total Fund Balances (Deficit)</i>	<u>35,098</u>	<u>22,569</u>	<u>61,845</u>	<u>61,741</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$35,098</u>	<u>\$343,525</u>	<u>\$62,039</u>	<u>\$203,856</u>

<u>Dog and Kennel</u>	<u>Drug Law Enforcement</u>	<u>Ditch Maintenance</u>	<u>Delinquent Real Estate Tax Collection</u>	<u>Enforcement and Education</u>	<u>Emergency Management Agency</u>
\$28,300	\$80,207	\$83,210	\$133,517	\$10,115	\$365,337
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	344,549
0	0	124,795	0	0	0
0	0	0	220	0	120
0	0	0	1,438	0	1,754
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$28,300</u>	<u>\$80,207</u>	<u>\$208,005</u>	<u>\$135,175</u>	<u>\$10,115</u>	<u>\$711,760</u>
\$1,776	\$0	\$0	\$1,469	\$0	\$1,336
0	8,736	0	204	0	31,664
0	0	0	0	0	30,688
1,412	631	0	2,471	0	843
0	0	0	0	0	262,053
0	0	124,795	0	0	344,549
<u>3,188</u>	<u>9,367</u>	<u>124,795</u>	<u>4,144</u>	<u>0</u>	<u>671,133</u>
964	351	0	540	0	195,957
0	0	0	0	0	0
<u>24,148</u>	<u>70,489</u>	<u>83,210</u>	<u>130,491</u>	<u>10,115</u>	<u>(155,330)</u>
<u>25,112</u>	<u>70,840</u>	<u>83,210</u>	<u>131,031</u>	<u>10,115</u>	<u>40,627</u>
<u>\$28,300</u>	<u>\$80,207</u>	<u>\$208,005</u>	<u>\$135,175</u>	<u>\$10,115</u>	<u>\$711,760</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2004

	Felony Delinquent Care	Help America Vote Act	Indigent Driver Alcohol Treatment	Indigent Guardianship
Assets				
Equity in Pooled Cash and Cash Equivalents	\$138,653	\$8,632	\$81,501	\$30,781
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	62,996	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$201,649</u>	<u>\$8,632</u>	<u>\$81,501</u>	<u>\$30,781</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$462	\$0	\$0	\$0
Accounts Payable	4,756	0	7,309	405
Contracts Payable	0	0	0	0
Due to Other Governments	1,862	0	0	0
Interfund Payable	0	0	0	252
Deferred Revenue	31,498	0	0	0
<i>Total Liabilities</i>	<u>38,578</u>	<u>0</u>	<u>7,309</u>	<u>657</u>
Fund Balances				
Reserved for Encumbrances	4,452	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved (Deficit)	158,619	8,632	74,192	30,124
<i>Total Fund Balances (Deficit)</i>	<u>163,071</u>	<u>8,632</u>	<u>74,192</u>	<u>30,124</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$201,649</u>	<u>\$8,632</u>	<u>\$81,501</u>	<u>\$30,781</u>

Law Enforcement Block Grant	Law Enforcement Overtime Project	Law Enforcement Trust	Library and Legal Research	Municipal Court Probation Officer	Mental Health
\$9,972	\$0	\$0	\$25,515	\$46,790	\$30,957
0	0	799	0	0	0
0	0	0	0	0	0
0	20,149	0	0	0	21,723
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	422,070
0	0	0	0	0	0
<u>\$9,972</u>	<u>\$20,149</u>	<u>\$799</u>	<u>\$25,515</u>	<u>\$46,790</u>	<u>\$474,750</u>
\$0	\$0	\$0	\$0	\$626	\$0
0	0	0	753	234	0
0	0	0	0	0	0
0	95	0	0	1,157	0
9,372	2,125	0	0	0	0
0	20,149	0	0	0	443,793
<u>9,372</u>	<u>22,369</u>	<u>0</u>	<u>753</u>	<u>2,017</u>	<u>443,793</u>
0	0	0	7	0	0
0	0	0	0	0	0
600	(2,220)	799	24,755	44,773	30,957
<u>600</u>	<u>(2,220)</u>	<u>799</u>	<u>24,762</u>	<u>44,773</u>	<u>30,957</u>
<u>\$9,972</u>	<u>\$20,149</u>	<u>\$799</u>	<u>\$25,515</u>	<u>\$46,790</u>	<u>\$474,750</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2004

	Ohio Childrens Trust	OGRIP-LBRS Grant	Probate Court	Prepayment Interest
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,289	\$0	\$4,213	\$17,429
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	7,500	69,373	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	657
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$13,789</u>	<u>\$69,373</u>	<u>\$4,213</u>	<u>\$18,086</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$0	\$0	\$0	\$66
Accounts Payable	0	0	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	2,060	0	0	332
Interfund Payable	0	69,372	0	0
Deferred Revenue	7,500	69,373	0	0
<i>Total Liabilities</i>	<u>9,560</u>	<u>138,745</u>	<u>0</u>	<u>398</u>
Fund Balances				
Reserved for Encumbrances	183	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved (Deficit)	4,046	(69,372)	4,213	17,688
<i>Total Fund Balances (Deficit)</i>	<u>4,229</u>	<u>(69,372)</u>	<u>4,213</u>	<u>17,688</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$13,789</u>	<u>\$69,373</u>	<u>\$4,213</u>	<u>\$18,086</u>

<u>Real Estate Assessment</u>	<u>Recorder Equipment</u>	<u>Revolving Loan</u>	<u>Sanction Costs</u>	<u>Special Projects</u>	<u>Special Projects- Common Pleas</u>
\$857,650	\$20,071	\$188,524	\$30,258	\$47,956	\$5,030
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,071	0	0	0	0	0
2,612	0	0	525	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	98,219	0	0	0
<u>\$862,333</u>	<u>\$20,071</u>	<u>\$286,743</u>	<u>\$30,783</u>	<u>\$47,956</u>	<u>\$5,030</u>
\$2,438	\$0	\$0	\$181	\$0	\$0
3,052	3,181	0	0	0	0
1,459	0	0	0	0	0
5,304	0	0	330	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>12,253</u>	<u>3,181</u>	<u>0</u>	<u>511</u>	<u>0</u>	<u>0</u>
12,693	8,084	0	0	0	0
0	0	76,361	0	0	0
<u>837,387</u>	<u>8,806</u>	<u>210,382</u>	<u>30,272</u>	<u>47,956</u>	<u>5,030</u>
<u>850,080</u>	<u>16,890</u>	<u>286,743</u>	<u>30,272</u>	<u>47,956</u>	<u>5,030</u>
<u>\$862,333</u>	<u>\$20,071</u>	<u>\$286,743</u>	<u>\$30,783</u>	<u>\$47,956</u>	<u>\$5,030</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2004

	Solid Waste Management District	Tax Incentive Review	Victims of Crime	Total
Assets				
Equity in Pooled Cash and Cash Equivalents	\$18,787	\$22,420	\$3,672	\$2,950,544
Cash and Cash Equivalents in Segregated Accounts	0	0	0	4,076
Accounts Receivable	6,272	0	0	6,272
Due from Other Governments	9,000	0	27,007	1,194,110
Special Assessments Receivable	0	0	0	124,795
Prepaid Items	150	0	0	5,995
Materials and Supplies Inventory	850	0	0	14,165
Interfund Receivable	0	0	0	47,809
Property Taxes Receivable	0	0	0	726,083
Loans Receivable	0	0	0	98,219
<i>Total Assets</i>	<u>\$35,059</u>	<u>\$22,420</u>	<u>\$30,679</u>	<u>\$5,172,068</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$2,482	\$0	\$760	\$23,182
Accounts Payable	8,847	1,550	161	77,730
Contracts Payable	0	0	0	62,944
Due to Other Governments	4,254	0	1,291	43,058
Interfund Payable	101,306	0	0	847,174
Deferred Revenue	9,000	0	24,007	2,030,141
<i>Total Liabilities</i>	<u>125,889</u>	<u>1,550</u>	<u>26,219</u>	<u>3,084,229</u>
Fund Balances				
Reserved for Encumbrances	2,605	0	38	292,501
Reserved for Loans Receivable	0	0	0	76,361
Unreserved (Deficit)	(93,435)	20,870	4,422	1,718,977
<i>Total Fund Balances (Deficit)</i>	<u>(90,830)</u>	<u>20,870</u>	<u>4,460</u>	<u>2,087,839</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$35,059</u>	<u>\$22,420</u>	<u>\$30,679</u>	<u>\$5,172,068</u>

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Crawford County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2004

	Bridge Over Brokensword Creek	Engineer Office Building	Job and Family Services Addition	Municipal Court Construction
Assets				
Equity in Pooled Cash and Cash Equivalents	\$121,244	\$50	\$32,942	\$142,663
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$0	\$0	\$0	\$0
Interfund Payable	121,244	0	0	0
<i>Total Liabilities</i>	121,244	0	0	0
Fund Balances				
Reserved for Encumbrances	121,244	0	32,711	0
Unreserved (Deficit)	(121,244)	50	231	142,663
<i>Total Fund Balances (Deficit)</i>	0	50	32,942	142,663
<i>Total Liabilities and Fund Balances</i>	\$121,244	\$50	\$32,942	\$142,663

Mental Retardation and Developmental Disabilities	Northeast Water Project	Sugar Grove Sewer Project	Westmoor Sewer Construction	Total
<u>\$9,734</u>	<u>\$31,350</u>	<u>\$115,696</u>	<u>\$23,974</u>	<u>\$477,653</u>
\$5,520	\$0	\$0	\$0	\$5,520
<u>0</u>	<u>0</u>	<u>55,100</u>	<u>183,127</u>	<u>359,471</u>
<u>5,520</u>	<u>0</u>	<u>55,100</u>	<u>183,127</u>	<u>364,991</u>
0	0	29,600	16,058	199,613
<u>4,214</u>	<u>31,350</u>	<u>30,996</u>	<u>(175,211)</u>	<u>(86,951)</u>
<u>4,214</u>	<u>31,350</u>	<u>60,596</u>	<u>(159,153)</u>	<u>112,662</u>
<u>\$9,734</u>	<u>\$31,350</u>	<u>\$115,696</u>	<u>\$23,974</u>	<u>\$477,653</u>

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2004

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$733,532	\$0	\$0	\$733,532
Sales Taxes	0	382,001	0	382,001
Special Assessments	109,080	0	0	109,080
Charges for Services	1,655,212	0	0	1,655,212
Licenses and Permits	9,165	0	0	9,165
Fines and Forfeitures	27,685	0	0	27,685
Intergovernmental	1,414,068	0	57,035	1,471,103
Interest	10,011	0	511	10,522
Other	230,496	162,300	35,716	428,512
<i>Total Revenues</i>	<u>4,189,249</u>	<u>544,301</u>	<u>93,262</u>	<u>4,826,812</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	673,099	6,660	0	679,759
Judicial	323,234	0	0	323,234
Public Safety	751,740	0	0	751,740
Public Works	558,758	0	57,035	615,793
Health	437,419	0	132,420	569,839
Human Services	1,556,774	0	0	1,556,774
Capital Outlay	0	0	74,310	74,310
Intergovernmental	466,254	0	0	466,254
Debt Service:				
Principal Retirement	0	380,000	0	380,000
Interest and Fiscal Charges	0	489,451	0	489,451
<i>Total Expenditures</i>	<u>4,767,278</u>	<u>876,111</u>	<u>263,765</u>	<u>5,907,154</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>(578,029)</u>	<u>(331,810)</u>	<u>(170,503)</u>	<u>(1,080,342)</u>
Other Financing Sources (Uses)				
Bond Anticipation Notes Issued	0	0	2,000,000	2,000,000
Transfers In	175,222	364,950	154,116	694,288
Transfers Out	(54,505)	(159)	(2,134,896)	(2,189,560)
<i>Total Other Financing Sources (Uses)</i>	<u>120,717</u>	<u>364,791</u>	<u>19,220</u>	<u>504,728</u>
<i>Net Change in Fund Balances</i>	(457,312)	32,981	(151,283)	(575,614)
<i>Fund Balances Beginning of Year</i>	<u>2,545,151</u>	<u>159,710</u>	<u>263,945</u>	<u>2,968,806</u>
<i>Fund Balances End of Year</i>	<u><u>\$2,087,839</u></u>	<u><u>\$192,691</u></u>	<u><u>\$112,662</u></u>	<u><u>\$2,393,192</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, 2004

	Court Computer	Clerk of Courts Title	Community Development Block Grant	Concealed Handgun Expense
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	105,903	177,103	0	0
Licenses and Permits	0	0	0	9,165
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	71,130	0
Interest	0	0	30	0
Other	2,663	4,953	3,338	0
<i>Total Revenues</i>	<u>108,566</u>	<u>182,056</u>	<u>74,498</u>	<u>9,165</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	175,502	0	0
Judicial	156,747	0	0	0
Public Safety	0	0	0	9,407
Public Works	0	0	353,457	0
Health	0	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
<i>Total Expenditures</i>	<u>156,747</u>	<u>175,502</u>	<u>353,457</u>	<u>9,407</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(48,181)</u>	<u>6,554</u>	<u>(278,959)</u>	<u>(242)</u>
Other Financing Sources (Uses)				
Transfers In	0	0	12,498	0
Transfers Out	0	(54,505)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(54,505)</u>	<u>12,498</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(48,181)	(47,951)	(266,461)	(242)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>259,759</u>	<u>181,647</u>	<u>(36,839)</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$211,578</u>	<u>\$133,696</u>	<u>(\$303,300)</u>	<u>(\$242)</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, 2004

	COPS Fast	Council on Aging Levy	Sheriff Commissary	Child Support Enforcement Agency
Revenues				
Property Taxes	\$0	\$304,683	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	206,876	184,182
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	35,486	0	690,455
Interest	0	0	0	0
Other	0	0	2,084	114,923
<i>Total Revenues</i>	<u>0</u>	<u>340,169</u>	<u>208,960</u>	<u>989,560</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	201,470	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	337,294	0	1,219,422
Intergovernmental	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>337,294</u>	<u>201,470</u>	<u>1,219,422</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>2,875</u>	<u>7,490</u>	<u>(229,862)</u>
Other Financing Sources (Uses)				
Transfers In	0	0	0	65,000
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>65,000</u>
<i>Net Change in Fund Balances</i>	0	2,875	7,490	(164,862)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>35,098</u>	<u>19,694</u>	<u>54,355</u>	<u>226,603</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$35,098</u></u>	<u><u>\$22,569</u></u>	<u><u>\$61,845</u></u>	<u><u>\$61,741</u></u>

<u>Dog and Kennel</u>	<u>Drug Law Enforcement</u>	<u>Ditch Maintenance</u>	<u>Delinquent Real Estate Tax Collection</u>	<u>Enforcement and Education</u>	<u>Emergency Management Agency</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	92,481	0	0	16,599
104,527	0	0	72,296	0	0
0	0	0	0	0	0
1,263	8,225	0	0	1,534	0
0	0	0	0	0	230,083
0	0	0	0	0	0
0	0	0	0	0	4,484
<u>105,790</u>	<u>8,225</u>	<u>92,481</u>	<u>72,296</u>	<u>1,534</u>	<u>251,166</u>
0	0	0	89,860	0	0
0	12,696	0	0	0	0
0	0	0	0	0	368,876
0	0	128,148	0	0	0
97,218	0	43	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>97,218</u>	<u>12,696</u>	<u>128,191</u>	<u>89,860</u>	<u>0</u>	<u>368,876</u>
<u>8,572</u>	<u>(4,471)</u>	<u>(35,710)</u>	<u>(17,564)</u>	<u>1,534</u>	<u>(117,710)</u>
0	0	0	0	0	85,707
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>85,707</u>
8,572	(4,471)	(35,710)	(17,564)	1,534	(32,003)
<u>16,540</u>	<u>75,311</u>	<u>118,920</u>	<u>148,595</u>	<u>8,581</u>	<u>72,630</u>
<u>\$25,112</u>	<u>\$70,840</u>	<u>\$83,210</u>	<u>\$131,031</u>	<u>\$10,115</u>	<u>\$40,627</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, 2004

	Felony Delinquent Care	Help America Vote Act	Indigent Driver Alcohol Treatment	Indigent Guardianship
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	0	8,050
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	16,298	0
Intergovernmental	186,428	49,496	0	0
Interest	0	0	0	0
Other	0	0	0	1,160
<i>Total Revenues</i>	<u>186,428</u>	<u>49,496</u>	<u>16,298</u>	<u>9,210</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	40,864	0	0
Judicial	0	0	21,447	14,829
Public Safety	109,406	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
<i>Total Expenditures</i>	<u>109,406</u>	<u>40,864</u>	<u>21,447</u>	<u>14,829</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>77,022</u>	<u>8,632</u>	<u>(5,149)</u>	<u>(5,619)</u>
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	77,022	8,632	(5,149)	(5,619)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>86,049</u>	<u>0</u>	<u>79,341</u>	<u>35,743</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$163,071</u>	<u>\$8,632</u>	<u>\$74,192</u>	<u>\$30,124</u>

Law Enforcement Block Grant	Law Enforcement Overtime Project	Law Enforcement Trust	Library and Legal Research	Municipal Court Probation Officer	Mental Health
\$0	\$0	\$0	\$0	\$0	\$428,849
0	0	0	0	0	0
0	0	0	3,679	73,297	0
0	0	0	0	0	0
0	0	0	0	0	0
9,372	0	0	0	0	42,376
0	0	3	0	0	0
1,041	0	0	0	0	0
<u>10,413</u>	<u>0</u>	<u>3</u>	<u>3,679</u>	<u>73,297</u>	<u>471,225</u>
0	0	0	0	0	0
0	0	0	5,499	53,713	0
10,414	2,162	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	58	0	0	0	0
0	0	0	0	0	466,254
<u>10,414</u>	<u>2,220</u>	<u>0</u>	<u>5,499</u>	<u>53,713</u>	<u>466,254</u>
<u>(1)</u>	<u>(2,220)</u>	<u>3</u>	<u>(1,820)</u>	<u>19,584</u>	<u>4,971</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
(1)	(2,220)	3	(1,820)	19,584	4,971
601	0	796	26,582	25,189	25,986
<u>\$600</u>	<u>(\$2,220)</u>	<u>\$799</u>	<u>\$24,762</u>	<u>\$44,773</u>	<u>\$30,957</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, 2004

	Ohio Childrens Trust	OGRIP-LBRS Grant	Probate Court	Prepayment Interest
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	314	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	7,500	0	0	0
Interest	0	0	0	5,833
Other	0	0	0	0
<i>Total Revenues</i>	<u>7,500</u>	<u>0</u>	<u>314</u>	<u>5,833</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	17,355
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	69,372	0	0
Health	15,018	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
<i>Total Expenditures</i>	<u>15,018</u>	<u>69,372</u>	<u>0</u>	<u>17,355</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(7,518)</u>	<u>(69,372)</u>	<u>314</u>	<u>(11,522)</u>
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(7,518)	(69,372)	314	(11,522)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>11,747</u>	<u>0</u>	<u>3,899</u>	<u>29,210</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$4,229</u></u>	<u><u>(\$69,372)</u></u>	<u><u>\$4,213</u></u>	<u><u>\$17,688</u></u>

<u>Real Estate Assessment</u>	<u>Recorder Equipment</u>	<u>Revolving Loan</u>	<u>Sanction Costs</u>	<u>Special Projects</u>	<u>Special Projects- Common Pleas</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
376,555	38,057	0	23,421	41,788	5,655
0	0	0	0	0	0
0	0	0	365	0	0
0	0	0	0	0	0
0	0	4,058	0	0	0
5,091	0	1,011	0	5,909	0
<u>381,646</u>	<u>38,057</u>	<u>5,069</u>	<u>23,786</u>	<u>47,697</u>	<u>5,655</u>
293,299	49,169	0	0	0	0
0	0	0	13,763	43,915	625
0	0	0	0	0	0
0	0	7,781	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>293,299</u>	<u>49,169</u>	<u>7,781</u>	<u>13,763</u>	<u>43,915</u>	<u>625</u>
<u>88,347</u>	<u>(11,112)</u>	<u>(2,712)</u>	<u>10,023</u>	<u>3,782</u>	<u>5,030</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
88,347	(11,112)	(2,712)	10,023	3,782	5,030
<u>761,733</u>	<u>28,002</u>	<u>289,455</u>	<u>20,249</u>	<u>44,174</u>	<u>0</u>
<u>\$850,080</u>	<u>\$16,890</u>	<u>\$286,743</u>	<u>\$30,272</u>	<u>\$47,956</u>	<u>\$5,030</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, 2004

	Solid Waste Management District	Tax Incentive Review	Victims of Crime	Total
Revenues				
Property Taxes	\$0	\$0	\$0	\$733,532
Special Assessments	0	0	0	109,080
Charges for Services	221,509	12,000	0	1,655,212
Licenses and Permits	0	0	0	9,165
Fines and Forfeitures	0	0	0	27,685
Intergovernmental	54,538	0	37,204	1,414,068
Interest	87	0	0	10,011
Other	83,839	0	0	230,496
<i>Total Revenues</i>	<u>359,973</u>	<u>12,000</u>	<u>37,204</u>	<u>4,189,249</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	7,050	0	673,099
Judicial	0	0	0	323,234
Public Safety	0	0	50,005	751,740
Public Works	0	0	0	558,758
Health	325,140	0	0	437,419
Human Services	0	0	0	1,556,774
Intergovernmental	0	0	0	466,254
<i>Total Expenditures</i>	<u>325,140</u>	<u>7,050</u>	<u>50,005</u>	<u>4,767,278</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>34,833</u>	<u>4,950</u>	<u>(12,801)</u>	<u>(578,029)</u>
Other Financing Sources (Uses)				
Transfers In	0	0	12,017	175,222
Transfers Out	0	0	0	(54,505)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>12,017</u>	<u>120,717</u>
<i>Net Change in Fund Balances</i>	34,833	4,950	(784)	(457,312)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(125,663)</u>	<u>15,920</u>	<u>5,244</u>	<u>2,545,151</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$90,830)</u>	<u>\$20,870</u>	<u>\$4,460</u>	<u>\$2,087,839</u>

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Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2004

	Bridge Over Brokensword Creek	County Office Space	Engineer Office Building	Job and Family Services Addition
Revenues				
Intergovernmental	\$57,035	\$0	\$0	\$0
Interest	0	0	0	511
Other	0	14,540	0	8,576
<i>Total Revenues</i>	<u>57,035</u>	<u>14,540</u>	<u>0</u>	<u>9,087</u>
Expenditures				
Current:				
Public Works	57,035	0	0	0
Health	0	0	0	0
Capital Outlay	0	11,882	0	0
<i>Total Expenditures</i>	<u>57,035</u>	<u>11,882</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>2,658</u>	<u>0</u>	<u>9,087</u>
Other Financing Sources (Uses)				
Bond Anticipation Notes Issued	0	2,000,000	0	0
Transfers In	0	38,616	0	0
Transfers Out	0	(2,101,866)	0	(33,030)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(63,250)</u>	<u>0</u>	<u>(33,030)</u>
<i>Net Change in Fund Balances</i>	0	(60,592)	0	(23,943)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>0</u>	<u>60,592</u>	<u>50</u>	<u>56,885</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>	<u>\$32,942</u>

<u>Municipal Court Construction</u>	<u>Mental Retardation and Developmental Disabilities</u>	<u>Northeast Water Project</u>	<u>Sugar Grove Sewer Project</u>
\$0	\$0	\$0	\$0
0	0	0	0
0	0	12,600	0
<u>0</u>	<u>0</u>	<u>12,600</u>	<u>0</u>
0	0	0	0
0	132,420	0	0
5,068	5,520	30,250	19,894
<u>5,068</u>	<u>137,940</u>	<u>30,250</u>	<u>19,894</u>
<u>(5,068)</u>	<u>(137,940)</u>	<u>(17,650)</u>	<u>(19,894)</u>
0	0	0	0
0	115,500	0	0
0	0	0	0
<u>0</u>	<u>115,500</u>	<u>0</u>	<u>0</u>
(5,068)	(22,440)	(17,650)	(19,894)
<u>147,731</u>	<u>26,654</u>	<u>49,000</u>	<u>80,490</u>
<u>\$142,663</u>	<u>\$4,214</u>	<u>\$31,350</u>	<u>\$60,596</u>

(continued)

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (continued)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2004

	<u>Westmoor Sewer Construction</u>	<u>Total</u>
Revenues		
Intergovernmental	\$0	\$57,035
Interest	0	511
Other	0	35,716
<i>Total Revenues</i>	<u>0</u>	<u>93,262</u>
Expenditures		
Current:		
Public Works	0	57,035
Health	0	132,420
Capital Outlay	1,696	74,310
<i>Total Expenditures</i>	<u>1,696</u>	<u>263,765</u>
<i>Excess of Revenues Over (Under) Expenditures</i>		
	<u>(1,696)</u>	<u>(170,503)</u>
Other Financing Sources (Uses)		
Bond Anticipation Notes Issued	0	2,000,000
Transfers In	0	154,116
Transfers Out	0	(2,134,896)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>19,220</u>
<i>Net Change in Fund Balances</i>	(1,696)	(151,283)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(157,457)</u>	<u>263,945</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$159,153)</u></u>	<u><u>\$112,662</u></u>

Crawford County, Ohio

Combining Statements - Nonmajor Fiduciary Funds

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

Private Purpose Trust Funds

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

Probate Trust Fund - To account for the custodial savings accounts held in trust for burial costs for indigent individuals. For 2004, this fund was not budgeted.

Agency Funds

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

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

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

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

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

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

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

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

*MRDD Cluster
County Health
Domestic Shelter
Law Library
Special Emergency Planning
Sheriff Civil
Soil and Water
Park District
Law Enforcement
Ohio Elections Commission
Regional Planning Commission*

Crawford County, Ohio
Combining Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2004

	Private Purpose Trust		Total Private Purpose Trust	Agency
	County Home Resident Trust	Probate Trust		
Assets				
Equity in Pooled Cash and Cash Equivalents	\$786	\$0	\$786	\$3,150,066
Cash and Cash Equivalents in Segregated Accounts	6,638	52,370	59,008	725,042
Due from Other Governments	0	0	0	2,163,367
Special Assessments Receivable	0	0	0	78,456
Property Taxes Receivable	0	0	0	28,064,819
<i>Total Assets</i>	<u>\$7,424</u>	<u>\$52,370</u>	<u>\$59,794</u>	<u>\$34,181,750</u>
Liabilities				
Payroll Taxes Withholding	\$0	\$0	\$0	\$167,628
Due to Other Governments	0	0	0	32,677,857
Undistributed Assets	0	0	0	1,336,265
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$34,181,750</u>
Net Assets				
Held in Trust for Other Purposes	<u>7,424</u>	<u>52,370</u>	<u>59,794</u>	
<i>Total Net Assets</i>	<u>\$7,424</u>	<u>\$52,370</u>	<u>\$59,794</u>	

Crawford County, Ohio
Combining Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2004

	County Home Resident Trust	Probate Trust	Totals
Additions			
Donations	\$21,383	\$0	\$21,383
Interest	0	553	553
<i>Total Additions</i>	21,383	553	21,936
Deductions			
Human Services	21,556	0	21,556
<i>Change in Net Assets</i>	(173)	553	380
<i>Net Assets Beginning of Year</i>	7,597	51,817	59,414
<i>Net Assets Ending of Year</i>	<u>\$7,424</u>	<u>\$52,370</u>	<u>\$59,794</u>

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2004

	Balance at December 31, 2003	Additions	Reductions	Balance at December 31, 2004
County Court Fund				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$981,895	\$5,804,367	\$6,116,805	\$669,457
Liabilities				
Undistributed Assets	\$981,895	\$5,804,367	\$6,116,805	\$669,457
MRDD Cluster Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$64,873	\$14,400	\$0	\$79,273
Liabilities				
Undistributed Assets	\$64,873	\$14,400	\$0	\$79,273
County Health Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$442,757	\$1,048,899	\$1,061,507	\$430,149
Liabilities				
Undistributed Assets	\$442,757	\$1,048,899	\$1,061,507	\$430,149
Domestic Shelter Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,018	\$12,762	\$13,573	\$7,207
Liabilities				
Undistributed Assets	\$8,018	\$12,762	\$13,573	\$7,207
Estate Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$690,925	\$525,976	\$1,044,052	\$172,849
Liabilities				
Due to Other Governments	\$690,925	\$525,976	\$1,044,052	\$172,849

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2004

	Balance at December 31, 2003	Additions	Reductions	Balance at December 31, 2004
<i>Housing Trust Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$43,922	\$243,966	\$248,226	\$39,662
Liabilities				
Due to Other Governments	\$43,922	\$243,966	\$248,226	\$39,662
<i>Law Library Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$22,409	\$129,283	\$143,600	\$8,092
Liabilities				
Due to Other Governments	\$22,409	\$129,283	\$143,600	\$8,092
<i>Special Emergency Planning Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$25,173	\$14,326	\$4,942	\$34,557
Liabilities				
Due to Other Governments	\$25,173	\$14,326	\$4,942	\$34,557
<i>Sheriff Civil Fund</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$66,063	\$3,150,370	\$3,160,848	\$55,585
Liabilities				
Undistributed Assets	\$66,063	\$3,150,370	\$3,160,848	\$55,585
<i>Soil and Water Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$91,261	\$171,557	\$179,071	\$83,747
Liabilities				
Undistributed Assets	\$91,261	\$171,557	\$179,071	\$83,747

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2004

	Balance at December 31, 2003	Additions	Reductions	Balance at December 31, 2004
<i>Park District Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$11,516	\$145,691	\$157,061	\$146
Liabilities				
Undistributed Assets	\$11,516	\$145,691	\$157,061	\$146
<i>Law Enforcement Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,103	\$0	\$1,041	\$2,062
Liabilities				
Undistributed Assets	\$3,103	\$0	\$1,041	\$2,062
<i>Local Government Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,456,870	\$2,456,870	\$0
Due from Other Governments	638,950	638,786	638,950	638,786
Total Assets	\$638,950	\$3,095,656	\$3,095,820	\$638,786
Liabilities				
Due to Other Governments	\$638,950	\$3,095,656	\$3,095,820	\$638,786
<i>Library Local Government Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,818,027	\$1,818,027	\$0
Due from Other Governments	766,597	770,565	766,597	770,565
Total Assets	\$766,597	\$2,588,592	\$2,584,624	\$770,565
Liabilities				
Due to Other Governments	\$766,597	\$2,588,592	\$2,584,624	\$770,565

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2004

	Balance at December 31, 2003	Additions	Reductions	Balance at December 31, 2004
<i>Ohio Elections Commission Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$105	\$135	\$200	\$40
Liabilities				
Due to Other Governments	\$105	\$135	\$200	\$40
 <i>Payroll Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$124,666	\$16,124,552	\$16,081,590	\$167,628
Liabilities				
Payroll Taxes Withholding	\$124,666	\$16,124,552	\$16,081,590	\$167,628
 <i>Tangible Tax Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$201,586	\$7,741,122	\$7,831,387	\$111,321
Property Taxes Receivable	6,268,460	6,692,181	6,268,460	6,692,181
Total Assets	\$6,470,046	\$14,433,303	\$14,099,847	\$6,803,502
Liabilities				
Due to Other Governments	\$6,470,046	\$14,433,303	\$14,099,847	\$6,803,502
 <i>Undivided Tax Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$81,351	\$1,827,439	\$1,787,113	\$121,677
Due from Other Governments	637,030	754,016	637,030	754,016
Total Assets	\$718,381	\$2,581,455	\$2,424,143	\$875,693
Liabilities				
Due to Other Governments	\$718,381	\$2,581,455	\$2,424,143	\$875,693

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2004

	Balance at December 31, 2003	Additions	Reductions	Balance at December 31, 2004
<i>Undivided General Tax Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,530,633	\$27,976,137	\$27,623,753	\$1,883,017
Special Assessments Receivable	100,465	78,456	100,465	78,456
Property Taxes Receivable	18,357,714	21,372,638	18,357,714	21,372,638
<i>Total Assets</i>	<u>\$19,988,812</u>	<u>\$49,427,231</u>	<u>\$46,081,932</u>	<u>\$23,334,111</u>
Liabilities				
Due to Other Governments	<u>\$19,988,812</u>	<u>\$49,427,231</u>	<u>\$46,081,932</u>	<u>\$23,334,111</u>
<i>Regional Planning Commission Fund</i>				
Assets				
Equity in Pooled Cash and and Cash Equivalents	<u>\$11,410</u>	<u>\$42,712</u>	<u>\$45,483</u>	<u>\$8,639</u>
Liabilities				
Undistributed Assets	<u>\$11,410</u>	<u>\$42,712</u>	<u>\$45,483</u>	<u>\$8,639</u>
<i>All Agency Funds</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,353,708	\$60,293,854	\$60,497,496	\$3,150,066
Cash and Cash Equivalents in Segregated Accounts	1,047,958	8,954,737	9,277,653	725,042
Due from Other Governments	2,042,577	2,163,367	2,042,577	2,163,367
Special Assessments Receivable	100,465	78,456	100,465	78,456
Property Taxes Receivable	24,626,174	28,064,819	24,626,174	28,064,819
<i>Total Assets</i>	<u>\$31,170,882</u>	<u>\$99,555,233</u>	<u>\$96,544,365</u>	<u>\$34,181,750</u>
Liabilities				
Payroll Taxes Withholding	\$124,666	\$16,124,552	\$16,081,590	\$167,628
Due to Other Governments	29,365,320	73,039,923	69,727,386	32,677,857
Undistributed Assets	1,680,896	10,390,758	10,735,389	1,336,265
<i>Total Liabilities</i>	<u>\$31,170,882</u>	<u>\$99,555,233</u>	<u>\$96,544,365</u>	<u>\$34,181,750</u>

**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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,550,000	\$1,375,000	\$1,343,394	(\$31,606)
Sales Taxes	3,050,000	3,050,000	3,310,595	260,595
Charges for Services	1,498,000	1,665,287	1,893,088	227,801
Licenses and Permits	5,300	5,300	3,375	(1,925)
Fines and Forfeitures	150,826	150,826	192,420	41,594
Intergovernmental	1,373,346	1,433,346	1,438,821	5,475
Interest	450,000	520,000	619,567	99,567
Rent	0	0	18,789	18,789
Other	45,000	15,000	51,414	36,414
<i>Total Revenues</i>	<u>8,122,472</u>	<u>8,214,759</u>	<u>8,871,463</u>	<u>656,704</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Commissioners				
Personal Services	316,425	316,425	304,451	11,974
Materials and Supplies	3,957	3,290	3,104	186
Contractual Services	11,000	10,695	1,611	9,084
Capital Outlay	0	514	514	0
Other	22,425	22,425	12,835	9,590
Auditor				
Personal Services	359,310	358,906	352,863	6,043
Materials and Supplies	4,595	4,192	4,007	185
Other	2,274	2,661	2,487	174
Treasurer				
Personal Services	96,890	97,690	96,045	1,645
Materials and Supplies	4,353	4,131	3,476	655
Contractual Services	1,400	1,400	1,347	53
Capital Outlay	111	111	111	0
Other	3,400	2,600	2,016	584
Prosecuting Attorney				
Personal Services	408,547	431,547	428,433	3,114
Materials and Supplies	6,421	9,421	6,139	3,282
Capital Outlay	139	356	356	0
Other	31,412	33,893	28,679	5,214

(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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Bureau of Examination				
Contractual Services	\$66,000	\$70,800	\$70,786	\$14
Auto Data Processing Board				
Personal Services	44,290	44,290	44,096	194
Materials and Supplies	1,000	1,000	213	787
Contractual Services	57,493	57,493	55,170	2,323
Other	500	500	135	365
Board of Elections				
Personal Services	210,754	208,754	193,176	15,578
Materials and Supplies	12,625	14,625	14,101	524
Contractual Services	37,300	37,000	26,890	10,110
Other	15,700	15,684	12,317	3,367
Courthouse and Jail				
Personal Services	226,347	223,347	219,889	3,458
Materials and Supplies	19,103	18,916	14,505	4,411
Contractual Services	354,601	345,644	337,296	8,348
Capital Outlay	0	1,248	1,248	0
Other	150,360	149,896	147,961	1,935
County Recorder				
Personal Services	169,413	169,683	168,456	1,227
Materials and Supplies	4,620	4,620	1,854	2,766
Contractual Services	3,400	3,263	2,414	849
Other	3,810	3,540	2,942	598
Insurances				
Contractual Services	365,082	363,700	360,280	3,420
County Planning Commission				
Other	35,000	35,000	29,750	5,250
Total General Government - Legislative and Executive	3,050,057	3,069,260	2,951,953	117,307
General Government - Judicial				
Commissioners				
Other	15,998	15,792	10,278	5,514
Court of Appeals				
Other	32,666	32,666	30,793	1,873
Common Pleas Court				
Personal Services	415,971	412,911	412,573	338
Materials and Supplies	9,673	8,512	8,444	68
Contractual Services	33,397	19,325	18,433	892
Capital Outlay	31,595	31,231	30,981	250
Other	108,439	146,486	127,695	18,791

(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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Jury Commission				
Personal Services	\$1,397	\$1,397	\$1,397	\$0
Materials and Supplies	1,049	1,049	955	94
Juvenile Court				
Personal Services	247,578	247,578	241,590	5,988
Materials and Supplies	5,000	5,000	4,386	614
Contractual Services	4,270	5,170	5,043	127
Other	147,911	146,909	108,901	38,008
Probate Court				
Personal Services	117,299	112,799	110,059	2,740
Materials and Supplies	5,000	4,000	2,563	1,437
Contractual Services	2,230	3,201	2,193	1,008
Capital Outlay	8,684	8,684	8,684	0
Other	1,940	1,850	454	1,396
Clerk of Courts				
Personal Services	233,955	233,955	230,084	3,871
Materials and Supplies	12,269	12,017	9,687	2,330
Contractual Services	8,800	8,581	3,962	4,619
Other	2,311	2,211	337	1,874
Municipal Court				
Personal Services	400,454	419,538	415,541	3,997
Materials and Supplies	11,360	10,860	7,359	3,501
Contractual Services	7,000	7,000	3,707	3,293
Other	118,895	94,355	69,625	24,730
Law Libraries				
Personal Services	52,447	52,447	44,002	8,445
Other	100	100	0	100
Total General Government - Judicial	2,037,688	2,045,624	1,909,726	135,898
Public Safety				
Adult Probation				
Personal Services	69,344	69,344	68,318	1,026
Materials and Supplies	100	100	0	100
Contractual Services	6,433	3,408	3,262	146
Other	600	225	100	125

(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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Probation Department				
Personal Services	\$300,718	\$302,918	\$292,143	\$10,775
Contractual Services	148,190	136,815	122,633	14,182
Other	7,135	7,933	7,146	787
Coroner				
Personal Services	64,638	64,638	61,360	3,278
Materials and Supplies	152	152	0	152
Contractual Services	60,938	60,938	55,319	5,619
Other	1,667	1,667	1,020	647
Sheriff				
Personal Services	1,746,153	1,739,565	1,629,376	110,189
Materials and Supplies	32,335	32,208	26,605	5,603
Contractual Services	117,924	116,360	95,813	20,547
Capital Outlay	421	921	668	253
Other	88,679	93,479	93,479	0
Total Public Safety	2,645,427	2,630,671	2,457,242	173,429
Public Works				
Engineer				
Personal Services	75,944	75,944	75,655	289
Materials and Supplies	5,222	5,222	2,595	2,627
Contractual Services	8,964	14,165	10,966	3,199
Other	500	500	0	500
Sanitary Engineer				
Personal Services	9,755	9,755	9,671	84
Total Public Works	100,385	105,586	98,887	6,699
Health				
Agriculture				
Personal Services	243	243	96	147
Other	276,191	276,191	239,628	36,563
T.B. Hospital				
Materials and Supplies	390	790	442	348
Other	110	110	110	0
Other Health				
Other	76,698	65,041	35,913	29,128
Total Health	353,632	342,375	276,189	66,186

(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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Human Services				
Veterans Service Commission				
Personal Services	\$26,600	\$26,600	\$25,221	\$1,379
Materials and Supplies	3,500	4,600	4,581	19
Contractual Services	6,509	6,681	6,399	282
Capital Outlay	1,300	2,700	1,268	1,432
Other	131,574	131,177	116,441	14,736
Veterans Services				
Personal Services	162,509	162,509	158,844	3,665
Other	20,000	17,500	15,795	1,705
Total Human Services	<u>351,992</u>	<u>351,767</u>	<u>328,549</u>	<u>23,218</u>
<i>Total Expenditures</i>	<u>8,539,181</u>	<u>8,545,283</u>	<u>8,022,546</u>	<u>522,737</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(416,709)</u>	<u>(330,524)</u>	<u>848,917</u>	<u>1,179,441</u>
Other Financing Sources (Uses)				
Advances In	899,211	899,211	297,736	(601,475)
Transfers In	0	54,505	2,054,505	2,000,000
Advances Out	0	0	(839,766)	(839,766)
Transfers Out	(1,982,281)	(1,977,081)	(1,224,324)	752,757
<i>Total Other Financing Sources (Uses)</i>	<u>(1,083,070)</u>	<u>(1,023,365)</u>	<u>288,151</u>	<u>1,311,516</u>
<i>Net Change in Fund Balance</i>	(1,499,779)	(1,353,889)	1,137,068	2,490,957
<i>Fund Balance Beginning of Year</i>	1,954,264	1,954,264	1,954,264	0
Prior Year Encumbrances Appropriated	<u>208,960</u>	<u>208,960</u>	<u>208,960</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$663,445</u></u>	<u><u>\$809,335</u></u>	<u><u>\$3,300,292</u></u>	<u><u>\$2,490,957</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto License and Gas Tax Fund
For the Year Ended December 31, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$25,000	\$25,000	\$110,895	\$85,895
Fines and Forfeitures	65,000	65,000	55,348	(9,652)
Intergovernmental	3,150,000	3,150,000	3,837,055	687,055
Interest	25,000	25,000	15,079	(9,921)
<i>Total Revenues</i>	<u>3,265,000</u>	<u>3,265,000</u>	<u>4,018,377</u>	<u>753,377</u>
Expenditures				
Current:				
Public Works				
Personal Services	1,707,955	1,751,135	1,664,065	87,070
Materials and Supplies	357,601	366,748	321,599	45,149
Contractual Services	1,084,343	994,150	887,729	106,421
Capital Outlay	381,191	406,191	375,122	31,069
Other	243,729	348,700	313,179	35,521
<i>Total Expenditures</i>	<u>3,774,819</u>	<u>3,866,924</u>	<u>3,561,694</u>	<u>305,230</u>
<i>Net Change in Fund Balance</i>	(509,819)	(601,924)	456,683	1,058,607
<i>Fund Balance Beginning of Year</i>	806,240	806,240	806,240	0
Prior Year Encumbrances Appropriated	<u>204,418</u>	<u>204,418</u>	<u>204,418</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$500,839</u></u>	<u><u>\$408,734</u></u>	<u><u>\$1,467,341</u></u>	<u><u>\$1,058,607</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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$239,400	\$239,400	\$231,541	(\$7,859)
Charges for Services	80,335	80,335	128,306	47,971
Intergovernmental	1,626,975	1,626,975	1,569,211	(57,764)
Interest	15	15	1,785	1,770
Other	101,807	101,807	26,793	(75,014)
<i>Total Revenues</i>	<u>2,048,532</u>	<u>2,048,532</u>	<u>1,957,636</u>	<u>(90,896)</u>
Expenditures				
Current:				
Human Services				
Children Services				
Personal Services	918,551	288,882	288,882	0
Materials and Supplies	11,472	2,965	2,965	0
Contractual Services	923,667	1,263,698	1,218,797	44,901
Capital Outlay	15,630	770	770	0
Other	159,238	433,331	238,196	195,135
Independent Living				
Contractual Services	16,980	6,905	1,350	5,555
Capital Outlay	1,305	1,305	0	1,305
Other	664	10,664	7,407	3,257
Keller Hall				
Personal Services	355,251	340,751	328,979	11,772
Materials and Supplies	18,690	11,467	6,903	4,564
Contractual Services	23,642	48,415	42,036	6,379
Capital Outlay	6,918	918	499	419
Other	2,816	2,799	1,767	1,032
<i>Total Expenditures</i>	<u>2,454,824</u>	<u>2,412,870</u>	<u>2,138,551</u>	<u>274,319</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>(406,292)</u>	<u>(364,338)</u>	<u>(180,915)</u>	<u>183,423</u>
Other Financing Sources (Uses)				
Transfers In	215,000	215,000	130,000	(85,000)
Transfers Out	0	(12,552)	(12,552)	0
<i>Total Other Financing Sources (Uses)</i>	<u>215,000</u>	<u>202,448</u>	<u>117,448</u>	<u>(85,000)</u>
<i>Net Change in Fund Balance</i>	(191,292)	(161,890)	(63,467)	98,423
<i>Fund Balance Beginning of Year</i>	341,004	341,004	341,004	0
Prior Year Encumbrances Appropriated	66,611	66,611	66,611	0
<i>Fund Balance End of Year</i>	<u>\$216,323</u>	<u>\$245,725</u>	<u>\$344,148</u>	<u>\$98,423</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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$477,000	\$477,000	\$459,069	(\$17,931)
Charges for Services	1,177,200	1,177,200	1,150,599	(26,601)
Intergovernmental	55,000	55,000	52,367	(2,633)
Other	4,000	5,000	7,103	2,103
<i>Total Revenues</i>	<u>1,713,200</u>	<u>1,714,200</u>	<u>1,669,138</u>	<u>(45,062)</u>
Expenditures				
Current:				
Human Services				
Personal Services	1,349,200	1,416,741	1,406,889	9,852
Materials and Supplies	142,299	141,398	140,942	456
Contractual Services	109,486	124,163	121,278	2,885
Capital Outlay	1,275	8,410	8,410	0
Other	122,650	128,837	118,643	10,194
<i>Total Expenditures</i>	<u>1,724,910</u>	<u>1,819,549</u>	<u>1,796,162</u>	<u>23,387</u>
<i>Excess of Revenues Under Expenditures</i>	(11,710)	(105,349)	(127,024)	(21,675)
Other Financing Uses				
Transfers Out	<u>(15,000)</u>	<u>(15,000)</u>	<u>0</u>	<u>15,000</u>
<i>Net Change in Fund Balance</i>	(26,710)	(120,349)	(127,024)	(6,675)
<i>Fund Balance Beginning of Year</i>	226,980	226,980	226,980	0
Prior Year Encumbrances Appropriated	<u>13,647</u>	<u>13,647</u>	<u>13,647</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$213,917</u></u>	<u><u>\$120,278</u></u>	<u><u>\$113,603</u></u>	<u><u>(\$6,675)</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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$280,000	\$760,491	\$498,501	(\$261,990)
Intergovernmental	4,869,500	4,869,500	3,957,273	(912,227)
Other	212,160	212,160	270,848	58,688
<i>Total Revenues</i>	<u>5,361,660</u>	<u>5,842,151</u>	<u>4,726,622</u>	<u>(1,115,529)</u>
Expenditures				
Current:				
Human Services				
Public Assistance/Administration				
Personal Services	1,577,885	1,699,430	1,688,720	10,710
Materials and Supplies	36,731	49,169	48,679	490
Contractual Services	207,061	199,483	177,283	22,200
Capital Outlay	30,785	30,785	29,248	1,537
Other	959,363	939,499	743,714	195,785
Public Assistance/Social Services				
Personal Services	191,566	523,972	509,088	14,884
Materials and Supplies	300	300	75	225
Contractual Services	1,958,257	1,741,119	1,407,917	333,202
Capital Outlay	5,000	37,900	26,000	11,900
Other	108,565	174,910	141,580	33,330
Public Assistance/Transfers				
Personal Services	330,100	337,200	327,265	9,935
Other	200	200	0	200
Workforce Investment Act				
Contractual Services	161,000	161,000	113,408	47,592
Capital Outlay	50,000	50,000	17,412	32,588
Other	253,000	253,000	73,990	179,010
<i>Total Expenditures</i>	<u>5,869,813</u>	<u>6,197,967</u>	<u>5,304,379</u>	<u>893,588</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(508,153)	(355,816)	(577,757)	(221,941)
Other Financing Sources				
Transfers In	163,632	163,632	176,184	12,552
<i>Net Change in Fund Balance</i>	(344,521)	(192,184)	(401,573)	(209,389)
<i>Fund Balance Beginning of Year</i>	141,414	141,414	141,414	0
Prior Year Encumbrances Appropriated	376,794	376,794	376,794	0
<i>Fund Balance End of Year</i>	<u>\$173,687</u>	<u>\$326,024</u>	<u>\$116,635</u>	<u>(\$209,389)</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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$1,130,000	\$1,130,000	\$1,293,946	\$163,946
Charges for Services	200,000	200,000	233,063	33,063
Other	40,000	40,000	51,437	11,437
<i>Total Revenues</i>	<u>1,370,000</u>	<u>1,370,000</u>	<u>1,578,446</u>	<u>208,446</u>
Expenditures				
Current:				
Public Safety				
Personal Services	1,733,167	1,730,167	1,614,769	115,398
Materials and Supplies	264,736	267,085	260,723	6,362
Contractual Services	425,096	422,820	342,578	80,242
Capital Outlay	1,693	4,944	3,715	1229
Other	8,988	5,566	4,867	699
<i>Total Expenditures</i>	<u>2,433,680</u>	<u>2,430,582</u>	<u>2,226,652</u>	<u>203,930</u>
<i>Excess of Revenues Under Expenditures</i>	(1,063,680)	(1,060,582)	(648,206)	412,376
Other Financing Sources				
Transfers In	500,000	853,000	510,050	(342,950)
<i>Net Change in Fund Balance</i>	(563,680)	(207,582)	(138,156)	69,426
<i>Fund Balance Beginning of Year</i>	174,967	174,967	174,967	0
Prior Year Encumbrances Appropriated	35,713	35,713	35,713	0
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$353,000)</u></u>	<u><u>\$3,098</u></u>	<u><u>\$72,524</u></u>	<u><u>\$69,426</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Mental Retardation and Developmental Disabilities Fund
For the Year Ended December 31, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,768,635	\$1,768,635	\$1,531,625	(\$237,010)
Intergovernmental	2,179,321	2,228,883	1,455,878	(773,005)
Other	96,100	96,100	130,244	34,144
<i>Total Revenues</i>	<u>4,044,056</u>	<u>4,093,618</u>	<u>3,117,747</u>	<u>(975,871)</u>
Expenditures				
Current:				
Health				
Personal Services	2,630,290	2,649,182	2,576,236	72,946
Materials and Supplies	34,027	34,800	32,053	2,747
Contractual Services	1,221,603	1,164,386	1,110,400	53,986
Capital Outlay	17,486	28,478	27,727	751
Other	115,594	114,328	81,538	32,790
<i>Total Expenditures</i>	<u>4,019,000</u>	<u>3,991,174</u>	<u>3,827,954</u>	<u>163,220</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	25,056	102,444	(710,207)	(812,651)
Other Financing Uses				
Transfers Out	<u>0</u>	<u>(115,500)</u>	<u>(115,500)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	25,056	(13,056)	(825,707)	(812,651)
<i>Fund Balance Beginning of Year</i>	948,322	948,322	948,322	0
Prior Year Encumbrances Appropriated	<u>92,168</u>	<u>92,168</u>	<u>92,168</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,065,546</u></u>	<u><u>\$1,027,434</u></u>	<u><u>\$214,783</u></u>	<u><u>(\$812,651)</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Courthouse Renovation Fund
For the Year Ended December 31, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$0	\$0	\$4,986	\$4,986
Expenditures				
Capital Outlay				
Contractual Services	857,299	798,517	714,288	84,229
Capital Outlay	30,325	30,325	29,237	1,088
Other	1,000	7,500	7,375	125
<i>Total Expenditures</i>	888,624	836,342	750,900	85,442
<i>Net Change in Fund Balance</i>	(888,624)	(836,342)	(745,914)	90,428
<i>Fund Balance Beginning of Year</i>	469,604	469,604	469,604	0
Prior Year Encumbrances Appropriated	419,024	419,024	419,024	0
<i>Fund Balance End of Year</i>	\$4	\$52,286	\$142,714	\$90,428

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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$90,000	\$90,000	\$112,800	\$22,800
Expenses				
Personal Services	18,084	18,084	17,555	529
Materials and Supplies	6,000	6,000	4,595	1,405
Contractual Services	66,990	64,980	55,285	9,695
Other	5,700	8,600	6,791	1,809
<i>Total Expenses</i>	<u>96,774</u>	<u>97,664</u>	<u>84,226</u>	<u>13,438</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(6,774)	(7,664)	28,574	36,238
Transfers Out	<u>0</u>	<u>(9,433)</u>	<u>(9,433)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(6,774)	(17,097)	19,141	36,238
<i>Fund Balance Beginning of Year</i>	141,433	141,433	141,433	0
Prior Year Encumbrances Appropriated	<u>6,090</u>	<u>6,090</u>	<u>6,090</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$140,749</u></u>	<u><u>\$130,426</u></u>	<u><u>\$166,664</u></u>	<u><u>\$36,238</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sanitary Landfill Fund
For the Year Ended December 31, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$2,249,638	\$2,249,638	\$1,662,916	(\$586,722)
Other	0	0	115,559	115,559
<i>Total Revenues</i>	<u>2,249,638</u>	<u>2,249,638</u>	<u>1,778,475</u>	<u>(471,163)</u>
Expenses				
Personal Services	325,046	205,046	162,405	42,641
Materials and Supplies	92,801	92,245	50,790	41,455
Contractual Services	1,124,586	843,047	778,858	64,189
Capital Outlay	1,000	1,000	188	812
Other	138,063	137,746	111,033	26,713
<i>Total Expenses</i>	<u>1,681,496</u>	<u>1,279,084</u>	<u>1,103,274</u>	<u>175,810</u>
<i>Excess of Revenues Over Expenses Before Transfers and Advances</i>	<u>568,142</u>	<u>970,554</u>	<u>675,201</u>	<u>(295,353)</u>
Transfers In	0	93,079	288	(92,791)
Advances Out	0	0	(158,999)	(158,999)
Transfers Out	(647,106)	(1,008,268)	(1,008,268)	0
<i>Net Change in Fund Balance</i>	(78,964)	55,365	(491,778)	(547,143)
<i>Fund Balance Beginning of Year</i>	171,667	171,667	171,667	0
Prior Year Encumbrances Appropriated	399,129	399,129	399,129	0
<i>Fund Balance End of Year</i>	<u><u>\$491,832</u></u>	<u><u>\$626,161</u></u>	<u><u>\$79,018</u></u>	<u><u>(\$547,143)</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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$103,500	\$103,500	\$107,789	\$4,289
Other	0	0	2,663	2,663
<i>Total Revenues</i>	<u>103,500</u>	<u>103,500</u>	<u>110,452</u>	<u>6,952</u>
Expenditures				
Current:				
General Government - Judicial				
Common Pleas Court				
Materials and Supplies	1,010	1,010	0	1,010
Contractual Services	2,110	1,700	1,200	500
Capital Outlay	20,200	20,200	0	20,200
Juvenile Court				
Materials and Supplies	500	500	0	500
Contractual Services	2,500	2,500	0	2,500
Capital Outlay	7,111	6,867	3,966	2,901
Municipal Court				
Materials and Supplies	5,216	5,000	3,530	1,470
Contractual Services	12,787	18,505	16,686	1,819
Capital Outlay	25,000	135,996	132,014	3,982
Probate Court				
Materials and Supplies	200	200	0	200
Contractual Services	1,900	1,900	0	1,900
Capital Outlay	900	900	0	900
<i>Total Expenditures</i>	<u>79,434</u>	<u>195,278</u>	<u>157,396</u>	<u>37,882</u>
<i>Net Change in Fund Balance</i>	24,066	(91,778)	(46,944)	44,834
<i>Fund Balance Beginning of Year</i>	247,801	247,801	247,801	0
Prior Year Encumbrances Appropriated	<u>7,124</u>	<u>7,124</u>	<u>7,124</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$278,991</u></u>	<u><u>\$163,147</u></u>	<u><u>\$207,981</u></u>	<u><u>\$44,834</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Clerk of Courts Title Fund
For the Year Ended December 31, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$168,000	\$168,000	\$179,079	\$11,079
Other	2,500	2,500	4,953	2,453
<i>Total Revenues</i>	<u>170,500</u>	<u>170,500</u>	<u>184,032</u>	<u>13,532</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	155,424	166,924	148,265	18,659
Materials and Supplies	13,200	13,000	7,729	5,271
Contractual Services	40,900	39,549	29,940	9,609
Capital Outlay	13,000	13,000	157	12,843
Other	26,550	26,516	2,044	24,472
<i>Total Expenditures</i>	<u>249,074</u>	<u>258,989</u>	<u>188,135</u>	<u>70,854</u>
<i>Excess of Revenues Under Expenditures</i>	(78,574)	(88,489)	(4,103)	84,386
Other Financing Uses				
Transfers Out	<u>(54,505)</u>	<u>(54,505)</u>	<u>(54,505)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(133,079)	(142,994)	(58,608)	84,386
<i>Fund Balance Beginning of Year</i>	165,465	165,465	165,465	0
Prior Year Encumbrances Appropriated	<u>5,650</u>	<u>5,650</u>	<u>5,650</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$38,036</u></u>	<u><u>\$28,121</u></u>	<u><u>\$112,507</u></u>	<u><u>\$84,386</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$698,498	\$779,000	\$71,130	(\$707,870)
Interest	0	0	26	26
Other	0	0	3,244	3,244
<i>Total Revenues</i>	698,498	779,000	74,400	(704,600)
Expenditures				
Current:				
Public Works				
Contractual Services	564,373	667,165	388,307	278,858
<i>Excess of Revenues Over (Under) Expenditures</i>	134,125	111,835	(313,907)	(425,742)
Other Financing Sources (Uses)				
Advances In	0	0	366,251	366,251
Transfers In	0	12,498	12,498	0
Advances Out	0	0	(83,627)	(83,627)
<i>Total Other Financing Sources (Uses)</i>	0	12,498	295,122	282,624
<i>Net Change in Fund Balance</i>	134,125	124,333	(18,785)	(143,118)
<i>Fund Balance Beginning of Year</i>	13,314	13,314	13,314	0
Prior Year Encumbrances Appropriated	9,028	9,028	9,028	0
<i>Fund Balance End of Year</i>	<u>\$156,467</u>	<u>\$146,675</u>	<u>\$3,557</u>	<u>(\$143,118)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Concealed Handgun Expense Fund
For the Year Ended December 31, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Licenses and Permits	\$9,000	\$9,500	\$9,165	(\$335)
Expenditures				
Current:				
Public Safety				
Contractual Services	800	1,300	1,207	93
Capital Outlay	8,200	8,200	8,200	0
<i>Total Expenditures</i>	9,000	9,500	9,407	93
<i>Excess of Revenues Under Expenditures</i>	0	0	(242)	(242)
Other Financing Sources				
Advances In	0	0	2,642	2,642
<i>Net Change in Fund Balance</i>	0	0	2,400	2,400
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$2,400	\$2,400

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
COPS Fast Fund
For the Year Ended December 31, 2004

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

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Council on Aging Levy Fund
For the Year Ended December 31, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$350,000	\$350,000	\$301,808	(\$48,192)
Intergovernmental	0	0	35,486	35,486
<i>Total Revenues</i>	350,000	350,000	337,294	(12,706)
Expenditures				
Current:				
Human Services				
Contractual Services	350,000	350,000	337,324	12,676
<i>Net Change in Fund Balance</i>	0	0	(30)	(30)
<i>Fund Balance Beginning of Year</i>	30	30	30	0
<i>Fund Balance End of Year</i>	\$30	\$30	\$0	(\$30)

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff Commissary Fund
For the Year Ended December 31, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$72,000	\$72,000	\$62,778	(\$9,222)
Other	0	0	2,084	2,084
<i>Total Revenues</i>	<u>72,000</u>	<u>72,000</u>	<u>64,862</u>	<u>(7,138)</u>
Expenditures				
Current:				
Public Safety				
Materials and Supplies	60,262	60,262	54,037	6,225
Capital Outlay	12,000	12,000	3,042	8,958
<i>Total Expenditures</i>	<u>72,262</u>	<u>72,262</u>	<u>57,079</u>	<u>15,183</u>
<i>Net Change in Fund Balance</i>	(262)	(262)	7,783	8,045
<i>Fund Balance Beginning of Year</i>	50,149	50,149	50,149	0
Prior Year Encumbrances Appropriated	262	262	262	0
<i>Fund Balance End of Year</i>	<u><u>\$50,149</u></u>	<u><u>\$50,149</u></u>	<u><u>\$58,194</u></u>	<u><u>\$8,045</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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$123,686	\$123,686	\$156,024	\$32,338
Intergovernmental	883,752	883,752	799,960	(83,792)
Other	139,000	139,000	114,923	(24,077)
<i>Total Revenues</i>	<u>1,146,438</u>	<u>1,146,438</u>	<u>1,070,907</u>	<u>(75,531)</u>
Expenditures				
Current:				
Human Services				
Personal Services	794,924	785,361	777,472	7,889
Materials and Supplies	800	300	229	71
Contractual Services	141,452	153,733	153,733	0
Capital Outlay	500	500	44	456
Other	358,465	307,555	304,637	2,918
<i>Total Expenditures</i>	<u>1,296,141</u>	<u>1,247,449</u>	<u>1,236,115</u>	<u>11,334</u>
<i>Excess of Revenues Under Expenditures</i>	(149,703)	(101,011)	(165,208)	(64,197)
Other Financing Sources				
Transfers In	75,000	75,000	65,000	(10,000)
<i>Net Change in Fund Balance</i>	(74,703)	(26,011)	(100,208)	(74,197)
<i>Fund Balance Beginning of Year</i>	96,136	96,136	96,136	0
Prior Year Encumbrances Appropriated	74,817	74,817	74,817	0
<i>Fund Balance End of Year</i>	<u><u>\$96,250</u></u>	<u><u>\$144,942</u></u>	<u><u>\$70,745</u></u>	<u><u>(\$74,197)</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$101,900	\$101,900	\$104,875	\$2,975
Fines and Forfeitures	0	0	1,263	1,263
<i>Total Revenues</i>	<u>101,900</u>	<u>101,900</u>	<u>106,138</u>	<u>4,238</u>
Expenditures				
Current:				
Health				
Personal Services	50,725	51,588	51,331	257
Materials and Supplies	5,940	5,702	4,006	1,696
Contractual Services	19,020	19,751	19,503	248
Capital Outlay	17,195	15,731	14,871	860
Other	15,304	14,973	13,185	1,788
<i>Total Expenditures</i>	<u>108,184</u>	<u>107,745</u>	<u>102,896</u>	<u>4,849</u>
<i>Net Change in Fund Balance</i>	(6,284)	(5,845)	3,242	9,087
<i>Fund Balance Beginning of Year</i>	20,320	20,320	20,320	0
Prior Year Encumbrances Appropriated	<u>3,359</u>	<u>3,359</u>	<u>3,359</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$17,395</u></u>	<u><u>\$17,834</u></u>	<u><u>\$26,921</u></u>	<u><u>\$9,087</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$5,000	\$5,000	\$8,225	\$3,225
Expenditures				
Current:				
Judicial				
Contractual Services	10,250	10,250	3,250	7,000
Capital Outlay	50,000	50,000	9,165	40,835
Other	10,000	10,000	0	10,000
<i>Total Expenditures</i>	70,250	70,250	12,415	57,835
<i>Net Change in Fund Balance</i>	(65,250)	(65,250)	(4,190)	61,060
<i>Fund Balance Beginning of Year</i>	75,061	75,061	75,061	0
Prior Year Encumbrances Appropriated	250	250	250	0
<i>Fund Balance End of Year</i>	\$10,061	\$10,061	\$71,121	\$61,060

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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Special Assessments	\$103,000	\$103,000	\$92,481	(\$10,519)
Expenditures				
Current:				
Public Works				
Ditch Maintenance				
Other	198,332	200,305	128,148	72,157
Drainage Repair/Engineer				
Contractual Services	4,000	3,956	0	3,956
Health				
Other	0	43	43	0
<i>Total Expenditures</i>	<u>202,332</u>	<u>204,304</u>	<u>128,191</u>	<u>76,113</u>
<i>Net Change in Fund Balance</i>	(99,332)	(101,304)	(35,710)	65,594
<i>Fund Balance Beginning of Year</i>	<u>118,920</u>	<u>118,920</u>	<u>118,920</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$19,588</u></u>	<u><u>\$17,616</u></u>	<u><u>\$83,210</u></u>	<u><u>\$65,594</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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$27,500	\$27,500	\$72,546	\$45,046
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Treasurer				
Personal Services	34,079	34,679	33,597	1,082
Materials and Supplies	6,059	6,040	4,059	1,981
Contractual Services	3,540	3,540	333	3,207
Capital Outlay	3,947	3,347	597	2,750
Other	2,750	2,750	705	2,045
Prosecuting Attorney				
Personal Services	52,220	52,220	50,180	2,040
Materials and Supplies	202	202	0	202
Contractual Services	5,606	5,606	2,750	2,856
Capital Outlay	2,071	2,071	0	2,071
Other	5,311	5,311	1,401	3,910
<i>Total Expenditures</i>	<u>115,785</u>	<u>115,766</u>	<u>93,622</u>	<u>22,144</u>
<i>Net Change in Fund Balance</i>	(88,285)	(88,266)	(21,076)	67,190
<i>Fund Balance Beginning of Year</i>	151,822	151,822	151,822	0
Prior Year Encumbrances Appropriated	<u>2,217</u>	<u>2,217</u>	<u>2,217</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$65,754</u></u>	<u><u>\$65,773</u></u>	<u><u>\$132,963</u></u>	<u><u>\$67,190</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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$1,500	\$1,500	\$1,680	\$180
Expenditures				
Current:				
General Government - Judicial				
Capital Outlay	7,500	7,500	0	7,500
<i>Net Change in Fund Balance</i>	(6,000)	(6,000)	1,680	7,680
<i>Fund Balance Beginning of Year</i>	8,323	8,323	8,323	0
<i>Fund Balance End of Year</i>	<u>\$2,323</u>	<u>\$2,323</u>	<u>\$10,003</u>	<u>\$7,680</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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$560,847	\$560,847	\$230,083	(\$330,764)
Special Assessments	9,393	9,393	16,599	7,206
Other	10,000	10,000	4,484	(5,516)
<i>Total Revenues</i>	<u>580,240</u>	<u>580,240</u>	<u>251,166</u>	<u>(329,074)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	82,880	82,880	79,644	3,236
Materials and Supplies	3,146	22,596	3,802	18,794
Contractual Services	13,930	109,707	117,189	(7,482)
Capital Outlay	24,962	419,190	369,424	49,766
Other	13,525	27,372	21,488	5,884
<i>Total Expenditures</i>	<u>138,443</u>	<u>661,745</u>	<u>591,547</u>	<u>70,198</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>441,797</u>	<u>(81,505)</u>	<u>(340,381)</u>	<u>(258,876)</u>
Other Financing Sources				
Advances In	0	0	252,261	252,261
Transfers In	85,707	85,707	85,707	0
<i>Total Other Financing Sources</i>	<u>85,707</u>	<u>85,707</u>	<u>337,968</u>	<u>252,261</u>
<i>Net Change in Fund Balance</i>	527,504	4,202	(2,413)	(6,615)
<i>Fund Balance Beginning of Year</i>	82,848	82,848	82,848	0
Prior Year Encumbrances Appropriated	14,444	14,444	14,444	0
<i>Fund Balance End of Year</i>	<u><u>\$624,796</u></u>	<u><u>\$101,494</u></u>	<u><u>\$94,879</u></u>	<u><u>(\$6,615)</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Felony Delinquent Care Fund
For the Year Ended December 31, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$83,754	\$83,754	\$162,728	\$78,974
Expenditures				
Current:				
Public Safety				
Personal Services	27,930	58,732	54,405	4,327
Materials and Supplies	1,250	1,890	525	1,365
Contractual Services	32,000	62,000	48,344	13,656
Other	9,754	12,559	9,922	2,637
<i>Total Expenditures</i>	70,934	135,181	113,196	21,985
<i>Net Change in Fund Balance</i>	12,820	(51,427)	49,532	100,959
<i>Fund Balance Beginning of Year</i>	78,779	78,779	78,779	0
Prior Year Encumbrances Appropriated	1,124	1,124	1,124	0
<i>Fund Balance End of Year</i>	\$92,723	\$28,476	\$129,435	\$100,959

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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$49,496	\$49,496	\$49,496	\$0
Expenditures				
Current:				
General Government-				
Legislative and Executive				
Materials and Supplies	150	150	138	12
Capital Outlay	40,850	40,850	40,726	124
<i>Total Expenditures</i>	41,000	41,000	40,864	136
<i>Net Change in Fund Balance</i>	8,496	8,496	8,632	136
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$8,496	\$8,496	\$8,632	\$136

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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$15,075	\$15,075	\$16,392	\$1,317
Expenditures				
Current:				
General Government - Judicial				
Contractual Services	37,000	37,000	14,138	22,862
<i>Net Change in Fund Balance</i>	(21,925)	(21,925)	2,254	24,179
<i>Fund Balance Beginning of Year</i>	78,546	78,546	78,546	0
<i>Fund Balance End of Year</i>	\$56,621	\$56,621	\$80,800	\$24,179

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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$9,000	\$9,000	\$8,350	(\$650)
Other	0	0	1,160	1,160
<i>Total Revenues</i>	9,000	9,000	9,510	510
Expenditures				
Current:				
General Government - Judicial				
Other	16,500	21,000	16,814	4,186
<i>Net Change in Fund Balance</i>	(7,500)	(12,000)	(7,304)	4,696
<i>Fund Balance Beginning of Year</i>	37,315	37,315	37,315	0
<i>Fund Balance End of Year</i>	\$29,815	\$25,315	\$30,011	\$4,696

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Enforcement Block Grant Fund
For the Year Ended December 31, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$0	\$10,414	\$9,372	(\$1,042)
Expenditures				
Current:				
Public Safety				
Capital Outlay	0	10,414	10,414	0
<i>Excess of Revenues Under Expenditures</i>	0	0	(1,042)	(1,042)
Other Financing Sources				
Advances In	0	0	9,372	9,372
Transfers In	0	0	1,041	1,041
<i>Total Other Financing Sources</i>	0	0	10,413	10,413
<i>Net Change in Fund Balance</i>	0	0	9,371	9,371
<i>Fund Balance Beginning of Year</i>	601	601	601	0
<i>Fund Balance End of Year</i>	\$601	\$601	\$9,972	\$9,371

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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$2,363	\$2,363	\$0	(\$2,363)
Expenditures				
Current:				
Public Safety				
Personal Services	2,363	2,363	2,125	238
<i>Excess of Revenues Under Expenditures</i>	0	0	(2,125)	(2,125)
Other Financing Sources				
Advances In	0	0	2,125	2,125
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Library and Legal Research Fund
For the Year Ended December 31, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$2,900	\$2,900	\$3,627	\$727
Expenditures				
Current:				
General Government - Judicial				
Common Pleas Court				
Materials and Supplies	500	500	0	500
Contractual Services	7,750	5,678	5,097	581
Capital Outlay	3,000	10,000	1,087	8,913
Other	1,500	1,500	0	1,500
Municipal Court				
Contractual Services	2,000	2,000	0	2,000
<i>Total Expenditures</i>	14,750	19,678	6,184	13,494
<i>Net Change in Fund Balances</i>	(11,850)	(16,778)	(2,557)	14,221
<i>Fund Balance Beginning of Year</i>	26,250	26,250	26,250	0
Prior Year Encumbrances Appropriated	750	750	750	0
<i>Fund Balance End of Year</i>	\$15,150	\$10,222	\$24,443	\$14,221

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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$77,000	\$77,000	\$73,985	(\$3,015)
Expenditures				
Current:				
General Government - Judicial				
Personal Services	70,320	70,156	41,457	28,699
Capital Outlay	200	920	920	0
Other	5,800	12,243	11,862	381
<i>Total Expenditures</i>	<u>76,320</u>	<u>83,319</u>	<u>54,239</u>	<u>29,080</u>
<i>Net Change in Fund Balance</i>	680	(6,319)	19,746	26,065
<i>Fund Balance Beginning of Year</i>	<u>21,566</u>	<u>21,566</u>	<u>21,566</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$22,246</u></u>	<u><u>\$15,247</u></u>	<u><u>\$41,312</u></u>	<u><u>\$26,065</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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$460,000	\$466,291	\$423,878	(\$42,413)
Intergovernmental	0	0	42,376	42,376
<i>Total Revenues</i>	460,000	466,291	466,254	(37)
Expenditures				
Intergovernmental				
Contractual Services	460,000	466,291	466,291	0
<i>Net Change in Fund Balance</i>	0	0	(37)	(37)
<i>Fund Balance Beginning of Year</i>	37	37	37	0
<i>Fund Balance End of Year</i>	<u>\$37</u>	<u>\$37</u>	<u>\$0</u>	<u>(\$37)</u>

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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$0	\$15,000	\$15,000	\$0
Expenditures				
Current:				
Health				
Materials and Supplies	564	1,965	1,764	201
Contractual Services	5,475	17,579	12,504	5,075
Other	50	1,569	1,544	25
<i>Total Expenditures</i>	6,089	21,113	15,812	5,301
<i>Net Change in Fund Balance</i>	(6,089)	(6,113)	(812)	5,301
<i>Fund Balance Beginning of Year</i>	3	3	3	0
Prior Year Encumbrances Appropriated	6,114	6,114	6,114	0
<i>Fund Balance End of Year</i>	\$28	\$4	\$5,305	\$5,301

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
OGRIP-LBRS Grant Fund
For the Year Ended December 31, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$69,372	\$69,372	\$0	(\$69,372)
Expenditures				
Current:				
Public Works				
Contractual Services	69,372	69,372	69,372	0
<i>Excess of Revenues Under Expenditures</i>	0	0	(69,372)	(69,372)
Other Financing Sources				
Advances In	0	0	69,372	69,372
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Probate Court Fund
For the Year Ended December 31, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$350	\$350	\$326	(\$24)
Expenditures				
Current:				
General Government - Judicial				
Materials and Supplies	200	200	0	200
Other	150	150	0	150
<i>Total Expenditures</i>	350	350	0	350
<i>Net Change in Fund Balance</i>	0	0	326	326
<i>Fund Balance Beginning of Year</i>	3,872	3,872	3,872	0
<i>Fund Balance End of Year</i>	\$3,872	\$3,872	\$4,198	\$326

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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$4,000	\$4,000	\$6,542	\$2,542
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	16,734	16,846	16,551	295
Materials and Supplies	2,600	2,600	1,091	1,509
Capital Outlay	3,500	3,387	1,000	2,387
Other	1,380	1,380	337	1,043
<i>Total Expenditures</i>	24,214	24,213	18,979	5,234
<i>Net Change in Fund Balance</i>	(20,214)	(20,213)	(12,437)	7,776
<i>Fund Balance Beginning of Year</i>	28,746	28,746	28,746	0
Prior Year Encumbrances Appropriated	1,000	1,000	1,000	0
<i>Fund Balance End of Year</i>	\$9,532	\$9,533	\$17,309	\$7,776

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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$0	\$0	\$376,555	\$376,555
Other	0	0	5,091	5,091
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>381,646</u>	<u>381,646</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	202,941	205,141	204,376	765
Materials and Supplies	7,200	7,200	7,200	0
Contractual Services	237,496	236,496	86,748	149,748
Capital Outlay	10,000	10,000	7,241	2,759
Other	8,150	7,723	6,655	1,068
<i>Total Expenditures</i>	<u>465,787</u>	<u>466,560</u>	<u>312,220</u>	<u>154,340</u>
<i>Net Change in Fund Balance</i>	(465,787)	(466,560)	69,426	535,986
<i>Fund Balance Beginning of Year</i>	736,143	736,143	736,143	0
Prior Year Encumbrances Appropriated	<u>37,646</u>	<u>37,646</u>	<u>37,646</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$308,002</u></u>	<u><u>\$307,229</u></u>	<u><u>\$843,215</u></u>	<u><u>\$535,986</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Recorder Equipment Fund
For the Year Ended December 31, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$0	\$0	\$38,849	\$38,849
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Contractual Services	48,224	48,224	48,224	0
Capital Outlay	16,000	16,000	11,897	4,103
<i>Total Expenditures</i>	64,224	64,224	60,121	4,103
<i>Excess of Revenues Under Expenditures</i>	(64,224)	(64,224)	(21,272)	42,952
Other Financing Sources				
Transfers In	42,000	42,000	0	(42,000)
<i>Net Change In Fund Balance</i>	(22,224)	(22,224)	(21,272)	952
<i>Fund Balance Beginning of Year</i>	25,079	25,079	25,079	0
Prior Year Encumbrances Appropriated	2,224	2,224	2,224	0
<i>Fund Balance End of Year</i>	\$5,079	\$5,079	\$6,031	\$952

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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$0	\$0	\$3,967	\$3,967
Other	0	0	35,594	35,594
<i>Total Revenues</i>	0	0	39,561	39,561
Expenditures				
Current:				
Public Works				
Contractual Services	2,500	2,500	0	2,500
<i>Net Change in Fund Balance</i>	(2,500)	(2,500)	39,561	42,061
<i>Fund Balance Beginning of Year</i>	147,827	147,827	147,827	0
<i>Fund Balance End of Year</i>	<u>\$145,327</u>	<u>\$145,327</u>	<u>\$187,388</u>	<u>\$42,061</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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$23,000	\$23,000	\$24,921	\$1,921
Fines and Forfeitures	5,700	5,700	315	(5,385)
<i>Total Revenues</i>	<u>28,700</u>	<u>28,700</u>	<u>25,236</u>	<u>(3,464)</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	3,229	12,080	11,893	187
Contractual Services	1,500	1,500	483	1,017
Capital Outlay	7,500	7,500	0	7,500
Other	4,600	4,600	621	3,979
<i>Total Expenditures</i>	<u>16,829</u>	<u>25,680</u>	<u>12,997</u>	<u>12,683</u>
<i>Net Change in Fund Balance</i>	11,871	3,020	12,239	9,219
<i>Fund Balance Beginning of Year</i>	<u>18,546</u>	<u>18,546</u>	<u>18,546</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$30,417</u></u>	<u><u>\$21,566</u></u>	<u><u>\$30,785</u></u>	<u><u>\$9,219</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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$40,000	\$40,000	\$42,660	\$2,660
Other	0	0	5,909	5,909
<i>Total Revenues</i>	<u>40,000</u>	<u>40,000</u>	<u>48,569</u>	<u>8,569</u>
Expenditures				
Current:				
General Government - Judicial				
Contractual Services	5,000	8,500	8,039	461
Capital Outlay	5,820	36,470	35,876	594
<i>Total Expenditures</i>	<u>10,820</u>	<u>44,970</u>	<u>43,915</u>	<u>1,055</u>
<i>Net Change in Fund Balance</i>	29,180	(4,970)	4,654	9,624
<i>Fund Balance Beginning of Year</i>	<u>40,334</u>	<u>40,334</u>	<u>40,334</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$69,514</u></u>	<u><u>\$35,364</u></u>	<u><u>\$44,988</u></u>	<u><u>\$9,624</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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$3,700	\$3,700	\$4,205	\$505
Expenditures				
Current:				
General Government - Judicial				
Other	725	725	625	100
<i>Net Change in Fund Balance</i>	2,975	2,975	3,580	605
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$2,975</u>	<u>\$2,975</u>	<u>\$3,580</u>	<u>\$605</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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$220,000	\$220,000	\$233,781	\$13,781
Intergovernmental	55,000	62,621	54,538	(8,083)
Interest	0	0	86	86
Other	100,000	100,000	83,839	(16,161)
<i>Total Revenues</i>	<u>375,000</u>	<u>382,621</u>	<u>372,244</u>	<u>(10,377)</u>
Expenditures				
Current:				
Health				
Personal Services	210,045	207,689	198,321	9,368
Materials and Supplies	13,477	18,379	18,355	24
Contractual Services	86,421	87,480	86,659	821
Capital Outlay	7,419	2,216	2,216	0
Other	13,203	24,643	24,590	53
<i>Total Expenditures</i>	<u>330,565</u>	<u>340,407</u>	<u>330,141</u>	<u>10,266</u>
<i>Excess of Revenues Over Expenditures</i>	<u>44,435</u>	<u>42,214</u>	<u>42,103</u>	<u>(111)</u>
Other Financing Sources (Uses)				
Advances In	0	0	9,759	9,759
Transfers In	0	91,200	0	(91,200)
Advances Out	0	0	(48,370)	(48,370)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>91,200</u>	<u>(38,611)</u>	<u>(129,811)</u>
<i>Net Change in Fund Balance</i>	44,435	133,414	3,492	(129,922)
<i>Fund Balance Beginning of Year</i>	5,101	5,101	5,101	0
Prior Year Encumbrances Appropriated	<u>2,579</u>	<u>2,579</u>	<u>2,579</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$52,115</u>	<u>\$141,094</u>	<u>\$11,172</u>	<u>(\$129,922)</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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$0	\$0	\$11,000	\$11,000
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Other	17,592	14,000	7,500	6,500
<i>Net Change in Fund Balance</i>	(17,592)	(14,000)	3,500	17,500
<i>Fund Balance Beginning of Year</i>	14,328	14,328	14,328	0
Prior Year Encumbrances Appropriated	3,592	3,592	3,592	0
<i>Fund Balance End of Year</i>	\$328	\$3,920	\$21,420	\$17,500

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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$46,000	\$47,006	\$37,205	(\$9,801)
Expenditures				
Current:				
Public Safety				
Personal Services	46,993	46,993	46,393	600
Materials and Supplies	300	1,202	998	204
Contractual Services	592	592	531	61
Capital Outlay	250	1,450	1,347	103
Other	2,010	1,107	836	271
<i>Total Expenditures</i>	50,145	51,344	50,105	1,239
<i>Excess of Revenues Under Expenditures</i>	(4,145)	(4,338)	(12,900)	(8,562)
Other Financing Sources				
Transfers In	0	0	12,017	12,017
<i>Net Change in Fund Balance</i>	(4,145)	(4,338)	(883)	3,455
<i>Fund Balance Beginning of Year</i>	4,305	4,305	4,305	0
Prior Year Encumbrances Appropriated	42	42	42	0
<i>Fund Balance End of Year</i>	\$202	\$9	\$3,464	\$3,455

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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$360,925	\$360,925	\$360,925	\$0
Intergovernmental	0	0	258	258
Charges for Services	48,000	48,000	40,066	(7,934)
Rent	72,050	72,050	159,303	87,253
<i>Total Revenues</i>	<u>480,975</u>	<u>480,975</u>	<u>560,552</u>	<u>79,577</u>
Expenditures				
Debt Service:				
Principal Retirement	3,188,232	3,188,232	3,188,232	0
Interest and Fiscal Charges	784,354	791,012	790,918	94
<i>Total Expenditures</i>	<u>3,972,586</u>	<u>3,979,244</u>	<u>3,979,150</u>	<u>94</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,491,611)</u>	<u>(3,498,269)</u>	<u>(3,418,598)</u>	<u>79,671</u>
Other Financing Sources				
Bond Anticipation Notes Issued	2,000,000	2,000,000	2,000,000	0
Premium on Notes Issued	0	6,660	6,660	0
Transfers In	1,463,901	1,463,900	1,397,730	(66,170)
Total Other Financing Sources	<u>3,463,901</u>	<u>3,470,560</u>	<u>3,404,390</u>	<u>(66,170)</u>
<i>Net Change in Fund Balance</i>	(27,710)	(27,709)	(14,208)	13,501
<i>Fund Balance Beginning of Year</i>	<u>69,061</u>	<u>69,061</u>	<u>69,061</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$41,351</u></u>	<u><u>\$41,352</u></u>	<u><u>\$54,853</u></u>	<u><u>\$13,501</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Bridge Over Brokensword Creek Fund
For the Year Ended December 31, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$199,886	\$199,886	\$57,035	(\$142,851)
Expenditures				
Capital Outlay				
Contractual Services	199,886	199,886	178,279	21,607
<i>Excess of Revenues Under Expenditures</i>	0	0	(121,244)	(121,244)
Other Financing Source				
Advances In	0	0	121,244	121,244
Net Change in Fund Balance	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Office Space Fund
For the Year Ended December 31, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$0	\$2,366	\$114	(\$2,252)
Other	0	6,660	6,660	0
<i>Total Revenues</i>	<u>0</u>	<u>9,026</u>	<u>6,774</u>	<u>(2,252)</u>
Expenditures				
Capital Outlay				
Contractual Services	28,457	32,294	32,294	0
Debt Service:				
Interest and Fiscal Charges	0	7,880	7,880	0
<i>Total Expenditures</i>	<u>28,457</u>	<u>40,174</u>	<u>40,174</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(28,457)</u>	<u>(31,148)</u>	<u>(33,400)</u>	<u>(2,252)</u>
Other Financing Sources (Uses)				
Bond Anticipation Notes Issued	0	2,000,000	2,000,000	0
Premium on Notes Issued	0	7,880	7,880	0
Transfers Out	(98,929)	(2,101,866)	(2,101,866)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(98,929)</u>	<u>(93,986)</u>	<u>(93,986)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(127,386)	(125,134)	(127,386)	(2,252)
<i>Fund Balance Beginning of Year</i>	98,930	98,930	98,930	0
Prior Year Encumbrances Appropriated	28,456	28,456	28,456	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$2,252</u>	<u>\$0</u>	<u>(\$2,252)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Engineer Office Building Fund
For the Year Ended December 31, 2004

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

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Addition Fund
For the Year Ended December 31, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$0	\$0	\$528	\$528
Other	0	8,967	8,576	(391)
<i>Total Revenues</i>	0	8,967	9,104	137
Expenditures				
Capital Outlay				
Contractual Services	32,711	32,711	32,711	0
<i>Excess of Revenues Under Expenditures</i>	(32,711)	(23,744)	(23,607)	137
Other Financing Uses				
Transfers Out	(24,063)	(33,030)	(33,030)	0
<i>Net Change in Fund Balance</i>	(56,774)	(56,774)	(56,637)	137
<i>Fund Balance Beginning of Year</i>	24,123	24,123	24,123	0
Prior Year Encumbrances Appropriated	32,711	32,711	32,711	0
<i>Fund Balance End of Year</i>	\$60	\$60	\$197	\$137

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Municipal Court Construction Fund
For the Year Ended December 31, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
Revenues				
Expenditures				
Capital Outlay				
Contractual Services	5,068	5,068	5,068	0
<i>Excess of Revenues Under Expenditures</i>	(\$5,068)	(\$5,068)	(\$5,068)	\$0
Other Financing Uses				
Transfers Out	(141,932)	(141,932)	0	(141,932)
<i>Net Change in Fund Balance</i>	(147,000)	(147,000)	(5,068)	(141,932)
<i>Fund Balance Beginning of Year</i>	147,731	147,731	147,731	0
<i>Fund Balance End of Year</i>	<u>\$731</u>	<u>\$731</u>	<u>\$142,663</u>	<u>(\$141,932)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Mental Retardation and Developmental Disabilities Fund
For the Year Ended December 31, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$0	\$39,000	\$0	(\$39,000)
Expenditures				
Capital Outlay				
Materials and Supplies	4,000	0	0	0
Contractual Services	47,000	137,696	127,968	9,728
Capital Outlay	20,000	4,452	4,452	0
<i>Total Expenditures</i>	71,000	142,148	132,420	9,728
<i>Excess of Revenues Under Expenditures</i>	(71,000)	(103,148)	(132,420)	(29,272)
Other Financing Sources				
Transfers In	71,000	76,500	115,500	39,000
<i>Net Change in Fund Balance</i>	0	(26,648)	(16,920)	9,728
<i>Fund Balance Beginning of Year</i>	26,654	26,654	26,654	0
<i>Fund Balance End of Year</i>	\$26,654	\$6	\$9,734	\$9,728

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Northeast Water Project Fund
For the Year Ended December 31, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Other	\$0	\$0	\$12,600	\$12,600
Expenditures				
Capital Outlay				
Contractual Services	40,000	40,000	30,000	10,000
Other	500	500	250	250
<i>Total Expenditures</i>	40,500	40,500	30,250	10,250
<i>Net Change in Fund Balance</i>	(40,500)	(40,500)	(17,650)	22,850
<i>Fund Balance Beginning of Year</i>	49,000	49,000	49,000	0
<i>Fund Balance End of Year</i>	<u>\$8,500</u>	<u>\$8,500</u>	<u>\$31,350</u>	<u>\$22,850</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sugar Grove Sewer Project Fund
For the Year Ended December 31, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay				
Contractual Services	139,800	139,800	55,900	83,900
Other	10,000	10,000	7,804	2,196
<i>Total Expenditures</i>	149,800	149,800	63,704	86,096
<i>Excess of Revenues Under Expenditures</i>	(149,800)	(149,800)	(63,704)	86,096
Other Financing Sources				
Transfers In	55,100	55,100	0	(55,100)
<i>Net Change in Fund Balance</i>	(94,700)	(94,700)	(63,704)	30,996
<i>Fund Balance Beginning of Year</i>	93,900	93,900	93,900	0
Prior Year Encumbrances Appropriated	55,900	55,900	55,900	0
<i>Fund Balance End of Year</i>	\$55,100	\$55,100	\$86,096	\$30,996

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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
Revenues				
Expenditures				
Capital Outlay				
Contractual Services	17,753	17,753	17,753	0
<i>Excess of Revenues Under Expenditures</i>	(17,753)	(17,753)	(17,753)	0
Other Financing Sources				
Transfers In	0	183,127	0	(183,127)
<i>Net Change in Fund Balance</i>	(17,753)	165,374	(17,753)	(183,127)
<i>Fund Balance Beginning of Year</i>	7,916	7,916	7,916	0
Prior Year Encumbrances Appropriated	17,753	17,753	17,753	0
<i>Fund Balance End of Year</i>	<u>\$7,916</u>	<u>\$191,043</u>	<u>\$7,916</u>	<u>(\$183,127)</u>

Crawford County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Workers' Compensation Fund
For the Year Ended December 31, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	\$0	\$0	\$0	\$0
Expenses	0	0	0	0
<i>Excess of Revenues Over Expenses Before Transfers</i>	0	0	0	0
Transfers Out	(52,514)	(52,514)	(52,514)	0
<i>Net Change in Fund Balance</i>	(52,514)	(52,514)	(52,514)	0
<i>Fund Balance Beginning of Year</i>	52,514	52,514	52,514	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

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, 2004

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$2,975,000	\$2,975,000	\$2,979,511	\$4,511
Expenses				
Personal Services	15,120	15,120	7,560	7,560
Contractual Services	494,407	485,500	459,727	25,773
Claims	2,631,007	2,631,007	2,581,007	50,000
<i>Total Expenses</i>	<u>3,140,534</u>	<u>3,131,627</u>	<u>3,048,294</u>	<u>83,333</u>
<i>Net Change in Fund Balance</i>	(165,534)	(156,627)	(68,783)	87,844
<i>Fund Balance Beginning of Year</i>	469,746	469,746	469,746	0
Prior Year Encumbrances Appropriated	<u>150,414</u>	<u>150,414</u>	<u>150,414</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$454,626</u></u>	<u><u>\$463,533</u></u>	<u><u>\$551,377</u></u>	<u><u>\$87,844</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Home Resident Trust Fund
For the Year Ended December 31, 2004

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

Schedules of Capital Assets Used in
Governmental Funds

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Crawford County, Ohio
 Capital Assets Used in the Operation of Governmental Funds
 Schedule by Source
 December 31, 2004

Governmental funds capital assets:	
Land	\$686,015
Land Improvements	1,804,461
Construction in Progress	4,260,354
Buildings and Building Improvements	24,812,978
Improvements Other Than Buildings	10,000
Equipment	1,018,225
Vehicles	4,023,866
Furniture/Fixtures	384,215
Infrastructure	21,590,832
	<hr/>
	\$58,590,946
	<hr/> <hr/>
Investment in governmental funds capital assets by source:	
General Fund Revenues	\$2,400,216
Federal Grants	85,108
State Grants	53,963
Special Revenue Funds Revenues	28,499,240
Note or Bonded Debt	27,358,551
Donations	193,868
	<hr/>
	\$58,590,946
	<hr/> <hr/>

Crawford County, Ohio
 Capital Assets Used in the Operation of Governmental Funds
 Schedule by Function
 December 31, 2004

	<u>Total</u>	<u>Land</u>	<u>Land Improvements</u>	<u>Construction in Progress</u>
General Government:				
Legislative and Executive	\$8,090,032	\$93,297	\$0	\$1,592,303
Judicial	2,861,581	0	0	2,394,451
Public Safety	12,799,678	513,068	0	0
Public Works	28,117,390	62,500	1,804,461	273,600
Health	2,075,212	0	0	0
Human Services	4,647,053	17,150	0	0
Total governmental funds capital assets	<u>\$58,590,946</u>	<u>\$686,015</u>	<u>\$1,804,461</u>	<u>\$4,260,354</u>

<u>Buildings and Building Improvements</u>	<u>Improvements Other Than Buildings</u>	<u>Equipment</u>	<u>Vehicles</u>	<u>Furniture/ Fixtures</u>	<u>Infrastructure</u>
\$6,167,653	\$10,000	\$103,590	\$26,338	\$96,851	\$0
92,000	0	98,403	59,764	216,963	0
11,038,798	0	610,022	637,790	0	0
1,306,126	0	22,513	3,057,358	0	21,590,832
2,043,545	0	0	31,667	0	0
4,164,856	0	183,697	210,949	70,401	0
<u>\$24,812,978</u>	<u>\$10,000</u>	<u>\$1,018,225</u>	<u>\$4,023,866</u>	<u>\$384,215</u>	<u>\$21,590,832</u>

Crawford County, Ohio
 Capital Assets Used in the Operation of Governmental Funds
 Schedule of Changes by Function
 For the Year Ended December 31, 2004

	Balance at December 31, 2003	Additions	Transfers	Reductions	Balance at December 31, 2004
General Government:					
Legislative and Executive	\$7,369,223	\$720,809	\$0	\$0	\$8,090,032
Judicial	2,761,236	100,345	0	0	2,861,581
Public Safety	12,774,455	40,436	(15,213)	0	12,799,678
Public Works	26,746,558	1,489,948	0	119,116	28,117,390
Health	1,954,554	120,658	0	0	2,075,212
Human Services	4,615,140	16,700	15,213	0	4,647,053
Total governmental funds capital assets	<u>\$56,221,166</u>	<u>\$2,488,896</u>	<u>\$0</u>	<u>\$119,116</u>	<u>\$58,590,946</u>

Crawford County, Ohio
Statistical Section Description

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

CONTENTS

Financial TrendsS3

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.....S10

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

Debt CapacityS18

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

Demographic and Economic InformationS23

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

Operating InformationS25

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

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

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Crawford County, Ohio
Net Assets by Component
Last Four Years

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

Source: Crawford County Auditor

Crawford County, Ohio
Changes in Net Assets
Last Four Years

	2001	2002	2003	2004
Expenses				
Governmental Activities				
General Government:				
Legislative and Executive	\$2,819,494	\$3,174,674	\$3,721,433	\$3,456,823
Judicial	1,949,541	2,055,061	2,220,693	2,023,302
Public Safety				
Jail Operation	2,271,256	2,472,138	2,136,886	2,094,060
Other Public Safety	2,678,241	2,880,234	3,320,515	3,418,134
Public Works	3,407,162	4,153,889	3,999,798	3,901,126
Health				
Mental Retardation and Developmental Disabilities	2,952,865	3,227,385	3,662,872	3,758,929
Other Health	903,272	853,794	1,072,518	824,856
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	27,424,160	\$30,005,382	\$31,189,663	\$31,154,397
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	2,618,040	2,762,026	1,373,115	1,863,201
Total Primary Government Expenses	\$30,042,200	\$32,767,408	\$32,562,778	\$33,017,598
 Program Revenues				
Governmental Activities:				
Charges for Services				
General Government	\$2,487,664	\$2,789,894	\$2,930,935	\$3,015,765
Public Safety	474,502	648,387	581,439	595,882
Public Works	259,031	221,065	209,485	295,707
Health	218,405	236,362	282,380	327,299
Human Services	1,193,924	1,596,803	1,638,065	2,036,011
Operating Grants and Contributions	10,281,093	10,888,638	12,213,903	13,568,101
Capital Grants and Contributions	791,347	810,342	323,468	57,035
Total Governmental Activities Program Revenues	15,705,966	17,191,491	18,179,675	19,895,800
Business-Type Activities:				
Charges for Services				
Sewer	169,910	175,333	131,312	154,317
Sanitary Landfill	1,860,519	2,191,092	2,176,199	2,195,801
Capital Grants and Contributions	0	0	42,450	0
Total Business-Type Activities Program Revenues	2,030,429	2,366,425	2,349,961	2,350,118
Total Primary Government Program Revenues	\$17,736,395	\$19,557,916	\$20,529,636	\$22,245,918
 Net (Expense)/Revenue				
Governmental Activities	(\$11,718,194)	(\$12,813,891)	(\$13,009,988)	(\$11,258,597)
Business-Type Activities	(587,611)	(395,601)	976,846	486,917
Total Primary Government Net Expense	(\$12,305,805)	(\$13,209,492)	(\$12,033,142)	(\$10,771,680)

(continued)

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

	2001	2002	2003	2004
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
Property Taxes Levied for:				
General Operating	\$1,226,568	\$1,298,814	\$1,260,830	\$1,358,743
Health-Mental Health	416,234	446,143	424,800	430,281
Health-Mental Retardation and Developmental Disabilities	1,517,400	1,586,094	1,531,991	1,618,091
Human Services-Child Welfare	226,991	242,425	231,757	234,829
Human Services-County Home	457,902	484,187	460,678	465,644
Human Services-Council on Aging	334,350	342,671	301,286	305,731
Sales Taxes Imposed for:				
General Operating	2,997,511	3,097,790	3,220,382	3,367,218
Public Safety-Jail Operation Levy	1,496,292	1,547,750	1,618,930	1,650,730
Grants and Entitlements not Restricted to Specific Purposes	0	1,627,684	1,637,839	1,541,123
Intergovernmental	1,721,481	0	0	0
Interest	1,060,016	442,860	602,026	303,052
Other	618,010	1,367,027	1,217,684	959,623
Transfers	(29,879)	(3,746)	(6,037)	(447)
Total Governmental Activities	12,042,876	12,479,699	12,502,166	12,234,618
Business-Type Activities:				
Other	45,807	982	7,517	111,896
Gain on Landfill Operating Agreement	0	0	0	2,462,758
Transfers	29,879	3,746	6,037	447
Total Business-Type Activities	75,686	4,728	13,554	2,575,101
Total Primary Government	\$12,118,562	\$12,484,427	\$12,515,720	\$14,809,719
 Change in Net Assets				
Governmental Activities	\$324,682	(\$334,192)	(\$507,822)	\$976,021
Business-Type Activities	(511,925)	(390,873)	990,400	3,062,018
Total Primary Government	(\$187,243)	(\$725,065)	\$482,578	\$4,038,039

Source: Crawford County Auditor

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

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>
General Fund				
Reserved	\$199,582	\$239,280	\$156,678	\$92,008
Unreserved	1,809,064	2,060,654	2,705,231	3,953,333
Total General Fund	<u>\$2,008,646</u>	<u>\$2,299,934</u>	<u>\$2,861,909</u>	<u>\$4,045,341</u>
All Other Governmental Funds				
Reserved	\$875,273	\$3,543,335	\$1,185,915	\$1,240,695
Unreserved, reported in:				
Special Revenue Funds	4,710,492	3,663,351	6,020,895	6,268,905
Capital Projects Funds (Deficit)	3,249,432	(270,699)	(1,021,001)	418,041
Debt Service Funds	231,590	149,429	173,740	236,799
Total All Other Governmental Funds	<u>\$9,066,787</u>	<u>\$7,085,416</u>	<u>\$6,359,549</u>	<u>\$8,164,440</u>

Source: Crawford County Auditor

<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
\$164,863	\$1,062,387	\$1,253,597	\$946,192	\$778,573	\$735,792
3,742,431	4,306,167	3,701,281	3,510,261	2,884,065	4,580,930
<u>\$3,907,294</u>	<u>\$5,368,554</u>	<u>\$4,954,878</u>	<u>\$4,456,453</u>	<u>\$3,662,638</u>	<u>\$5,316,722</u>
\$1,635,343	\$5,737,438	\$1,352,732	\$2,553,794	\$1,199,238	\$930,948
5,796,880	5,421,208	5,633,605	5,642,357	5,720,469	4,741,613
2,412,061	(2,737,027)	618,171	160,028	(262,038)	72,538
196,056	168,429	156,763	610,049	159,710	192,691
<u>\$10,040,340</u>	<u>\$8,590,048</u>	<u>\$7,761,271</u>	<u>\$8,966,228</u>	<u>\$6,817,379</u>	<u>\$5,937,790</u>

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

	1995	1996	1997	1998
Revenues				
Property Taxes	\$2,198,882	\$2,953,718	\$3,666,045	\$3,810,362
Sales Taxes	3,663,392	3,570,020	3,699,578	4,049,562
Special Assessments	75,198	75,100	76,929	87,576
Charges for Services	3,133,560	3,515,539	3,852,587	4,115,528
Licenses and Permits	7,053	7,443	6,430	7,077
Fines and Forfeitures	288,560	199,861	196,074	253,819
Intergovernmental	10,259,822	10,873,874	12,297,693	10,299,624
Interest	986,921	956,257	760,756	956,099
Rent	72,827	72,462	70,900	69,336
Other	592,550	466,099	466,452	548,631
Total Revenues	21,278,765	22,690,373	25,093,444	24,197,614
Expenditures				
General Government:				
Legislative and Executive	2,205,264	2,398,960	2,527,455	2,429,792
Judicial	1,116,538	1,385,971	1,304,821	1,457,605
Public Safety	1,907,152	2,235,309	2,415,454	3,368,991
Public Works	2,467,929	3,275,543	2,851,948	3,513,804
Health	4,143,245	2,520,139	2,766,934	2,878,991
Human Services	6,265,205	7,249,660	7,047,821	7,081,071
Economic Development	1,800	2,601	119	97
Capital Outlay	1,797,470	3,845,333	5,398,833	1,186,998
Intergovernmental		1,566,140	476,609	473,643
Debt Service:				
Principal Retirement	152,097	155,667	160,666	90,000
Issuance Costs	0	0	0	0
Interest and Fiscal Charges	304,417	315,857	306,846	239,962
Total Expenditures	20,361,117	24,951,180	25,257,506	22,720,954
Excess of Revenues Over (Under) Expenditures	917,648	(2,260,807)	(164,062)	1,476,660
Other Financing Sources (Uses)				
Premium on general obligation bonds	0	0	0	0
General obligation bonds issued	0	0	0	0
Bond anticipation notes issued	0	0	0	1,500,000
Proceeds of refunding bonds	0	0	0	0
Payment to bond escrow agent	0	0	0	0
Proceeds from sale of capital assets	175,000	391,221	0	0
Transfers in	2,313,991	1,451,534	963,148	1,107,004
Transfers out	(2,313,991)	(1,451,534)	(952,157)	(1,122,435)
Total Other Financing Sources (Uses)	175,000	391,221	10,991	1,484,569
Net Change in Fund Balances	\$1,092,648	(\$1,869,586)	(\$153,071)	\$2,961,229
Debt service as a percentage of noncapital expenditures	2.5%	2.2%	2.4%	1.5%

Source: Crawford County Auditor

1999	2000	2001	2002	2003	2004
\$3,838,109	\$4,033,842	\$4,157,625	\$4,388,618	\$4,219,701	\$4,382,951
4,479,653	5,024,803	4,487,359	4,652,408	4,830,279	5,028,685
86,745	84,883	87,166	99,634	94,846	109,080
4,387,249	4,461,787	4,377,619	5,041,983	5,224,169	5,746,967
6,464	4,968	3,934	4,261	5,209	12,540
293,573	267,765	284,099	316,478	268,633	284,082
11,208,597	12,980,799	12,709,868	13,437,833	14,039,562	13,520,913
938,966	1,402,925	1,278,543	749,710	693,816	335,053
72,775	70,900	74,025	81,952	17,344	18,789
561,871	773,662	812,602	1,392,530	1,214,315	974,811
<u>25,874,002</u>	<u>29,106,334</u>	<u>28,272,840</u>	<u>30,165,407</u>	<u>30,607,874</u>	<u>30,413,871</u>
2,646,805	2,815,194	3,038,956	3,245,774	3,539,192	3,581,420
1,614,014	1,706,137	1,901,948	2,061,426	2,285,795	2,152,575
3,803,614	4,436,253	4,677,173	4,978,739	5,216,477	5,298,771
3,828,824	4,725,142	3,566,783	4,687,404	3,937,247	4,255,307
3,206,199	3,353,703	3,763,779	4,059,645	4,734,580	4,637,611
7,791,605	8,605,237	9,546,527	10,280,689	9,948,115	10,686,566
0	69,254	280	0	0	0
222,405	2,507,702	5,214,518	1,688,717	2,510,501	575,624
446,249	466,779	460,160	490,712	479,034	470,586
1,715,000	210,000	248,373	3,973,373	383,373	380,000
0	0	0	115,439	0	0
359,499	293,400	312,274	498,149	510,187	500,469
<u>25,634,214</u>	<u>29,188,801</u>	<u>32,730,771</u>	<u>36,080,067</u>	<u>33,544,501</u>	<u>32,538,929</u>
<u>239,788</u>	<u>(82,467)</u>	<u>(4,457,931)</u>	<u>(5,914,660)</u>	<u>(2,936,627)</u>	<u>(2,125,058)</u>
0	0	0	129,938	0	0
1,519,410	85,119	0	6,495,000	0	0
0	0	3,500,000	0	0	2,900,000
2,763,887	0	0	0	0	0
(2,683,550)	0	0	0	0	0
0	0	0	0	0	0
2,870,923	1,751,061	1,772,740	2,445,210	1,523,729	3,580,105
(2,893,121)	(1,764,207)	(1,802,619)	(2,448,956)	(1,529,766)	(3,580,552)
<u>1,577,549</u>	<u>71,973</u>	<u>3,470,121</u>	<u>6,621,192</u>	<u>(6,037)</u>	<u>2,899,553</u>
<u>\$1,817,337</u>	<u>(\$10,494)</u>	<u>(\$987,810)</u>	<u>\$706,532</u>	<u>(\$2,942,664)</u>	<u>\$774,495</u>
8.2%	1.9%	2.0%	13.3%	2.9%	2.8%

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

Tax/ Collection Year	Assessed Values			
	Real Property	Personal Property	Public Utility Property	Tax Exempt Property
1994/1995	\$344,106,790	\$87,800,562	\$43,243,690	(1)
1995/1996	348,172,010	92,429,177	40,350,670	(1)
1996/1997	351,476,670	96,513,053	39,856,510	27,116,200
1997/1998	403,721,980	98,684,529	39,296,580	28,851,670
1998/1999	410,340,490	96,697,714	39,488,090	30,081,470
1999/2000	414,712,120	99,664,902	39,002,560	32,312,620
2000/2001	495,248,840	109,313,294	35,532,580	34,289,310
2001/2002	499,687,700	108,534,294	29,129,390	33,866,910
2002/2003	507,831,100	104,074,291	29,271,850	39,540,830
2003/2004	562,870,390	99,715,960	28,489,840	45,447,210

Source: Crawford County Auditor

^a Excludes tax-exempt property

(1) Information not available

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

Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value ^a as a Percentage of Actual Value
\$475,151,042	\$8.80	\$1,357,574,406	35.00%
480,951,857	8.80	1,374,148,163	35.00
487,846,233	8.80	1,393,846,380	35.00
541,703,089	8.80	1,547,723,111	35.00
546,526,294	8.80	1,561,503,697	35.00
553,379,582	8.80	1,581,084,520	35.00
640,094,714	8.80	1,828,842,040	35.00
637,351,384	8.80	1,821,003,954	35.00
641,177,241	8.80	1,831,934,974	35.00
691,076,190	8.80	1,974,503,400	35.00

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

County	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
General	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
Fairway	2.00	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Fairview	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Childrens Services	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Council on Aging	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Total County	<u>7.30</u>	<u>8.80</u>	<u>8.80</u>	<u>8.80</u>	<u>8.80</u>	<u>8.80</u>	<u>8.80</u>	<u>8.80</u>	<u>8.80</u>	<u>8.80</u>
School Districts*										
Buckeye Central	46.30	46.80	46.55	45.00	45.00	45.00	45.00	45.00	45.00	45.00
Bucyrus	48.37	53.82	53.15	51.85	51.45	52.10	50.35	50.30	49.25	49.60
Colonel Crawford	46.00	50.91	50.91	50.20	50.20	50.10	49.80	49.70	57.14	57.19
Crestline	51.90	55.50	57.45	56.00	63.48	62.45	62.75	61.60	64.83	64.80
Galion	46.21	53.90	53.90	53.90	53.90	53.90	53.90	61.63	68.47	68.47
Wynford	49.00	54.78	53.56	52.05	57.74	52.49	50.45	50.10	56.35	56.35
Out-of-County School Districts*										
Mohawk	47.11	46.84	42.80	36.90	36.90	36.90	36.90	36.90	42.89	42.89
Plymouth	37.40	36.50	35.90	35.50	35.30	37.10	37.30	36.00	36.00	35.60
Ridgedale	54.45	53.56	51.71	49.65	48.10	48.15	48.15	47.52	47.39	47.39
Upper Sandusky	33.70	33.70	37.85	33.70	33.70	33.70	33.70	33.70	33.70	33.70
Willard	45.65	47.00	46.60	45.75	45.75	45.75	45.15	44.45	44.29	44.29
Joint Vocational School Districts*										
Pioneer	3.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Tri-Rivers	3.10	3.10	3.10	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Vanguard	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60

(continued)

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

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Bucyrus/City	\$4.30	\$4.30	\$5.80	\$5.80	\$5.80	\$5.80	\$5.80	\$5.80	\$5.80	\$5.80
Bucyrus/Colonel Crawford	2.80	2.80	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
Bucyrus/Wynford	2.20	2.20	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70
Crestline/City	7.00	8.75	9.10	9.10	8.60	8.60	7.50	7.20	7.20	7.30
Crestline/Colonel Crawford		7.65	8.00	8.00	7.50	7.50	7.50	6.10	6.10	5.40
Galion/City	5.00	5.00	5.15	5.15	5.15	5.15	4.75	4.25	4.45	3.90
Galion/Crestline								0.70	0.70	0.70
Villages*										
Chatfield	4.90	4.90	4.90	1.90	1.90	1.90	1.90	1.90	1.90	1.30
New Washington	9.30	9.30	9.30	9.30	9.30	8.40	7.80	5.80	6.80	6.00
North Robinson	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
Tiro	4.90	4.90	4.90	4.90	4.90	1.90	1.90	1.90	1.90	1.90
Townships*										
Auburn	6.70	6.70	6.20	6.20	6.20	6.20	8.20	8.20	8.20	8.20
Bucyrus	4.20	4.20	4.20	4.20	5.20	5.20	5.20	5.20	5.20	4.20
Chatfield	4.64	4.64	4.64	4.65	4.85	4.85	4.85	6.20	5.40	5.40
Cranberry	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90
Dallas	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Holmes	4.20	4.20	4.20	4.20	3.20	3.70	3.70	3.70	3.70	3.70
Jackson	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	4.15
Jefferson	4.20	4.20	4.20	4.20	4.20	4.20	7.70	7.70	7.70	5.20
Liberty	4.80	4.80	4.80	4.80	3.80	4.80	4.80	4.80	4.80	4.80
Lykens	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Polk	6.50	6.50	6.50	6.50	6.50	6.50	91.10	9.40	9.00	9.00
Sandusky	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.40
Texas	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Tod	3.00	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Vernon	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
Whetstone	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.90

Source: Crawford County Auditor

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

* 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.

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

	Collection Year 2004			Collection Year 1995		
	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation
	<u>Tangible Personal Property</u>					
Timken Company	\$23,968,560	1	3.47%	\$21,323,470	1	4.49%
TPI Acquisition Subsidiary	6,749,180	2	0.98	-		-
Country Star Co-Op, Inc.	4,758,976	3	0.69	-		-
Bucyrus Precision Tech	3,885,440	4	0.56	-		-
GE Lighting, Inc.	3,882,370	5	0.56	6,791,500	3	1.43
Central Ohio Farmers Co-Op	2,779,306	6	0.40	-		-
Peco II	2,721,360	7	0.39	-		-
Covert Manufacturing	2,527,790	8	0.37	-		-
National Lime and Stone	2,367,470	9	0.34	-		-
Bucyrus Blades, Inc.	2,198,170	10	0.32	1,720,850	7	0.36
Komatsu Dresser	-		-	8,187,130	2	1.72
Anchor Swan	-		-	5,557,030	4	1.17
HSH Lamp Corporation	-		-	2,562,290	5	0.54
Carlisle Geauga Company	-		-	1,787,340	6	0.38
Ohio Locomotive Crane Co., Inc.	-		-	1,488,130	8	0.31
United Photo Industries, Inc.	-		-	1,323,350	9	0.28
Baja Boats	-		-	1,119,930	10	0.24
<u>Real Property</u>						
Timken Company	4,074,900	1	0.59	4,199,250	1	0.88
TPI Acquisition	2,079,640	2	0.30	-		-
General Electric	1,900,710	3	0.28	2,315,650	3	0.49
Worcester, Ronald G., etal.	1,755,090	4	0.25	-		-
Hydraulic Technologies	1,601,830	5	0.23	-		-
Wal-Mart	1,509,660	6	0.22	-		-
Baja Boats	1,433,070	7	0.21	1,346,270	5	0.28
Country Star Co-op	1,122,630	8	0.16	-		-
Hord, Robert D., etal	1,119,860	9	0.16	-		-
Peco II	1,076,500	10	0.16	-		-
Komatsu Dresser	-		-	2,564,540	2	0.54
Anchor Swan	-		-	2,228,030	4	0.47
Northern Distributing/Seaway	-		-	1,064,660	6	0.22
Galion Solid Waste	-		-	770,340	7	0.16
Crestwood Villa	-		-	739,300	8	0.16
Altercare	-		-	694,030	9	0.15
Bucyrus Blades	-		-	666,800	10	0.14
All Other	617,563,678		89.36	406,701,152		85.59
Total	<u>\$691,076,190</u>		<u>100.00%</u>	<u>\$475,151,042</u>		<u>100.00%</u>

Source: Crawford County Auditor

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

Year	Current Taxes Levied	Current Taxes Collected	Percent of Current Taxes Collected	Delinquent Taxes Collected
1995	\$2,494,875	\$2,320,538	93.01%	\$84,599
1996	2,984,735	2,841,432	95.20	158,248
1997	3,726,933	3,617,762	97.07	122,486
1998	3,867,585	3,636,559	94.03	147,850
1999	4,321,992	4,175,390	96.61	190,490
2000	3,123,349	2,998,298	96.00	144,067
2001	4,277,963	4,128,817	96.51	169,226
2002	3,336,280	3,212,585	96.29	130,656
2003	3,354,386	3,220,751	96.02	138,078
2004	3,493,914	3,323,525	95.12	139,550

Source: Crawford County Auditor

Note: Collections in subsequent years for property taxes is not available because the tax tracking system does not differentiate between tax years.

<u>Total Taxes Collected</u>	<u>Percent of Total Taxes Collected to Current Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Ratio of Delinquent Taxes to Current Levy</u>
\$2,405,137	96.40%	\$161,154	6.46%
2,999,680	100.50	69,839	2.34
3,740,248	100.36	128,354	3.44
3,784,409	97.85	160,106	4.14
4,365,880	101.02	184,927	4.28
3,142,365	100.61	161,383	5.17
4,298,043	100.47	161,383	3.77
3,343,241	100.21	192,209	5.76
3,358,829	100.13	190,528	5.68
3,463,075	99.12	281,697	8.06

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

Year	General Obligation Bonds					
	Governmental Activities			Business-Type Activities		
	Jail	Job and Family Services Building	Other	Waterline	Landfill Improvements	Bulldozer
1995	\$3,030,000	\$735,000	\$141,333	\$0	\$3,750,000	\$0
1996	2,970,000	710,000	70,666	0	3,620,000	0
1997	2,905,000	685,000	0	0	3,480,000	0
1998	2,840,000	660,000	0	0	3,340,000	0
1999	4,602,798	630,000	0	977,485	6,523,689	145,122
2000	4,451,101	600,000	85,119	939,073	5,973,657	111,990
2001	4,289,561	565,000	56,746	901,607	5,401,659	77,335
2002	4,136,743	530,000	6,428,660	860,246	6,195,542	41,106
2003	3,969,224	490,000	6,280,636	820,178	5,497,520	3,232
2004	3,788,221	450,000	6,150,985	781,622	4,769,352	0

Source: Crawford County Auditor

<u>Total Primary Government</u>	<u>Percentage of Personal Income</u>	<u>Per Capita</u>
\$7,656,333	8.58%	\$160
7,370,666	8.04	154
7,070,000	7.15	148
6,840,000	6.67	143
12,879,094	12.59	269
12,160,940	11.23	259
11,291,908	10.44	240
18,192,297	16.63	387
17,060,790	14.96	363
15,940,180	13.97	339

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

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>
Debt Limit	\$10,408,081	\$10,594,059	\$11,988,290	\$12,212,828
Total Net Debt Applicable to Limit	<u>789,833</u>	<u>220,666</u>	<u>0</u>	<u>0</u>
Legal Debt Margin	<u><u>\$9,618,248</u></u>	<u><u>\$10,373,393</u></u>	<u><u>\$11,988,290</u></u>	<u><u>\$12,212,828</u></u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	7.59%	2.08%	0.00%	0.00%

Source: Crawford County Auditor

Legal Debt Margin Calculation for Year 2004

Assessed Value	\$691,076,190
Debt Limit ^a	15,776,905
Debt Applicable to Limit:	
General Obligation Bonds	14,974,472
Less: Exemptions	<u>(10,494,472)</u>
Total Net Debt Applicable to Limit	<u>4,480,000</u>
 Legal Debt Margin	 <u><u>\$11,296,905</u></u>

<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
\$12,163,157	\$12,334,490	\$14,502,368	\$14,433,785	\$14,529,431	\$15,776,905
<u>0</u>	<u>1,922,721</u>	<u>1,894,348</u>	<u>4,693,373</u>	<u>4,575,000</u>	<u>4,480,000</u>
<u><u>\$12,163,157</u></u>	<u><u>\$10,411,769</u></u>	<u><u>\$12,608,020</u></u>	<u><u>\$9,740,412</u></u>	<u><u>\$9,954,431</u></u>	<u><u>\$11,296,905</u></u>
0.00%	15.59%	13.06%	32.52%	31.49%	28.40%

^a The Debt limit is calculated as follows:

Six million plus	\$6,000,000
2 1/2% of Assessed Value	<u>9,776,905</u>
in excess of 300,000,000	<u><u>\$15,776,905</u></u>

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

<u>Year</u>	<u>General Bonded Debt Outstanding</u>	<u>Percentage of Actual Value of Taxable Property</u>	<u>Per Capita</u>
1995	\$7,656,333	1.61%	\$159.94
1996	7,370,666	1.53	153.97
1997	7,070,000	1.45	147.69
1998	6,840,000	1.26	142.89
1999	12,879,094	2.36	269.04
2000	12,160,940	2.20	258.93
2001	11,291,908	1.76	240.43
2002	18,192,297	2.85	387.35
2003	17,060,790	2.66	363.26
2004	15,940,180	2.31	339.40

Source: Crawford County Auditor

Crawford County, Ohio
Demographic and Economic Statistics
Last Ten Years

<u>Year</u>	<u>Population</u>	<u>Personal Income (in thousands)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
1995	47,870	\$892,223	\$18,638	6.2%
1996	47,870	916,339	19,142	6.3
1997	47,870	989,105	20,662	5.9
1998	47,870	1,025,776	21,428	5.8
1999	47,870	1,023,143	21,373	5.5
2000	46,966	1,083,018	23,060	5.2
2001	46,966	1,082,036	23,039	6.9
2002	46,966	1,093,696	23,287	7.5
2003	46,966	1,140,673	24,287	8.2
2004	46,966	1,140,673 ^a	24,287	7.7

^a 2004 information not yet available

Source: Labor Market Information

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

Employer	2004			1995		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Timken Company	975	1	4.62%	1,006	1	4.77%
Imasen Bucyrus Technology	334	2	1.58	-		-
Dayco Swan	330	3	1.56	765	2	3.63
Galion Community Hospital	361	4	1.71	320	7	1.52
Baja Boats	325	5	1.54	365	6	1.73
Bucyrus Community Hospital	268	6	1.27	194	10	0.92
PECO II	250	7	1.18	-		-
Hydraulic Technologies, Inc.	202	8	0.96	-		-
Covert Manufacturing	200	9	0.95	-		-
Ohio Mutual Insurance Group	190	10	0.90	-		-
United Photographic Ind.	-	-	-	535	3	2.54
General Electric Co.	-	-	-	475	4	2.25
Komatsu Dresser	-	-	-	375	5	1.78
Carlisle Geauga Co.	-	-	-	308	8	1.46
Burcliff Industries	-	-	-	300	9	1.42
Total	<u>3,435</u>		<u>16.27%</u>	<u>4,643</u>		<u>22.02%</u>

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

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

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

(1) Information prior to 1998 not available
Source: Crawford County Auditor

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

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

(1) Information prior to 2000 not available
Sources: Various county departments

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

Function/Program	2001	2002	2003	2004
Public Works				
Engineer				
Roads (miles)	224.0	261.7	223.0	278.2
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

(1) Information prior to 2000 not available

Source: Various county departments

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