

Crawford County, Ohio

COMPREHENSIVE ANNUAL

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2007

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, 2007
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Crawford County Auditor

Robin Hildebrand



June 13, 2008

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, 2007. This CAFR conforms to generally accepted accounting principles (GAAP), as applicable to governmental entities. State law requires that the County file basic financial statements with the Auditor of State within one hundred and fifty days after the close of the fiscal year. This published report fulfills that requirement and further provides an in-depth review of the County's financial activities.

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

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

The Auditor of the State of Ohio has issued an unqualified opinion on Crawford County's financial statements for the year ended December 31, 2007. The Independent Accountants' Report is located at the front of the financial section of this report.

PROFILE OF THE COUNTY

The County was formed by an act of the General Assembly on April 1, 1826. Located approximately sixty miles from the state capital of Columbus, the County encompasses three municipalities, four villages, and sixteen townships. The central part of the County is comprised largely of the three municipalities, Bucyrus (which is the County seat), Crestline, and Galion. The remaining areas of the County are semi-rural to rural. The County includes 400 square miles and has an estimated population of 44,227.

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

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

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

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

LOCAL ECONOMY

The dominant industries in Crawford County remain manufacturing and agriculture. Over 38 percent of private sector employees in the County work in manufacturing, predominantly durable goods manufacturing (although the County still has a few significant non-durable goods manufacturers). In contrast, on the national level, manufacturing employment has fallen to about 11 percent of total employment. The other dominant industry, agriculture, is evidenced with over 94 percent of the County's land mass used for agriculture, including forests. Only about 10 percent of Crawford County's private sector employees work in retail trade.

Crawford County, like the balance of the state and nation, has been impacted by the off shoring of manufacturing jobs; however, growth in the firms more resistant to off shoring has more than made up for job losses from this globalization effect. Major County employers include such recognizable names as Timken, General Electric, Lifetouch Church Directories and Portraits, and PPG. Locally manufactured products include auto parts, lighting, marine/recreation, telecommunications, construction and mining industry components, and processing equipment for heavy industry. Manufacturing touts an annual payroll of over \$200 million with over 5 thousand employees at approximately one hundred firms.

The manufacturing sector benefits from a highly skilled workforce in a labor market comprised of Crawford and its contiguous counties. Skill training centers support ongoing workforce development addressing the needs of the manufacturing employers. Public and private investment in skill upgrades for incumbent workers as well as initial training for entry level workers has jumped dramatically during the past two years.

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

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

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

Crawford County's annual average unemployment rate saw a slight increase in 2007 over 2006 due to a decrease in the County's civilian labor force (total pool of workers in the County). The local County rate continues to exceed the state and national rates although it has remained relatively stable over the last ten years. The earlier discussed new investments in skill-based training from local, state and national resources will, over time, serve to reduce the County unemployment rate and provide area employers with more highly skilled workers.

LONG-TERM FINANCIAL PLANNING

As part of developing a long-range capital asset acquisition plan, the County Commissioners are in the process of conducting a county-wide Information Technology Strategic Implementation Plan to assist with capital budget planning, system implementation, and data integration over the next several years. The goal of this plan is to guide management in future decisions relating to technology needs in an efficient and cost effective manner. The plan is segregated into several steps consisting of interviewing individual County departments to assess each department's technological needs, compiling a report detailing those needs, and reporting suggestions and recommendations on how those needs can be met. The next step is to strategize a plan to share data and resources. This plan is being done in conjunction with the Data Processing Board who has oversight responsibilities for the acquisition of new computer systems within the County. The County Auditor is reviewing different reporting methods and processes that are available to provide management with data to make informed financial decisions.

RELEVANT FINANCIAL POLICIES

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

The County Treasurer manages the investment of County funds by adhering to the Investment and Depository Policy that has been approved by the County's Investment Advisory Committee. Any financial institution that holds County funds must also agree to the requirements of this policy. This policy details the objectives and allowable rules for the safekeeping of County funds.

The County Auditor's capital assets policy is designed to provide accountability and control over the County's capital assets and to assist departments in gathering and maintaining information needed for the preparation of financial statements.

The County Auditor's Procedures and Guidelines Manual assists all County departments in day-to-day accounting procedures and practices. The Financial Report Review Committee also provides County departments with guidance to ensure that the County maintains effective internal controls.

MAJOR INITIATIVES

In March 2008, the County Commissioners and the Data Processing Board started the process to identify technology needs for various County departments. An information technology needs assessment was done as part of developing a county-wide Information Technology Strategic Implementation Plan to assist with capital budget planning, system implementation, and data integration over the next several years.

As the result of a mandate by the EPA, the County is required to install wastewater lines within the Westmoor subdivision located in Polk Township. Sources of funding for the project include a loan covering approximately 55 percent of the total cost from USDA Rural Development, a grant from USDA, and a County contribution. In addition, the County is actively pursuing an OWDA loan to finance the remainder of the project. Currently, easements of land are being finalized and construction is expected to start in the fall of 2008.

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, 2006.

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

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

ACKNOWLEDGEMENTS

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

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

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

Sincerely,



Robin E. Hildebrand
Crawford County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Crawford County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2006

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.



Oliver S. Cox

President

Jeffrey R. Emer

Executive Director

Crawford County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2007
Elected Officials

Board of Commissioners

Carl Watt (President)
Mohsen Ressallat
Gary Miller

Auditor

Robin E. Hildebrand

Treasurer

Gary Cole

Recorder

Karen Scott

Clerk of Courts

Sue E. Seevers

Coroner

Michael Johnson

Engineer

Cecil Newcome

Prosecuting Attorney

Stanley E. Flegm

Sheriff

Ronny J. Shawber

Common Pleas Court Judge

Russell Wiseman

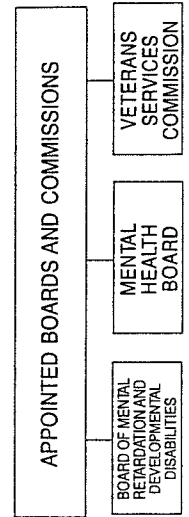
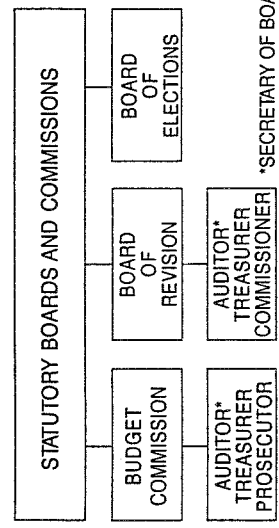
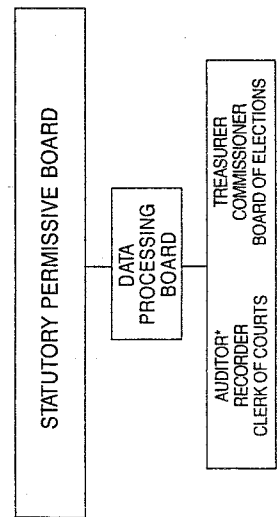
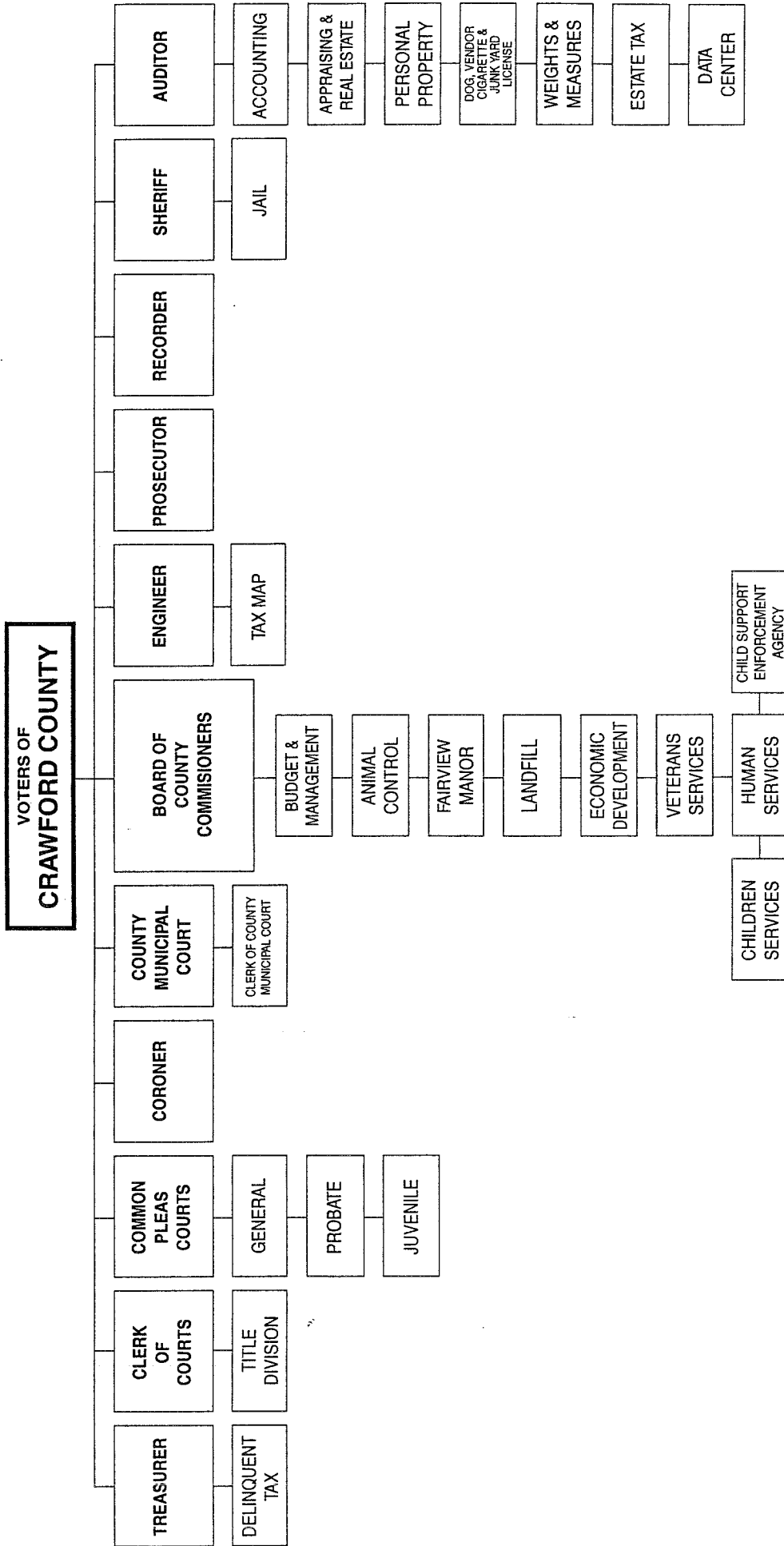
Probate/Juvenile Court Judge

Steven D. Eckstein

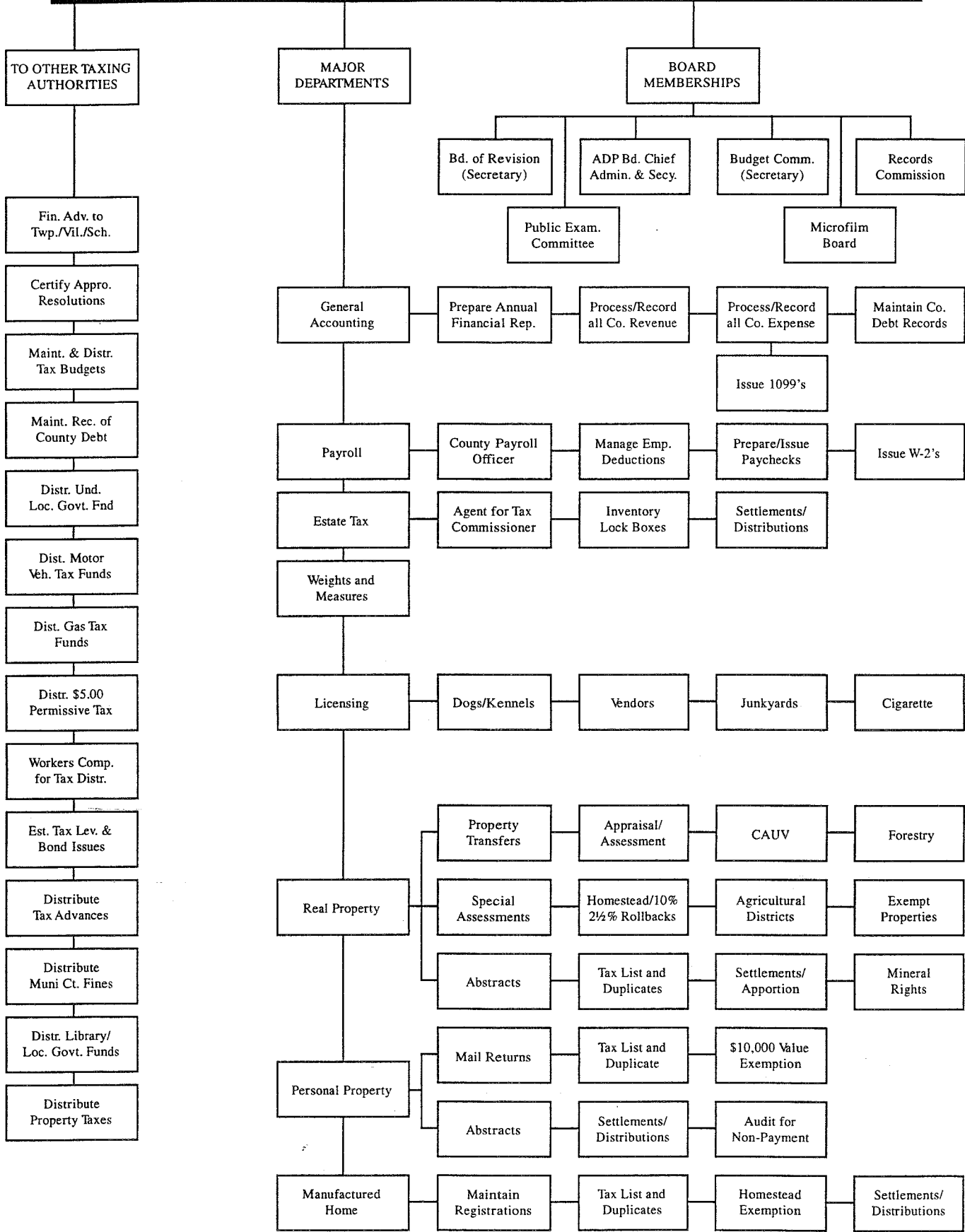
Municipal Court Judge

James Hoover

ORGANIZATION CHART



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



ROBIN E. HILDEBRAND, CRAWFORD COUNTY AUDITOR



Mary Taylor, CPA

Auditor of State

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, 2007, 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. 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 provides 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, 2007, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Auto License and Gas Tax, Child Welfare, County Home, Job and Family Services, Jail Operation Levy, and Mental Retardation and Developmental Disabilities Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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In accordance with *Government Auditing Standards*, we have also issued our report dated June 13, 2008, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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



Mary Taylor, CPA
Auditor of State

June 13, 2008

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

The discussion and analysis of Crawford County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2007. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Highlights

Highlights for 2007 are as follows:

Net assets increased \$1,222 thousand for governmental activities. The increase is a result of a combination of factors including a reduction in expenses for Auto License and Gas Tax and an increase in the cash balance of the Solid Waste and Recycling program due to an increase in fees collected from increased tonnage at the landfill.

The majority of the internal balance, in the amount of \$246,120, that was owed to governmental activities from business-type activities was fully paid in 2007. General obligation bonds were issued to refund bonds previously issued for the Sanitary Landfill. This enabled restructuring of the debt payment schedule.

General obligation bonds were issued to refund bonds previously issued for various projects of the County allowing the County to take advantage of lower interest rates.

Using This Annual Report

This annual report consists of a series of financial statements. These statements are organized so the reader can understand Crawford County's financial position.

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

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

Reporting the County as a Whole

One of the most important questions asked about the County's finances is "How did the County do financially during 2007". The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting that is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

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

In the Statement of Net Assets and the Statement of Activities, the County is divided into two kinds of activities:

Governmental Activities - Most of the County's programs and services are reported here including general government, public safety, public works, health, human services, and economic development. These services are funded primarily by taxes and intergovernmental revenues, including state and federal grants and other shared revenues.

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

Reporting the County's Most Significant Funds

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

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

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

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

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

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

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

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

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

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

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

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2007 and 2006:

Table 1
Net Assets
(In Thousands)

| | Governmental Activities | | Business-Type Activities | | Total | |
|-----------------------------------|-------------------------|-----------------|--------------------------|------------------|-----------------|-----------------|
| | 2007 | 2006 | 2007 | 2006 | 2007 | 2006 |
| Assets: | | | | | | |
| Current and Other Assets | \$29,810 | \$27,201 | \$676 | \$271 | \$30,486 | \$27,472 |
| Capital Assets, Net | 46,239 | 48,113 | 3,794 | 3,418 | 50,033 | 51,531 |
| Total Assets | 76,049 | 75,314 | 4,470 | 3,689 | 80,519 | 79,003 |
| Liabilities: | | | | | | |
| Current and Other | | | | | | |
| Liabilities | 6,614 | 6,643 | 15 | 21 | 6,629 | 6,664 |
| Long-Term Liabilities | 13,163 | 13,621 | 4,777 | 5,106 | 17,940 | 18,727 |
| Total Liabilities | 19,777 | 20,264 | 4,792 | 5,127 | 24,569 | 25,391 |
| Net Assets: | | | | | | |
| Invested in Capital | | | | | | |
| Assets, Net of Related | | | | | | |
| Debt | 34,876 | 36,519 | 350 | (785) | 35,226 | 35,734 |
| Restricted | 15,100 | 12,596 | 0 | 0 | 15,100 | 12,596 |
| Unrestricted (Deficit) | 6,296 | 5,935 | (672) | (653) | 5,624 | 5,282 |
| Total Net Assets (Deficit) | \$56,272 | \$55,050 | (\$322) | (\$1,438) | \$55,950 | \$53,612 |

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

Total net assets for governmental activities had a modest 2 percent increase from the prior year. As reflected in the above table, there was little change in assets, liabilities, or net assets.

The deficit net assets for business-type activities decreased significantly from a contribution of capital assets from governmental activities.

Table 2 shows the change in net assets for 2007 and 2006.

Table 2
Change in Net Assets
(In Thousands)

| | Governmental Activities | | Business-Type Activities | | Total | |
|--|----------------------------|-----------------|-----------------------------|------------------|-----------------|-----------------|
| | 2007 | 2006 | 2007 | 2006 | 2007 | 2006 |
| Revenues | | | | | | |
| Program Revenues | | | | | | |
| Charges for Services | \$8,195 | \$7,360 | \$5,712 | \$4,566 | \$13,907 | \$11,926 |
| Operating Grants, Contributions, and Interest | 14,840 | 13,881 | 0 | 0 | 14,840 | 13,881 |
| Capital Grants and Contributions | 0 | 6,702 | 0 | 20 | 0 | 6,722 |
| Total Program Revenues | <u>23,035</u> | <u>27,943</u> | <u>5,712</u> | <u>4,586</u> | <u>28,747</u> | <u>32,529</u> |
| General Revenues | | | | | | |
| Property Taxes | 4,924 | 5,121 | 0 | 0 | 4,924 | 5,121 |
| Sales Taxes | 4,982 | 4,908 | 0 | 0 | 4,982 | 4,908 |
| Grants and Entitlements | 1,526 | 1,518 | 0 | 0 | 1,526 | 1,518 |
| Interest | 994 | 854 | 0 | 0 | 994 | 854 |
| Other | 854 | 860 | 0 | 0 | 854 | 860 |
| Total General Revenues | <u>13,280</u> | <u>13,261</u> | <u>0</u> | <u>0</u> | <u>13,280</u> | <u>13,261</u> |
| Total Revenues | 36,315 | 41,204 | 5,712 | 4,586 | 42,027 | 45,790 |
| Transfers | (570) | 68 | 570 | (68) | 0 | 0 |
| Total Revenues and Transfers | <u>35,745</u> | <u>41,272</u> | <u>6,282</u> | <u>4,518</u> | <u>42,027</u> | <u>45,790</u> |
| Program Expenses | | | | | | |
| General Government | | | | | | |
| Legislative and Executive | 3,897 | 4,257 | 0 | 0 | 3,897 | 4,257 |
| Judicial | 2,106 | 2,049 | 0 | 0 | 2,106 | 2,049 |
| Public Safety | 5,708 | 5,622 | 0 | 0 | 5,708 | 5,622 |
| Public Works | 4,345 | 2,735 | 0 | 0 | 4,345 | 2,735 |
| Health | 4,781 | 4,772 | 0 | 0 | 4,781 | 4,772 |
| Intergovernmental | 489 | 480 | 0 | 0 | 489 | 480 |
| Human Services | 12,654 | 10,954 | 0 | 0 | 12,654 | 10,954 |
| Economic Development | 68 | 259 | 0 | 0 | 68 | 259 |
| Interest and Fiscal Charges | 475 | 641 | 0 | 0 | 475 | 641 |
| Sewer | 0 | 0 | 167 | 106 | 167 | 106 |
| Sanitary Landfill | 0 | 0 | 4,999 | 3,758 | 4,999 | 3,758 |
| Total Expenses | <u>34,523</u> | <u>31,769</u> | <u>5,166</u> | <u>3,864</u> | <u>39,689</u> | <u>35,633</u> |
| Increase in Net Assets | 1,222 | 9,503 | 1,116 | 654 | 2,338 | 10,157 |
| Net Assets (Deficit) | | | | | | |
| Beginning of Year | <u>55,050</u> | <u>45,547</u> | <u>(1,438)</u> | <u>(2,092)</u> | <u>53,612</u> | <u>43,455</u> |
| Net Assets (Deficit) | | | | | | |
| End of Year | <u>\$56,272</u> | <u>\$55,050</u> | <u>(\$322)</u> | <u>(\$1,438)</u> | <u>\$55,950</u> | <u>\$53,612</u> |

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

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

Charges for services revenue and operating grants, contributions, and interest revenue did not change significantly from 2006. Capital grants and contributions decreased as a result of the County acquiring a portion of the former U.S. 30 roadway from the State of Ohio in 2006. Repairs to the Morton wastewater treatment plant were made during 2007. Upon completion, it was transferred from governmental activities to business-type activities.

The Legislative and Executive program consists of costs associated with the general administration of County government including the services of the County Commissioners, Auditor, Treasurer, Recorder, and Prosecuting Attorney. The Judicial program accounts for costs associated with the administration of the County's court system including Common Pleas and Municipal courts. The Public Safety program accounts for costs associated with the operation of the County Jail and the Sheriff's Department. The Public Works program accounts for costs associated with the operation of the County Engineer and Highway Department. A significant portion of the expenses was used for routine maintenance activities in 2007. The Health program primarily accounts for costs associated with the Mental Retardation and Developmental Disabilities School. The Human Services program accounts for costs associated with providing services for various state and locally mandated welfare programs. The most significant programs that are supported with local tax dollars are the operation of the County Home and providing services to the elderly through the Council on Aging. The Human Services program also includes the costs associated with Child Support, Child Welfare, and the Jobs and Family Services Department. In 2007, expenses increased in this program from the County offering a two-year buyout to employees within these departments and an increase in social services costs. The Economic Development program accounts for costs associated with creating an office of economic development and land use planning.

Charges for services revenue increased for business-type activities primarily due to additional tonnage received at the landfill that was a result of the market area being expanded.

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

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

Table 3
Governmental Activities
(In Thousands)

| | Total Cost of Services | | Net Cost of Services | |
|-----------------------------|------------------------|-----------------|----------------------|----------------|
| | 2007 | 2006 | 2007 | 2006 |
| General Government | | | | |
| Legislative and Executive | \$3,897 | \$4,257 | \$1,744 | \$2,019 |
| Judicial | 2,106 | 2,049 | 981 | 906 |
| Public Safety | 5,708 | 5,622 | 4,688 | 4,558 |
| Public Works | 4,345 | 2,735 | (360) | (8,610) |
| Health | 4,781 | 4,772 | 1,723 | 2,173 |
| Intergovernmental | 489 | 480 | 382 | 480 |
| Human Services | 12,654 | 10,954 | 2,124 | 1,497 |
| Economic Development | 68 | 259 | (270) | 162 |
| Interest and Fiscal Charges | 475 | 641 | 475 | 641 |
| Total Expenses | <u>\$34,523</u> | <u>\$31,769</u> | <u>\$11,487</u> | <u>\$3,826</u> |

For the Legislative and Executive and Judicial programs, approximately 55 percent of the costs of services are derived from program revenues, including charges for services. For the Public Works program, the amount received from program revenues decreased due to a capital contribution received in 2006 from the State of Ohio for a segment of U.S. Route 30. This transaction resulted from the State of Ohio constructing a new U.S. Route 30 through Crawford County and a portion of the old U.S. Route 30 was turned over to Crawford County. The Health and Human Services programs are primarily funded by operating grants and contributions.

Governmental Funds Financial Analysis

The County's major governmental funds are the General Fund, Auto License and Gas Tax Fund, Child Welfare Fund, County Home Fund, Job and Family Services Fund, Jail Operation Levy Fund, Mental Retardation and Development Disabilities Fund, and Debt Service Fund. The fund balance of the General Fund decreased as a result of transfers made to the Jail Operation Levy Fund, Northeast Water Project Fund, and Debt Service Fund. The fund balance of the Auto License and Gas Tax Fund increased due to a slight increase in revenues but also a slight decrease in expenditures. The Child Welfare Fund had a negative net change in fund balance due to an increase in expenditures due to utilizing more services from Job and Family Services. The County Home continues to have a negative net change in fund balance. In 2007, the County Home Fund experienced a decrease in fees received from residents. The net change in fund balance in the Job and Family Services Fund increased as a result of receiving revenue for services provided to the Child Welfare Department. The fund balance of the Jail Operation Levy Fund had a negative net change in fund balance attributable to fewer housing contracts for outside prisoners. The Mental Retardation and Developmental Disabilities Fund had a slight increase in fund balance.

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

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. A centralized sewer system to replace failing systems or construct new systems in the Sugar Grove area of Whetstone Township became fully functional in 2007. Construction costs were funded with CDBG and Issue II grants. For 2007, revenues for water and sewer services exceeded expenses by nearly \$15 thousand as a result of rate increases.

In 2007, operation of the Sanitary Landfill continued under a lease agreement between the County and Santek Environmental. Under this agreement, Santek Environmental operates the landfill and pays monthly fees to the County. These fees are used for debt retirement of the Landfill. Santek will assume all future construction costs of landfill cells and costs associated with closure of the facility. The agreement allows the County to retain ownership. Santek Environmental has expanded the market area of the Sanitary Landfill.

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

For 2007, net assets of the Sanitary Landfill increased by \$533 thousand due to an increase in charges for services resulting in increased tonnage from the expanded market area.

Budgetary Highlights

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

Actual revenues in the General Fund were higher than the final budget by over 12 percent. The most material changes were increases in charges for services, sales taxes, and interest revenues. Changes in appropriations for the General Fund were minimal as total expenditures were 7 percent less than the final budget.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2007, was \$35,227,064 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment, roads, and bridges.

Note 11 provides capital asset activity during 2007. During 2007, various roads were resurfaced and bridges improved bringing the infrastructure investment of the County to \$28,100,485. Additions to capital assets consisted of data processing equipment and cars for the Sheriff's Department, heavy-duty vehicles for the County Engineer, and vehicles for the Solid Waste and Recycling Department.

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

Long-Term Debt - At December 31, 2007, the County's overall long-term obligations included \$16,891 thousand in general obligation bonds and \$47 thousand in OPWC loans. Of this amount, \$4,776 thousand is expected to be repaid from business-type activities. To take advantage of lower interest rates, the County issued \$8,135 thousand in general obligation bonds in 2007 to refinance bonds, in the amount of \$7,308 thousand, previously issued for various capital projects within the County.

In 2007, the County's credit rating was upgraded for the first time in twenty years. Citing sound financial operations, healthy reserves, a moderately-sized agricultural base, and an affordable debt burden with limited future borrowing, Moody's Investors Service and Standard and Poor's have upgraded the County's underlying rating to A3 and A, respectively. However, a AAA credit rating was listed on the bonds since the County purchased insurance from AMBAC Indemnity Corporation guaranteeing bond payments.

In addition to the bonded debt and OPWC loan, the County's long-term obligations include compensated absences. Additional information on the County's long-term debt and landfill lease agreement can be found in Notes 17 and Note 20 of this report, respectively.

Economic Factors

Crawford County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. The County's \$2 billion tax base has grown approximately 19.4 percent since 2002. This growth is almost entirely attributed to the revaluation of property within the County.

The unemployment rate for the County is currently 6.9 percent, which increased from a rate of 6.5 percent a year ago. This rate exceeds the State's average unemployment rate of 5.6 percent and the national average of 4.6 percent.

The General Fund balance at December 31, 2007, was \$4,322,045, which is a 14 percent decrease from the 2006 balance of \$5,028,668. In 2007, general operating revenues and department expenditures remained comparable to prior years; however, transfers from the General Fund increased by 23 percent contributing to the decrease in fund balance for 2007.

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, 2007

| | Primary Government | | | Component Unit |
|---|----------------------------|-----------------------------|--------------|-------------------|
| | Governmental Activities | Business-Type Activities | Total | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$17,452,877 | \$375,872 | \$17,828,749 | \$0 |
| Cash and Cash Equivalents | | | | |
| in Segregated Accounts | 107,349 | 0 | 107,349 | 105,400 |
| Cash and Cash Equivalents with Fiscal Agent | 587,684 | 0 | 587,684 | 0 |
| Cash and Cash Equivalents with Escrow Agent | 7,182 | 0 | 7,182 | 0 |
| Investments in Segregated Accounts | 0 | 0 | 0 | 180,959 |
| Accounts Receivable | 209,322 | 231,828 | 441,150 | 133,977 |
| Accrued Interest Receivable | 256,212 | 0 | 256,212 | 0 |
| Sales Taxes Receivable | 801,978 | 0 | 801,978 | 0 |
| Due from Other Governments | 4,960,663 | 0 | 4,960,663 | 0 |
| Due from Primary Government | 0 | 0 | 0 | 7,282 |
| Special Assessments Receivable | 94,732 | 0 | 94,732 | 0 |
| Prepaid Items | 250,819 | 838 | 251,657 | 1,071 |
| Materials and Supplies Inventory | 228,314 | 0 | 228,314 | 0 |
| Internal Balances | 1,083 | (1,083) | 0 | 0 |
| Property Taxes Receivable | 4,638,595 | 0 | 4,638,595 | 0 |
| Unamortized Issuance Costs | 213,404 | 68,565 | 281,969 | 0 |
| Other Assets | 0 | 0 | 0 | 928 |
| Nondepreciable Capital Assets | 6,409,198 | 1,273,314 | 7,682,512 | 39,440 |
| Depreciable Capital Assets, Net | 39,830,179 | 2,520,856 | 42,351,035 | 534,599 |
| <i>Total Assets</i> | 76,049,591 | 4,470,190 | 80,519,781 | 1,003,656 |
| Liabilities | | | | |
| Wages Payable | 276,496 | 325 | 276,821 | 38,438 |
| Accounts Payable | 471,851 | 260 | 472,111 | 39,008 |
| Contracts Payable | 101,656 | 0 | 101,656 | 0 |
| Due to Other Governments | 794,583 | 738 | 795,321 | 22,326 |
| Due to Component Unit | 7,282 | 0 | 7,282 | 0 |
| Deferred Revenue | 4,426,458 | 0 | 4,426,458 | 0 |
| Matured Compensated Absences Payable | 44,064 | 0 | 44,064 | 4,755 |
| Claims Payable | 448,868 | 0 | 448,868 | 0 |
| Accrued Interest Payable | 35,709 | 13,354 | 49,063 | 0 |
| Retainage Payable | 7,182 | 0 | 7,182 | 0 |
| Long-Term Liabilities | | | | |
| Due Within One Year | 565,000 | 592,479 | 1,157,479 | 13,495 |
| Due in More Than One Year | 12,598,008 | 4,184,669 | 16,782,677 | 303,440 |
| <i>Total Liabilities</i> | 19,777,157 | 4,791,825 | 24,568,982 | 421,462 |
| Net Assets | | | | |
| Invested in Capital Assets, Net of Related Debt | 34,876,678 | 350,386 | 35,227,064 | 257,104 |
| Restricted for | | | | |
| Capital Projects | 258,387 | 0 | 258,387 | 0 |
| Debt Service | 185,520 | 0 | 185,520 | 0 |
| Public Safety | 698,401 | 0 | 698,401 | 0 |
| Public Works | 6,455,947 | 0 | 6,455,947 | 0 |
| Health | 3,328,089 | 0 | 3,328,089 | 0 |
| Human Services | 1,955,374 | 0 | 1,955,374 | 0 |
| Other Purposes | 2,218,256 | 0 | 2,218,256 | 0 |
| Unrestricted (Deficit) | 6,295,782 | (672,021) | 5,623,761 | 325,090 |
| <i>Total Net Assets (Deficit)</i> | \$56,272,434 | (\$321,635) | \$55,950,799 | \$582,194 |

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Activities
For the Year Ended December 31, 2007

| | Expenses | Program Revenues | |
|---|---------------------|----------------------|---|
| | | Charges for Services | Operating Grants, Contributions, and Interest |
| Governmental Activities | | | |
| General Government | | | |
| Legislative and Executive | \$3,897,224 | \$2,070,169 | \$82,852 |
| Judicial | 2,105,455 | 1,069,504 | 54,935 |
| Public Safety | | | |
| Jail Operation | 2,277,125 | 146,857 | 0 |
| Other Public Safety | 3,431,062 | 360,438 | 512,926 |
| Public Works | 4,344,607 | 263,405 | 4,441,559 |
| Health | | | |
| Mental Retardation and Developmental Disabilities | 3,716,048 | 0 | 1,937,496 |
| Other Health | 1,064,754 | 1,013,247 | 106,636 |
| Intergovernmental | 489,447 | 0 | 106,921 |
| Human Services | | | |
| Child Welfare | 2,381,271 | 106,263 | 1,504,106 |
| County Home | 1,901,425 | 1,072,385 | 139,358 |
| Job and Family Services | 6,642,540 | 1,738,220 | 4,819,895 |
| Other Human Services | 1,728,602 | 342,980 | 806,801 |
| Economic Development | 67,908 | 11,361 | 326,844 |
| Interest and Fiscal Charges | 475,371 | 0 | 0 |
| <i>Total Governmental Activities</i> | <u>34,522,839</u> | <u>8,194,829</u> | <u>14,840,329</u> |
| Business-Type Activities | | | |
| Sewer | 166,961 | 181,811 | 0 |
| Sanitary Landfill | 4,999,267 | 5,530,383 | 0 |
| <i>Total Business-Type Activities</i> | <u>5,166,228</u> | <u>5,712,194</u> | <u>0</u> |
| <i>Total Primary Government</i> | <u>\$39,689,067</u> | <u>\$13,907,023</u> | <u>\$14,840,329</u> |
| Component Unit | | | |
| Waycraft Workshop, Inc. | <u>\$1,093,080</u> | <u>\$1,026,178</u> | <u>\$27,859</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 Levied for:
General Operating
Public Safety-Jail Operation
Public Safety-Jail Debt
Grants and Entitlements not Restricted to Specific Purposes
Interest
Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

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

Net Assets (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 |
| (\$1,744,203) | \$0 | (\$1,744,203) | \$0 |
| (981,016) | 0 | (981,016) | 0 |
| (2,130,268) | 0 | (2,130,268) | 0 |
| (2,557,698) | 0 | (2,557,698) | 0 |
| 360,357 | 0 | 360,357 | 0 |
| | | | 0 |
| (1,778,552) | 0 | (1,778,552) | 0 |
| 55,129 | 0 | 55,129 | 0 |
| (382,526) | 0 | (382,526) | 0 |
| (770,902) | 0 | (770,902) | 0 |
| (689,682) | 0 | (689,682) | 0 |
| (84,425) | 0 | (84,425) | 0 |
| (578,821) | 0 | (578,821) | 0 |
| 270,297 | 0 | 270,297 | 0 |
| (475,371) | 0 | (475,371) | 0 |
| (11,487,681) | 0 | (11,487,681) | 0 |
| 0 | 14,850 | 14,850 | 0 |
| 0 | 531,116 | 531,116 | 0 |
| 0 | 545,966 | 545,966 | 0 |
| (11,487,681) | 545,966 | (10,941,715) | 0 |
| 0 | 0 | 0 | (39,043) |
| 1,380,564 | 0 | 1,380,564 | 0 |
| 384,096 | 0 | 384,096 | 0 |
| 2,023,633 | 0 | 2,023,633 | 0 |
| 212,584 | 0 | 212,584 | 0 |
| 576,121 | 0 | 576,121 | 0 |
| 346,906 | 0 | 346,906 | 0 |
| 3,321,904 | 0 | 3,321,904 | 0 |
| 1,376,542 | 0 | 1,376,542 | 0 |
| 284,168 | 0 | 284,168 | 0 |
| 1,526,363 | 0 | 1,526,363 | 0 |
| 993,766 | 0 | 993,766 | 13,571 |
| 854,250 | 384 | 854,634 | 8,655 |
| 13,280,897 | 384 | 13,281,281 | 22,226 |
| (570,351) | 570,351 | 0 | 0 |
| 12,710,546 | 570,735 | 13,281,281 | 22,226 |
| 1,222,865 | 1,116,701 | 2,339,566 | (16,817) |
| 55,049,569 | (1,438,336) | 53,611,233 | 599,011 |
| <u>\$56,272,434</u> | <u>(\$321,635)</u> | <u>\$55,950,799</u> | <u>\$582,194</u> |

Crawford County, Ohio

Balance Sheet

Governmental Funds

December 31, 2007

| | <u>General</u> | <u>Auto License and Gas Tax</u> | <u>Child Welfare</u> |
|---|--------------------|---|--------------------------|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$3,437,492 | \$3,869,829 | \$743,849 |
| Cash and Cash Equivalents | | | |
| in Segregated Accounts | 0 | 0 | 91,694 |
| Cash and Cash Equivalents with Fiscal Agent | 0 | 0 | 0 |
| Accounts Receivable | 24,992 | 0 | 0 |
| Accrued Interest Receivable | 256,212 | 0 | 0 |
| Sales Taxes Receivable | 534,657 | 0 | 0 |
| Due from Other Governments | 758,351 | 1,817,744 | 325,751 |
| Special Assessments Receivable | 0 | 0 | 0 |
| Prepaid Items | 235,514 | 121 | 0 |
| Materials and Supplies Inventory | 41,776 | 140,889 | 0 |
| Restricted Assets | | | |
| Cash and Cash Equivalents with Escrow Agent | 0 | 0 | 0 |
| Interfund Receivable | 809,825 | 399 | 0 |
| Property Taxes Receivable | 1,303,461 | 0 | 198,719 |
| | <hr/> | <hr/> | <hr/> |
| <i>Total Assets</i> | <u>\$7,402,280</u> | <u>\$5,828,982</u> | <u>\$1,360,013</u> |
| Liabilities and Fund Balances | | | |
| Liabilities | | | |
| Wages Payable | \$76,342 | \$33,688 | \$0 |
| Accounts Payable | 90,502 | 48,327 | 126,212 |
| Contracts Payable | 10,994 | 571 | 0 |
| Due to Other Governments | 186,195 | 47,193 | 305 |
| Due to Component Unit | 0 | 0 | 0 |
| Interfund Payable | 0 | 159,097 | 72,254 |
| Deferred Revenue | 2,707,761 | 1,524,461 | 444,940 |
| Matured Compensated Absences Payable | 8,441 | 0 | 0 |
| Liabilities Payable from Restricted Assets | | | |
| Retainage Payable | 0 | 0 | 0 |
| | <hr/> | <hr/> | <hr/> |
| <i>Total Liabilities</i> | <u>3,080,235</u> | <u>1,813,337</u> | <u>643,711</u> |
| Fund Balances | | | |
| Reserved for Encumbrances | 156,476 | 166,369 | 54,245 |
| Reserved for Interfund Receivable | 183,127 | 0 | 0 |
| Unreserved, reported in | | | |
| General Fund | 3,982,442 | 0 | 0 |
| Special Revenue Funds (Deficit) | 0 | 3,849,276 | 662,057 |
| Debt Service Fund | 0 | 0 | 0 |
| Capital Projects Funds | 0 | 0 | 0 |
| | <hr/> | <hr/> | <hr/> |
| <i>Total Fund Balances (Deficit)</i> | <u>4,322,045</u> | <u>4,015,645</u> | <u>716,302</u> |
| | <hr/> | <hr/> | <hr/> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$7,402,280</u> | <u>\$5,828,982</u> | <u>\$1,360,013</u> |

| County Home | Job and Family Services | Jail Operation Levy | Mental Retardation and Developmental Disabilities | Debt Service |
|------------------|-------------------------|---------------------|---|------------------|
| \$179,425 | \$1,068,449 | \$100,360 | \$1,383,496 | \$39,074 |
| 0 | 0 | 5,187 | 0 | 0 |
| 0 | 0 | 0 | 587,684 | 0 |
| 74,374 | 5,650 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 267,321 |
| 65,712 | 0 | 11,105 | 772,206 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 2,047 | 4,604 | 873 | 2,421 | 0 |
| 4,171 | 6,812 | 21,127 | 2,232 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 85,730 | 202 | 0 | 0 |
| 544,813 | 0 | 0 | 1,906,847 | 0 |
| <u>\$870,542</u> | <u>\$1,171,245</u> | <u>\$138,854</u> | <u>\$4,654,886</u> | <u>\$306,395</u> |
| \$21,961 | \$58,146 | \$25,659 | \$35,378 | \$0 |
| 8,385 | 101,719 | 5,044 | 56,622 | 0 |
| 495 | 42,276 | 18,643 | 6,631 | 0 |
| 46,758 | 282,835 | 50,226 | 70,768 | 0 |
| 0 | 0 | 0 | 7,282 | 0 |
| 54 | 98 | 29,181 | 15,565 | 0 |
| 609,420 | 5,712 | 11,105 | 2,559,009 | 138,118 |
| 0 | 34,793 | 0 | 830 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>687,073</u> | <u>525,579</u> | <u>139,858</u> | <u>2,752,085</u> | <u>138,118</u> |
| 21,275 | 126,028 | 0 | 52,610 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 162,194 | 519,638 | (1,004) | 1,850,191 | 0 |
| 0 | 0 | 0 | 0 | 168,277 |
| 0 | 0 | 0 | 0 | 0 |
| <u>183,469</u> | <u>645,666</u> | <u>(1,004)</u> | <u>1,902,801</u> | <u>168,277</u> |
| <u>\$870,542</u> | <u>\$1,171,245</u> | <u>\$138,854</u> | <u>\$4,654,886</u> | <u>\$306,395</u> |

(continued)

Crawford County, Ohio
Balance Sheet
Governmental Funds (continued)
December 31, 2007

| | Other Governmental | Total Governmental Funds |
|---|-----------------------|--------------------------------|
| Assets | | |
| Equity in Pooled Cash and Cash Equivalents | \$4,503,966 | \$15,325,940 |
| Cash and Cash Equivalents in Segregated Accounts | 10,468 | 107,349 |
| Cash and Cash Equivalents with Fiscal Agent | 0 | 587,684 |
| Accounts Receivable | 104,306 | 209,322 |
| Accrued Interest Receivable | 0 | 256,212 |
| Sales Taxes Receivable | 0 | 801,978 |
| Due from Other Governments | 1,209,794 | 4,960,663 |
| Special Assessments Receivable | 94,732 | 94,732 |
| Prepaid Items | 5,239 | 250,819 |
| Materials and Supplies Inventory | 11,307 | 228,314 |
| Restricted Assets | | |
| Cash and Cash Equivalents with Escrow Agent | 7,182 | 7,182 |
| Interfund Receivable | 0 | 896,156 |
| Property Taxes Receivable | 684,755 | 4,638,595 |
| | | |
| <i>Total Assets</i> | <i>\$6,631,749</i> | <i>\$28,364,946</i> |
| Liabilities and Fund Balances | | |
| Liabilities | | |
| Wages Payable | \$25,169 | \$276,343 |
| Accounts Payable | 35,040 | 471,851 |
| Contracts Payable | 22,046 | 101,656 |
| Due to Other Governments | 110,280 | 794,560 |
| Due to Component Unit | 0 | 7,282 |
| Interfund Payable | 618,824 | 895,073 |
| Deferred Revenue | 1,858,657 | 9,859,183 |
| Matured Compensated Absences Payable | 0 | 44,064 |
| Liabilities Payable from Restricted Assets | | |
| Retainage Payable | 7,182 | 7,182 |
| | | |
| <i>Total Liabilities</i> | <i>2,677,198</i> | <i>12,457,194</i> |
| Fund Balances | | |
| Reserved for Encumbrances | 246,652 | 823,655 |
| Reserved for Interfund Receivable | 0 | 183,127 |
| Unreserved, reported in | | |
| General Fund | 0 | 3,982,442 |
| Special Revenue Funds (Deficit) | 3,695,320 | 10,737,672 |
| Debt Service Fund | 0 | 168,277 |
| Capital Projects Funds | 12,579 | 12,579 |
| | | |
| <i>Total Fund Balances (Deficit)</i> | <i>3,954,551</i> | <i>15,907,752</i> |
| <i>Total Liabilities and Fund Balances</i> | <i>\$6,631,749</i> | <i>\$28,364,946</i> |

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, 2007*

| | |
|--|--------------------------------|
| <i>Total Governmental Fund Balances</i> | \$15,907,752 |
| <i>Amounts reported for governmental activities on the statement of net assets are different because of the following:</i> | |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | 46,239,377 |
| Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds: | |
| Accounts Receivable | 47,790 |
| Accrued Interest Receivable | 256,212 |
| Sales Taxes Receivable | 414,362 |
| Due from Other Governments | 4,234,321 |
| Special Assessments Receivable | 94,732 |
| Interfund Receivable | 182,551 |
| Property Taxes Receivable | 202,757 |
| | 5,432,725 |
| Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. | 213,404 |
| The internal service fund is used to charge the costs of health care benefits to individual funds. The assets and liabilities of the internal service fund are included on the statement of net assets. | 1,677,893 |
| Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds: | |
| Accrued Interest Payable | (35,709) |
| General Obligation Bonds Payable | (12,162,049) |
| Compensated Absences Payable | (1,000,959) |
| | (13,198,717) |
| <i>Net Assets of Governmental Activities</i> | <u><u>\$56,272,434</u></u> |

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2007

| | General | Auto License and Gas Tax | Child Welfare |
|--|---------------------------|--------------------------------|-------------------------|
| Revenues | | | |
| Property Taxes | \$1,401,629 | \$0 | \$217,915 |
| Sales Taxes | 3,309,542 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 |
| Charges for Services | 1,982,950 | 85,942 | 106,263 |
| Licenses and Permits | 3,306 | 0 | 0 |
| Fines and Forfeitures | 190,856 | 61,440 | 0 |
| Intergovernmental | 1,571,207 | 3,741,375 | 1,434,481 |
| Interest | 872,689 | 170,156 | 3,804 |
| Rent | 17,344 | 0 | 0 |
| Other | 83,321 | 39,723 | 42,678 |
| <i>Total Revenues</i> | <u>9,432,844</u> | <u>4,098,636</u> | <u>1,805,141</u> |
| Expenditures | | | |
| Current: | | | |
| General Government | | | |
| Legislative and Executive | 2,990,699 | 0 | 0 |
| Judicial | 1,857,623 | 0 | 0 |
| Public Safety | 2,560,784 | 0 | 0 |
| Public Works | 157,855 | 2,991,764 | 0 |
| Health | 375,632 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 |
| Human Services | 344,866 | 0 | 2,381,271 |
| Economic Development | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Debt Service: | | | |
| Principal Retirement | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 |
| Issuance Costs | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>8,287,459</u> | <u>2,991,764</u> | <u>2,381,271</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>1,145,385</u> | <u>1,106,872</u> | <u>(576,130)</u> |
| Other Financing Sources (Uses) | | | |
| Refunding General Obligation Bonds Issued | 0 | 0 | 0 |
| Premium on Refunding General Obligation Bonds Issued | 0 | 0 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 |
| Transfers In | 35,098 | 0 | 215,000 |
| Transfers Out | (1,887,106) | 0 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(1,852,008)</u> | <u>0</u> | <u>215,000</u> |
| <i>Net Changes in Fund Balances</i> | (706,623) | 1,106,872 | (361,130) |
| <i>Fund Balances Beginning of Year - Restated (Note 3)</i> | <u>5,028,668</u> | <u>2,908,773</u> | <u>1,077,432</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u><u>\$4,322,045</u></u> | <u><u>\$4,015,645</u></u> | <u><u>\$716,302</u></u> |

| County Home | Job and Family Services | Jail Operation Levy | Mental Retardation and Developmental Disabilities | Debt Service |
|-------------|-------------------------|---------------------|---|--------------|
| \$585,854 | \$0 | \$0 | \$2,057,701 | \$0 |
| 0 | 0 | 1,376,542 | 0 | 277,987 |
| 0 | 0 | 0 | 0 | 0 |
| 1,072,385 | 1,788,173 | 136,616 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 122,676 | 4,819,895 | 0 | 1,792,495 | 0 |
| 0 | 0 | 0 | 3,272 | 0 |
| 0 | 0 | 0 | 0 | 181,079 |
| 32,037 | 259,793 | 90,801 | 108,018 | 8,811 |
| 1,812,952 | 6,867,861 | 1,603,959 | 3,961,486 | 467,877 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 2,272,942 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 3,708,792 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 1,903,328 | 6,681,981 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 565,000 |
| 0 | 0 | 0 | 0 | 434,453 |
| 0 | 0 | 0 | 0 | 142,133 |
| 1,903,328 | 6,681,981 | 2,272,942 | 3,708,792 | 1,141,586 |
| (90,376) | 185,880 | (668,983) | 252,694 | (673,709) |
| 0 | 0 | 0 | 0 | 6,535,000 |
| 0 | 0 | 0 | 0 | 86,323 |
| 0 | 0 | 0 | 0 | (6,479,187) |
| 0 | 191,084 | 520,303 | 0 | 554,123 |
| (15,000) | 0 | 0 | (70,000) | 0 |
| (15,000) | 191,084 | 520,303 | (70,000) | 696,259 |
| (105,376) | 376,964 | (148,680) | 182,694 | 22,550 |
| 288,845 | 268,702 | 147,676 | 1,720,107 | 145,727 |
| \$183,469 | \$645,666 | (\$1,004) | \$1,902,801 | \$168,277 |

(continued)

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds (continued)
For the Year Ended December 31, 2007

| | Other Governmental | Total Governmental Funds |
|--|-----------------------|--------------------------------|
| Revenues | | |
| Property Taxes | \$747,748 | \$5,010,847 |
| Sales Taxes | 0 | 4,964,071 |
| Special Assessments | 123,828 | 123,828 |
| Charges for Services | 2,336,480 | 7,508,809 |
| Licenses and Permits | 4,164 | 7,470 |
| Fines and Forfeitures | 38,195 | 290,491 |
| Intergovernmental | 2,116,498 | 15,598,627 |
| Interest | 47,359 | 1,097,280 |
| Rent | 0 | 198,423 |
| Other | 189,068 | 854,250 |
| | 5,603,340 | 35,654,096 |
| Expenditures | | |
| Current: | | |
| General Government | | |
| Legislative and Executive | 681,310 | 3,672,009 |
| Judicial | 260,197 | 2,117,820 |
| Public Safety | 707,706 | 5,541,432 |
| Public Works | 358,949 | 3,508,568 |
| Health | 651,718 | 4,736,142 |
| Intergovernmental | 489,447 | 489,447 |
| Human Services | 1,418,418 | 12,729,864 |
| Economic Development | 61,384 | 61,384 |
| Capital Outlay | 225,796 | 225,796 |
| Debt Service: | | |
| Principal Retirement | 0 | 565,000 |
| Interest and Fiscal Charges | 0 | 434,453 |
| Issuance Costs | 0 | 142,133 |
| | 4,854,925 | 34,224,048 |
| <i>Total Expenditures</i> | 4,854,925 | 34,224,048 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 748,415 | 1,430,048 |
| Other Financing Sources (Uses) | | |
| Refunding General Obligation Bonds Issued | 0 | 6,535,000 |
| Premium on Refunding General Obligation Bonds Issued | 0 | 86,323 |
| Payment to Refunded Bond Escrow Agent | 0 | (6,479,187) |
| Transfers In | 472,099 | 1,987,707 |
| Transfers Out | (35,098) | (2,007,204) |
| | 437,001 | 122,639 |
| <i>Total Other Financing Sources (Uses)</i> | 437,001 | 122,639 |
| <i>Net Changes in Fund Balances</i> | 1,185,416 | 1,552,687 |
| <i>Fund Balances Beginning of Year - Restated (Note 3)</i> | 2,769,135 | 14,355,065 |
| <i>Fund Balances End of Year</i> | \$3,954,551 | \$15,907,752 |

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, 2007*

Net Changes in Fund Balances - Total Governmental Funds \$1,552,687

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

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

| | | |
|---|--------------------|-------------|
| Capital Outlay - Depreciable Capital Assets | 625,016 | |
| Depreciation | <u>(2,487,777)</u> | (1,862,761) |

The book value of the capital assets is removed from the capital asset account on the statement of net assets when disposed of which results in an expense on the statement of activities. (11,201)

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

| | | |
|----------------------|----------------|---------|
| Property Taxes | (86,943) | |
| Sales Taxes | 18,543 | |
| Special Assessments | (15,986) | |
| Charges for Services | 81,794 | |
| Intergovernmental | 543,513 | |
| Interest | <u>121,038</u> | 661,959 |

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

| | | |
|---------------------------------------|------------------|-----------|
| General Obligation Bonds Payable | 565,000 | |
| Payment to Refunded Bond Escrow Agent | <u>6,479,187</u> | 7,044,187 |

Bond proceeds are other financing sources in the governmental funds, but the issuance increases long-term liabilities on the statement of net assets. Premiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities.

| | | |
|--|---------------|-------------|
| General Obligation Bonds Issued | (6,535,000) | |
| Premium on General Obligation Bonds Issued | (86,323) | |
| Amortization of Premium | <u>13,249</u> | (6,608,074) |

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

| | | |
|---------------------------------|-----------------|--------|
| Unamortized Issuance Costs | 142,133 | |
| Amortization of Issuance Costs | (14,413) | |
| Annual Accretion | (26,125) | |
| Accrued Interest Payable | 9,685 | |
| Amortization of Accounting Loss | <u>(23,314)</u> | 87,966 |

(continued)

Crawford County, Ohio

*Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to Statement of Activities (continued)
For the Year Ended December 31, 2007*

The internal service fund is used to charge the costs of health care benefits to individual funds. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue of the internal service fund is allocated among the governmental activities. \$356,847

Compensated absences reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. 1,255

Change in Net Assets of Governmental Activities \$1,222,865

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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---|-------------------------|------------------------|---------------------------|---|
| Revenues | | | | |
| Property Taxes | \$1,375,000 | \$1,375,000 | \$1,401,238 | \$26,238 |
| Sales Taxes | 3,150,000 | 3,150,000 | 3,295,296 | 145,296 |
| Charges for Services | 1,703,837 | 1,703,837 | 1,966,517 | 262,680 |
| Licenses and Permits | 3,410 | 3,410 | 3,306 | (104) |
| Fines and Forfeitures | 148,000 | 148,000 | 190,553 | 42,553 |
| Intergovernmental | 1,439,178 | 1,439,178 | 1,571,491 | 132,313 |
| Interest | 425,000 | 425,000 | 801,275 | 376,275 |
| Rent | 17,344 | 17,344 | 17,344 | 0 |
| Other | 33,000 | 33,000 | 87,011 | 54,011 |
| <i>Total Revenues</i> | <u>8,294,769</u> | <u>8,294,769</u> | <u>9,334,031</u> | <u>1,039,262</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government | | | | |
| Legislative and Executive | 3,362,992 | 3,396,523 | 3,279,644 | 116,879 |
| Judicial | 2,091,480 | 2,077,774 | 1,883,653 | 194,121 |
| Public Safety | 2,937,787 | 2,923,581 | 2,596,351 | 327,230 |
| Public Works | 177,388 | 176,366 | 159,515 | 16,851 |
| Health | 386,842 | 379,603 | 378,129 | 1,474 |
| Human Services | 393,969 | 393,836 | 341,280 | 52,556 |
| <i>Total Expenditures</i> | <u>9,350,458</u> | <u>9,347,683</u> | <u>8,638,572</u> | <u>709,111</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(1,055,689)</u> | <u>(1,052,914)</u> | <u>695,459</u> | <u>1,748,373</u> |
| Other Financing Sources (Uses) | | | | |
| Advances In | 0 | 0 | 1,173,064 | 1,173,064 |
| Transfers In | 0 | 0 | 35,098 | 35,098 |
| Advances Out | 0 | 0 | (262,540) | (262,540) |
| Transfers Out | (1,782,181) | (1,887,358) | (1,887,106) | 252 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(1,782,181)</u> | <u>(1,887,358)</u> | <u>(941,484)</u> | <u>945,874</u> |
| <i>Net Changes in Fund Balance</i> | (2,837,870) | (2,940,272) | (246,025) | 2,694,247 |
| <i>Fund Balance Beginning of Year</i> | 2,843,815 | 2,843,815 | 2,843,815 | 0 |
| Prior Year Encumbrances Appropriated | <u>130,018</u> | <u>130,018</u> | <u>130,018</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$135,963</u></u> | <u><u>\$33,561</u></u> | <u><u>\$2,727,808</u></u> | <u><u>\$2,694,247</u></u> |

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto License and Gas Tax Fund
For the Year Ended December 31, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|--------------------|--------------------|---|
| Revenues | | | | |
| Charges for Services | \$60,000 | \$60,000 | \$86,011 | \$26,011 |
| Fines and Forfeitures | 60,000 | 60,000 | 62,094 | 2,094 |
| Intergovernmental | 3,540,000 | 3,540,000 | 3,725,801 | 185,801 |
| Interest | 50,000 | 50,000 | 167,084 | 117,084 |
| Other | 0 | 0 | 17,357 | 17,357 |
| <i>Total Revenues</i> | 3,710,000 | 3,710,000 | 4,058,347 | 348,347 |
| Expenditures | | | | |
| Current: | | | | |
| Public Works | 3,717,029 | 3,792,139 | 3,074,203 | 717,936 |
| <i>Net Changes in Fund Balance</i> | (7,029) | (82,139) | 984,144 | 1,066,283 |
| <i>Fund Balance Beginning of Year</i> | 2,600,985 | 2,600,985 | 2,600,985 | 0 |
| Prior Year Encumbrances Appropriated | 81,804 | 81,804 | 81,804 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$2,675,760</u> | <u>\$2,600,650</u> | <u>\$3,666,933</u> | <u>\$1,066,283</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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|--|--------------------|-------------------|------------------|---|
| Revenues | | | | |
| Property Taxes | \$205,900 | \$205,900 | \$217,945 | \$12,045 |
| Charges for Services | 81,000 | 81,000 | 106,263 | 25,263 |
| Intergovernmental | 1,519,390 | 1,519,390 | 1,506,342 | (13,048) |
| Interest | 3 | 3 | 54 | 51 |
| Other | 15,050 | 40,050 | 42,697 | 2,647 |
| <i>Total Revenues</i> | 1,821,343 | 1,846,343 | 1,873,301 | 26,958 |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | 2,094,000 | 2,738,807 | 2,485,502 | 253,305 |
| <i>Excess of Revenues Under Expenditures</i> | (272,657) | (892,464) | (612,201) | 280,263 |
| Other Financing Sources | | | | |
| Transfers In | 215,000 | 215,000 | 215,000 | 0 |
| <i>Net Changes in Fund Balance</i> | (57,657) | (677,464) | (397,201) | 280,263 |
| <i>Fund Balance Beginning of Year</i> | 708,602 | 708,602 | 708,602 | 0 |
| Prior Year Encumbrances Appropriated | 221,132 | 221,132 | 221,132 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$872,077</u> | <u>\$252,270</u> | <u>\$532,533</u> | <u>\$280,263</u> |

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Home Fund
For the Year Ended December 31, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|--|--------------------|-------------------|------------------|---|
| Revenues | | | | |
| Property Taxes | \$616,000 | \$616,000 | \$585,666 | (\$30,334) |
| Charges for Services | 1,325,000 | 1,325,000 | 1,080,739 | (244,261) |
| Intergovernmental | 55,000 | 55,000 | 122,676 | 67,676 |
| Other | 4,000 | 4,000 | 8,889 | 4,889 |
| <i>Total Revenues</i> | 2,000,000 | 2,000,000 | 1,797,970 | (202,030) |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | 2,069,650 | 2,073,648 | 1,894,378 | 179,270 |
| <i>Excess of Revenues Under Expenditures</i> | (69,650) | (73,648) | (96,408) | (22,760) |
| Other Financing Uses | | | | |
| Transfers Out | (15,000) | (15,000) | (15,000) | 0 |
| <i>Net Changes in Fund Balance</i> | (84,650) | (88,648) | (111,408) | (22,760) |
| <i>Fund Balance Beginning of Year</i> | 196,154 | 196,154 | 196,154 | 0 |
| Prior Year Encumbrances Appropriated | 23,512 | 23,512 | 23,512 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$135,016</u> | <u>\$131,018</u> | <u>\$108,258</u> | <u>(\$22,760)</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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---|--------------------|-------------------|------------------|---|
| Revenues | | | | |
| Charges for Services | \$1,160,000 | \$1,160,000 | \$1,702,505 | \$542,505 |
| Intergovernmental | 5,323,540 | 5,463,540 | 4,819,895 | (643,645) |
| Other | 237,800 | 237,800 | 216,098 | (21,702) |
| <i>Total Revenues</i> | 6,721,340 | 6,861,340 | 6,738,498 | (122,842) |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | 6,865,000 | 7,206,112 | 6,566,908 | 639,204 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (143,660) | (344,772) | 171,590 | 516,362 |
| Other Financing Sources | | | | |
| Transfers In | 185,750 | 185,750 | 191,084 | 5,334 |
| <i>Net Changes in Fund Balance</i> | 42,090 | (159,022) | 362,674 | 521,696 |
| <i>Fund Balance Beginning of Year</i> | 310,305 | 310,305 | 310,305 | 0 |
| Prior Year Encumbrances Appropriated | 207,293 | 207,293 | 207,293 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$559,688</u> | <u>\$358,576</u> | <u>\$880,272</u> | <u>\$521,696</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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|--|--------------------|-------------------|-----------------|---|
| Revenues | | | | |
| Sales Taxes | \$1,250,000 | \$1,250,000 | \$1,376,542 | \$126,542 |
| Charges for Services | 220,000 | 220,000 | 167,887 | (52,113) |
| Other | 55,000 | 55,000 | 67,316 | 12,316 |
| <i>Total Revenues</i> | 1,525,000 | 1,525,000 | 1,611,745 | 86,745 |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety | 2,225,935 | 2,253,106 | 2,240,428 | 12,678 |
| <i>Excess of Revenues Under Expenditures</i> | (700,935) | (728,106) | (628,683) | 99,423 |
| Other Financing Sources | | | | |
| Advances In | 0 | 0 | 29,000 | 29,000 |
| Transfers In | 580,303 | 580,303 | 520,303 | (60,000) |
| <i>Total Other Financing Sources</i> | 580,303 | 580,303 | 549,303 | (31,000) |
| <i>Net Changes in Fund Balance</i> | (120,632) | (147,803) | (79,380) | 68,423 |
| <i>Fund Balance Beginning of Year</i> | 133,807 | 133,807 | 133,807 | 0 |
| Prior Year Encumbrances Appropriated | 28,511 | 28,511 | 28,511 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$41,686</u> | <u>\$14,515</u> | <u>\$82,938</u> | <u>\$68,423</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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---|--------------------|-------------------|--------------------|---|
| Revenues | | | | |
| Property Taxes | \$2,460,000 | \$2,460,000 | \$2,057,044 | (\$402,956) |
| Intergovernmental | 1,462,431 | 1,482,058 | 1,741,920 | 259,862 |
| Interest | 0 | 0 | 5,570 | 5,570 |
| Other | 80,700 | 80,700 | 68,677 | (12,023) |
| <i>Total Revenues</i> | 4,003,131 | 4,022,758 | 3,873,211 | (149,547) |
| Expenditures | | | | |
| Current: | | | | |
| Health | 3,933,131 | 4,022,611 | 3,714,360 | 308,251 |
| <i>Excess of Revenues Over Expenditures</i> | 70,000 | 147 | 158,851 | 158,704 |
| Other Financing Uses | | | | |
| Transfers Out | (70,000) | (70,000) | (70,000) | 0 |
| <i>Net Changes in Fund Balance</i> | 0 | (69,853) | 88,851 | 158,704 |
| <i>Fund Balance Beginning of Year</i> | 939,433 | 939,433 | 939,433 | 0 |
| Prior Year Encumbrances Appropriated | 87,786 | 87,786 | 87,786 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$1,027,219</u> | <u>\$957,366</u> | <u>\$1,116,070</u> | <u>\$158,704</u> |

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2007

| | Business-Type Activities | | | Governmental Activity- Internal Service Fund |
|---|--------------------------|----------------------|------------------------------|---|
| | Sewer | Sanitary Landfill | Total Enterprise Funds | |
| Assets | | | | |
| Current Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$189,511 | \$186,361 | \$375,872 | \$2,126,937 |
| Accounts Receivable | 15,454 | 216,374 | 231,828 | 0 |
| Prepaid Items | 838 | 0 | 838 | 0 |
| Interfund Receivable | 15 | 0 | 15 | 0 |
| <i>Total Current Assets</i> | <u>205,818</u> | <u>402,735</u> | <u>608,553</u> | <u>2,126,937</u> |
| Noncurrent Assets | | | | |
| Unamortized Issuance Costs | 10,757 | 57,808 | 68,565 | 0 |
| Capital Assets | | | | |
| Nondepreciable Capital Assets | 0 | 1,273,314 | 1,273,314 | 0 |
| Depreciable Capital Assets, Net | 1,870,901 | 649,955 | 2,520,856 | 0 |
| <i>Total Noncurrent Assets</i> | <u>1,881,658</u> | <u>1,981,077</u> | <u>3,862,735</u> | <u>0</u> |
| <i>Total Assets</i> | <u>2,087,476</u> | <u>2,383,812</u> | <u>4,471,288</u> | <u>2,126,937</u> |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Wages Payable | 325 | 0 | 325 | 153 |
| Accounts Payable | 260 | 0 | 260 | 0 |
| Due to Other Governments | 738 | 0 | 738 | 23 |
| Interfund Payable | 1,098 | 0 | 1,098 | 0 |
| Claims Payable | 0 | 0 | 0 | 448,868 |
| Accrued Interest Payable | 1,345 | 12,009 | 13,354 | 0 |
| General Obligation Bonds Payable | 55,000 | 535,000 | 590,000 | 0 |
| OPWC Loans Payable | 2,479 | 0 | 2,479 | 0 |
| <i>Total Current Liabilities</i> | <u>61,245</u> | <u>547,009</u> | <u>608,254</u> | <u>449,044</u> |
| Long-Term Liabilities | | | | |
| General Obligation Bonds Payable | 602,470 | 3,536,673 | 4,139,143 | 0 |
| OPWC Loans Payable | 44,620 | 0 | 44,620 | 0 |
| Compensated Absences Payable | 906 | 0 | 906 | 0 |
| <i>Total Long-Term Liabilities</i> | <u>647,996</u> | <u>3,536,673</u> | <u>4,184,669</u> | <u>0</u> |
| <i>Total Liabilities</i> | <u>709,241</u> | <u>4,083,682</u> | <u>4,792,923</u> | <u>449,044</u> |
| Net Assets | | | | |
| Invested in Capital Assets, Net of Related Debt | 1,263,595 | (913,209) | 350,386 | 0 |
| Unrestricted (Deficit) | 114,640 | (786,661) | (672,021) | 1,677,893 |
| <i>Total Net Assets (Deficit)</i> | <u>\$1,378,235</u> | <u>(\$1,699,870)</u> | <u>(\$321,635)</u> | <u>\$1,677,893</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, 2007

| | Business-Type Activities | | Total Enterprise Funds | Governmental Activity - Internal Service Fund |
|--|---------------------------|-----------------------------|------------------------------|--|
| | Sewer | Sanitary Landfill | | |
| Operating Revenues | | | | |
| Charges for Services | \$181,811 | \$4,758,217 | \$4,940,028 | \$3,511,906 |
| Rent | 0 | 772,166 | 772,166 | 0 |
| Other | 384 | 0 | 384 | 0 |
| <i>Total Operating Revenues</i> | <u>182,195</u> | <u>5,530,383</u> | <u>5,712,578</u> | <u>3,511,906</u> |
| Operating Expenses | | | | |
| Personal Services | 20,639 | 0 | 20,639 | 7,793 |
| Materials and Supplies | 3,856 | 0 | 3,856 | 0 |
| Contractual Services | 58,082 | 4,649,640 | 4,707,722 | 377,197 |
| Claims | 0 | 0 | 0 | 2,770,069 |
| Depreciation | 47,267 | 127,029 | 174,296 | 0 |
| Other | 9,651 | 1,924 | 11,575 | 0 |
| <i>Total Operating Expenses</i> | <u>139,495</u> | <u>4,778,593</u> | <u>4,918,088</u> | <u>3,155,059</u> |
| <i>Operating Income</i> | 42,700 | 751,790 | 794,490 | 356,847 |
| Non-Operating Expenses | | | | |
| Interest Expense | (27,466) | (220,674) | (248,140) | 0 |
| <i>Income Before Contributions and Transfers</i> | 15,234 | 531,116 | 546,350 | 356,847 |
| Capital Contributions | 550,854 | 0 | 550,854 | 0 |
| Transfers In | 18,000 | 1,497 | 19,497 | 0 |
| <i>Changes in Net Assets</i> | 584,088 | 532,613 | 1,116,701 | 356,847 |
| <i>Net Assets (Deficit) Beginning of Year</i> | <u>794,147</u> | <u>(2,232,483)</u> | <u>(1,438,336)</u> | <u>1,321,046</u> |
| <i>Net Assets (Deficit) End of Year</i> | <u><u>\$1,378,235</u></u> | <u><u>(\$1,699,870)</u></u> | <u><u>(\$321,635)</u></u> | <u><u>\$1,677,893</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, 2007

| | Business-Type Activities | | | Governmental Activity- Internal Service Fund |
|--|--------------------------|-------------------|------------------------------|---|
| | Sewer | Sanitary Landfill | Total Enterprise Funds | |
| Increase (Decrease) in Cash and Cash Equivalents | | | | |
| Cash Flows from Operating Activities | | | | |
| Cash Received from Customers | \$180,536 | \$0 | \$180,536 | \$3,511,906 |
| Cash Received from Rent | 0 | 772,166 | 772,166 | 0 |
| Cash Payments for Personal Services | (19,859) | 0 | (19,859) | (7,787) |
| Cash Payments for Materials and Supplies | (3,801) | 0 | (3,801) | (377,197) |
| Cash Payments for Contractual Services | (58,594) | 0 | (58,594) | 0 |
| Cash Payments for Claims | 0 | 0 | 0 | (2,556,035) |
| Cash Payments for Other | (9,512) | (1,924) | (11,436) | 0 |
| <i>Net Cash Provided by Operating Activities</i> | <u>88,770</u> | <u>770,242</u> | <u>859,012</u> | <u>570,887</u> |
| Cash Flows from Noncapital Financing Activities | | | | |
| Transfers In | 18,000 | 1,497 | 19,497 | 0 |
| Advances Out | (71,120) | (175,000) | (246,120) | 0 |
| <i>Net Cash Used for Noncapital Financing Activities</i> | <u>(53,120)</u> | <u>(173,503)</u> | <u>(226,623)</u> | <u>0</u> |
| Cash Flows from Capital and Related Financing Activities | | | | |
| Cash Received from Refunding | | | | |
| General Obligation Bonds Issued | 405,000 | 1,195,000 | 1,600,000 | 0 |
| Cash Received from Premium on Refunding | | | | |
| General Obligation Bonds Issued | 18,662 | 12,699 | 31,361 | 0 |
| Cash Payments for Issuance Costs | (9,894) | (14,985) | (24,879) | 0 |
| Cash Payments to Refunded Bond Escrow Agent | (413,768) | (1,192,620) | (1,606,388) | 0 |
| Principal Paid on General Obligation Bonds | (60,000) | (345,000) | (405,000) | 0 |
| Interest Paid on General Obligation Bonds | (16,370) | (155,846) | (172,216) | 0 |
| Principal Paid on OPWC Loans | (2,479) | 0 | (2,479) | 0 |
| <i>Net Cash Used for Capital and Related Financing Activities</i> | <u>(78,849)</u> | <u>(500,752)</u> | <u>(579,601)</u> | <u>0</u> |
| <i>Net Increase (Decrease) in Cash and Cash Equivalents</i> | (43,199) | 95,987 | 52,788 | 570,887 |
| <i>Cash and Cash Equivalents Beginning of Year</i> | <u>232,710</u> | <u>90,374</u> | <u>323,084</u> | <u>1,556,050</u> |
| <i>Cash and Cash Equivalents End of Year</i> | <u>\$189,511</u> | <u>\$186,361</u> | <u>\$375,872</u> | <u>\$2,126,937</u> |
| Reconciliation of Operating Income to Net Cash Provided by Operating Activities | | | | |
| Operating Income | \$42,700 | \$751,790 | \$794,490 | \$356,847 |
| Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities | | | | |
| Depreciation | 47,267 | 127,029 | 174,296 | 0 |
| Increase in Assets | | | | |
| Accounts Receivable | (1,275) | (108,577) | (109,852) | 0 |
| Prepaid Items | (412) | 0 | (412) | 0 |
| Increase (Decrease) in Liabilities | | | | |
| Wages Payable | 11 | 0 | 11 | 5 |
| Accounts Payable | (124) | 0 | (124) | 0 |
| Due to Other Governments | 223 | 0 | 223 | 1 |
| Interfund Payable | 218 | 0 | 218 | 0 |
| Claims Payable | 0 | 0 | 0 | 214,034 |
| Compensated Absences Payable | 162 | 0 | 162 | 0 |
| <i>Net Cash Provided by Operating Activities</i> | <u>\$88,770</u> | <u>\$770,242</u> | <u>\$859,012</u> | <u>\$570,887</u> |

Non-Cash Capital Related Transactions

During 2007, governmental funds contributed capital assets, in the amount of \$550,854, to the Sewer District enterprise fund.

Other Non-Cash Transactions

During 2007, \$4,649,640 in tonnage fees was collected by and retained by the lessee as part of the contract with the County.

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2007

| | Private Purpose Trust | Agency |
|---|--------------------------|--------------|
| Assets | | |
| Equity in Pooled Cash and Cash Equivalents | \$786 | \$3,543,149 |
| Cash and Cash Equivalents in Segregated Accounts | 59,533 | 467,585 |
| Due from Other Governments | 0 | 2,579,932 |
| Special Assessments Receivable | 0 | 130,080 |
| Property Taxes Receivable | 0 | 26,007,079 |
| <i>Total Assets</i> | 60,319 | \$32,727,825 |
| Liabilities | | |
| Payroll Taxes Withholding | 0 | \$184,542 |
| Due to Other Governments | 0 | 31,439,472 |
| Undistributed Assets | 0 | 1,103,811 |
| <i>Total Liabilities</i> | 0 | \$32,727,825 |
| Net Assets | | |
| Held in Trust for Residents | 6,178 | |
| Held in Trust for Undistributed Probate | 54,141 | |
| <i>Total Net Assets</i> | \$60,319 | |

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Change in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2007

| | |
|-------------------------------------|------------------------|
| Additions | |
| Donations | \$19,307 |
| Interest | <u>613</u> |
| <i>Total Additions</i> | 19,920 |
| Deductions | |
| Human Services | <u>21,920</u> |
| <i>Change in Net Assets</i> | (2,000) |
| <i>Net Assets Beginning of Year</i> | <u>62,319</u> |
| <i>Net Assets End of Year</i> | <u><u>\$60,319</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, 2007

Note 1 - Reporting Entity

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

Primary Government

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

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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

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

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

The Crawford County Park District is statutorily created as a separate and distinct political subdivision of the State. The probate judge appoints three commissioners who are authorized to contract and sue on behalf of the District. The Commissioners adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits. The Crawford County Park District is a related organization to the County. (See Note 22)

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.

The Family and Children First Council is statutorily created and consists of various representatives from the County. The Council members adopt their own budget, authorize Council 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 23)

The County also participates in the County Commissioners Association of Ohio Service Corporation, an insurance purchasing pool. (See Note 24)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Note 2 - Summary of Significant Accounting Policies

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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:

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

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

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

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

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

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

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Proprietary Funds

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

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

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

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

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

Fiduciary Funds

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

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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

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

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting; proprietary funds and fiduciary funds use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues - Exchange and Nonexchange Transactions

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, are recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within thirty-one days after year end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the year in which the sales are made. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year end: sales taxes, charges for services, fines and forfeitures, state-levied locally shared taxes (including gasoline tax and motor vehicle license fees), grants, interest, and rent.

Deferred Revenues

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

Property taxes for which there was an enforceable legal claim at December 31, 2007, but were levied to finance 2008 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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

Expenses/Expenditures

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

E. Budgetary Process

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

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

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

F. Cash and Investments

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

The County's investments included federal agency securities, commercial paper, nonnegotiable certificates of deposit, and STAR Ohio. The County's investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2007.

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 2007 was \$872,689, which includes \$759,010 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, 2007, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. Restricted Assets

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

J. Unamortized Issuance Costs/Bond Premium/Accounting Gain or Loss

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

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

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

On the governmental fund financial statements, issuance costs and bond premiums are recognized in the period when the debt is first issued.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

K. Capital Assets

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

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

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

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

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

L. Interfund Receivables/Payables

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

M. Compensated Absences

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

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

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

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

N. Accrued Liabilities and Long-Term Obligations

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

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

O. Net Assets

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

The County did not have any net assets restricted by enabling legislation at December 31, 2007.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

P. Fund Balance Reserves

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

Q. Operating Revenues and Expenses

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

R. Capital Contributions

Capital contributions arise from outside contributions of capital assets, from grants, from other funds, or from outside contributions of resources restricted to capital acquisition and construction.

S. Internal Activity

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

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

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

T. Estimates

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

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

In prior years, the County failed to report moneys held by a third party on behalf of the County. In addition, the County recorded the incorrect amount of infrastructure contributed to the County by the State of Ohio. The restatement due to these corrections had the following effect on fund balance/net assets as they were previously reported.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

| | General | Auto License and Gas Tax | Child Welfare | County Home | Job and Family Services |
|--------------------------------|--------------------|--------------------------------|--------------------|------------------|-------------------------------|
| Fund Balance December 31, 2006 | \$5,028,668 | \$2,908,773 | \$1,077,432 | \$288,845 | \$268,702 |
| Cash and Cash Equivalents | 0 | 0 | 0 | 0 | 0 |
| Adjusted Fund Balance | <u>\$5,028,668</u> | <u>\$2,908,773</u> | <u>\$1,077,432</u> | <u>\$288,845</u> | <u>\$268,702</u> |

| | Jail Operation Levy | Mental Retardation and Developmental Disabilities | Debt Service | Other Governmental Funds | Total Governmental Funds |
|--------------------------------|---------------------------|---|------------------|--------------------------------|--------------------------------|
| Fund Balance December 31, 2006 | \$147,676 | \$1,159,183 | \$145,727 | \$2,769,135 | \$13,794,141 |
| Cash and Cash Equivalents | 0 | 560,924 | 0 | 0 | 560,924 |
| Adjusted Fund Balance | <u>\$147,676</u> | <u>\$1,720,107</u> | <u>\$145,727</u> | <u>\$2,769,135</u> | <u>\$14,355,065</u> |

| | Total Governmental Activities |
|-------------------------------|-------------------------------------|
| Net Assets, December 31, 2006 | \$48,104,924 |
| Cash and Cash Equivalents | 560,924 |
| Nondepreciable Capital Assets | 3,558,400 |
| Depreciable Capital Assets | 3,034,646 |
| Accumulated Depreciation | (209,325) |
| Adjusted Net Assets | <u>\$55,049,569</u> |

Note 4 - Change in Accounting Principles

For 2007, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions", GASB Statement No. 48, "Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues", and GASB Statement No. 50, "Pension Disclosures".

GASB Statement No. 45 improves the relevance and usefulness of financial reporting by requiring systematic, accrual-basis measurement and recognition of OPEB costs over a period that approximates employees' year of service and providing information about actuarial accrued liabilities associated with OPEB and whether and to what extent progress is being made in funding the plan. An OPEB liability at transition was determined in accordance with this statement for the Ohio Public Employees Retirement System postemployment healthcare plan, in the amount of \$61,868, which is the same as the previously reported liability.

GASB Statement No. 48 addresses how to account for the exchange of an interest in expected flows from collecting specific receivables or specific future revenues for immediate cash payments. The statement established criteria used to determine whether the transaction should be recorded as revenue or as a liability (a sale or a collateralized borrowing). The implementation of this statement did not result in any change to the financial statements.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

GASB Statement No. 50 requires employers contributing to defined benefit pension plans to include the legal or contractual maximum contribution rates in the notes to the financial statements. The implementation of this statement did not result in any change to the financial statements.

Note 5 - Accountability

The following funds had deficit fund balances/net assets as of December 31, 2007.

| | Deficit Fund Balances/ Net Assets |
|-----------------------------------|---|
| Special Revenue Funds | |
| Jail Operation Levy | \$1,004 |
| Community Development Block Grant | 188,656 |
| Law Enforcement Overtime Project | 6,369 |
| | |
| Capital Projects Funds | |
| Sugar Grove Sewer Project | 54,337 |
| Westmoor Sewer Construction | 161,204 |
| | |
| Enterprise | |
| Sanitary Landfill | 1,699,870 |

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

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

Note 6 - 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).

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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

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

| | Net Changes in Fund Balance | | | |
|--|-----------------------------|--------------------------------|--------------------|--------------------|
| | General | Auto License and Gas Tax | Child Welfare | County Home |
| GAAP Basis | (\$706,623) | \$1,106,872 | (\$361,130) | (\$105,376) |
| Non-Budgeted Cash Activity | (65,326) | (4,954) | 21,212 | 414 |
| Net Adjustment for Revenue Accruals | (28,758) | (13,215) | 71,948 | 8,603 |
| Net Adjustment for Expenditure Accruals | 82,513 | 95,410 | 65,818 | 10,011 |
| Prepaid Items | (194,691) | (19) | 59 | (1,379) |
| Materials and Supplies Inventory | (10,665) | (21,855) | 0 | 4,135 |
| Advances In | 1,173,064 | 0 | 0 | 0 |
| Advances Out | (262,540) | 0 | 0 | 0 |
| Encumbrances | (232,999) | (178,095) | (195,108) | (27,816) |
| Budget Basis | <u>(\$246,025)</u> | <u>\$984,144</u> | <u>(\$397,201)</u> | <u>(\$111,408)</u> |

| | Net Changes in Fund Balance | | |
|--|-------------------------------|---------------------------|---|
| | Job and Family Services | Jail Operation Levy | Mental Retardation and Developmental Disabilities |
| GAAP Basis | \$376,964 | (\$148,680) | \$182,694 |
| Non-Budgeted Cash Activity | 1,620 | (137) | (17,310) |
| Net Adjustment for Revenue Accruals | (85,668) | 32,274 | 3,467 |
| Net Adjustment for Expenditure Accruals | 252,194 | 18,281 | 35,665 |
| Prepaid Items | 4,149 | 14,468 | (37) |
| Materials and Supplies Inventory | 1,491 | (7,503) | (128) |
| Advances In | 0 | 29,000 | 0 |
| Encumbrances | (188,076) | (17,083) | (115,500) |
| Budget Basis | <u>\$362,674</u> | <u>(\$79,380)</u> | <u>\$88,851</u> |

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Note 7 - Deposits and Investments

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

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

1. United States treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2);
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
 - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
12. Up to 1 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

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

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

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$4,807,182 of the County's bank balance of \$14,332,861 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although the State statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Investments

As of December 31, 2007, the County had the following investments:

| | Total | Maturities | |
|--|--------------------|-----------------------|----------------------|
| | | Less Than 6 Months | 1 Year to 3 Years |
| Federal Home Loan Mortgage Corporation Notes | \$1,000,155 | \$1,000,155 | \$0 |
| Federal National Mortgage Association Notes | 1,000,452 | 0 | 1,000,452 |
| Federal Home Loan Bank Bonds | 2,269,256 | 749,500 | 1,519,756 |
| Commercial Paper | 1,498,204 | 1,498,204 | 0 |
| STAR Ohio | 1,889,552 | 1,889,552 | 0 |
| Total Investments | \$7,657,619 | \$5,137,411 | \$2,520,208 |

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

The Federal Home Loan Mortgage Corporation Notes, Federal National Mortgage Association Notes, and Federal Home Loan Bank Bonds carry a rating of Aaa by Moodys. The commercial paper carries a rating of A1+ by Moodys. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that commercial paper have the highest rating by at least two nationally recognized standard rating services and STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

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

| | Fair Value | Percentage of Portfolio |
|--|-------------|----------------------------|
| Federal Home Loan Mortgage Corporation Notes | \$1,000,155 | 13.06% |
| Federal National Mortgage Association Notes | 1,000,452 | 13.07 |
| Federal Home Loan Bank Bonds | 2,269,256 | 29.63 |
| Commercial Paper | 1,498,204 | 19.56 |

Note 8 - Receivables

Receivables at December 31, 2007, consisted of accounts (billings for user charged services, including unbilled utility services), accrued interest, sales taxes, grants, entitlements, shared revenues, special assessments, interfund, and property taxes. All receivables are expected to be collected within one year, except special assessments, interfund, and property taxes. Special assessments, in the amount of \$42,587, and interfund receivables, in the amount of \$183,127, will not be received within one year. At December 31, 2007, the amount of delinquent special assessments was \$42,587. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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

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

| Fund Type/Fund | Description | Amount |
|-----------------------------------|---------------------------------------|-------------|
| Governmental Activities | | |
| Major Funds | | |
| General Fund | Local Government Revenue Assistance | \$593,009 |
| | Grants and Subsidies | 165,342 |
| Total General Fund | | 758,351 |
| Auto License and Gas Tax | Motor Vehicle License Tax and Gas Tax | 1,817,744 |
| Child Welfare | Tangible Tax, Homestead, and Rollback | 25,586 |
| | Child Welfare Grant | 300,165 |
| Total Child Welfare | | 325,751 |
| County Home | Tangible Tax, Homestead, and Rollback | 65,712 |
| Jail Operation Levy | Housing of Prisoners | 11,105 |
| MRDD | Tangible Tax, Homestead, and Rollback | 229,990 |
| | MRDD Grants | 542,216 |
| Total MRDD | | 772,206 |
| Total Major Funds | | 3,750,869 |
| Nonmajor Funds | | |
| Community Development Block Grant | Community Development Grant | 676,190 |
| Council on Aging Levy | Tangible Tax, Homestead, and Rollback | 39,427 |
| Economic Development | Ohio Department of Development Grant | 85,000 |
| Emergency Management Agency | Emergency Management Grants | 170,426 |
| Felony Delinquent Care | Felony Delinquent Care Grant | 86,599 |
| Help Me Grow | Help Me Grow Grant | 47,255 |
| Law Enforcement Overtime Project | Law Enforcement Overtime Grant | 25,484 |
| Mental Health | Tangible Tax, Homestead, and Rollback | 47,321 |
| Ohio Childrens Trust | Ohio Childrens Trust Grant | 7,500 |
| Victims of Crime | Victims of Crime Grant | 24,592 |
| Total Nonmajor Funds | | 1,209,794 |
| Total Governmental Activities | | \$4,960,663 |

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

| Fund Type/Fund | Description | Amount |
|--------------------------|---------------------------------------|-------------|
| Agency Funds | | |
| Local Government | Local Government Revenue Assistance | \$642,427 |
| Library Local Government | Library Local Government | 914,009 |
| Tangible Tax | Tangible Tax | 114,449 |
| Undivided Tax | Motor Vehicle License Tax and Gas Tax | 909,047 |
| Total Agency Funds | | \$2,579,932 |

Note 9 - Permissive Sales and Use Tax

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

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

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

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2007. 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 10 - 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 2007 represent the collection of 2006 taxes. Real property taxes received in 2007 were levied after October 1, 2006, on the assessed values as of January 1, 2006, 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.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Public utility property tax revenues received in 2007 represent the collection of 2006 taxes. Public utility real and tangible personal property taxes received in 2007 became a lien on December 31, 2005, were levied after October 1, 2006, 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 2007 (other than public utility property) represent the collection of 2007 taxes. Tangible personal property taxes received in 2007 were levied after October 1, 2006, on the value as of December 31, 2006. In prior years, tangible personal property was assessed at 25 percent of true value for capital assets and 23 percent for inventory. The tangible personal property tax is being phased out. The assessment percentage for all property, including inventory, for 2007 is 12.5 percent. This will be reduced to 6.25 percent for 2008 and zero for 2009. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

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

Accrued property taxes receivable represents real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2007, and for which there was an enforceable legal claim. The entire receivable has been deferred since current taxes were not levied to finance 2007 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue while the remainder has been deferred.

The full tax rate for all County operations for the year ended December 31, 2007, was \$8.80 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2007 property tax receipts were based are as follows:

| | Amount |
|---|---------------|
| Agricultural/Residential and Other Real Estate | \$637,921,070 |
| Public Utility | 26,869,670 |
| Tangible Personal | 51,220,071 |
| Total Assessed Value | \$716,010,811 |

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2007, was as follows:

| | Restated Balance at December 31, 2006 | Additions | Reductions | Balance at December 31, 2007 |
|---|--|----------------------|--------------------|------------------------------------|
| Primary Government | | | | |
| Governmental Activities | | | | |
| Nondepreciable Capital Assets | | | | |
| Land | \$686,015 | \$0 | \$0 | \$686,015 |
| Land Improvements | 5,562,881 | 0 | 0 | 5,562,881 |
| Construction in Progress | 769,951 | 0 | (609,649) | 160,302 |
| Total Nondepreciable Capital Assets | <u>7,018,847</u> | <u>0</u> | <u>(609,649)</u> | <u>6,409,198</u> |
| Depreciable Capital Assets | | | | |
| Buildings and Building Improvements | 28,895,532 | 12,400 | 0 | 28,907,932 |
| Improvements Other Than Buildings | 10,000 | 0 | 0 | 10,000 |
| Equipment | 1,291,868 | 50,446 | (12,662) | 1,329,652 |
| Vehicles | 4,540,112 | 416,740 | (159,106) | 4,797,746 |
| Furniture/Fixtures | 260,355 | 20,578 | 0 | 280,933 |
| Infrastructure | 27,365,984 | 734,501 | 0 | 28,100,485 |
| Total Depreciable Capital Assets | <u>62,363,851</u> | <u>1,234,665</u> | <u>(171,768)</u> | <u>63,426,748</u> |
| Less Accumulated Depreciation for | | | | |
| Buildings and Building Improvements | (6,212,283) | (743,600) | 0 | (6,955,883) |
| Improvements Other Than Buildings | (10,000) | 0 | 0 | (10,000) |
| Equipment | (872,205) | (102,818) | 12,662 | (962,361) |
| Vehicles | (2,995,209) | (362,802) | 147,905 | (3,210,106) |
| Furniture/Fixtures | (69,005) | (13,281) | 0 | (82,286) |
| Infrastructure | (11,110,657) | (1,265,276) | 0 | (12,375,933) |
| Total Accumulated Depreciation | <u>(21,269,359)</u> | <u>(2,487,777)</u> | <u>160,567</u> | <u>(23,596,569)</u> |
| Total Depreciable Capital Assets, Net | <u>41,094,492</u> | <u>(1,253,112)</u> | <u>(11,201)</u> | <u>39,830,179</u> |
| Governmental Activities Capital Assets, Net | <u>\$48,113,339</u> | <u>(\$1,253,112)</u> | <u>(\$620,850)</u> | <u>\$46,239,377</u> |
| | Balance at December 31, 2006 | Additions | Reductions | Balance at December 31, 2007 |
| Business-Type Activities | | | | |
| Nondepreciable Capital Assets | | | | |
| Land | \$175,550 | \$0 | \$0 | \$175,550 |
| Landfill Improvements | 1,097,764 | 0 | 0 | 1,097,764 |
| Total Nondepreciable Capital Assets | <u>1,273,314</u> | <u>0</u> | <u>0</u> | <u>1,273,314</u> |

(continued)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

| | Balance at December 31, 2006 | Additions | Reductions | Balance at December 31, 2007 |
|--|------------------------------------|----------------------|----------------|------------------------------------|
| 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 | 1,615,875 | 550,854 | 0 | 2,166,729 |
| Total Depreciable Capital Assets | 12,355,093 | 550,854 | 0 | 12,905,947 |
| Less Accumulated Depreciation for | | | | |
| Buildings and Building Improvements | (173,856) | (12,509) | 0 | (186,365) |
| Landfill Cells | (7,829,132) | (63,266) | 0 | (7,892,398) |
| Equipment | (1,797,951) | (56,949) | 0 | (1,854,900) |
| Vehicles | (14,200) | 0 | 0 | (14,200) |
| Infrastructure | (395,656) | (41,572) | 0 | (437,228) |
| Total Accumulated Depreciation | (10,210,795) | (174,296) | 0 | (10,385,091) |
| Total Depreciable Capital Assets, Net | 2,144,298 | 376,558 | 0 | 2,520,856 |
| Business-Type Activities Capital Assets, Net | \$3,417,612 | \$376,558 | \$0 | \$3,794,170 |

During 2007, business-type activities received capital assets from governmental funds with a fair value of \$550,854.

Depreciation expense was charged to governmental functions as follows:

| | |
|---|--------------------|
| Governmental Activities | |
| General Government | |
| Legislative and Executive | \$272,946 |
| Judicial | 19,916 |
| Public Safety | |
| Jail Operation | 349,096 |
| Other Public Safety | 46,444 |
| Public Works | 1,552,198 |
| Health | |
| Mental Retardation and Developmental Disabilities | 74,850 |
| Other Health | 28,892 |
| Human Services | |
| Child Welfare | 26,534 |
| County Home | 31,524 |
| Job and Family Services | 78,809 |
| Other Human Services | 6,568 |
| Total Depreciation Expense-Governmental Activities | \$2,487,777 |

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Note 12 - Interfund Receivables/Payables

Interfund balances at December 31, 2007, consisted of the following individual fund receivables and payables:

| | |
|--|-----------|
| Due to General Fund from: | |
| Auto License and Gas Tax Fund | \$159,097 |
| Jail Operation Levy Fund | 29,000 |
| Mental Retardation and Developmental Disabilities Fund | 15,515 |
| Other Governmental Funds | 605,333 |
| Sewer Fund | 880 |
| Total General Fund | \$809,825 |
| Due to Auto License and Gas Tax Fund from: | |
| Jail Operation Levy Fund | \$181 |
| Sewer Fund | 218 |
| Total Auto License and Gas Tax Fund | \$399 |
| Due to Job and Family Services Fund from: | |
| Child Welfare Fund | \$72,254 |
| Other Governmental Funds | 13,476 |
| Total Job and Family Services Fund | \$85,730 |
| Due to Jail Operation Levy Fund from: | |
| County Home Fund | \$54 |
| Job and Family Services Fund | 98 |
| Mental Retardation and Developmental Disabilities Fund | 50 |
| Total Jail Operation Levy Fund | \$202 |
| Due to Sewer Fund from: | |
| Other Governmental Funds | \$15 |

The balance due to the General Fund included loans made to provide working capital for operations or projects; \$183,127 of the balance is not scheduled to be collected in the subsequent year.

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

Note 13 - 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 2007, the County contracted with Midland Service Agency, Inc. for property, general liability, auto liability, and physical damage insurance. Building and personal property liability insurance has a limit of \$44,957,473. The primary general liability limit is \$3,000,000. Primary auto liability insurance has a limit of \$1,000,000. Law enforcement professional liability insurance has a limit of \$1,000,000, subject to a \$2,500 retention.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Liability insurance for the county home has a limit of \$1,000,000, health care facility professional liability is \$1,000,000, and umbrella liability coverage has a limit of \$2,000,000.

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

B. Employee Health Benefits

In 2002, the County established a Health Benefits self-insurance fund (an internal service fund) to account for and finance its uninsured risks of loss. Under this program, the Health Benefits self-insurance fund provides coverage for up to a maximum of \$100,000 per year for each individual, with a maximum of a \$1,000,000 aggregate over the employee's life. The County purchased commercial insurance for claims in excess of coverage provided by the fund and for all other risks of loss. Settled claims have exceeded the fund's coverage; however, these claims have not exceeded the stop loss coverage. Excess costs have been reimbursed by stop loss insurance coverage.

All funds of the County participate in the program and make payments to the Health Benefits self-insurance fund based on actuarial estimates of the amounts needed to pay prior- and current-year claims. The liability for unpaid claims costs reported in the fund at December 31, 2007, is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The liability was based on a review of all claims paid after the balance sheet date. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

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

| | Beginning of Year Liability | Current Year Claims and Changes in Estimate | Claims Payments | Balance at Year End |
|------|-----------------------------------|--|--------------------|------------------------|
| 2006 | \$340,254 | \$2,250,014 | \$2,355,434 | \$234,834 |
| 2007 | 234,834 | 2,770,069 | 2,556,035 | 448,868 |

C. Workers' Compensation

For 2007, the County participated in the County Commissioners Association Service Corporation (Plan), a workers' compensation insurance purchasing pool. The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, annually the Plan's executive committee calculates the total savings which accrued to the Plan through its formation.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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 14 - Defined Benefit Pension Plans

A. Ohio Public Employees Retirement System

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

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

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2007, members in the state and local classifications contributed 9.5 percent of covered payroll, public safety members contributed 9.75 percent, and law enforcement members contributed 10.1 percent.

The County's contribution rate for 2007 was 13.85 percent of covered payroll, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.17 percent of covered payroll. For the period January 1 through June 30, 2007, a portion of the County's contribution equal to 5 percent of covered payroll was allocated to fund the postemployment health care plan; for the period July 1 through December 31, 2007, this amount was increased to 6 percent. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

Crawford County, Ohio
Notes to the Basic Financial Statements
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The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2007, 2006, and 2005 was \$1,097,725, \$1,161,766, and \$1,227,677, respectively; 92 percent has been contributed for 2007 and 100 percent has been contributed for 2006 and 2005. Contributions to the member-directed plan for 2007 were \$17,143 made by the County and \$11,759 made by plan members.

B. State Teachers Retirement System

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

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

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

Funding Policy - For the fiscal year ended June 30, 2007, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contribution for pension obligations to the DBP for the years ended December 31, 2007, 2006, and 2005 were \$52,621, \$48,247, and \$52,644, respectively; 100 percent has been contributed all three years. Contributions for the DCP and CP for the year ended December 31, 2007, were \$3,761 made by the County and \$3,582 made by plan members.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Note 15 - Postemployment Benefits

A. Ohio Public Employees Retirement System

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2007, local government employers contributed 13.85 percent of covered payroll (17.17 percent for public safety and law enforcement). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The amount of the employer contributions which was allocated to fund postemployment health care was 5 percent of covered payroll from January 1 through June 30, 2007, and 6 percent from July 1 to December 31, 2007.

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

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2007, 2006, and 2005 was \$718,013, \$564,490, and \$510,809, respectively; 92 percent has been contributed for 2007 and 100 percent for 2006 and 2005.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

B. State Teachers Retirement System

Plan Description - Ohio law authorizes STRS Ohio to offer a cost-sharing, multiple-employer health care plan to eligible retirees who participated in the Defined Benefit Plan or the Combined Plan and their eligible family members. Coverage includes hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. Benefit provisions and the obligation to contribute are established by STRS Ohio based on authority granted by State statute.

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio.

STRS Ohio issues a financial report that includes financial information for the health care plan. Interested parties can view the most recent report at www.strsoh.org or obtain a copy by calling (888) 227-7877.

Funding Policy - Under Ohio law, funding for postemployment health care may be deducted from employer contributions. Of the 14 percent employer contribution rate, 1 percent of covered payroll was allocated to postemployment health care for the years ended June 30, 2007, 2006, and 2005. The 14 percent contribution is the maximum rate allowed under Ohio law.

All benefit recipients pay a portion of the health care cost in the form of a monthly premium. The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2007, 2006, and 2005 were \$4,337, \$3,986, and \$4,315, respectively; 100 percent has been contributed for all three years.

Note 16 - Other Employee Benefits

A. Health Insurance

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

B. Compensated Absences

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Note 17 - Long-Term Liabilities

Changes in the County's long-term obligations during 2007 were as follows:

| | Balance at December 31, 2006 | Additions | Reductions | Balance at December 31, 2007 | Amount Due in One Year |
|---|------------------------------------|---------------|------------------|------------------------------------|---------------------------|
| Governmental Activities | | | | | |
| General Obligation Bonds | | | | | |
| 1999 New Jail Facility Refunding 3.15-5.80% | | | | | |
| Serial Bonds | \$755,000 | \$0 | \$405,000 | \$350,000 | \$170,000 |
| Term Bonds | 1,820,000 | 0 | 585,000 | 1,235,000 | 0 |
| Capital Appreciation Bonds | 134,407 | 0 | 42,860 | 91,547 | 0 |
| Capital Appreciation Accretion | 696,974 | 26,125 | 222,319 | 500,780 | 0 |
| Total 1999 New Jail Facility Bonds | <u>3,406,381</u> | <u>26,125</u> | <u>1,255,179</u> | <u>2,177,327</u> | <u>170,000</u> |
| 2002 Various Purpose Bonds 2.25-5.25% | | | | | |
| Serial Bonds | 1,270,000 | 0 | 495,000 | 775,000 | 145,000 |
| Term Bonds | 4,510,000 | 0 | 4,510,000 | 0 | 0 |
| Premium | 106,683 | 0 | 83,424 | 23,259 | 0 |
| Total 2002 Various Purpose Bonds | <u>5,886,683</u> | <u>0</u> | <u>5,088,424</u> | <u>798,259</u> | <u>145,000</u> |
| 2005 Various Purpose Bonds 3.25-5.00% | | | | | |
| Serial Bonds | 345,000 | 0 | 35,000 | 310,000 | 35,000 |
| Term Bonds | 555,000 | 0 | 0 | 555,000 | 0 |
| Premium | 19,837 | 0 | 1,102 | 18,735 | 0 |
| Total 2005 Various Purpose Bonds | <u>919,837</u> | <u>0</u> | <u>36,102</u> | <u>883,735</u> | <u>35,000</u> |
| 1992 Job and Family Services Building 6.25-6.60% | 360,000 | 0 | 50,000 | 310,000 | 55,000 |
| 2005 Administrative Building Term Bonds 5.25-6.00% | 2,000,000 | 0 | 60,000 | 1,940,000 | 65,000 |
| Premium | 45,711 | 0 | 2,539 | 43,172 | 0 |
| Total 2005 Administrative Building Bonds | <u>2,045,711</u> | <u>0</u> | <u>62,539</u> | <u>1,983,172</u> | <u>65,000</u> |

(continued)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

| | Balance at December 31, 2006 | Additions | Reductions | Balance at December 31, 2007 | Amount Due in One Year |
|---|------------------------------------|--------------------|--------------------|------------------------------------|---------------------------|
| 2007 Various Purpose Refunding Bonds 4.00-4.20% | | | | | |
| Serial Bonds | \$0 | \$5,220,000 | \$120,000 | \$5,100,000 | \$95,000 |
| Term Bonds | 0 | 1,315,000 | 0 | 1,315,000 | 0 |
| Premium | 0 | 86,323 | 4,957 | 81,366 | 0 |
| Accounting Loss | 0 | (510,124) | (23,314) | (486,810) | 0 |
| Total 2007 Various Purpose Refunding Bonds | <u>0</u> | <u>6,111,199</u> | <u>101,643</u> | <u>6,009,556</u> | <u>95,000</u> |
| Total General Obligation Bonds | 12,618,612 | 6,137,324 | 6,593,887 | 12,162,049 | 565,000 |
| Compensated Absences | <u>1,002,214</u> | <u>27,792</u> | <u>29,047</u> | <u>1,000,959</u> | <u>0</u> |
| Total Governmental Activities | <u>\$13,620,826</u> | <u>\$6,165,116</u> | <u>\$6,622,934</u> | <u>\$13,163,008</u> | <u>\$565,000</u> |
| Business-Type Activities | | | | | |
| General Obligation Bonds | | | | | |
| 1999 Waterline Improvement 3.15-4.80% | | | | | |
| Serial Bonds | \$160,000 | \$0 | \$50,000 | \$110,000 | \$55,000 |
| Term Bonds | 395,000 | 0 | 395,000 | 0 | 0 |
| Capital Appreciation Bonds | 28,518 | 0 | 0 | 28,518 | 0 |
| Capital Appreciation Accretion | 69,824 | 16,682 | 0 | 86,506 | 0 |
| Premium | 51,774 | 0 | 39,828 | 11,946 | 0 |
| Total 1999 Waterline Improvement Bonds | <u>705,116</u> | <u>16,682</u> | <u>484,828</u> | <u>236,970</u> | <u>55,000</u> |
| 2007 Waterline Improvement Refunding Various Purpose Bonds 4.00-4.20% | | | | | |
| Serial Bonds | 0 | 405,000 | 10,000 | 395,000 | 0 |
| Premium | 0 | 18,662 | 1,436 | 17,226 | 0 |
| Accounting Gain | 0 | 8,963 | 689 | 8,274 | 0 |
| Total 2007 Waterline Improvement Refunding Various Purpose Bonds | <u>0</u> | <u>432,625</u> | <u>12,125</u> | <u>420,500</u> | <u>0</u> |

(continued)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

| | Balance at December 31, 2006 | Additions | Reductions | Balance at December 31, 2007 | Amount Due in One Year |
|---|------------------------------------|--------------------|--------------------|------------------------------------|---------------------------|
| 1999 Landfill Improvements 3.15-4.80% | | | | | |
| Serial Bonds | \$975,000 | \$0 | \$635,000 | \$340,000 | \$165,000 |
| Term Bonds | 1,255,000 | 0 | 0 | 1,255,000 | 0 |
| Capital Appreciation Bonds | 91,547 | 0 | 0 | 91,547 | 0 |
| Capital Appreciation Accretion | 224,143 | 53,554 | 0 | 277,697 | 0 |
| Premium | 166,980 | 0 | 12,845 | 154,135 | 0 |
| Accounting Loss | (194,102) | 14,931 | 0 | (179,171) | 0 |
| Total 1999 Landfill Improvements Bonds | 2,518,568 | 68,485 | 647,845 | 1,939,208 | 165,000 |
| 2002 Various Purpose Bonds 2.25-3.95% | | | | | |
| Serial Bonds | 700,000 | 0 | 700,000 | 0 | 0 |
| Premium | 7,445 | 0 | 7,445 | 0 | 0 |
| Total 2002 Various Purpose Bonds | 707,445 | 0 | 707,445 | 0 | 0 |
| 2005 Various Purpose Bonds 3.25-5.00% | | | | | |
| Serial Bonds | 390,000 | 0 | 10,000 | 380,000 | 40,000 |
| Term Bonds | 710,000 | 0 | 0 | 710,000 | 0 |
| Premium | 24,245 | 0 | 1,347 | 22,898 | 0 |
| Total 2005 Various Purpose Bonds | 1,124,245 | 0 | 11,347 | 1,112,898 | 40,000 |
| 2007 Various Purpose Refunding Bonds 4.00-4.20% | | | | | |
| Serial Bonds | 0 | 720,000 | 0 | 720,000 | 230,000 |
| Premium | 0 | 6,356 | 1,589 | 4,767 | 0 |
| Accounting Loss | 0 | (10,401) | (5,201) | (5,200) | 0 |
| Total 2007 Various Purpose Refunding Bonds | 0 | 715,955 | (3,612) | 719,567 | 230,000 |
| 2007 Landfill Improvement Refunding Bonds 4.50-4.75% | | | | | |
| Serial Bonds | 0 | 475,000 | 175,000 | 300,000 | 100,000 |
| Premium | 0 | 6,343 | 6,343 | 0 | 0 |
| Total 2007 Landfill Refunding Bond | 0 | 481,343 | 181,343 | 300,000 | 100,000 |
| Total General Obligation Bonds | 5,055,374 | 1,715,090 | 2,041,321 | 4,729,143 | 590,000 |
| OPWC Loans | 49,578 | 0 | 2,479 | 47,099 | 2,479 |
| Compensated Absences | 744 | 162 | 0 | 906 | 0 |
| Total Business-Type Activities | \$5,105,696 | \$1,715,252 | \$2,043,800 | \$4,777,148 | \$592,479 |

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

1999 New Jail Facility General Obligation Refunding Bonds - On February 1, 1999, the County issued \$3,839,407 in unvoted general obligation bonds with an average interest rate of 4.28 percent to advance refund \$2,360,000 of outstanding 1994 Series bonds with an average interest rate of 5.84 percent and to retire \$1,500,000 in notes. The bond issue included serial, term, and capital appreciation bonds, in the amount of \$1,885,000, \$1,820,000, and \$134,407, respectively. On May 17, 2007, the County refunded a portion of the serial, term, and capital appreciation bonds, in the amount of \$240,000, \$585,000, and \$42,860, respectively. The serial bonds will be paid from 1999 through 2009; the term bonds will be paid during 2019; and the capital appreciation bonds will be paid from 2010 through 2013. The bonds will be retired from the voted sales tax levy for jail improvements approved in May 1994.

The term bonds maturing on December 1, 2019, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1 from 2014 through 2018 (with the balance of \$230,000 to be paid at stated maturity on December 1, 2019) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

| Year | Amount |
|------|-----------|
| 2014 | \$180,000 |
| 2015 | 190,000 |
| 2016 | 200,000 |
| 2017 | 210,000 |
| 2018 | 225,000 |

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

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

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

The capital appreciation bonds will mature in the years 2010 through 2013. The maturity amount of the bonds is \$725,000. For 2007, \$26,125 was accreted for a total bond value of \$592,327.

2002 Various Purpose General Obligation Bonds - On April 1, 2002, general obligation bonds were issued for the retirement of bond anticipation notes that were used for renovating the courthouse, constructing an addition to the courthouse, constructing an addition to the Job and Family Services building, and constructing improvements to the Sanitary Landfill, in the amount of \$3,000,000, \$1,835,000, \$1,660,000, and \$1,500,000, respectively.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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

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

The bonds issued for the courthouse renovation and addition to the courthouse will be paid from the General Fund. The bonds issued for the addition to the Job and Family Services building will be paid from rental charges from the Job and Family Services department and other tenants who occupy the facility. The landfill improvements will be paid from the Sanitary Landfill enterprise fund.

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

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

| Year | Amount |
|------|-----------|
| 2016 | \$100,000 |

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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

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

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

| Year | Amount |
|------|-----------|
| 2024 | \$150,000 |

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

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

The term bonds maturing on December 1, 2010, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption occurred on December 1, from 2007 through 2009 (with the balance of \$70,000 to be paid at stated maturity on December 1, 2010), at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

| Year | Amount |
|------|----------|
| 2008 | \$65,000 |
| 2009 | 65,000 |

The term bonds maturing on December 1, 2015, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, 2011 through 2014 (with the balance of \$100,000 to be paid at stated maturity on December 1, 2015), at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

| Year | Amount |
|------|----------|
| 2011 | \$75,000 |
| 2012 | 80,000 |
| 2013 | 85,000 |
| 2014 | 95,000 |

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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

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

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

The refunding bonds have interest rates ranging from 4 to 5 percent and refunded a portion of the 1999 general obligation bonds and a portion of the 2002 general obligation bonds. The refunding bond issue includes serial and term bonds, in the amount of \$6,345,000 and \$1,315,000, respectively. The net proceeds of \$7,604,331 (after payments of \$55,669 in underwriter fees, insurance, and other issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded general obligation bonds.

As a result, \$6,832,860 of the 1999 New Jail Facility, 2002 Various Purpose (including \$700,000 for landfill improvements), and 1999 Waterline Improvement general obligation bonds are considered to be defeased and the liability for those bonds has been removed from the County's long-term obligations.

Although the refunding resulted in the recognition of an accounting loss of \$520,525 (\$510,124 for governmental activities and \$10,401 for business-type activities) for the year ended December 31, 2007, the County in effect lowered its aggregated debt service payments by \$1,332,662 for governmental activities and increased its aggregated debt service payments by \$37,309 for business-type activities over the next twenty-four years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$813,104 (\$811,650 for governmental activities and \$1,454 for business-type activities).

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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

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

At December 31, 2007, \$6,482,860 of the refunded bonds was still outstanding.

1999 Waterline Improvement General Obligation Bonds - On February 1, 1999, the County issued \$933,518 in unvoted general obligation bonds with an average interest rate of 4.28 percent for constructing a water line and water tower. The bond issue included serial, term, and capital appreciation bonds, in the amount of \$510,000, \$395,000, and \$28,518, respectively. On May 17, 2007, the County refunded the term bonds, in the amount of \$395,000. The serial bonds will be paid from 1999 through 2009, and the capital appreciation bonds will be paid from 2010 through 2013. The bonds will be retired from the operating revenues of the Sewer enterprise fund.

The capital appreciation bonds will mature in the years 2010 through 2013. The maturity amount of the bonds is \$225,000. For 2007, \$16,682 was accreted for a total bond value of \$115,024.

1999 Landfill Improvements General Obligation Refunding Bonds - On February 1, 1999, the County issued \$6,151,547 in unvoted general obligation bonds with an average interest rate of 4.28 percent to advance refund \$2,370,000 of outstanding 1994 Series bonds with an average interest rate of 5.83 percent and to retire \$3,500,000 in bond anticipation notes. The bond issue included serial, term, and capital appreciation bonds, in the amount of \$4,805,000, \$1,255,000, and \$91,547, respectively. A portion of the bond proceeds was used to finance the closure of the original cell of the landfill which was not capitalized. On September 25, 2007, the County refunded a portion of the serial bonds, in the amount of \$475,000. The remaining serial bonds will be paid from 1999 through 2009; the term bonds will be paid during 2019; and the capital appreciation bonds will be paid from 2010 through 2013. The bonds will be retired from operating revenues of the Sanitary Landfill enterprise fund.

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 |

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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 2007, \$53,554 was accreted for a total bond value of \$369,244.

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

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 \$899,690 and is not included in the computation of invested in capital assets, net of related debt.

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

The County Commissioners obtained an interest-free loan from the Ohio Public Works Commission for improvements to the Morton Sewer Treatment facility, in the amount of \$49,578. The loan is payable from the Sewer enterprise fund.

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, 2007, was \$9,110,270.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Principal and interest requirements to retire the general obligation debt outstanding at December 31, 2007, were as follows:

| Governmental Activities | | | | |
|--------------------------|-------------|-------------|-------------|-------------|
| General Obligation Bonds | | | | |
| | | Serial | Term | |
| Year Ending | Principal | Interest | Principal | Interest |
| 2008 | \$500,000 | \$290,252 | \$65,000 | \$244,443 |
| 2009 | 520,000 | 268,957 | 65,000 | 241,030 |
| 2010 | 355,000 | 246,610 | 70,000 | 237,618 |
| 2011 | 360,000 | 230,507 | 75,000 | 233,943 |
| 2012 | 395,000 | 219,565 | 80,000 | 229,443 |
| 2013-2017 | 1,760,000 | 831,814 | 1,370,000 | 1,012,752 |
| 2018-2022 | 1,625,000 | 451,400 | 1,355,000 | 614,238 |
| 2023-2027 | 1,330,000 | 135,800 | 890,000 | 343,526 |
| 2028-2031 | 0 | 0 | 1,075,000 | 115,290 |
| Totals | \$6,845,000 | \$2,674,905 | \$5,045,000 | \$3,272,283 |

| Capital Appreciation Bonds | | |
|----------------------------|-----------|-----------|
| Year Ending | Principal | Interest |
| 2008 | \$0 | \$0 |
| 2009 | 0 | 0 |
| 2010 | 29,053 | 155,947 |
| 2011 | 24,167 | 155,833 |
| 2012 | 20,662 | 159,338 |
| 2013 | 17,665 | 162,335 |
| Totals | \$91,547 | \$633,453 |

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

| Business-Type Activities - Sewer Enterprise Fund | | |
|--|-----------|-----------|
| General Obligation Bonds | | |
| Serial | | |
| Year Ending | Principal | Interest |
| 2008 | \$55,000 | \$22,243 |
| 2009 | 55,000 | 19,960 |
| 2010 | 0 | 17,650 |
| 2011 | 0 | 17,650 |
| 2012 | 0 | 17,650 |
| 2013-2017 | 250,000 | 70,000 |
| 2018-2019 | 145,000 | 8,800 |
| Totals | \$505,000 | \$173,953 |

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

| Year Ending | Capital Appreciation Bonds | | OPWC Loans |
|----------------|----------------------------|-----------|---------------|
| | Principal | Interest | Principal |
| 2008 | \$0 | \$0 | \$2,479 |
| 2009 | 0 | 0 | 2,479 |
| 2010 | 9,422 | 50,578 | 2,479 |
| 2011 | 7,384 | 47,616 | 2,479 |
| 2012 | 6,313 | 48,687 | 2,479 |
| 2013-2017 | 5,399 | 49,601 | 12,395 |
| 2018-2022 | 0 | 0 | 12,395 |
| 2023-2026 | 0 | 0 | 9,914 |
| Totals | \$28,518 | \$196,482 | \$47,099 |

Business-Type Activities - Sanitary Landfill Enterprise Fund

| Year Ending | General Obligation Bonds | | | |
|----------------|--------------------------|-----------|-------------|-------------|
| | Serial | | Term | |
| | Principal | Interest | Principal | Interest |
| 2008 | \$535,000 | \$70,535 | \$0 | \$92,162 |
| 2009 | 560,000 | 48,438 | 0 | 92,162 |
| 2010 | 395,000 | 25,275 | 0 | 92,162 |
| 2011 | 45,000 | 8,950 | 0 | 92,162 |
| 2012 | 50,000 | 7,375 | 0 | 92,162 |
| 2013-2017 | 155,000 | 11,563 | 915,000 | 402,963 |
| 2018-2022 | 0 | 0 | 800,000 | 140,214 |
| 2023-2025 | 0 | 0 | 250,000 | 23,988 |
| Totals | \$1,740,000 | \$172,136 | \$1,965,000 | \$1,027,975 |

| Year Ending | Capital Appreciation Bonds | |
|----------------|----------------------------|-----------|
| | Principal | Interest |
| 2008 | \$0 | \$0 |
| 2009 | 0 | 0 |
| 2010 | 29,053 | 155,947 |
| 2011 | 24,167 | 155,833 |
| 2012 | 20,662 | 159,338 |
| 2013 | 17,665 | 162,335 |
| Totals | \$91,547 | \$633,453 |

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Note 18 - Conduit Debt

On August 28, 2001, the County issued \$1,400,000 in Health Care Facilities Revenue Bonds on behalf of Community Counseling Services, Inc. The proceeds were used to acquire, construct, install, and equip property. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2007, \$1,151,528 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, 2007, \$7,882,500 in Hospital Facilities Revenue Refunding and Improvement Bonds was still outstanding.

On June 17, 2004, the County issued \$360,000 in Health Care Facilities Revenue Bonds on behalf of Waycraft, Inc. The proceeds were used to acquire, construct, equip, renovate, and install a development facility. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2007, \$316,935 in Health Care Facilities Revenue Bonds was still outstanding.

On April 20, 2006, the County issued \$1,200,000 in Health Care Facilities Revenue Bonds on behalf of HomeCare Matters Home Health and Hospice Project. The proceeds were used to acquire, construct, install, and equip an administrative building. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2007, \$1,180,321 in Health Care Facilities Revenue Bonds was still outstanding.

On November 7, 2006, the County issued \$5,000,000 in Hospital Facilities Revenue Bonds on behalf of Galion Community Hospital. The proceeds were used to acquire, construct, improve, furnish, and equip hospital facilities. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2007, \$4,870,000 in Hospital Facilities Revenue Bonds was still outstanding.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Note 19 - Interfund Transfers

During 2007, the following transfers were made:

| | Transfers Out | | | | Total |
|--------------------------------|---------------|-------------|---|--------------------|-------------|
| | General | County Home | Mental Retardation and Developmental Disabilities | Other Governmental | |
| General | \$0 | \$0 | \$0 | \$35,098 | \$35,098 |
| Child Welfare | 215,000 | 0 | 0 | 0 | 215,000 |
| Job and Family Services | 191,084 | 0 | 0 | 0 | 191,084 |
| Jail Operation Levy | 520,303 | 0 | 0 | 0 | 520,303 |
| Debt Service | 554,123 | 0 | 0 | 0 | 554,123 |
| Other Governmental | 387,099 | 15,000 | 70,000 | 0 | 472,099 |
| Total Governmental Funds | 1,867,609 | 15,000 | 70,000 | 35,098 | 1,987,707 |
| | | | | | |
| Business-Type Activities | | | | | |
| Sewer | 18,000 | 0 | 0 | 0 | 18,000 |
| Sanitary Landfill | 1,497 | 0 | 0 | 0 | 1,497 |
| Total Business-Type Activities | 19,497 | 0 | 0 | 0 | 19,497 |
| Total | \$1,887,106 | \$15,000 | \$70,000 | \$35,098 | \$2,007,204 |

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

Note 20 - Closure and Postclosure Care Costs and Landfill Lease Agreement

The County entered into a lease agreement with Santek Environmental on September 1, 2005, to operate the Sanitary Landfill facility. As part of this agreement, Santek Environmental has agreed to assume certain responsibilities as outlined below while the County will retain ownership.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

A. Closure and Postclosure Care Costs

State and federal laws and regulations require the County to place a final cover on the landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the Santek lease agreement stipulates that Santek Environmental will assume the financial responsibility for final closure of the landfill. The agreement further stipulates that upon the termination and final closure of the landfill, Santek Environmental will remit to the County an amount equal to the present value of the remaining postclosure care costs.

However, in the event of default by Santek Environmental, the County would be contingently liable for closure and postclosure care costs due to the County's responsibility for financial assurance. The liability for closure and postclosure care costs for 2007 was \$3,237,270.

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 2007, the County met the Local Government Financial Test requirements. The lease agreement with Santek Environmental stipulates that the County will continue to meet the annual financial assurance obligations with Ohio EPA.

For financial assurance purposes, Ohio EPA requires closure and postclosure costs to be reported based on the worst-case scenario of when closure will occur. For 2007, these costs were \$4,632,414. The County expects to close the landfill in 2039. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

B. Landfill Lease Agreement

The terms of the Santek Environmental lease agreement also stipulate that Santek Environmental will pay the County a monthly waste fee based on an agreed upon formula that utilizes actual gate collections, the Consumer Price Index, and the rates as established by Santek Environmental but controlled by the County Commissioners. The monthly waste fees being paid to the County will be utilized to retire the general obligation debt issued on behalf of the sanitary landfill.

The agreement further stipulates that the County be paid an annual base rent for use of the sanitary landfill by Santek Environmental. The term of this provision is five years. In addition to the annual base rent, the agreement states that the County be paid monthly capacity rental fees for utilization of airspace at the sanitary landfill. The monthly capacity rental fees are based on a formula utilizing the tonnage of solid waste received and a percentage of net revenues.

Note 21 - Waycraft Workshop, Inc.

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

Cash and Cash Equivalents - At year end, the carrying amount (book balance) of the Workshop's deposits and cash on hand was \$105,400 and the unadjusted bank balance (before outstanding checks were deducted) was \$82,631, which was covered by federal depository insurance.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

| Depository | Description | 2007 | 2006 |
|------------------------------|-----------------------|-----------|-----------|
| United Bank | Operating and Payroll | \$97,598 | \$82,610 |
| First Merit | Maintenance Accounts | 0 | 58,837 |
| First Federal Community Bank | Donation Checking | 7,802 | 5,336 |
| | | \$105,400 | \$146,783 |

Investments - Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at fair value. Unrealized gains and losses are included on the statement of activities. The Workshop's investments as of December 31, 2007, consisted of a mutual fund, government securities, and certificates of deposit, in the amount of \$180,959, reported at fair value. The net unrealized loss for 2007 was \$967.

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, 2007, follows:

| | Balance at December 31, 2006 | Additions | Reductions | Balance at December 31, 2007 |
|-----------------------------------|------------------------------------|-----------|------------|------------------------------------|
| Nondepreciable Capital Assets | | | | |
| Land | \$39,440 | \$0 | \$0 | \$39,440 |
| Depreciable Capital Assets | | | | |
| Buildings | 442,504 | 9,534 | 0 | 452,038 |
| Improvements Other Than Buildings | 45,499 | 350 | 0 | 45,849 |
| Vehicles | 14,745 | 0 | (14,745) | 0 |
| Trucks | 24,875 | 0 | 0 | 24,875 |
| Tools and Equipment | 105,270 | 9,133 | 0 | 114,403 |
| Leasehold Improvements | 450 | 31,993 | 0 | 32,443 |
| Office Equipment | 36,394 | 0 | 0 | 36,394 |
| Total Depreciable Capital Assets | 669,737 | 51,010 | (14,745) | 706,002 |
| Total Capital Assets | 709,177 | 51,010 | (14,745) | 745,442 |
| Accumulated Depreciation | (158,829) | (27,319) | 14,745 | (171,403) |
| Net Capital Assets | \$550,348 | \$23,691 | 0 | \$574,039 |

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

| | Balance at December 31, 2006 | Additions | Reductions | Balance at December 31, 2007 | Amount Due in One Year |
|------------------|------------------------------------|-----------|------------|------------------------------------|---------------------------|
| Mortgage Payable | \$329,904 | \$0 | \$12,969 | \$316,935 | \$13,495 |

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

The annual requirements to retire the mortgage debt as of December 31, 2007, are as follows:

| Year Ending | Mortgage Payable | |
|----------------|------------------|-----------|
| | Principal | Interest |
| 2008 | \$13,495 | \$13,302 |
| 2009 | 14,121 | 12,676 |
| 2010 | 14,735 | 12,062 |
| 2011 | 15,377 | 11,420 |
| 2012 | 16,015 | 10,782 |
| 2013-2017 | 91,305 | 42,680 |
| 2018-2022 | 112,994 | 20,991 |
| 2023-2024 | 38,893 | 1,340 |
| Totals | \$316,935 | \$125,253 |

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 \$27,000 for the year ended December 31, 2007. 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 \$1,610,843.

Note 22 - Related Organization

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

Note 23 - Joint Ventures

A. Northland Homes and Properties, Inc.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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 2007, the Crawford County Board of Mental Retardation and Developmental Disabilities contributed \$42,773 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, 2007. 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, 2007. 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, 2007

Note 24 - Insurance Purchasing Pool

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

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

Note 25 - Contingent Liabilities

A. Grants

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

B. Housing Loans

Crawford County is liable for the housing loans entered into by Northland Homes and Properties, Inc. upon the default on payment or dissolution of the not-for-profit corporation (See Note 23).

C. Litigation

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

Crawford County, Ohio

Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

Economic Development Fund - To account for fees and moneys received from the Ohio Department of Development for advancing economic development activities.

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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.

Nonmajor Capital Projects Funds

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

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

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

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

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

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

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 federal grant moneys and advances from the General Fund for the construction of sanitary sewer lines for the Sugar Grove subdivision.

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

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2007

| | Nonmajor Special Revenue Funds | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|---|---|--|--|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$4,222,555 | \$281,411 | \$4,503,966 |
| Cash and Cash Equivalents in Segregated Accounts | 10,468 | 0 | 10,468 |
| Accounts Receivable | 104,306 | 0 | 104,306 |
| Due from Other Governments | 1,209,794 | 0 | 1,209,794 |
| Special Assessments Receivable | 94,732 | 0 | 94,732 |
| Prepaid Items | 5,239 | 0 | 5,239 |
| Materials and Supplies Inventory | 11,307 | 0 | 11,307 |
| Restricted Assets | | | |
| Cash and Cash Equivalents with Escrow Agent | 0 | 7,182 | 7,182 |
| Property Taxes Receivable | 684,755 | 0 | 684,755 |
| <i>Total Assets</i> | <i>\$6,343,156</i> | <i>\$288,593</i> | <i>\$6,631,749</i> |
| Liabilities and Fund Balances | | | |
| Liabilities | | | |
| Wages Payable | \$25,169 | \$0 | \$25,169 |
| Accounts Payable | 34,491 | 549 | 35,040 |
| Contracts Payable | 22,046 | 0 | 22,046 |
| Due to Other Governments | 110,280 | 0 | 110,280 |
| Interfund Payable | 381,360 | 237,464 | 618,824 |
| Deferred Revenue | 1,858,657 | 0 | 1,858,657 |
| Liabilities Payable from Restricted Assets | | | |
| Retainage Payable | 0 | 7,182 | 7,182 |
| <i>Total Liabilities</i> | <i>2,432,003</i> | <i>245,195</i> | <i>2,677,198</i> |
| Fund Balances | | | |
| Reserved for Encumbrances | 215,833 | 30,819 | 246,652 |
| Unreserved, reported in | | | |
| Special Revenue Funds | 3,695,320 | 0 | 3,695,320 |
| Capital Projects Funds | 0 | 12,579 | 12,579 |
| <i>Total Fund Balances</i> | <i>3,911,153</i> | <i>43,398</i> | <i>3,954,551</i> |
| <i>Total Liabilities and Fund Balances</i> | <i>\$6,343,156</i> | <i>\$288,593</i> | <i>\$6,631,749</i> |

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2007

| | Court Computer | Clerk of Courts Title | Community Development Block Grant | Concealed Handgun Expense |
|---|-------------------|--------------------------|---|---------------------------------|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$360,600 | \$116,049 | \$78,460 | \$6,780 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 0 |
| Accounts Receivable | 0 | 0 | 0 | 0 |
| Due from Other Governments | 0 | 0 | 676,190 | 0 |
| Special Assessments Receivable | 0 | 0 | 0 | 0 |
| Prepaid Items | 0 | 1,552 | 0 | 301 |
| Materials and Supplies Inventory | 0 | 908 | 0 | 0 |
| Property Taxes Receivable | 0 | 0 | 0 | 0 |
| <i>Total Assets</i> | <u>\$360,600</u> | <u>\$118,509</u> | <u>\$754,650</u> | <u>\$7,081</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Wages Payable | \$0 | \$1,518 | \$0 | \$0 |
| Accounts Payable | 4,120 | 177 | 3,150 | 0 |
| Contracts Payable | 0 | 0 | 3,386 | 0 |
| Due to Other Governments | 0 | 3,176 | 39,200 | 0 |
| Interfund Payable | 0 | 0 | 221,380 | 0 |
| Deferred Revenue | 0 | 0 | 676,190 | 0 |
| <i>Total Liabilities</i> | <u>4,120</u> | <u>4,871</u> | <u>943,306</u> | <u>0</u> |
| Fund Balances | | | | |
| Reserved for Encumbrances | 0 | 158 | 144 | 0 |
| Unreserved (Deficit) | 356,480 | 113,480 | (188,800) | 7,081 |
| <i>Total Fund Balances (Deficit)</i> | <u>356,480</u> | <u>113,638</u> | <u>(188,656)</u> | <u>7,081</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$360,600</u> | <u>\$118,509</u> | <u>\$754,650</u> | <u>\$7,081</u> |

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2007

| | Council on Aging Levy | Sheriff Commissary | Child Support Enforcement Agency | Dog and Kennel |
|---|--------------------------|-----------------------|--|-------------------|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$26,113 | \$36,151 | \$327,372 | \$38,088 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 9,658 | 0 | 0 |
| Accounts Receivable | 0 | 0 | 0 | 0 |
| Due from Other Governments | 39,427 | 0 | 0 | 0 |
| Special Assessments Receivable | 0 | 0 | 0 | 0 |
| Prepaid Items | 0 | 0 | 48 | 0 |
| Materials and Supplies Inventory | 0 | 0 | 0 | 289 |
| Property Taxes Receivable | 326,889 | 0 | 0 | 0 |
| <i>Total Assets</i> | <u>\$392,429</u> | <u>\$45,809</u> | <u>\$327,420</u> | <u>\$38,377</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Wages Payable | \$0 | \$0 | \$7,751 | \$2,171 |
| Accounts Payable | 0 | 403 | 450 | 1,762 |
| Contracts Payable | 0 | 0 | 0 | 0 |
| Due to Other Governments | 0 | 776 | 33,315 | 2,173 |
| Interfund Payable | 0 | 0 | 21,619 | 3,842 |
| Deferred Revenue | 365,653 | 0 | 0 | 0 |
| <i>Total Liabilities</i> | <u>365,653</u> | <u>1,179</u> | <u>63,135</u> | <u>9,948</u> |
| Fund Balances | | | | |
| Reserved for Encumbrances | 0 | 122 | 116,206 | 72 |
| Unreserved (Deficit) | 26,776 | 44,508 | 148,079 | 28,357 |
| <i>Total Fund Balances (Deficit)</i> | <u>26,776</u> | <u>44,630</u> | <u>264,285</u> | <u>28,429</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$392,429</u> | <u>\$45,809</u> | <u>\$327,420</u> | <u>\$38,377</u> |

| Drug Law Enforcement | Ditch Maintenance | Delinquent Real Estate Tax Collection | Economic Development | Enforcement and Education | Emergency Management Agency | Felony Delinquent Care |
|-------------------------|----------------------|---|-------------------------|---------------------------------|-----------------------------------|------------------------------|
| \$60,488 | \$196,364 | \$101,701 | \$44,636 | \$9,546 | \$180,173 | \$242,427 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 85,000 | 0 | 170,426 | 86,599 |
| 0 | 94,732 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 19 | 365 | 0 | 0 | 0 |
| 0 | 0 | 2,121 | 0 | 0 | 197 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$60,488</u> | <u>\$291,096</u> | <u>\$103,841</u> | <u>\$130,001</u> | <u>\$9,546</u> | <u>\$350,796</u> | <u>\$329,026</u> |
| \$0 | \$0 | \$1,662 | \$888 | \$0 | \$1,696 | \$1,119 |
| 0 | 0 | 306 | 122 | 0 | 496 | 8,823 |
| 0 | 0 | 0 | 0 | 0 | 0 | 8,803 |
| 0 | 0 | 3,696 | 893 | 0 | 3,353 | 2,257 |
| 0 | 0 | 0 | 0 | 0 | 50,705 | 0 |
| 0 | 94,732 | 0 | 85,000 | 0 | 80,953 | 43,110 |
| 0 | 94,732 | 5,664 | 86,903 | 0 | 137,203 | 64,112 |
| 300 | 0 | 500 | 88 | 0 | 4,763 | 3,868 |
| 60,188 | 196,364 | 97,677 | 43,010 | 9,546 | 208,830 | 261,046 |
| 60,488 | 196,364 | 98,177 | 43,098 | 9,546 | 213,593 | 264,914 |
| <u>\$60,488</u> | <u>\$291,096</u> | <u>\$103,841</u> | <u>\$130,001</u> | <u>\$9,546</u> | <u>\$350,796</u> | <u>\$329,026</u> |

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2007

| | Help America Vote Act | Help Me Grow | Indigent Driver Alcohol Treatment | Indigent Guardianship |
|---|--------------------------|-----------------|---|--------------------------|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$640 | \$41,105 | \$49,808 | \$24,792 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 0 |
| Accounts Receivable | 0 | 0 | 0 | 0 |
| Due from Other Governments | 0 | 47,255 | 0 | 0 |
| Special Assessments Receivable | 0 | 0 | 0 | 0 |
| Prepaid Items | 0 | 0 | 0 | 0 |
| Materials and Supplies Inventory | 0 | 0 | 0 | 0 |
| Property Taxes Receivable | 0 | 0 | 0 | 0 |
| <i>Total Assets</i> | <u>\$640</u> | <u>\$88,360</u> | <u>\$49,808</u> | <u>\$24,792</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Wages Payable | \$0 | \$0 | \$0 | \$0 |
| Accounts Payable | 0 | 0 | 2,976 | 625 |
| Contracts Payable | 0 | 4,702 | 0 | 0 |
| Due to Other Governments | 0 | 0 | 0 | 0 |
| Interfund Payable | 0 | 41,533 | 0 | 70 |
| Deferred Revenue | 0 | 33,798 | 0 | 0 |
| <i>Total Liabilities</i> | <u>0</u> | <u>80,033</u> | <u>2,976</u> | <u>695</u> |
| Fund Balances | | | | |
| Reserved for Encumbrances | 0 | 24,783 | 0 | 6,375 |
| Unreserved (Deficit) | 640 | (16,456) | 46,832 | 17,722 |
| <i>Total Fund Balances (Deficit)</i> | <u>640</u> | <u>8,327</u> | <u>46,832</u> | <u>24,097</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$640</u> | <u>\$88,360</u> | <u>\$49,808</u> | <u>\$24,792</u> |

| Law Enforcement Block Grant | Law Enforcement Overtime Project | Law Enforcement Trust | Library and Legal Research | Municipal Court Probation Officer | Mental Health | Ohio Childrens Trust |
|-----------------------------|----------------------------------|-----------------------|----------------------------|-----------------------------------|------------------|----------------------|
| \$603 | \$18,245 | \$0 | \$24,734 | \$61,315 | \$27,261 | \$7,500 |
| 0 | 0 | 810 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 25,484 | 0 | 0 | 0 | 47,321 | 7,500 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 357,866 | 0 |
| <u>\$603</u> | <u>\$43,729</u> | <u>\$810</u> | <u>\$24,734</u> | <u>\$61,315</u> | <u>\$432,448</u> | <u>\$15,000</u> |
| \$0 | \$150 | \$0 | \$0 | \$584 | \$0 | \$0 |
| 0 | 0 | 0 | 810 | 1,442 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 994 | 0 | 0 | 902 | 0 | 0 |
| 0 | 23,470 | 0 | 0 | 0 | 0 | 0 |
| 0 | 25,484 | 0 | 0 | 0 | 404,497 | 7,500 |
| 0 | 50,098 | 0 | 810 | 2,928 | 404,497 | 7,500 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 603 | (6,369) | 810 | 23,924 | 58,387 | 27,951 | 7,500 |
| 603 | (6,369) | 810 | 23,924 | 58,387 | 27,951 | 7,500 |
| <u>\$603</u> | <u>\$43,729</u> | <u>\$810</u> | <u>\$24,734</u> | <u>\$61,315</u> | <u>\$432,448</u> | <u>\$15,000</u> |

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2007

| | Probate Court | Prepayment Interest | Real Estate Assessment | Recorder Equipment |
|---|------------------|------------------------|------------------------------|-----------------------|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$5,122 | \$68,660 | \$773,513 | \$23,534 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 0 |
| Accounts Receivable | 0 | 0 | 0 | 0 |
| Due from Other Governments | 0 | 0 | 0 | 0 |
| Special Assessments Receivable | 0 | 0 | 0 | 0 |
| Prepaid Items | 0 | 0 | 2,308 | 0 |
| Materials and Supplies Inventory | 0 | 728 | 5,629 | 0 |
| Property Taxes Receivable | 0 | 0 | 0 | 0 |
| <i>Total Assets</i> | <u>\$5,122</u> | <u>\$69,388</u> | <u>\$781,450</u> | <u>\$23,534</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Wages Payable | \$0 | \$81 | \$2,343 | \$0 |
| Accounts Payable | 0 | 0 | 315 | 0 |
| Contracts Payable | 0 | 0 | 0 | 4,885 |
| Due to Other Governments | 0 | 157 | 6,017 | 0 |
| Interfund Payable | 0 | 0 | 0 | 0 |
| Deferred Revenue | 0 | 0 | 0 | 0 |
| <i>Total Liabilities</i> | <u>0</u> | <u>238</u> | <u>8,675</u> | <u>4,885</u> |
| Fund Balances | | | | |
| Reserved for Encumbrances | 0 | 0 | 8,610 | 16,625 |
| Unreserved (Deficit) | 5,122 | 69,150 | 764,165 | 2,024 |
| <i>Total Fund Balances (Deficit)</i> | <u>5,122</u> | <u>69,150</u> | <u>772,775</u> | <u>18,649</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$5,122</u> | <u>\$69,388</u> | <u>\$781,450</u> | <u>\$23,534</u> |

| Revolving Loan | Railroad Grade Crossing Improvement | Sanction Costs | Special Projects | Special Projects- Common Pleas | Solid Waste Management District | Tax Incentive Review |
|-------------------|---|-------------------|---------------------|--------------------------------------|---------------------------------------|----------------------------|
| \$211,081 | \$8,000 | \$64,832 | \$188,659 | \$72,483 | \$673,370 | \$43,215 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 104,306 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 641 | 0 |
| 0 | 0 | 0 | 0 | 0 | 1,435 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$211,081</u> | <u>\$8,000</u> | <u>\$64,832</u> | <u>\$188,659</u> | <u>\$72,483</u> | <u>\$779,752</u> | <u>\$43,215</u> |
| \$0 | \$0 | \$207 | \$673 | \$0 | \$3,037 | \$478 |
| 0 | 0 | 0 | 0 | 0 | 8,514 | 0 |
| 0 | 0 | 0 | 0 | 0 | 270 | 0 |
| 0 | 0 | 331 | 1,225 | 0 | 6,557 | 3,573 |
| 0 | 0 | 0 | 0 | 0 | 18,741 | 0 |
| 0 | 0 | 0 | 0 | 0 | 17,148 | 0 |
| <u>0</u> | <u>0</u> | <u>538</u> | <u>1,898</u> | <u>0</u> | <u>54,267</u> | <u>4,051</u> |
| 0 | 0 | 0 | 0 | 0 | 33,219 | 0 |
| 211,081 | 8,000 | 64,294 | 186,761 | 72,483 | 692,266 | 39,164 |
| <u>211,081</u> | <u>8,000</u> | <u>64,294</u> | <u>186,761</u> | <u>72,483</u> | <u>725,485</u> | <u>39,164</u> |
| <u>\$211,081</u> | <u>\$8,000</u> | <u>\$64,832</u> | <u>\$188,659</u> | <u>\$72,483</u> | <u>\$779,752</u> | <u>\$43,215</u> |

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2007

| | Victims of Crime | Total |
|---|------------------------|-------------|
| Assets | | |
| Equity in Pooled Cash and Cash Equivalents | \$9,135 | \$4,222,555 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 10,468 |
| Accounts Receivable | 0 | 104,306 |
| Due from Other Governments | 24,592 | 1,209,794 |
| Special Assessments Receivable | 0 | 94,732 |
| Prepaid Items | 5 | 5,239 |
| Materials and Supplies Inventory | 0 | 11,307 |
| Property Taxes Receivable | 0 | 684,755 |
| <i>Total Assets</i> | \$33,732 | \$6,343,156 |
| Liabilities and Fund Balances | | |
| Liabilities | | |
| Wages Payable | \$811 | \$25,169 |
| Accounts Payable | 0 | 34,491 |
| Contracts Payable | 0 | 22,046 |
| Due to Other Governments | 1,685 | 110,280 |
| Interfund Payable | 0 | 381,360 |
| Deferred Revenue | 24,592 | 1,858,657 |
| <i>Total Liabilities</i> | 27,088 | 2,432,003 |
| Fund Balances | | |
| Reserved for Encumbrances | 0 | 215,833 |
| Unreserved (Deficit) | 6,644 | 3,695,320 |
| <i>Total Fund Balances (Deficit)</i> | 6,644 | 3,911,153 |
| <i>Total Liabilities and Fund Balances</i> | \$33,732 | \$6,343,156 |

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Crawford County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2007

| | Courthouse Renovation | Engineer Office Building | Fairview Manor | Hord Joint Ditch |
|---|--------------------------|--------------------------------|------------------------|------------------------|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$16,263 | \$50 | \$60,173 | \$40,153 |
| Restricted Assets | | | | |
| Cash and Cash Equivalents with Escrow Agent | <u>7,182</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Total Assets</i> | <u><u>\$23,445</u></u> | <u><u>\$50</u></u> | <u><u>\$60,173</u></u> | <u><u>\$40,153</u></u> |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Accounts Payable | \$0 | \$0 | \$0 | \$0 |
| Interfund Payable | 0 | 0 | 0 | 0 |
| Liabilities Payable from Restricted Assets | | | | |
| Retainage Payable | <u>7,182</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Total Liabilities</i> | <u>7,182</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balances | | | | |
| Reserved for Encumbrances | 16,263 | 0 | 0 | 0 |
| Unreserved (Deficit) | <u>0</u> | <u>50</u> | <u>60,173</u> | <u>40,153</u> |
| <i>Total Fund Balances (Deficit)</i> | <u>16,263</u> | <u>50</u> | <u>60,173</u> | <u>40,153</u> |
| <i>Total Liabilities and Fund Balances</i> | <u><u>\$23,445</u></u> | <u><u>\$50</u></u> | <u><u>\$60,173</u></u> | <u><u>\$40,153</u></u> |

| <u>Job and Family Services Addition</u> | <u>Mental Retardation and Developmental Disabilities</u> | <u>Sugar Grove Sewer Project</u> | <u>Westmoor Sewer Construction</u> | <u>Total</u> |
|---|--|--------------------------------------|--|------------------|
| \$15,552 | \$126,748 | \$0 | \$22,472 | \$281,411 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>7,182</u> |
| <u>\$15,552</u> | <u>\$126,748</u> | <u>\$0</u> | <u>\$22,472</u> | <u>\$288,593</u> |
| \$0 | \$0 | \$0 | \$549 | \$549 |
| 0 | 0 | 54,337 | 183,127 | 237,464 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>7,182</u> |
| <u>0</u> | <u>0</u> | <u>54,337</u> | <u>183,676</u> | <u>245,195</u> |
| 0 | 0 | 0 | 14,556 | 30,819 |
| <u>15,552</u> | <u>126,748</u> | <u>(54,337)</u> | <u>(175,760)</u> | <u>12,579</u> |
| <u>15,552</u> | <u>126,748</u> | <u>(54,337)</u> | <u>(161,204)</u> | <u>43,398</u> |
| <u>\$15,552</u> | <u>\$126,748</u> | <u>\$0</u> | <u>\$22,472</u> | <u>\$288,593</u> |

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2007

| | Nonmajor Special Revenue Funds | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|---|---|--|--|
| | <u> </u> | <u> </u> | <u> </u> |
| Revenues | | | |
| Property Taxes | \$747,748 | \$0 | \$747,748 |
| Special Assessments | 107,796 | 16,032 | 123,828 |
| Charges for Services | 2,336,480 | 0 | 2,336,480 |
| Licenses and Permits | 4,164 | 0 | 4,164 |
| Fines and Forfeitures | 38,195 | 0 | 38,195 |
| Intergovernmental | 2,116,498 | 0 | 2,116,498 |
| Interest | 47,320 | 39 | 47,359 |
| Other | 189,068 | 0 | 189,068 |
| | <u>5,587,269</u> | <u>16,071</u> | <u>5,603,340</u> |
| <i>Total Revenues</i> | | | |
| Expenditures | | | |
| Current: | | | |
| General Government | | | |
| Legislative and Executive | 681,310 | 0 | 681,310 |
| Judicial | 260,197 | 0 | 260,197 |
| Public Safety | 707,706 | 0 | 707,706 |
| Public Works | 358,949 | 0 | 358,949 |
| Health | 651,718 | 0 | 651,718 |
| Intergovernmental | 489,447 | 0 | 489,447 |
| Human Services | 1,418,418 | 0 | 1,418,418 |
| Economic Development | 61,384 | 0 | 61,384 |
| Capital Outlay | 0 | 225,796 | 225,796 |
| | <u>4,629,129</u> | <u>225,796</u> | <u>4,854,925</u> |
| <i>Total Expenditures</i> | | | |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>958,140</u> | <u>(209,725)</u> | <u>748,415</u> |
| Other Financing Sources (Uses) | | | |
| Transfers In | 191,654 | 280,445 | 472,099 |
| Transfers Out | (35,098) | 0 | (35,098) |
| | <u>156,556</u> | <u>280,445</u> | <u>437,001</u> |
| <i>Total Other Financing Sources (Uses)</i> | | | |
| <i>Net Changes in Fund Balances</i> | 1,114,696 | 70,720 | 1,185,416 |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>2,796,457</u> | <u>(27,322)</u> | <u>2,769,135</u> |
| <i>Fund Balances End of Year</i> | <u><u>\$3,911,153</u></u> | <u><u>\$43,398</u></u> | <u><u>\$3,954,551</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, 2007

| | 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 | 55,695 | 133,645 | 0 | 0 |
| Licenses and Permits | 0 | 0 | 0 | 4,164 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 384,845 | 0 |
| Interest | 0 | 0 | 1,304 | 0 |
| Other | 0 | 1,695 | 2,104 | 0 |
| <i>Total Revenues</i> | <u>55,695</u> | <u>135,340</u> | <u>388,253</u> | <u>4,164</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government | | | | |
| Legislative and Executive | 0 | 153,140 | 0 | 0 |
| Judicial | 54,626 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 789 |
| Public Works | 0 | 0 | 275,481 | 0 |
| Health | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 |
| Economic Development | 0 | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>54,626</u> | <u>153,140</u> | <u>275,481</u> | <u>789</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>1,069</u> | <u>(17,800)</u> | <u>112,772</u> | <u>3,375</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | 0 | 0 | 0 | 0 |
| <i>Net Changes in Fund Balances</i> | 1,069 | (17,800) | 112,772 | 3,375 |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>355,411</u> | <u>131,438</u> | <u>(301,428)</u> | <u>3,706</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u><u>\$356,480</u></u> | <u><u>\$113,638</u></u> | <u><u>(\$188,656)</u></u> | <u><u>\$7,081</u></u> |

(continued)

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2007

| | COPS Fast | Council on Aging Levy | Sheriff Commissary | Child Support Enforcement Agency |
|---|-------------------|--------------------------|------------------------|--|
| Revenues | | | | |
| Property Taxes | \$0 | \$352,746 | \$0 | \$0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 230,917 | 161,901 |
| Licenses and Permits | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 73,608 | 0 | 723,185 |
| Interest | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 1,170 | 75,995 |
| <i>Total Revenues</i> | <u>0</u> | <u>426,354</u> | <u>232,087</u> | <u>961,081</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government | | | | |
| Legislative and Executive | 0 | 0 | 0 | 0 |
| Judicial | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 254,999 | 0 |
| Public Works | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Human Services | 0 | 426,000 | 0 | 992,418 |
| Economic Development | 0 | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>0</u> | <u>426,000</u> | <u>254,999</u> | <u>992,418</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>0</u> | <u>354</u> | <u>(22,912)</u> | <u>(31,337)</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 0 | 0 | 0 | 85,000 |
| Transfers Out | (35,098) | 0 | 0 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | (35,098) | 0 | 0 | 85,000 |
| <i>Net Changes in Fund Balances</i> | (35,098) | 354 | (22,912) | 53,663 |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>35,098</u> | <u>26,422</u> | <u>67,542</u> | <u>210,622</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u><u>\$0</u></u> | <u><u>\$26,776</u></u> | <u><u>\$44,630</u></u> | <u><u>\$264,285</u></u> |

| <u>Dog and Kennel</u> | <u>Drug Law Enforcement</u> | <u>Ditch Maintenance</u> | <u>Delinquent Real Estate Tax Collection</u> | <u>Economic Development</u> | <u>Enforcement and Education</u> | <u>Emergency Management Agency</u> |
|---------------------------|---------------------------------|------------------------------|--|---------------------------------|--|--|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 107,796 | 0 | 0 | 0 | 0 |
| 113,397 | 0 | 0 | 93,469 | 11,361 | 0 | 9,393 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,349 | 10,255 | 0 | 0 | 0 | 1,041 | 0 |
| 0 | 0 | 0 | 0 | 276,619 | 0 | 145,729 |
| 0 | 0 | 0 | 0 | 225 | 0 | 0 |
| 1,147 | 0 | 0 | 1,833 | 1,767 | 0 | 11,479 |
| <u>116,893</u> | <u>10,255</u> | <u>107,796</u> | <u>95,302</u> | <u>289,972</u> | <u>1,041</u> | <u>166,601</u> |
| 0 | 0 | 0 | 128,985 | 0 | 0 | 0 |
| 0 | 22,825 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 171,918 |
| 0 | 0 | 68,743 | 0 | 0 | 0 | 0 |
| 115,889 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 61,384 | 0 | 0 |
| <u>115,889</u> | <u>22,825</u> | <u>68,743</u> | <u>128,985</u> | <u>61,384</u> | <u>0</u> | <u>171,918</u> |
| <u>1,004</u> | <u>(12,570)</u> | <u>39,053</u> | <u>(33,683)</u> | <u>228,588</u> | <u>1,041</u> | <u>(5,317)</u> |
| 0 | 0 | 0 | 0 | 0 | 0 | 80,000 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 80,000 |
| 1,004 | (12,570) | 39,053 | (33,683) | 228,588 | 1,041 | 74,683 |
| 27,425 | 73,058 | 157,311 | 131,860 | (185,490) | 8,505 | 138,910 |
| <u>\$28,429</u> | <u>\$60,488</u> | <u>\$196,364</u> | <u>\$98,177</u> | <u>\$43,098</u> | <u>\$9,546</u> | <u>\$213,593</u> |

(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, 2007

| | Felony Delinquent Care | Help America Vote Act | Help Me Grow | Indigent Driver Alcohol Treatment |
|---|------------------------------|--------------------------|-----------------------|---|
| Revenues | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0 | 0 |
| Licenses and Permits | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 16,398 |
| Intergovernmental | 236,586 | 637 | 57,808 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| Other | 1,032 | 0 | 10,685 | 0 |
| <i>Total Revenues</i> | <u>237,618</u> | <u>637</u> | <u>68,493</u> | <u>16,398</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government | | | | |
| Legislative and Executive | 0 | 0 | 0 | 0 |
| Judicial | 0 | 0 | 0 | 43,328 |
| Public Safety | 197,471 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 60,166 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 |
| Economic Development | 0 | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>197,471</u> | <u>0</u> | <u>60,166</u> | <u>43,328</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>40,147</u> | <u>637</u> | <u>8,327</u> | <u>(26,930)</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | 0 | 0 | 0 | 0 |
| <i>Net Changes in Fund Balances</i> | 40,147 | 637 | 8,327 | (26,930) |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>224,767</u> | <u>3</u> | <u>0</u> | <u>73,762</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u><u>\$264,914</u></u> | <u><u>\$640</u></u> | <u><u>\$8,327</u></u> | <u><u>\$46,832</u></u> |

| <u>Indigent Guardianship</u> | <u>Law Enforcement Block Grant</u> | <u>Law Enforcement Overtime Project</u> | <u>Law Enforcement Trust</u> | <u>Library and Legal Research</u> | <u>Municipal Court Probation Officer</u> | <u>Mental Health</u> |
|----------------------------------|--|---|--------------------------------------|---|--|--------------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$395,002 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8,216 | 0 | 0 | 0 | 5,146 | 44,698 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 23,462 | 0 | 0 | 0 | 94,590 |
| 0 | 0 | 0 | 4 | 0 | 0 | 0 |
| 0 | 3 | 314 | 0 | 0 | 611 | 0 |
| <u>8,216</u> | <u>3</u> | <u>23,776</u> | <u>4</u> | <u>5,146</u> | <u>45,309</u> | <u>489,592</u> |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22,064 | 0 | 0 | 0 | 5,156 | 60,573 | 0 |
| 0 | 0 | 29,215 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 489,447 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>22,064</u> | <u>0</u> | <u>29,215</u> | <u>0</u> | <u>5,156</u> | <u>60,573</u> | <u>489,447</u> |
| <u>(13,848)</u> | <u>3</u> | <u>(5,439)</u> | <u>4</u> | <u>(10)</u> | <u>(15,264)</u> | <u>145</u> |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>(13,848)</u> | <u>3</u> | <u>(5,439)</u> | <u>4</u> | <u>(10)</u> | <u>(15,264)</u> | <u>145</u> |
| <u>37,945</u> | <u>600</u> | <u>(930)</u> | <u>806</u> | <u>23,934</u> | <u>73,651</u> | <u>27,806</u> |
| <u>\$24,097</u> | <u>\$603</u> | <u>(\$6,369)</u> | <u>\$810</u> | <u>\$23,924</u> | <u>\$58,387</u> | <u>\$27,951</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, 2007

| | Ohio Childrens Trust | Probate Court | Prepayment Interest | Real Estate Assessment |
|---|----------------------------|-----------------------|------------------------|------------------------------|
| Revenues | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 313 | 0 | 375,515 |
| Licenses and Permits | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| Intergovernmental | 14,995 | 0 | 0 | 26,078 |
| Interest | 0 | 0 | 35,545 | 0 |
| Other | 0 | 0 | 109 | 8,376 |
| <i>Total Revenues</i> | <u>14,995</u> | <u>313</u> | <u>35,654</u> | <u>409,969</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government | | | | |
| Legislative and Executive | 0 | 0 | 14,188 | 323,303 |
| Judicial | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 0 |
| Health | 13,011 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 |
| Economic Development | 0 | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>13,011</u> | <u>0</u> | <u>14,188</u> | <u>323,303</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>1,984</u> | <u>313</u> | <u>21,466</u> | <u>86,666</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | 0 | 0 | 0 | 0 |
| <i>Net Changes in Fund Balances</i> | 1,984 | 313 | 21,466 | 86,666 |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>5,516</u> | <u>4,809</u> | <u>47,684</u> | <u>686,109</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u><u>\$7,500</u></u> | <u><u>\$5,122</u></u> | <u><u>\$69,150</u></u> | <u><u>\$772,775</u></u> |

| <u>Recorder Equipment</u> | <u>Revolving Loan</u> | <u>Railroad Grade Crossing Improvement</u> | <u>Sanction Costs</u> | <u>Special Projects</u> | <u>Special Projects- Common Pleas</u> | <u>Solid Waste Management District</u> |
|-------------------------------|---------------------------|--|---------------------------|-----------------------------|---|--|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28,363 | 0 | 0 | 18,604 | 113,963 | 25,864 | 883,821 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 8,000 | 152 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 19,900 |
| 0 | 10,207 | 0 | 0 | 0 | 0 | 35 |
| 0 | 0 | 0 | 220 | 0 | 0 | 69,530 |
| <u>28,363</u> | <u>10,207</u> | <u>8,000</u> | <u>18,976</u> | <u>113,963</u> | <u>25,864</u> | <u>973,286</u> |
| 29,489 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 13,376 | 38,249 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 14,725 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 462,652 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>29,489</u> | <u>0</u> | <u>14,725</u> | <u>13,376</u> | <u>38,249</u> | <u>0</u> | <u>462,652</u> |
| <u>(1,126)</u> | <u>10,207</u> | <u>(6,725)</u> | <u>5,600</u> | <u>75,714</u> | <u>25,864</u> | <u>510,634</u> |
| 0 | 0 | 14,725 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 14,725 | 0 | 0 | 0 | 0 |
| (1,126) | 10,207 | 8,000 | 5,600 | 75,714 | 25,864 | 510,634 |
| 19,775 | 200,874 | 0 | 58,694 | 111,047 | 46,619 | 214,851 |
| <u>\$18,649</u> | <u>\$211,081</u> | <u>\$8,000</u> | <u>\$64,294</u> | <u>\$186,761</u> | <u>\$72,483</u> | <u>\$725,485</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, 2007

| | Tax Incentive Review | Victims of Crime | Total |
|---|----------------------------|------------------------|---------------------------|
| Revenues | | | |
| Property Taxes | \$0 | \$0 | \$747,748 |
| Special Assessments | 0 | 0 | 107,796 |
| Charges for Services | 22,199 | 0 | 2,336,480 |
| Licenses and Permits | 0 | 0 | 4,164 |
| Fines and Forfeitures | 0 | 0 | 38,195 |
| Intergovernmental | 0 | 38,456 | 2,116,498 |
| Interest | 0 | 0 | 47,320 |
| Other | 0 | 998 | 189,068 |
| <i>Total Revenues</i> | <u>22,199</u> | <u>39,454</u> | <u>5,587,269</u> |
| Expenditures | | | |
| Current: | | | |
| General Government | | | |
| Legislative and Executive | 32,205 | 0 | 681,310 |
| Judicial | 0 | 0 | 260,197 |
| Public Safety | 0 | 53,314 | 707,706 |
| Public Works | 0 | 0 | 358,949 |
| Health | 0 | 0 | 651,718 |
| Intergovernmental | 0 | 0 | 489,447 |
| Human Services | 0 | 0 | 1,418,418 |
| Economic Development | 0 | 0 | 61,384 |
| <i>Total Expenditures</i> | <u>32,205</u> | <u>53,314</u> | <u>4,629,129</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(10,006)</u> | <u>(13,860)</u> | <u>958,140</u> |
| Other Financing Sources (Uses) | | | |
| Transfers In | 0 | 11,929 | 191,654 |
| Transfers Out | 0 | 0 | (35,098) |
| <i>Total Other Financing Sources (Uses)</i> | 0 | 11,929 | 156,556 |
| <i>Net Changes in Fund Balances</i> | (10,006) | (1,931) | 1,114,696 |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>49,170</u> | <u>8,575</u> | <u>2,796,457</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u><u>\$39,164</u></u> | <u><u>\$6,644</u></u> | <u><u>\$3,911,153</u></u> |

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2007

| | Courthouse Renovation | Engineer Office Building | Fairview Manor | Hord Joint Ditch |
|---|--------------------------|--------------------------------|-------------------|---------------------|
| Revenues | | | | |
| Special Assessments | \$0 | \$0 | \$0 | \$16,032 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Interest | 39 | 0 | 0 | 0 |
| <i>Total Revenues</i> | 39 | 0 | 0 | 16,032 |
| Expenditures | | | | |
| Capital Outlay | 46 | 0 | 0 | 0 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (7) | 0 | 0 | 16,032 |
| Other Financing Sources | | | | |
| Transfers In | 0 | 0 | 15,000 | 0 |
| <i>Net Changes in Fund Balances</i> | (7) | 0 | 15,000 | 16,032 |
| <i>Fund Balances (Deficit) Beginning of Year</i> | 16,270 | 50 | 45,173 | 24,121 |
| <i>Fund Balances (Deficit) End of Year</i> | <u>\$16,263</u> | <u>\$50</u> | <u>\$60,173</u> | <u>\$40,153</u> |

(continued)

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds (continued)
For the Year Ended December 31, 2007

| | Job and Family Services Addition | Mental Retardation and Developmental Disabilities | Northeast Water Project | Sugar Grove Sewer Project |
|---|--|---|-------------------------------|------------------------------|
| Revenues | | | | |
| Special Assessments | \$0 | \$0 | \$0 | \$0 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| <i>Total Revenues</i> | 0 | 0 | 0 | 0 |
| Expenditures | | | | |
| Capital Outlay | 0 | 28,813 | 188,400 | 2 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 0 | (28,813) | (188,400) | (2) |
| Other Financing Sources | | | | |
| Transfers In | 0 | 70,000 | 187,460 | 0 |
| <i>Net Changes in Fund Balances</i> | 0 | 41,187 | (940) | (2) |
| <i>Fund Balances (Deficit) Beginning of Year</i> | 15,552 | 85,561 | 940 | (54,335) |
| <i>Fund Balances (Deficit) End of Year</i> | <u>\$15,552</u> | <u>\$126,748</u> | <u>\$0</u> | <u>(\$54,337)</u> |

| Westmoor Sewer Construction | Total |
|-----------------------------------|------------------------|
| \$0 | \$16,032 |
| 0 | 0 |
| 0 | 39 |
| 0 | 16,071 |
| <u>8,535</u> | <u>225,796</u> |
| (8,535) | (209,725) |
| <u>7,985</u> | <u>280,445</u> |
| (550) | 70,720 |
| <u>(160,654)</u> | <u>(27,322)</u> |
| <u><u>(\$161,204)</u></u> | <u><u>\$43,398</u></u> |

Crawford County, Ohio

Combining Statements - Fiduciary Funds

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

Private Purpose Trust Funds

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

Probate Trust Fund - To account for the custodial savings accounts held in trust by the probate court. For 2007, this fund was not budgeted.

Agency Funds

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

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

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

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

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

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

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

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

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

*MRDD Cluster
County Health
Domestic Shelter
Law Library
Special Emergency Planning
Sheriff Civil
Soil and Water*

*Park District
Law Enforcement
Ohio Elections Commission
Regional Planning Commission
Family and Children First Council*

Crawford County, Ohio
Combining Statement of Fiduciary Net Assets
Private Purpose Trust Funds
December 31, 2007

| | County Home Resident Trust | Probate Trust | Total |
|---|-------------------------------|------------------|-----------------|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$786 | \$0 | \$786 |
| Cash and Cash Equivalents in Segregated Accounts | 5,392 | 54,141 | 59,533 |
| <i>Total Assets</i> | <u>\$6,178</u> | <u>\$54,141</u> | <u>\$60,319</u> |
| Net Assets | | | |
| Held in Trust for Residents | \$6,178 | \$0 | \$6,178 |
| Held in Trust for Undistributed Probate | 0 | 54,141 | 54,141 |
| <i>Total Net Assets</i> | <u>\$6,178</u> | <u>\$54,141</u> | <u>\$60,319</u> |

Crawford County, Ohio
Combining Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2007

| | <u>County Home Resident Trust</u> | <u>Probate Trust</u> | <u>Total</u> |
|-------------------------------------|---------------------------------------|--------------------------|-----------------|
| Additions | | | |
| Donations | \$19,307 | \$0 | \$19,307 |
| Interest | 0 | 613 | 613 |
| <i>Total Additions</i> | 19,307 | 613 | 19,920 |
| Deductions | | | |
| Human Services | 21,920 | 0 | 21,920 |
| <i>Net Changes in Net Assets</i> | (2,613) | 613 | (2,000) |
| <i>Net Assets Beginning of Year</i> | 8,791 | 53,528 | 62,319 |
| <i>Net Assets Ending of Year</i> | <u>\$6,178</u> | <u>\$54,141</u> | <u>\$60,319</u> |

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2007

| | Balance at December 31, 2006 | Additions | Reductions | Balance at December 31, 2007 |
|---|------------------------------------|-------------|-------------|------------------------------------|
| County Court Fund | | | | |
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$332,948 | \$3,806,863 | \$3,707,487 | \$432,324 |
| Liabilities | | | | |
| Undistributed Assets | \$332,948 | \$3,806,863 | \$3,707,487 | \$432,324 |
| MRDD Cluster Fund | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$86,473 | \$0 | \$0 | \$86,473 |
| Liabilities | | | | |
| Undistributed Assets | \$86,473 | \$0 | \$0 | \$86,473 |
| County Health Fund | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$266,249 | \$1,204,759 | \$1,150,818 | \$320,190 |
| Liabilities | | | | |
| Undistributed Assets | \$266,249 | \$1,204,759 | \$1,150,818 | \$320,190 |
| Domestic Shelter Fund | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$6,790 | \$12,105 | \$11,893 | \$7,002 |
| Liabilities | | | | |
| Undistributed Assets | \$6,790 | \$12,105 | \$11,893 | \$7,002 |

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2007

| | Balance at December 31, 2006 | Additions | Reductions | Balance at December 31, 2007 |
|---|------------------------------------|-------------|------------|------------------------------------|
| <i>Estate Tax Fund</i> | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$321,954 | \$1,385,468 | \$928,921 | \$778,501 |
| Liabilities | | | | |
| Due to Other Governments | \$321,954 | \$1,385,468 | \$928,921 | \$778,501 |
| <i>Housing Trust Fund</i> | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$52,854 | \$175,424 | \$186,919 | \$41,359 |
| Liabilities | | | | |
| Due to Other Governments | \$52,854 | \$175,424 | \$186,919 | \$41,359 |
| <i>Indigent Application Fee Fund</i> | | | | |
| Assets | | | | |
| Equity in Pooled Cash and and Cash Equivalents | \$104 | \$999 | \$1,018 | \$85 |
| Liabilities | | | | |
| Due to Other Governments | \$40 | \$75 | \$30 | \$85 |
| Undistributed Assets | 64 | 924 | 988 | 0 |
| <i>Total Liabilities</i> | \$104 | \$999 | \$1,018 | \$85 |
| <i>Law Library Fund</i> | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$8,946 | \$123,166 | \$124,200 | \$7,912 |
| Liabilities | | | | |
| Due to Other Governments | \$8,946 | \$123,166 | \$124,200 | \$7,912 |
| <i>Special Emergency Planning Fund</i> | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$40,080 | \$14,955 | \$13,013 | \$42,022 |
| Liabilities | | | | |
| Due to Other Governments | \$40,080 | \$14,955 | \$13,013 | \$42,022 |

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2007

| | Balance at December 31, 2006 | Additions | Reductions | Balance at December 31, 2007 |
|---|------------------------------------|--------------------|--------------------|------------------------------------|
| <i>Sheriff Civil Fund</i> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$33,594 | \$1,186,769 | \$1,185,102 | \$35,261 |
| Liabilities | | | | |
| Undistributed Assets | \$33,594 | \$1,186,769 | \$1,185,102 | \$35,261 |
| <i>Soil and Water Fund</i> | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$83,547 | \$204,434 | \$212,721 | \$75,260 |
| Liabilities | | | | |
| Undistributed Assets | \$83,547 | \$204,434 | \$212,721 | \$75,260 |
| <i>Park District Fund</i> | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$8,125 | \$125,735 | \$125,097 | \$8,763 |
| Liabilities | | | | |
| Undistributed Assets | \$8,125 | \$125,735 | \$125,097 | \$8,763 |
| <i>Law Enforcement Fund</i> | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,062 | \$0 | \$0 | \$2,062 |
| Liabilities | | | | |
| Undistributed Assets | \$2,062 | \$0 | \$0 | \$2,062 |
| <i>Local Government Fund</i> | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$1,284,853 | \$1,284,853 | \$0 |
| Due from Other Governments | 642,788 | 642,427 | 642,788 | 642,427 |
| Total Assets | \$642,788 | \$1,927,280 | \$1,927,641 | \$642,427 |
| Liabilities | | | | |
| Due to Other Governments | \$642,788 | \$1,927,280 | \$1,927,641 | \$642,427 |

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2007

| | Balance at December 31, 2006 | Additions | Reductions | Balance at December 31, 2007 |
|---|------------------------------------|------------------|-------------------|------------------------------------|
| <i>Library Local Government Fund</i> | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$1,828,017 | \$1,828,017 | \$0 |
| Due from Other Governments | 914,009 | 914,009 | 914,009 | 914,009 |
| Total Assets | 914,009 | 2,742,026 | 2,742,026 | 914,009 |
| Liabilities | | | | |
| Due to Other Governments | 914,009 | 2,742,026 | 2,742,026 | 914,009 |
| <i>Ohio Elections Commission Fund</i> | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$80 | \$3,025 | \$0 | \$3,105 |
| Liabilities | | | | |
| Due to Other Governments | \$80 | \$3,025 | \$0 | \$3,105 |
| <i>Payroll Fund</i> | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$177,752 | \$15,738,785 | \$15,731,995 | \$184,542 |
| Liabilities | | | | |
| Payroll Taxes Withholding | \$177,752 | \$15,738,785 | \$15,731,995 | \$184,542 |
| <i>Tangible Tax Fund</i> | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$103,094 | \$4,510,319 | \$4,588,643 | \$24,770 |
| Property Taxes Receivable | 6,730,149 | 4,140,997 | 6,730,149 | 4,140,997 |
| Due from Other Governments | 1,217,935 | 114,449 | 1,217,935 | 114,449 |
| Total Assets | 8,051,178 | 8,765,765 | 12,536,727 | 4,280,216 |
| Liabilities | | | | |
| Due to Other Governments | 8,051,178 | 8,765,765 | 12,536,727 | 4,280,216 |

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2007

| | Balance at December 31, 2006 | Additions | Reductions | Balance at December 31, 2007 |
|--|------------------------------------|---------------------|---------------------|------------------------------------|
| <i>Undivided Tax Fund</i> | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$14,348 | \$2,093,213 | \$2,095,334 | \$12,227 |
| Due from Other Governments | 892,054 | 909,047 | 892,054 | 909,047 |
| <i>Total Assets</i> | <u>\$906,402</u> | <u>\$3,002,260</u> | <u>\$2,987,388</u> | <u>\$921,274</u> |
| Liabilities | | | | |
| Due to Other Governments | <u>\$906,402</u> | <u>\$3,002,260</u> | <u>\$2,987,388</u> | <u>\$921,274</u> |
| <i>Undivided General Tax Fund</i> | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$1,753,132 | \$24,763,076 | \$24,703,808 | \$1,812,400 |
| Special Assessments Receivable | 120,208 | 130,080 | 120,208 | 130,080 |
| Property Taxes Receivable | 22,961,229 | 21,866,082 | 22,961,229 | 21,866,082 |
| <i>Total Assets</i> | <u>\$24,834,569</u> | <u>\$46,759,238</u> | <u>\$47,785,245</u> | <u>\$23,808,562</u> |
| Liabilities | | | | |
| Due to Other Governments | <u>\$24,834,569</u> | <u>\$46,759,238</u> | <u>\$47,785,245</u> | <u>\$23,808,562</u> |
| <i>Regional Planning Commission Fund</i> | | | | |
| Assets | | | | |
| Equity in Pooled Cash and and Cash Equivalents | <u>\$31,015</u> | <u>\$54,586</u> | <u>\$47,227</u> | <u>\$38,374</u> |
| Liabilities | | | | |
| Undistributed Assets | <u>\$31,015</u> | <u>\$54,586</u> | <u>\$47,227</u> | <u>\$38,374</u> |
| <i>Family and Children First Council Fund</i> | | | | |
| Assets | | | | |
| Equity in Pooled Cash and and Cash Equivalents | <u>\$0</u> | <u>\$139,174</u> | <u>\$41,072</u> | <u>\$98,102</u> |
| Liabilities | | | | |
| Undistributed Assets | <u>\$0</u> | <u>\$139,174</u> | <u>\$41,072</u> | <u>\$98,102</u> |

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2007

| | Balance at December 31, 2006 | Additions | Reductions | Balance at December 31, 2007 |
|---|------------------------------------|---------------------|---------------------|------------------------------------|
| All Agency Funds | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,956,605 | \$53,662,093 | \$53,075,549 | \$3,543,149 |
| Cash and Cash Equivalents in Segregated Accounts | 366,542 | 4,993,632 | 4,892,589 | 467,585 |
| Due from Other Governments | 3,666,786 | 2,579,932 | 3,666,786 | 2,579,932 |
| Special Assessments Receivable | 120,208 | 130,080 | 120,208 | 130,080 |
| Property Taxes Receivable | 29,691,378 | 26,007,079 | 29,691,378 | 26,007,079 |
| <i>Total Assets</i> | <u>\$36,801,519</u> | <u>\$87,372,816</u> | <u>\$91,446,510</u> | <u>\$32,727,825</u> |
| Liabilities | | | | |
| Payroll Taxes Withholding | \$177,752 | \$15,738,785 | \$15,731,995 | \$184,542 |
| Due to Other Governments | 35,772,900 | 64,898,607 | 69,232,080 | 31,439,472 |
| Undistributed Assets | 850,867 | 6,735,424 | 6,482,435 | 1,103,811 |
| <i>Total Liabilities</i> | <u>\$36,801,519</u> | <u>\$87,372,816</u> | <u>\$91,446,510</u> | <u>\$32,727,825</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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------|--------------------|-------------------|------------------|---|
| Revenues | | | | |
| Property Taxes | \$1,375,000 | \$1,375,000 | \$1,401,238 | \$26,238 |
| Sales Taxes | 3,150,000 | 3,150,000 | 3,295,296 | 145,296 |
| Charges for Services | 1,703,837 | 1,703,837 | 1,966,517 | 262,680 |
| Licenses and Permits | 3,410 | 3,410 | 3,306 | (104) |
| Fines and Forfeitures | 148,000 | 148,000 | 190,553 | 42,553 |
| Intergovernmental | 1,439,178 | 1,439,178 | 1,571,491 | 132,313 |
| Interest | 425,000 | 425,000 | 801,275 | 376,275 |
| Rent | 17,344 | 17,344 | 17,344 | 0 |
| Other | 33,000 | 33,000 | 87,011 | 54,011 |
| Total Revenues | 8,294,769 | 8,294,769 | 9,334,031 | 1,039,262 |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive | | | | |
| Commissioners | | | | |
| Personal Services | 323,097 | 321,969 | 320,700 | 1,269 |
| Materials and Supplies | 3,850 | 3,573 | 2,403 | 1,170 |
| Contractual Services | 12,000 | 11,578 | 5,296 | 6,282 |
| Other | 16,901 | 16,678 | 11,121 | 5,557 |
| Auditor | | | | |
| Personal Services | 363,830 | 363,830 | 347,210 | 16,620 |
| Materials and Supplies | 7,820 | 7,773 | 4,887 | 2,886 |
| Other | 4,400 | 4,337 | 2,386 | 1,951 |
| Treasurer | | | | |
| Personal Services | 122,915 | 122,915 | 121,772 | 1,143 |
| Materials and Supplies | 3,686 | 3,686 | 3,134 | 552 |
| Contractual Services | 1,400 | 0 | 0 | 0 |
| Capital Outlay | 0 | 1,400 | 0 | 1,400 |
| Other | 2,350 | 2,350 | 1,441 | 909 |
| Prosecuting Attorney | | | | |
| Personal Services | 501,012 | 501,012 | 498,854 | 2,158 |
| Materials and Supplies | 8,107 | 7,539 | 6,468 | 1,071 |
| Contractual Services | 0 | 600 | 600 | 0 |
| Capital Outlay | 0 | 567 | 567 | 0 |
| Other | 36,724 | 35,453 | 32,450 | 3,003 |
| Budget Commission | | | | |
| Other | 500 | 500 | 0 | 500 |
| Board of Revision | | | | |
| Other | 500 | 500 | 0 | 500 |

(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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---|--------------------|-------------------|------------------|---|
| Bureau of Examination | | | | |
| Contractual Services | \$68,000 | \$137,000 | \$136,385 | \$615 |
| Auto Data Processing Board | | | | |
| Personal Services | 48,754 | 48,754 | 48,628 | 126 |
| Materials and Supplies | 1,030 | 1,028 | 197 | 831 |
| Contractual Services | 60,212 | 60,000 | 54,668 | 5,332 |
| Capital Outlay | 5,000 | 11,233 | 7,812 | 3,421 |
| Other | 500 | 500 | 0 | 500 |
| Board of Elections | | | | |
| Personal Services | 255,772 | 291,772 | 286,173 | 5,599 |
| Materials and Supplies | 19,569 | 25,350 | 24,759 | 591 |
| Contractual Services | 45,572 | 70,572 | 62,041 | 8,531 |
| Capital Outlay | 14,000 | 5,802 | 5,766 | 36 |
| Other | 17,112 | 22,831 | 20,536 | 2,295 |
| Courthouse and Jail | | | | |
| Personal Services | 239,757 | 263,001 | 262,302 | 699 |
| Materials and Supplies | 26,900 | 29,750 | 29,108 | 642 |
| Contractual Services | 365,161 | 355,257 | 351,354 | 3,903 |
| Capital Outlay | 1,500 | 3,500 | 1,671 | 1,829 |
| Other | 166,256 | 166,256 | 165,008 | 1,248 |
| County Recorder | | | | |
| Personal Services | 186,620 | 186,620 | 164,182 | 22,438 |
| Materials and Supplies | 4,615 | 4,590 | 2,078 | 2,512 |
| Contractual Services | 3,270 | 3,232 | 2,615 | 617 |
| Other | 3,800 | 3,800 | 2,060 | 1,740 |
| Insurances | | | | |
| Contractual Services | 385,500 | 264,415 | 258,012 | 6,403 |
| County Planning Commission | | | | |
| Other | 35,000 | 35,000 | 35,000 | 0 |
| Total General Government - Legislative and Executive | 3,362,992 | 3,396,523 | 3,279,644 | 116,879 |
| General Government - Judicial | | | | |
| Commissioners | | | | |
| Other | 15,377 | 15,350 | 15,350 | 0 |
| Court of Appeals | | | | |
| Other | 33,707 | 30,711 | 27,976 | 2,735 |
| Common Pleas Court | | | | |
| Personal Services | 406,236 | 408,056 | 404,775 | 3,281 |
| Materials and Supplies | 8,850 | 8,450 | 8,234 | 216 |
| Contractual Services | 7,465 | 7,366 | 6,783 | 583 |
| Capital Outlay | 15,000 | 15,000 | 8,042 | 6,958 |
| Other | 177,500 | 168,280 | 121,970 | 46,310 |

(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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|--|--------------------|-------------------|------------------|---|
| Jury Commission | | | | |
| Personal Services | \$1,457 | \$1,457 | \$1,410 | \$47 |
| Materials and Supplies | 1,300 | 1,300 | 472 | 828 |
| Juvenile Court | | | | |
| Personal Services | 285,493 | 285,493 | 277,323 | 8,170 |
| Materials and Supplies | 10,351 | 10,301 | 7,763 | 2,538 |
| Contractual Services | 6,891 | 6,683 | 5,383 | 1,300 |
| Capital Outlay | 0 | 250 | 149 | 101 |
| Other | 164,414 | 163,197 | 93,661 | 69,536 |
| Probate Court | | | | |
| Personal Services | 123,014 | 123,014 | 120,530 | 2,484 |
| Materials and Supplies | 3,050 | 3,000 | 1,912 | 1,088 |
| Contractual Services | 3,060 | 3,050 | 3,050 | 0 |
| Other | 1,350 | 1,350 | 437 | 913 |
| Clerk of Courts | | | | |
| Personal Services | 242,461 | 242,461 | 239,261 | 3,200 |
| Materials and Supplies | 12,250 | 11,987 | 9,390 | 2,597 |
| Contractual Services | 7,650 | 7,591 | 3,724 | 3,867 |
| Capital Outlay | 700 | 700 | 680 | 20 |
| Other | 1,755 | 1,755 | 399 | 1,356 |
| Municipal Court | | | | |
| Personal Services | 389,231 | 396,197 | 389,407 | 6,790 |
| Materials and Supplies | 10,000 | 10,000 | 7,642 | 2,358 |
| Contractual Services | 7,000 | 6,000 | 2,339 | 3,661 |
| Capital Outlay | 0 | 1,000 | 573 | 427 |
| Other | 111,337 | 101,858 | 79,336 | 22,522 |
| Law Libraries | | | | |
| Personal Services | 44,581 | 45,917 | 45,682 | 235 |
| Total General Government - Judicial | 2,091,480 | 2,077,774 | 1,883,653 | 194,121 |
| Public Safety | | | | |
| Adult Probation | | | | |
| Personal Services | 66,544 | 68,009 | 67,675 | 334 |
| Materials and Supplies | 100 | 100 | 0 | 100 |
| Contractual Services | 1,620 | 1,580 | 1,394 | 186 |
| Other | 200 | 200 | 0 | 200 |

(continued)

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|----------------------------|--------------------|-------------------|------------------|---|
| Probation Department | | | | |
| Personal Services | \$339,605 | \$339,605 | \$290,596 | \$49,009 |
| Contractual Services | 168,807 | 157,204 | 127,316 | 29,888 |
| Other | 8,985 | 8,268 | 7,197 | 1,071 |
| Coroner | | | | |
| Personal Services | 69,902 | 69,902 | 66,534 | 3,368 |
| Contractual Services | 63,472 | 62,839 | 41,537 | 21,302 |
| Capital Outlay | 500 | 500 | 0 | 500 |
| Other | 1,840 | 1,840 | 1,094 | 746 |
| Sheriff | | | | |
| Personal Services | 1,858,008 | 1,843,008 | 1,671,572 | 171,436 |
| Materials and Supplies | 34,812 | 34,611 | 31,738 | 2,873 |
| Contractual Services | 116,217 | 114,850 | 84,494 | 30,356 |
| Capital Outlay | 85,175 | 100,053 | 98,828 | 1,225 |
| Other | 122,000 | 121,012 | 106,376 | 14,636 |
| Total Public Safety | 2,937,787 | 2,923,581 | 2,596,351 | 327,230 |
| Public Works | | | | |
| Engineer | | | | |
| Personal Services | 107,160 | 107,160 | 106,243 | 917 |
| Materials and Supplies | 5,300 | 5,023 | 2,683 | 2,340 |
| Contractual Services | 14,217 | 13,500 | 11,258 | 2,242 |
| Capital Outlay | 12,100 | 12,072 | 3,393 | 8,679 |
| Other | 500 | 500 | 219 | 281 |
| Sanitary Engineer | | | | |
| Personal Services | 36,111 | 36,251 | 35,719 | 532 |
| Other | 2,000 | 1,860 | 0 | 1,860 |
| Total Public Works | 177,388 | 176,366 | 159,515 | 16,851 |
| Health | | | | |
| Agriculture | | | | |
| Personal Services | 245 | 246 | 84 | 162 |
| Other | 305,556 | 305,273 | 304,460 | 813 |
| T.B. Hospital | | | | |
| Materials and Supplies | 500 | 500 | 369 | 131 |
| Other | 110 | 110 | 0 | 110 |
| Vital Statistics | | | | |
| Other | 1,000 | 1,000 | 742 | 258 |
| Other Health | | | | |
| Other | 79,431 | 72,474 | 72,474 | 0 |
| Total Health | 386,842 | 379,603 | 378,129 | 1,474 |

(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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---|-------------------------|------------------------|---------------------------|---|
| Human Services | | | | |
| Veterans Service Commission | | | | |
| Personal Services | \$30,375 | \$30,435 | \$28,156 | \$2,279 |
| Materials and Supplies | 3,500 | 4,050 | 3,720 | 330 |
| Contractual Services | 6,900 | 6,786 | 6,593 | 193 |
| Capital Outlay | 24,964 | 27,851 | 25,944 | 1,907 |
| Other | 146,274 | 142,746 | 97,400 | 45,346 |
| Veterans Services | | | | |
| Personal Services | 162,456 | 162,456 | 160,551 | 1,905 |
| Other | 19,500 | 19,512 | 18,916 | 596 |
| Total Human Services | <u>393,969</u> | <u>393,836</u> | <u>341,280</u> | <u>52,556</u> |
| <i>Total Expenditures</i> | <u>9,350,458</u> | <u>9,347,683</u> | <u>8,638,572</u> | <u>709,111</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(1,055,689)</u> | <u>(1,052,914)</u> | <u>695,459</u> | <u>1,748,373</u> |
| Other Financing Sources (Uses) | | | | |
| Advances In | 0 | 0 | 1,173,064 | 1,173,064 |
| Transfers In | 0 | 0 | 35,098 | 35,098 |
| Advances Out | 0 | 0 | (262,540) | (262,540) |
| Transfers Out | (1,782,181) | (1,887,358) | (1,887,106) | 252 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(1,782,181)</u> | <u>(1,887,358)</u> | <u>(941,484)</u> | <u>945,874</u> |
| <i>Net Changes in Fund Balance</i> | (2,837,870) | (2,940,272) | (246,025) | 2,694,247 |
| <i>Fund Balance Beginning of Year</i> | 2,843,815 | 2,843,815 | 2,843,815 | 0 |
| Prior Year Encumbrances Appropriated | <u>130,018</u> | <u>130,018</u> | <u>130,018</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$135,963</u></u> | <u><u>\$33,561</u></u> | <u><u>\$2,727,808</u></u> | <u><u>\$2,694,247</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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|---------------------------|---------------------------|---------------------------|---|
| Revenues | | | | |
| Charges for Services | \$60,000 | \$60,000 | \$86,011 | \$26,011 |
| Fines and Forfeitures | 60,000 | 60,000 | 62,094 | 2,094 |
| Intergovernmental | 3,540,000 | 3,540,000 | 3,725,801 | 185,801 |
| Interest | 50,000 | 50,000 | 167,084 | 117,084 |
| Other | 0 | 0 | 17,357 | 17,357 |
| <i>Total Revenues</i> | <u>3,710,000</u> | <u>3,710,000</u> | <u>4,058,347</u> | <u>348,347</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Works | | | | |
| Personal Services | 1,674,029 | 1,674,029 | 1,415,886 | 258,143 |
| Materials and Supplies | 343,000 | 346,710 | 231,983 | 114,727 |
| Contractual Services | 1,103,000 | 902,000 | 724,380 | 177,620 |
| Capital Outlay | 155,000 | 425,445 | 373,375 | 52,070 |
| Other | 442,000 | 443,955 | 328,579 | 115,376 |
| <i>Total Expenditures</i> | <u>3,717,029</u> | <u>3,792,139</u> | <u>3,074,203</u> | <u>717,936</u> |
| <i>Net Changes in Fund Balance</i> | (7,029) | (82,139) | 984,144 | 1,066,283 |
| <i>Fund Balance Beginning of Year</i> | 2,600,985 | 2,600,985 | 2,600,985 | 0 |
| Prior Year Encumbrances Appropriated | <u>81,804</u> | <u>81,804</u> | <u>81,804</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$2,675,760</u></u> | <u><u>\$2,600,650</u></u> | <u><u>\$3,666,933</u></u> | <u><u>\$1,066,283</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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|--|-------------------------|-------------------------|-------------------------|---|
| Revenues | | | | |
| Property Taxes | \$205,900 | \$205,900 | \$217,945 | \$12,045 |
| Charges for Services | 81,000 | 81,000 | 106,263 | 25,263 |
| Intergovernmental | 1,519,390 | 1,519,390 | 1,506,342 | (13,048) |
| Interest | 3 | 3 | 54 | 51 |
| Other | 15,050 | 40,050 | 42,697 | 2,647 |
| <i>Total Revenues</i> | <u>1,821,343</u> | <u>1,846,343</u> | <u>1,873,301</u> | <u>26,958</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | | | | |
| Children Services | | | | |
| Contractual Services | 1,340,000 | 1,497,133 | 1,275,743 | 221,390 |
| Other | 730,000 | 1,214,129 | 1,200,190 | 13,939 |
| Independent Living | | | | |
| Contractual Services | 14,000 | 17,545 | 4,570 | 12,975 |
| Other | 10,000 | 10,000 | 4,999 | 5,001 |
| <i>Total Expenditures</i> | <u>2,094,000</u> | <u>2,738,807</u> | <u>2,485,502</u> | <u>253,305</u> |
| <i>Excess of Revenues Under Expenditures</i> | (272,657) | (892,464) | (612,201) | 280,263 |
| Other Financing Sources | | | | |
| Transfers In | 215,000 | 215,000 | 215,000 | 0 |
| <i>Net Changes in Fund Balance</i> | (57,657) | (677,464) | (397,201) | 280,263 |
| <i>Fund Balance Beginning of Year</i> | 708,602 | 708,602 | 708,602 | 0 |
| Prior Year Encumbrances Appropriated | 221,132 | 221,132 | 221,132 | 0 |
| <i>Fund Balance End of Year</i> | <u><u>\$872,077</u></u> | <u><u>\$252,270</u></u> | <u><u>\$532,533</u></u> | <u><u>\$280,263</u></u> |

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Home Fund
For the Year Ended December 31, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|--|-------------------------|-------------------------|-------------------------|---|
| Revenues | | | | |
| Property Taxes | \$616,000 | \$616,000 | \$585,666 | (\$30,334) |
| Charges for Services | 1,325,000 | 1,325,000 | 1,080,739 | (244,261) |
| Intergovernmental | 55,000 | 55,000 | 122,676 | 67,676 |
| Other | 4,000 | 4,000 | 8,889 | 4,889 |
| <i>Total Revenues</i> | <u>2,000,000</u> | <u>2,000,000</u> | <u>1,797,970</u> | <u>(202,030)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | | | | |
| Personal Services | 1,521,000 | 1,519,006 | 1,453,300 | 65,706 |
| Materials and Supplies | 152,000 | 153,702 | 119,697 | 34,005 |
| Contractual Services | 195,000 | 183,439 | 156,194 | 27,245 |
| Capital Outlay | 15,000 | 25,000 | 23,539 | 1,461 |
| Other | 186,650 | 192,501 | 141,648 | 50,853 |
| <i>Total Expenditures</i> | <u>2,069,650</u> | <u>2,073,648</u> | <u>1,894,378</u> | <u>179,270</u> |
| <i>Excess of Revenues Under Expenditures</i> | (69,650) | (73,648) | (96,408) | (22,760) |
| Other Financing Uses | | | | |
| Transfers Out | <u>(15,000)</u> | <u>(15,000)</u> | <u>(15,000)</u> | <u>0</u> |
| <i>Net Changes in Fund Balance</i> | (84,650) | (88,648) | (111,408) | (22,760) |
| <i>Fund Balance Beginning of Year</i> | 196,154 | 196,154 | 196,154 | 0 |
| Prior Year Encumbrances Appropriated | <u>23,512</u> | <u>23,512</u> | <u>23,512</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$135,016</u></u> | <u><u>\$131,018</u></u> | <u><u>\$108,258</u></u> | <u><u>(\$22,760)</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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---|-------------------------|-------------------------|-------------------------|---|
| Revenues | | | | |
| Charges for Services | \$1,160,000 | \$1,160,000 | \$1,702,505 | \$542,505 |
| Intergovernmental | 5,323,540 | 5,463,540 | 4,819,895 | (643,645) |
| Other | 237,800 | 237,800 | 216,098 | (21,702) |
| <i>Total Revenues</i> | <u>6,721,340</u> | <u>6,861,340</u> | <u>6,738,498</u> | <u>(122,842)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | | | | |
| Public Assistance/Administration | | | | |
| Personal Services | 2,257,000 | 2,169,335 | 1,904,257 | 265,078 |
| Materials and Supplies | 50,000 | 65,085 | 57,788 | 7,297 |
| Contractual Services | 300,000 | 310,324 | 283,810 | 26,514 |
| Capital Outlay | 100,000 | 75,730 | 39,262 | 36,468 |
| Other | 914,000 | 938,656 | 840,731 | 97,925 |
| Public Assistance/Social Services | | | | |
| Personal Services | 908,000 | 910,933 | 807,163 | 103,770 |
| Contractual Services | 1,200,000 | 1,429,731 | 1,426,372 | 3,359 |
| Other | 183,000 | 191,318 | 186,384 | 4,934 |
| Public Assistance/Transfers | | | | |
| Personal Services | 553,000 | 553,000 | 525,163 | 27,837 |
| Workforce Investment Act | | | | |
| Contractual Services | 130,000 | 194,000 | 141,693 | 52,307 |
| Other | 270,000 | 368,000 | 354,285 | 13,715 |
| <i>Total Expenditures</i> | <u>6,865,000</u> | <u>7,206,112</u> | <u>6,566,908</u> | <u>639,204</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (143,660) | (344,772) | 171,590 | 516,362 |
| Other Financing Sources | | | | |
| Transfers In | 185,750 | 185,750 | 191,084 | 5,334 |
| <i>Net Changes in Fund Balance</i> | 42,090 | (159,022) | 362,674 | 521,696 |
| <i>Fund Balance Beginning of Year</i> | 310,305 | 310,305 | 310,305 | 0 |
| Prior Year Encumbrances Appropriated | 207,293 | 207,293 | 207,293 | 0 |
| <i>Fund Balance End of Year</i> | <u><u>\$559,688</u></u> | <u><u>\$358,576</u></u> | <u><u>\$880,272</u></u> | <u><u>\$521,696</u></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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|--|--------------------|-------------------|------------------|---|
| Revenues | | | | |
| Sales Taxes | \$1,250,000 | \$1,250,000 | \$1,376,542 | \$126,542 |
| Charges for Services | 220,000 | 220,000 | 167,887 | (52,113) |
| Other | 55,000 | 55,000 | 67,316 | 12,316 |
| <i>Total Revenues</i> | <u>1,525,000</u> | <u>1,525,000</u> | <u>1,611,745</u> | <u>86,745</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Personal Services | 1,585,935 | 1,587,839 | 1,576,335 | 11,504 |
| Materials and Supplies | 30,000 | 33,137 | 33,137 | 0 |
| Contractual Services | 558,000 | 583,995 | 582,981 | 1,014 |
| Capital Outlay | 40,000 | 40,548 | 40,548 | 0 |
| Other | 12,000 | 7,587 | 7,427 | 160 |
| <i>Total Expenditures</i> | <u>2,225,935</u> | <u>2,253,106</u> | <u>2,240,428</u> | <u>12,678</u> |
| <i>Excess of Revenues Under Expenditures</i> | <u>(700,935)</u> | <u>(728,106)</u> | <u>(628,683)</u> | <u>99,423</u> |
| Other Financing Sources | | | | |
| Advances In | 0 | 0 | 29,000 | 29,000 |
| Transfers In | 580,303 | 580,303 | 520,303 | (60,000) |
| <i>Total Other Financing Sources</i> | <u>580,303</u> | <u>580,303</u> | <u>549,303</u> | <u>(31,000)</u> |
| <i>Net Changes in Fund Balance</i> | (120,632) | (147,803) | (79,380) | 68,423 |
| <i>Fund Balance Beginning of Year</i> | 133,807 | 133,807 | 133,807 | 0 |
| Prior Year Encumbrances Appropriated | 28,511 | 28,511 | 28,511 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$41,686</u> | <u>\$14,515</u> | <u>\$82,938</u> | <u>\$68,423</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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---|---------------------------|-------------------------|---------------------------|---|
| Revenues | | | | |
| Property Taxes | \$2,460,000 | \$2,460,000 | \$2,057,044 | (\$402,956) |
| Intergovernmental | 1,462,431 | 1,482,058 | 1,741,920 | 259,862 |
| Interest | 0 | 0 | 5,570 | 5,570 |
| Other | 80,700 | 80,700 | 68,677 | (12,023) |
| <i>Total Revenues</i> | <u>4,003,131</u> | <u>4,022,758</u> | <u>3,873,211</u> | <u>(149,547)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Health | | | | |
| Personal Services | 2,688,911 | 2,686,291 | 2,536,314 | 149,977 |
| Materials and Supplies | 31,000 | 35,672 | 31,906 | 3,766 |
| Contractual Services | 1,139,120 | 1,203,371 | 1,065,138 | 138,233 |
| Capital Outlay | 18,000 | 27,011 | 24,369 | 2,642 |
| Other | 56,100 | 70,266 | 56,633 | 13,633 |
| <i>Total Expenditures</i> | <u>3,933,131</u> | <u>4,022,611</u> | <u>3,714,360</u> | <u>308,251</u> |
| <i>Excess of Revenues Over Expenditures</i> | 70,000 | 147 | 158,851 | 158,704 |
| Other Financing Uses | | | | |
| Transfers Out | <u>(70,000)</u> | <u>(70,000)</u> | <u>(70,000)</u> | <u>0</u> |
| <i>Net Changes in Fund Balance</i> | 0 | (69,853) | 88,851 | 158,704 |
| <i>Fund Balance Beginning of Year</i> | 939,433 | 939,433 | 939,433 | 0 |
| Prior Year Encumbrances Appropriated | <u>87,786</u> | <u>87,786</u> | <u>87,786</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$1,027,219</u></u> | <u><u>\$957,366</u></u> | <u><u>\$1,116,070</u></u> | <u><u>\$158,704</u></u> |

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---|------------------------|-------------------------|------------------------|---|
| Revenues | | | | |
| Sales Taxes | \$357,795 | \$357,795 | \$270,855 | (\$86,940) |
| Charges for Services | 40,405 | 40,405 | 45,164 | 4,759 |
| Rent | 181,927 | 181,927 | 181,080 | (847) |
| Other | 0 | 0 | 8,811 | 8,811 |
| <i>Total Revenues</i> | <u>580,127</u> | <u>580,127</u> | <u>505,910</u> | <u>(74,217)</u> |
| Expenditures | | | | |
| Debt Service: | | | | |
| Principal Retirement | 1,490,000 | 972,501 | 972,479 | 22 |
| Interest and Fiscal Charges | 784,635 | 618,252 | 606,669 | 11,583 |
| Issuance Costs | 0 | 167,102 | 167,012 | 90 |
| <i>Total Expenditures</i> | <u>2,274,635</u> | <u>1,757,855</u> | <u>1,746,160</u> | <u>11,695</u> |
| <i>Excess of Revenues</i> | | | | |
| <i>Under Expenditures</i> | <u>(1,694,508)</u> | <u>(1,177,728)</u> | <u>(1,240,250)</u> | <u>(62,522)</u> |
| Other Financing Sources (Uses) | | | | |
| Refunding General Obligation Bonds Issued | 0 | 8,135,000 | 8,135,000 | 0 |
| Premium on Refunding General | | | | |
| Obligation Bonds Issued | 0 | 117,682 | 117,684 | 2 |
| Payment to Refunded Bond Escrow Agent | 0 | (8,085,575) | (8,085,575) | 0 |
| Transfers In | 1,695,357 | 1,827,856 | 1,088,562 | (739,294) |
| <i>Total Other Financing Sources (Uses)</i> | <u>1,695,357</u> | <u>1,994,963</u> | <u>1,255,671</u> | <u>(739,292)</u> |
| <i>Net Changes in Fund Balance</i> | 849 | 817,235 | 15,421 | (801,814) |
| <i>Fund Balance Beginning of Year</i> | <u>27,465</u> | <u>27,465</u> | <u>27,465</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$28,314</u></u> | <u><u>\$844,700</u></u> | <u><u>\$42,886</u></u> | <u><u>(\$801,814)</u></u> |

Crawford County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---|-------------------------|-------------------------|-------------------------|---|
| Revenues | | | | |
| Charges for Services | \$129,940 | \$129,940 | \$135,419 | \$5,479 |
| Intergovernmental | 879 | 879 | 0 | (879) |
| <i>Total Revenues</i> | <u>130,819</u> | <u>130,819</u> | <u>135,419</u> | <u>4,600</u> |
| Expenses | | | | |
| Personal Services | 19,984 | 20,537 | 19,845 | 692 |
| Materials and Supplies | 7,800 | 9,100 | 4,490 | 4,610 |
| Contractual Services | 69,900 | 81,203 | 65,439 | 15,764 |
| Capital Outlay | 250 | 250 | 0 | 250 |
| Other | 18,350 | 18,384 | 12,606 | 5,778 |
| <i>Total Expenses</i> | <u>116,284</u> | <u>129,474</u> | <u>102,380</u> | <u>27,094</u> |
| <i>Excess of Revenues Over Expenses</i> | 14,535 | 1,345 | 33,039 | 31,694 |
| Transfers In | 18,000 | 18,000 | 18,000 | 0 |
| Advances Out | 0 | 0 | (71,120) | (71,120) |
| Transfers Out | (58,000) | (49,593) | (33,687) | 15,906 |
| <i>Net Changes in Fund Balance</i> | (25,465) | (30,248) | (53,768) | (23,520) |
| <i>Fund Balance Beginning of Year</i> | 221,104 | 221,104 | 221,104 | 0 |
| Prior Year Encumbrances Appropriated | 7,764 | 7,764 | 7,764 | 0 |
| <i>Fund Balance End of Year</i> | <u><u>\$203,403</u></u> | <u><u>\$198,620</u></u> | <u><u>\$175,100</u></u> | <u><u>(\$23,520)</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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---|--------------------|-------------------|------------------|---|
| Revenues | | | | |
| Rent | \$900,000 | \$900,000 | \$768,378 | (\$131,622) |
| Expenses | | | | |
| Other | 0 | 1,924 | 1,924 | 0 |
| <i>Excess of Revenues Over Expenses</i> | 900,000 | 898,076 | 766,454 | (131,622) |
| Transfers In | 0 | 0 | 1,497 | 1,497 |
| Advances Out | 0 | 0 | (175,000) | (175,000) |
| Transfers Out | 1,093,107 | (522,388) | (500,752) | 21,636 |
| <i>Net Changes in Fund Balance</i> | 1,093,107 | (522,388) | (674,255) | (151,867) |
| <i>Fund Balance Beginning of Year</i> | 90,030 | 90,030 | 90,030 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$2,083,137</u> | <u>\$465,718</u> | <u>\$182,229</u> | <u>(\$283,489)</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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|-------------------------|-------------------------|-------------------------|---|
| Revenues | | | | |
| Charges for Services | \$21,000 | \$21,000 | \$56,603 | \$35,603 |
| Expenditures | | | | |
| Current: | | | | |
| General Government - Judicial | | | | |
| Common Pleas Court | | | | |
| Materials and Supplies | 1,010 | 1,010 | 0 | 1,010 |
| Contractual Services | 1,700 | 1,700 | 1,200 | 500 |
| Capital Outlay | 20,200 | 20,200 | 2,111 | 18,089 |
| Juvenile Court | | | | |
| Materials and Supplies | 500 | 500 | 0 | 500 |
| Contractual Services | 3,000 | 3,000 | 0 | 3,000 |
| Capital Outlay | 1,500 | 1,500 | 0 | 1,500 |
| Probate Court | | | | |
| Materials and Supplies | 200 | 200 | 0 | 200 |
| Contractual Services | 8,900 | 8,900 | 0 | 8,900 |
| Capital Outlay | 900 | 900 | 0 | 900 |
| Municipal Court | | | | |
| Materials and Supplies | 6,000 | 6,500 | 6,047 | 453 |
| Contractual Services | 20,000 | 7,500 | 5,113 | 2,387 |
| Capital Outlay | 24,000 | 36,000 | 35,530 | 470 |
| <i>Total Expenditures</i> | <u>87,910</u> | <u>87,910</u> | <u>50,001</u> | <u>37,909</u> |
| <i>Net Changes in Fund Balance</i> | (66,910) | (66,910) | 6,602 | 73,512 |
| <i>Fund Balance Beginning of Year</i> | <u>350,144</u> | <u>350,144</u> | <u>350,144</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$283,234</u></u> | <u><u>\$283,234</u></u> | <u><u>\$356,746</u></u> | <u><u>\$73,512</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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|-----------|---|
| Revenues | | | | |
| Charges for Services | \$105,000 | \$105,000 | \$134,764 | \$29,764 |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive | | | | |
| Personal Services | 127,610 | 127,610 | 122,726 | 4,884 |
| Materials and Supplies | 11,500 | 11,500 | 1,954 | 9,546 |
| Contractual Services | 35,500 | 35,662 | 23,593 | 12,069 |
| Capital Outlay | 13,000 | 13,000 | 1,295 | 11,705 |
| Other | 8,500 | 8,500 | 1,389 | 7,111 |
| <i>Total Expenditures</i> | 196,110 | 196,272 | 150,957 | 45,315 |
| <i>Net Changes in Fund Balance</i> | (91,110) | (91,272) | (16,193) | 75,079 |
| <i>Fund Balance Beginning of Year</i> | 123,198 | 123,198 | 123,198 | 0 |
| Prior Year Encumbrances Appropriated | 485 | 485 | 485 | 0 |
| <i>Fund Balance End of Year</i> | \$32,573 | \$32,411 | \$107,490 | \$75,079 |

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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---|--------------------|-------------------|-----------|---|
| Revenues | | | | |
| Intergovernmental | \$552,645 | \$718,645 | \$384,845 | (\$333,800) |
| Interest | 0 | 0 | 1,418 | 1,418 |
| Other | 3,000 | 3,000 | 2,191 | (809) |
| <i>Total Revenues</i> | 555,645 | 721,645 | 388,454 | (333,191) |
| Expenditures | | | | |
| Current: | | | | |
| Public Works | | | | |
| Contractual Services | 164,000 | 459,552 | 276,038 | 183,514 |
| <i>Excess of Revenues Over Expenditures</i> | 391,645 | 262,093 | 112,416 | (149,677) |
| Other Financing Sources (Uses) | | | | |
| Advances In | 0 | 0 | 117,900 | 117,900 |
| Advances Out | 0 | 0 | (322,306) | (322,306) |
| <i>Total Other Financing Sources (Uses)</i> | 0 | 0 | (204,406) | (204,406) |
| <i>Net Changes in Fund Balance</i> | 391,645 | 262,093 | (91,990) | (354,083) |
| <i>Fund Balance Beginning of Year</i> | 37,273 | 37,273 | 37,273 | 0 |
| Prior Year Encumbrances Appropriated | 129,553 | 129,553 | 129,553 | 0 |
| <i>Fund Balance End of Year</i> | \$558,471 | \$428,919 | \$74,836 | (\$354,083) |

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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|---------|---|
| Revenues | | | | |
| Licenses and Permits | \$3,000 | \$3,000 | \$4,164 | \$1,164 |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Materials and Supplies | 2,000 | 2,000 | 0 | 2,000 |
| Contractual Services | 3,000 | 3,000 | 1,090 | 1,910 |
| <i>Total Expenditures</i> | 5,000 | 5,000 | 1,090 | 3,910 |
| <i>Net Changes in Fund Balance</i> | (2,000) | (2,000) | 3,074 | 5,074 |
| <i>Fund Balance Beginning of Year</i> | 3,706 | 3,706 | 3,706 | 0 |
| <i>Fund Balance End of Year</i> | \$1,706 | \$1,706 | \$6,780 | \$5,074 |

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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---|--------------------|-------------------|----------|---|
| Revenues | \$0 | \$0 | \$0 | \$0 |
| Expenditures | 0 | 0 | 0 | 0 |
| <i>Excess of Revenues Over Expenditures</i> | 0 | 0 | 0 | 0 |
| Other Financing Uses | | | | |
| Transfers Out | (35,098) | (35,098) | (35,098) | 0 |
| <i>Net Changes in Fund Balance</i> | (35,098) | (35,098) | (35,098) | 0 |
| <i>Fund Balance Beginning of Year</i> | 35,098 | 35,098 | 35,098 | 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
Council on Aging Levy Fund
For the Year Ended December 31, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|--------------|---|
| Revenues | | | | |
| Property Taxes | \$427,700 | \$429,700 | \$352,632 | (\$77,068) |
| Intergovernmental | 0 | 0 | 73,605 | 73,605 |
| <i>Total Revenues</i> | 427,700 | 429,700 | 426,237 | (3,463) |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | | | | |
| Contractual Services | 424,000 | 426,000 | 426,000 | 0 |
| <i>Net Changes in Fund Balance</i> | 3,700 | 3,700 | 237 | (3,463) |
| <i>Fund Balance Beginning of Year</i> | 0 | 0 | 0 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$3,700</u> | <u>\$3,700</u> | <u>\$237</u> | <u>(\$3,463)</u> |

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff Commissary Fund
For the Year Ended December 31, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|------------------------|------------------------|------------------------|---|
| Revenues | | | | |
| Charges for Services | \$72,000 | \$72,000 | \$71,025 | (\$975) |
| Other | 0 | 0 | 1,170 | 1,170 |
| <i>Total Revenues</i> | <u>72,000</u> | <u>72,000</u> | <u>72,195</u> | <u>195</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Materials and Supplies | 60,000 | 66,902 | 64,937 | 1,965 |
| Contractual Services | 10,000 | 22,500 | 22,455 | 45 |
| Capital Outlay | 2,000 | 12,843 | 12,044 | 799 |
| <i>Total Expenditures</i> | <u>72,000</u> | <u>102,245</u> | <u>99,436</u> | <u>2,809</u> |
| <i>Net Changes in Fund Balance</i> | 0 | (30,245) | (27,241) | 3,004 |
| <i>Fund Balance Beginning of Year</i> | 47,503 | 47,503 | 47,503 | 0 |
| Prior Year Encumbrances Appropriated | 12,245 | 12,245 | 12,245 | 0 |
| <i>Fund Balance End of Year</i> | <u><u>\$59,748</u></u> | <u><u>\$29,503</u></u> | <u><u>\$32,507</u></u> | <u><u>\$3,004</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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|--|-------------------------|-------------------------|-------------------------|---|
| Revenues | | | | |
| Charges for Services | \$150,000 | \$150,000 | \$161,901 | \$11,901 |
| Intergovernmental | 912,000 | 912,000 | 723,185 | (188,815) |
| Other | 136,000 | 136,000 | 64,889 | (71,111) |
| <i>Total Revenues</i> | <u>1,198,000</u> | <u>1,198,000</u> | <u>949,975</u> | <u>(248,025)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | | | | |
| Personal Services | 785,000 | 794,800 | 653,568 | 141,232 |
| Contractual Services | 120,000 | 101,572 | 85,618 | 15,954 |
| Other | 343,250 | 394,761 | 382,226 | 12,535 |
| <i>Total Expenditures</i> | <u>1,248,250</u> | <u>1,291,133</u> | <u>1,121,412</u> | <u>169,721</u> |
| <i>Excess of Revenues Under Expenditures</i> | (50,250) | (93,133) | (171,437) | (78,304) |
| Other Financing Sources | | | | |
| Transfers In | 85,000 | 85,000 | 85,000 | 0 |
| <i>Net Changes in Fund Balance</i> | 34,750 | (8,133) | (86,437) | (78,304) |
| <i>Fund Balance Beginning of Year</i> | 136,935 | 136,935 | 136,935 | 0 |
| Prior Year Encumbrances Appropriated | 142,898 | 142,898 | 142,898 | 0 |
| <i>Fund Balance End of Year</i> | <u><u>\$314,583</u></u> | <u><u>\$271,700</u></u> | <u><u>\$193,396</u></u> | <u><u>(\$78,304)</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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|-----------------------|-----------------------|------------------------|---|
| Revenues | | | | |
| Charges for Services | \$103,000 | \$103,000 | \$113,427 | \$10,427 |
| Fines and Forfeitures | 0 | 0 | 2,299 | 2,299 |
| <i>Total Revenues</i> | <u>103,000</u> | <u>103,000</u> | <u>115,726</u> | <u>12,726</u> |
| Expenditures | | | | |
| Current: | | | | |
| Health | | | | |
| Personal Services | 72,912 | 72,282 | 67,228 | 5,054 |
| Materials and Supplies | 6,200 | 7,422 | 5,947 | 1,475 |
| Contractual Services | 26,000 | 28,107 | 20,462 | 7,645 |
| Capital Outlay | 5,000 | 4,000 | 0 | 4,000 |
| Other | 21,000 | 22,461 | 18,498 | 3,963 |
| <i>Total Expenditures</i> | <u>131,112</u> | <u>134,272</u> | <u>112,135</u> | <u>22,137</u> |
| <i>Net Changes in Fund Balance</i> | (28,112) | (31,272) | 3,591 | 34,863 |
| <i>Fund Balance Beginning of Year</i> | 30,416 | 30,416 | 30,416 | 0 |
| Prior Year Encumbrances Appropriated | <u>3,183</u> | <u>3,183</u> | <u>3,183</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$5,487</u></u> | <u><u>\$2,327</u></u> | <u><u>\$37,190</u></u> | <u><u>\$34,863</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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|-----------------|---|
| Revenues | | | | |
| Fines and Forfeitures | \$5,000 | \$5,000 | \$10,255 | \$5,255 |
| Expenditures | | | | |
| Current: | | | | |
| General Government - Judicial | | | | |
| Contractual Services | 10,000 | 10,447 | 4,614 | 5,833 |
| Capital Outlay | 50,000 | 66,277 | 18,511 | 47,766 |
| <i>Total Expenditures</i> | 60,000 | 76,724 | 23,125 | 53,599 |
| <i>Net Changes in Fund Balance</i> | (55,000) | (71,724) | (12,870) | 58,854 |
| <i>Fund Balance Beginning of Year</i> | 55,597 | 55,597 | 55,597 | 0 |
| Prior Year Encumbrances Appropriated | 17,461 | 17,461 | 17,461 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$18,058</u> | <u>\$1,334</u> | <u>\$60,188</u> | <u>\$58,854</u> |

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|------------------|---|
| Revenues | | | | |
| Special Assessments | \$0 | \$39,385 | \$107,796 | \$68,411 |
| Expenditures | | | | |
| Current: | | | | |
| Public Works | | | | |
| Ditch Maintenance | | | | |
| Other | 82,589 | 184,790 | 68,743 | 116,047 |
| <i>Net Changes in Fund Balance</i> | (82,589) | (145,405) | 39,053 | 184,458 |
| <i>Fund Balance Beginning of Year</i> | 157,311 | 157,311 | 157,311 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$74,722</u> | <u>\$11,906</u> | <u>\$196,364</u> | <u>\$184,458</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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|------------------------|------------------------|-------------------------|---|
| Revenues | | | | |
| Charges for Services | \$58,500 | \$58,500 | \$93,011 | \$34,511 |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive | | | | |
| Treasurer | | | | |
| Personal Services | 50,525 | 53,140 | 51,512 | 1,628 |
| Materials and Supplies | 8,000 | 8,700 | 4,493 | 4,207 |
| Contractual Services | 3,540 | 3,540 | 622 | 2,918 |
| Capital Outlay | 3,000 | 3,000 | 2,539 | 461 |
| Other | 2,850 | 2,850 | 700 | 2,150 |
| Prosecuting Attorney | | | | |
| Personal Services | 62,800 | 62,800 | 62,234 | 566 |
| Materials and Supplies | 202 | 202 | 0 | 202 |
| Contractual Services | 5,606 | 5,731 | 3,900 | 1,831 |
| Capital Outlay | 2,071 | 2,071 | 0 | 2,071 |
| Other | 5,050 | 5,050 | 1,897 | 3,153 |
| <i>Total Expenditures</i> | <u>143,644</u> | <u>147,084</u> | <u>127,897</u> | <u>19,187</u> |
| <i>Net Changes in Fund Balance</i> | (85,144) | (88,584) | (34,886) | 53,698 |
| <i>Fund Balance Beginning of Year</i> | 134,465 | 134,465 | 134,465 | 0 |
| Prior Year Encumbrances Appropriated | <u>1,150</u> | <u>1,150</u> | <u>1,150</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$50,471</u></u> | <u><u>\$47,031</u></u> | <u><u>\$100,729</u></u> | <u><u>\$53,698</u></u> |

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Economic Development Fund
For the Year Ended December 31, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---|--------------------|-------------------|-----------------|---|
| Revenues | | | | |
| Charges for Services | \$10,500 | \$10,500 | \$11,361 | \$861 |
| Intergovernmental | 253,875 | 278,875 | 276,619 | (2,256) |
| Interest | 0 | 0 | 233 | 233 |
| <i>Total Revenues</i> | 264,375 | 289,375 | 288,213 | (1,162) |
| Expenditures | | | | |
| Current: | | | | |
| Economic Development | | | | |
| Personal Services | 0 | 48,241 | 46,394 | 1,847 |
| Materials and Supplies | 0 | 1,800 | 678 | 1,122 |
| Contractual Services | 21,981 | 223,873 | 217,318 | 6,555 |
| Capital Outlay | 0 | 999 | 999 | 0 |
| Other | 0 | 5,200 | 764 | 4,436 |
| <i>Total Expenditures</i> | 21,981 | 280,113 | 266,153 | 13,960 |
| <i>Excess of Revenues Over Expenditures</i> | 242,394 | 9,262 | 22,060 | 12,798 |
| Other Financing Uses | | | | |
| Advances Out | 0 | 0 | (253,875) | (253,875) |
| <i>Net Changes in Fund Balance</i> | 242,394 | 9,262 | (231,815) | (241,077) |
| <i>Fund Balance Beginning of Year</i> | 22,366 | 22,366 | 22,366 | 0 |
| Prior Year Encumbrances Appropriated | 253,875 | 253,875 | 253,875 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$518,635</u> | <u>\$285,503</u> | <u>\$44,426</u> | <u>(\$241,077)</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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|----------------|---|
| Revenues | | | | |
| Fines and Forfeitures | \$1,200 | \$1,200 | \$1,183 | (\$17) |
| Expenditures | | | | |
| Current: | | | | |
| General Government - Judicial | | | | |
| Capital Outlay | 8,200 | 8,200 | 0 | 8,200 |
| <i>Net Changes in Fund Balance</i> | (7,000) | (7,000) | 1,183 | 8,183 |
| <i>Fund Balance Beginning of Year</i> | 8,300 | 8,300 | 8,300 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$1,300</u> | <u>\$1,300</u> | <u>\$9,483</u> | <u>\$8,183</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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|--|-------------------------|-------------------------|-------------------------|---|
| Revenues | | | | |
| Charges for Services | \$9,393 | \$9,393 | \$9,393 | \$0 |
| Intergovernmental | 75,546 | 75,546 | 56,256 | (19,290) |
| Other | 10,000 | 10,000 | 10,000 | 0 |
| <i>Total Revenues</i> | <u>94,939</u> | <u>94,939</u> | <u>75,649</u> | <u>(19,290)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Personal Services | 99,446 | 102,212 | 101,215 | 997 |
| Materials and Supplies | 5,170 | 4,596 | 2,654 | 1,942 |
| Contractual Services | 6,142 | 9,364 | 9,364 | 0 |
| Capital Outlay | 59,137 | 61,095 | 60,378 | 717 |
| Other | 11,000 | 10,018 | 6,035 | 3,983 |
| <i>Total Expenditures</i> | <u>180,895</u> | <u>187,285</u> | <u>179,646</u> | <u>7,639</u> |
| <i>Excess of Revenues Under Expenditures</i> | <u>(85,956)</u> | <u>(92,346)</u> | <u>(103,997)</u> | <u>(11,651)</u> |
| Other Financing Sources | | | | |
| Advances In | 0 | 0 | 50,637 | 50,637 |
| Transfers In | 80,000 | 80,000 | 80,000 | 0 |
| <i>Total Other Financing Sources</i> | <u>80,000</u> | <u>80,000</u> | <u>130,637</u> | <u>50,637</u> |
| <i>Net Changes in Fund Balance</i> | (5,956) | (12,346) | 26,640 | 38,986 |
| <i>Fund Balance Beginning of Year</i> | 144,156 | 144,156 | 144,156 | 0 |
| Prior Year Encumbrances Appropriated | 4,185 | 4,185 | 4,185 | 0 |
| <i>Fund Balance End of Year</i> | <u><u>\$142,385</u></u> | <u><u>\$135,995</u></u> | <u><u>\$174,981</u></u> | <u><u>\$38,986</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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|-----------|---|
| Revenues | | | | |
| Intergovernmental | \$173,000 | \$173,000 | \$215,559 | \$42,559 |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Personal Services | 62,865 | 76,320 | 72,375 | 3,945 |
| Materials and Supplies | 9,700 | 8,071 | 2,104 | 5,967 |
| Contractual Services | 139,342 | 160,984 | 130,162 | 30,822 |
| Capital Outlay | 2,806 | 3,207 | 2,265 | 942 |
| Other | 17,001 | 37,410 | 9,512 | 27,898 |
| <i>Total Expenditures</i> | 231,714 | 285,992 | 216,418 | 69,574 |
| <i>Net Changes in Fund Balance</i> | (58,714) | (112,992) | (859) | 112,133 |
| <i>Fund Balance Beginning of Year</i> | 214,215 | 214,215 | 214,215 | 0 |
| Prior Year Encumbrances Appropriated | 7,694 | 7,694 | 7,694 | 0 |
| <i>Fund Balance End of Year</i> | \$163,195 | \$108,917 | \$221,050 | \$112,133 |

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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|---------------------|---|
| Revenues | | | | |
| Intergovernmental | \$0 | \$0 | \$637 | \$637 |
| Expenditures | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Net Changes in Fund Balance</i> | 0 | 0 | 637 | 637 |
| <i>Fund Balance Beginning of Year</i> | <u>3</u> | <u>3</u> | <u>3</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$3</u></u> | <u><u>\$3</u></u> | <u><u>\$640</u></u> | <u><u>\$637</u></u> |

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Help Me Grow Fund
For the Year Ended December 31, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|----------|---|
| Revenues | | | | |
| Intergovernmental | \$84,949 | \$84,949 | \$55,036 | (\$29,913) |
| Expenditures | | | | |
| Current: | | | | |
| Health | | | | |
| Contractual Services | 84,949 | 84,949 | 84,949 | 0 |
| <i>Excess of Revenues</i> | | | | |
| <i>Under Expenditures</i> | 0 | 0 | (29,913) | (29,913) |
| Other Financing Sources | | | | |
| Advances In | 0 | 0 | 41,533 | (41,533) |
| <i>Net Changes in Fund Balance</i> | 0 | 0 | 11,620 | 11,620 |
| <i>Fund Balance Beginning of Year</i> | 0 | 0 | 0 | 0 |
| <i>Fund Balance End of Year</i> | \$0 | \$0 | \$11,620 | \$11,620 |

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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---|--------------------|-------------------|----------|---|
| Revenues | | | | |
| Fines and Forfeitures | \$15,075 | \$15,075 | \$16,130 | \$1,055 |
| Expenditures | | | | |
| Current: | | | | |
| General Government - Judicial Contractual Services | 53,000 | 59,000 | 50,898 | 8,102 |
| <i>Net Changes in Fund Balance</i> | (37,925) | (43,925) | (34,768) | 9,157 |
| <i>Fund Balance Beginning of Year</i> | 83,898 | 83,898 | 83,898 | 0 |
| <i>Fund Balance End of Year</i> | \$45,973 | \$39,973 | \$49,130 | \$9,157 |

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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|-----------------|---|
| Revenues | | | | |
| Charges for Services | \$8,000 | \$8,000 | \$8,449 | \$449 |
| Expenditures | | | | |
| Current: | | | | |
| General Government - Judicial | | | | |
| Other | 26,774 | 38,770 | 33,779 | 4,991 |
| <i>Net Changes in Fund Balance</i> | (18,774) | (30,770) | (25,330) | 5,440 |
| <i>Fund Balance Beginning of Year</i> | 38,668 | 38,668 | 38,668 | 0 |
| Prior Year Encumbrances Appropriated | 4,004 | 4,004 | 4,004 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$23,898</u> | <u>\$11,902</u> | <u>\$17,342</u> | <u>\$5,440</u> |

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Enforcement Block Grant Fund
For the Year Ended December 31, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|---------------------|---------------------|---------------------|---|
| Revenues | | | | |
| Other | \$0 | \$0 | \$3 | \$3 |
| Expenditures | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Net Changes in Fund Balance</i> | 0 | 0 | 3 | 3 |
| <i>Fund Balance Beginning of Year</i> | <u>600</u> | <u>600</u> | <u>600</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$600</u></u> | <u><u>\$600</u></u> | <u><u>\$603</u></u> | <u><u>\$3</u></u> |

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Enforcement Overtime Project Fund
For the Year Ended December 31, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---|--------------------|-------------------|-----------------|---|
| Revenues | | | | |
| Intergovernmental | \$23,470 | \$48,953 | \$23,462 | (\$25,491) |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Personal Services | 23,470 | 30,111 | 29,203 | 908 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 0 | 18,842 | (5,741) | (24,583) |
| Other Financing Sources | | | | |
| Advances In | 0 | 0 | 23,470 | 23,470 |
| <i>Net Changes in Fund Balance</i> | 0 | 18,842 | 17,729 | (1,113) |
| <i>Fund Balance Beginning of Year</i> | 516 | 516 | 516 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$516</u> | <u>\$19,358</u> | <u>\$18,245</u> | <u>(\$1,113)</u> |

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Library and Legal Research Fund
For the Year Ended December 31, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|----------|---|
| Revenues | | | | |
| Charges for Services | \$3,000 | \$3,000 | \$5,219 | \$2,219 |
| Expenditures | | | | |
| Current: | | | | |
| General Government - Judicial | | | | |
| Common Pleas Court | | | | |
| Materials and Supplies | 500 | 500 | 0 | 500 |
| Contractual Services | 6,500 | 6,896 | 5,193 | 1,703 |
| Capital Outlay | 3,000 | 3,000 | 0 | 3,000 |
| Other | 1,500 | 1,500 | 0 | 1,500 |
| Municipal Court | | | | |
| Contractual Services | 2,000 | 2,000 | 0 | 2,000 |
| <i>Total Expenditures</i> | 13,500 | 13,896 | 5,193 | 8,703 |
| <i>Net Changes in Fund Balances</i> | (10,500) | (10,896) | 26 | 10,922 |
| <i>Fund Balance Beginning of Year</i> | 23,574 | 23,574 | 23,574 | 0 |
| Prior Year Encumbrances Appropriated | 400 | 400 | 400 | 0 |
| <i>Fund Balance End of Year</i> | \$13,474 | \$13,078 | \$24,000 | \$10,922 |

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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|----------|---|
| Revenues | | | | |
| Charges for Services | \$70,000 | \$70,000 | \$44,962 | (\$25,038) |
| Expenditures | | | | |
| Current: | | | | |
| General Government - Judicial | | | | |
| Personal Services | 48,982 | 48,982 | 48,706 | 276 |
| Other | 12,000 | 12,000 | 10,058 | 1,942 |
| <i>Total Expenditures</i> | 60,982 | 60,982 | 58,764 | 2,218 |
| <i>Net Changes in Fund Balance</i> | 9,018 | 9,018 | (13,802) | (22,820) |
| <i>Fund Balance Beginning of Year</i> | 71,559 | 71,559 | 71,559 | 0 |
| <i>Fund Balance End of Year</i> | \$80,577 | \$80,577 | \$57,757 | (\$22,820) |

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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|-----------|---|
| Revenues | | | | |
| Property Taxes | \$419,633 | \$436,432 | \$395,129 | (\$41,303) |
| Intergovernmental | 53,015 | 53,015 | 94,589 | 41,574 |
| <i>Total Revenues</i> | 472,648 | 489,447 | 489,718 | 271 |
| Expenditures | | | | |
| Current: | | | | |
| Intergovernmental | | | | |
| Contractual Services | 472,648 | 489,447 | 489,447 | 0 |
| <i>Net Changes in Fund Balance</i> | 0 | 0 | 271 | 271 |
| <i>Fund Balance Beginning of Year</i> | 0 | 0 | 0 | 0 |
| <i>Fund Balance End of Year</i> | \$0 | \$0 | \$271 | \$271 |

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ohio Childrens Trust Fund
For the Year Ended December 31, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|----------|---|
| Revenues | | | | |
| Intergovernmental | \$7,500 | \$7,500 | \$14,995 | \$7,495 |
| Expenditures | | | | |
| Current: | | | | |
| Health | | | | |
| Materials and Supplies | 0 | 6,095 | 6,095 | 0 |
| Contractual Services | 15,000 | 4,347 | 4,347 | 0 |
| Other | 0 | 4,557 | 4,557 | 0 |
| <i>Total Expenditures</i> | 15,000 | 14,999 | 14,999 | 0 |
| <i>Net Changes in Fund Balance</i> | (7,500) | (7,499) | (4) | 7,495 |
| <i>Fund Balance Beginning of Year</i> | 7,504 | 7,504 | 7,504 | 0 |
| <i>Fund Balance End of Year</i> | \$4 | \$5 | \$7,500 | \$7,495 |

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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|---------|---|
| Revenues | | | | |
| Charges for Services | \$350 | \$350 | \$309 | (\$41) |
| 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 Changes in Fund Balance</i> | 0 | 0 | 309 | 309 |
| <i>Fund Balance Beginning of Year</i> | 4,791 | 4,791 | 4,791 | 0 |
| <i>Fund Balance End of Year</i> | \$4,791 | \$4,791 | \$5,100 | \$309 |

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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|----------|---|
| Revenues | | | | |
| Interest | \$20,000 | \$20,000 | \$35,968 | \$15,968 |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive | | | | |
| Personal Services | 10,597 | 12,347 | 11,906 | 441 |
| Materials and Supplies | 1,500 | 1,500 | 1,500 | 0 |
| Capital Outlay | 1,000 | 1,000 | 442 | 558 |
| Other | 1,250 | 1,250 | 357 | 893 |
| <i>Total Expenditures</i> | 14,347 | 16,097 | 14,205 | 1,892 |
| <i>Net Changes in Fund Balance</i> | 5,653 | 3,903 | 21,763 | 17,860 |
| <i>Fund Balance Beginning of Year</i> | 42,265 | 42,265 | 42,265 | 0 |
| <i>Fund Balance End of Year</i> | \$47,918 | \$46,168 | \$64,028 | \$17,860 |

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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|-------------------------|-------------------------|-------------------------|---|
| Revenues | | | | |
| Charges for Services | \$375,000 | \$375,000 | \$375,515 | \$515 |
| Intergovernmental | 0 | 0 | 26,078 | 26,078 |
| Other | 5,000 | 5,000 | 5,414 | 414 |
| <i>Total Revenues</i> | <u>380,000</u> | <u>380,000</u> | <u>407,007</u> | <u>27,007</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive | | | | |
| Personal Services | 214,980 | 214,980 | 210,943 | 4,037 |
| Materials and Supplies | 11,000 | 12,350 | 11,349 | 1,001 |
| Contractual Services | 50,000 | 110,479 | 110,466 | 13 |
| Capital Outlay | 16,000 | 16,000 | 11,502 | 4,498 |
| Other | 8,300 | 8,423 | 6,561 | 1,862 |
| <i>Total Expenditures</i> | <u>300,280</u> | <u>362,232</u> | <u>350,821</u> | <u>11,411</u> |
| <i>Net Changes in Fund Balance</i> | 79,720 | 17,768 | 56,186 | 38,418 |
| <i>Fund Balance Beginning of Year</i> | 639,500 | 639,500 | 639,500 | 0 |
| Prior Year Encumbrances Appropriated | <u>68,903</u> | <u>68,903</u> | <u>68,903</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$788,123</u></u> | <u><u>\$726,171</u></u> | <u><u>\$764,589</u></u> | <u><u>\$38,418</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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|----------|---|
| Revenues | | | | |
| Charges for Services | \$32,400 | \$32,400 | \$28,775 | (\$3,625) |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive | | | | |
| Contractual Services | 37,935 | 50,623 | 48,765 | 1,858 |
| Capital Outlay | 4,000 | 1,000 | 0 | 1,000 |
| <i>Total Expenditures</i> | 41,935 | 51,623 | 48,765 | 2,858 |
| <i>Net Changes in Fund Balance</i> | (9,535) | (19,223) | (19,990) | (767) |
| <i>Fund Balance Beginning of Year</i> | 9,540 | 9,540 | 9,540 | 0 |
| Prior Year Encumbrances Appropriated | 10,450 | 10,450 | 10,450 | 0 |
| <i>Fund Balance End of Year</i> | \$10,455 | \$767 | \$0 | (\$767) |

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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|------------------|---|
| Revenues | | | | |
| Interest | \$0 | \$0 | \$10,270 | \$10,270 |
| Expenditures | | | | |
| Current: | | | | |
| Public Works | | | | |
| Contractual Services | 2,500 | 2,500 | 0 | 2,500 |
| <i>Net Changes in Fund Balance</i> | (2,500) | (2,500) | 10,270 | 12,770 |
| <i>Fund Balance Beginning of Year</i> | 200,007 | 200,007 | 200,007 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$197,507</u> | <u>\$197,507</u> | <u>\$210,277</u> | <u>\$12,770</u> |

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Railroad Grade Crossing Improvement Fund
For the Year Ended December 31, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|----------------|---|
| Revenues | | | | |
| Fines and Forfeitures | \$14,725 | \$14,725 | \$8,000 | (\$6,725) |
| Expenditures | | | | |
| Current: | | | | |
| Public Works | | | | |
| Contractual Services | 14,725 | 14,725 | 14,725 | 0 |
| <i>Excess of Revenues</i> | | | | |
| <i>Under Expenditures</i> | 0 | 0 | (6,725) | (6,725) |
| Other Financing Sources | | | | |
| Transfers In | 0 | 0 | 14,725 | 14,725 |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 8,000 | 8,000 |
| <i>Fund Balance Beginning of Year</i> | 0 | 0 | 0 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$0</u> | <u>\$0</u> | <u>\$8,000</u> | <u>\$8,000</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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|------------------------|------------------------|------------------------|---|
| Revenues | | | | |
| Charges for Services | \$22,000 | \$22,000 | \$18,189 | (\$3,811) |
| Fines and Forfeitures | 300 | 300 | 200 | (100) |
| <i>Total Revenues</i> | <u>22,300</u> | <u>22,300</u> | <u>18,389</u> | <u>(3,911)</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - Judicial | | | | |
| Personal Services | 12,134 | 12,450 | 12,335 | 115 |
| Contractual Services | 1,500 | 1,500 | 617 | 883 |
| Capital Outlay | 3,000 | 2,684 | 0 | 2,684 |
| Other | 1,500 | 1,500 | 0 | 1,500 |
| <i>Total Expenditures</i> | <u>18,134</u> | <u>18,134</u> | <u>12,952</u> | <u>5,182</u> |
| <i>Net Changes in Fund Balance</i> | 4,166 | 4,166 | 5,437 | 1,271 |
| <i>Fund Balance Beginning of Year</i> | <u>58,461</u> | <u>58,461</u> | <u>58,461</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$62,627</u></u> | <u><u>\$62,627</u></u> | <u><u>\$63,898</u></u> | <u><u>\$1,271</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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|-----------|---|
| Revenues | | | | |
| Charges for Services | \$100,000 | \$100,000 | \$112,655 | \$12,655 |
| Expenditures | | | | |
| Current: | | | | |
| General Government - Judicial | | | | |
| Personal Services | 62,709 | 62,709 | 28,336 | 34,373 |
| Capital Outlay | 25,000 | 25,000 | 6,386 | 18,614 |
| Other | 5,000 | 5,000 | 1,529 | 3,471 |
| <i>Total Expenditures</i> | 92,709 | 92,709 | 36,251 | 56,458 |
| <i>Net Changes in Fund Balance</i> | 7,291 | 7,291 | 76,404 | 69,113 |
| <i>Fund Balance Beginning of Year</i> | 103,389 | 103,389 | 103,389 | 0 |
| <i>Fund Balance End of Year</i> | \$110,680 | \$110,680 | \$179,793 | \$69,113 |

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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|----------|---|
| Revenues | | | | |
| Charges for Services | \$20,000 | \$20,000 | \$26,309 | \$6,309 |
| Expenditures | | | | |
| Current: | | | | |
| General Government - Judicial | | | | |
| Contractual Services | 500 | 500 | 0 | 500 |
| Capital Outlay | 10,000 | 10,000 | 0 | 10,000 |
| Other | 10,000 | 10,000 | 0 | 10,000 |
| <i>Total Expenditures</i> | 20,500 | 20,500 | 0 | 20,500 |
| <i>Net Changes in Fund Balance</i> | (500) | (500) | 26,309 | 26,809 |
| <i>Fund Balance Beginning of Year</i> | 44,664 | 44,664 | 44,664 | 0 |
| <i>Fund Balance End of Year</i> | \$44,164 | \$44,164 | \$70,973 | \$26,809 |

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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|-------------------------|-------------------------|-------------------------|---|
| Revenues | | | | |
| Charges for Services | \$450,000 | \$450,000 | \$844,730 | \$394,730 |
| Intergovernmental | 19,900 | 19,900 | 19,900 | 0 |
| Interest | 0 | 0 | 40 | 40 |
| Other | 70,000 | 70,000 | 66,623 | (3,377) |
| <i>Total Revenues</i> | <u>539,900</u> | <u>539,900</u> | <u>931,293</u> | <u>391,393</u> |
| Expenditures | | | | |
| Current: | | | | |
| Health | | | | |
| Personal Services | 226,425 | 235,925 | 233,781 | 2,144 |
| Materials and Supplies | 27,000 | 38,906 | 38,906 | 0 |
| Contractual Services | 139,900 | 170,932 | 167,538 | 3,394 |
| Capital Outlay | 30,000 | 47,965 | 47,965 | 0 |
| Other | 3,800 | 10,185 | 10,019 | 166 |
| <i>Total Expenditures</i> | <u>427,125</u> | <u>503,913</u> | <u>498,209</u> | <u>5,704</u> |
| <i>Net Changes in Fund Balance</i> | 112,775 | 35,987 | 433,084 | 397,097 |
| <i>Fund Balance Beginning of Year</i> | 192,383 | 192,383 | 192,383 | 0 |
| Prior Year Encumbrances Appropriated | <u>7,734</u> | <u>7,734</u> | <u>7,734</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$312,892</u></u> | <u><u>\$236,104</u></u> | <u><u>\$633,201</u></u> | <u><u>\$397,097</u></u> |

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Tax Incentive Review Fund
For the Year Ended December 31, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|----------|---|
| Revenues | | | | |
| Charges for Services | \$11,000 | \$11,000 | \$23,699 | \$12,699 |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive | | | | |
| Personal Services | 0 | 21,026 | 20,554 | 472 |
| Contractual Services | 10,000 | 10,000 | 0 | 10,000 |
| Other | 25,000 | 25,000 | 10,850 | 14,150 |
| <i>Total Expenditures</i> | 35,000 | 56,026 | 31,404 | 24,622 |
| <i>Net Changes in Fund Balance</i> | (24,000) | (45,026) | (7,705) | 37,321 |
| <i>Fund Balance Beginning of Year</i> | 45,920 | 45,920 | 45,920 | 0 |
| <i>Fund Balance End of Year</i> | \$21,920 | \$894 | \$38,215 | \$37,321 |

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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|--|-----------------------|-----------------------|-----------------------|---|
| Revenues | | | | |
| Intergovernmental | \$43,000 | \$43,000 | \$41,608 | (\$1,392) |
| Other | 0 | 0 | 115 | 115 |
| <i>Total Revenues</i> | <u>43,000</u> | <u>43,000</u> | <u>41,723</u> | <u>(1,277)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Personal Services | 50,621 | 50,621 | 49,440 | 1,181 |
| Materials and Supplies | 309 | 309 | 284 | 25 |
| Contractual Services | 550 | 550 | 462 | 88 |
| Capital Outlay | 515 | 515 | 319 | 196 |
| Other | 2,270 | 2,270 | 1,473 | 797 |
| <i>Total Expenditures</i> | <u>54,265</u> | <u>54,265</u> | <u>51,978</u> | <u>2,287</u> |
| <i>Excess of Revenues Under Expenditures</i> | (11,265) | (11,265) | (10,255) | 1,010 |
| Other Financing Sources | | | | |
| Transfers In | 11,929 | 11,929 | 11,929 | 0 |
| <i>Net Changes in Fund Balance</i> | 664 | 664 | 1,674 | 1,010 |
| <i>Fund Balance Beginning of Year</i> | <u>7,461</u> | <u>7,461</u> | <u>7,461</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$8,125</u></u> | <u><u>\$8,125</u></u> | <u><u>\$9,135</u></u> | <u><u>\$1,010</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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|--------------------|-------------------|------------|---|
| | \$0 | \$0 | \$0 | \$0 |
| Revenues | | | | |
| Expenditures | | | | |
| Capital Outlay | | | | |
| Contractual Services | 16,263 | 16,263 | 16,263 | 0 |
| <i>Net Changes in Fund Balance</i> | (16,263) | (16,263) | (16,263) | 0 |
| <i>Fund Balance Beginning of Year</i> | 7 | 7 | 7 | 0 |
| Prior Year Encumbrances Appropriated | 16,256 | 16,256 | 16,256 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Engineer Office Building Fund
For the Year Ended December 31, 2007

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

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Fairview Manor Fund
For the Year Ended December 31, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---|--------------------|-------------------|-----------------|---|
| Revenues | \$0 | \$0 | \$0 | \$0 |
| Expenditures | 0 | 0 | 0 | 0 |
| <i>Excess of Revenues Over Expenditures</i> | 0 | 0 | 0 | 0 |
| Other Financing Sources | | | | |
| Transfers In | 0 | 0 | 15,000 | 15,000 |
| <i>Net Changes in Fund Balance</i> | 0 | 0 | 15,000 | 15,000 |
| <i>Fund Balance Beginning of Year</i> | 45,173 | 45,173 | 45,173 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$45,173</u> | <u>\$45,173</u> | <u>\$60,173</u> | <u>\$15,000</u> |

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Hord Joint Ditch Fund
For the Year Ended December 31, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|------------------------|------------------------|------------------------|---|
| Revenues | | | | |
| Special Assessments | \$0 | \$0 | \$16,032 | \$16,032 |
| Expenditures | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Net Changes in Fund Balance</i> | 0 | 0 | 16,032 | 16,032 |
| <i>Fund Balance Beginning of Year</i> | <u>24,121</u> | <u>24,121</u> | <u>24,121</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$24,121</u></u> | <u><u>\$24,121</u></u> | <u><u>\$40,153</u></u> | <u><u>\$16,032</u></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, 2007

| | 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> | 15,552 | 15,552 | 15,552 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$15,552</u> | <u>\$15,552</u> | <u>\$15,552</u> | <u>\$0</u> |

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Mental Retardation and Developmental Disabilities Fund
For the Year Ended December 31, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|--|--------------------|-------------------|-----------|---|
| | \$0 | \$0 | \$0 | \$0 |
| Revenues | | | | |
| Expenditures | | | | |
| Capital Outlay | | | | |
| Materials and Supplies | 1,000 | 1,000 | 0 | 1,000 |
| Contractual Services | 44,000 | 34,000 | 8,045 | 25,955 |
| Capital Outlay | 25,000 | 43,250 | 29,018 | 14,232 |
| <i>Total Expenditures</i> | 70,000 | 78,250 | 37,063 | 41,187 |
| <i>Excess of Revenues Under Expenditures</i> | (70,000) | (78,250) | (37,063) | 41,187 |
| Other Financing Sources | | | | |
| Transfers In | 70,000 | 70,000 | 70,000 | 0 |
| <i>Net Changes in Fund Balance</i> | 0 | (8,250) | 32,937 | 41,187 |
| <i>Fund Balance Beginning of Year</i> | 85,561 | 85,561 | 85,561 | 0 |
| Prior Year Encumbrances Appropriated | 8,250 | 8,250 | 8,250 | 0 |
| <i>Fund Balance End of Year</i> | \$93,811 | \$85,561 | \$126,748 | \$41,187 |

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, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|--|--------------------|-------------------|----------------|---|
| Revenues | <u>\$0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Expenditures | | | | |
| Capital Outlay | | | | |
| Contractual Services | 0 | 121,550 | 121,550 | 0 |
| Other | <u>6,000</u> | <u>72,510</u> | <u>72,510</u> | <u>0</u> |
| <i>Total Expenditures</i> | <u>6,000</u> | <u>194,060</u> | <u>194,060</u> | <u>0</u> |
| <i>Excess of Revenues Under Expenditures</i> | (6,000) | (194,060) | (194,060) | 0 |
| Other Financing Sources | | | | |
| Transfers In | <u>0</u> | <u>187,460</u> | <u>187,460</u> | <u>0</u> |
| <i>Net Changes in Fund Balance</i> | (6,000) | (6,600) | (6,600) | 0 |
| <i>Fund Balance Beginning of Year</i> | 6,000 | 6,000 | 6,000 | 0 |
| Prior Year Encumbrances Appropriated | <u>600</u> | <u>600</u> | <u>600</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u>\$600</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sugar Grove Sewer Project Fund
For the Year Ended December 31, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---|-------------------------|-------------------------|-------------------|---|
| Revenues | | | | |
| Intergovernmental | \$0 | \$0 | \$351,200 | \$351,200 |
| Expenditures | | | | |
| Capital Outlay | | | | |
| Contractual Services | 1,215 | 1,957 | 1,957 | 0 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(1,215)</u> | <u>(1,957)</u> | <u>349,243</u> | <u>351,200</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 406,300 | 406,300 | 0 | (406,300) |
| Advances Out | 0 | 0 | (350,763) | (350,763) |
| <i>Total Other Financing Sources</i> | <u>406,300</u> | <u>406,300</u> | <u>(350,763)</u> | <u>(757,063)</u> |
| <i>Net Changes in Fund Balance</i> | 405,085 | 404,343 | (1,520) | (405,863) |
| <i>Fund Balance Beginning of Year</i> | 683 | 683 | 683 | 0 |
| Prior Year Encumbrances Appropriated | 837 | 837 | 837 | 0 |
| <i>Fund Balance End of Year</i> | <u><u>\$406,605</u></u> | <u><u>\$405,863</u></u> | <u><u>\$0</u></u> | <u><u>(\$405,863)</u></u> |

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Westmoor Sewer Construction Fund
For the Year Ended December 31, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|--|-------------------------|-------------------------|-----------------------|---|
| Revenues | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| Expenditures | | | | |
| Capital Outlay | | | | |
| Contractual Services | 0 | 14,557 | 14,557 | 0 |
| Other | <u>0</u> | <u>7,985</u> | <u>7,985</u> | <u>0</u> |
| <i>Total Expenditures</i> | <u>0</u> | <u>22,542</u> | <u>22,542</u> | <u>0</u> |
| <i>Excess of Revenues Under Expenditures</i> | 0 | (22,542) | (22,542) | 0 |
| Other Financing Sources | | | | |
| Transfers In | <u>175,213</u> | <u>183,199</u> | <u>7,985</u> | <u>(175,214)</u> |
| <i>Net Changes in Fund Balance</i> | 175,213 | 160,657 | (14,557) | (175,214) |
| <i>Fund Balance Beginning of Year</i> | 7,916 | 7,916 | 7,916 | 0 |
| Prior Year Encumbrances Appropriated | <u>14,557</u> | <u>14,557</u> | <u>14,557</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$197,686</u></u> | <u><u>\$183,130</u></u> | <u><u>\$7,916</u></u> | <u><u>(\$175,214)</u></u> |

Crawford County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Health Benefits Fund
For the Year Ended December 31, 2007

| | Original Budget | Revised Budget | Actual | Variance With Final Budget Over (Under) |
|---------------------------------------|---------------------------|---------------------------|---------------------------|---|
| Revenues | | | | |
| Charges for Services | \$3,336,578 | \$3,336,578 | \$3,511,906 | \$175,328 |
| Expenses | | | | |
| Personal Services | 7,951 | 7,951 | 7,787 | 164 |
| Contractual Services | 572,878 | 510,500 | 435,499 | 75,001 |
| Claims | 3,121,747 | 2,738,564 | 2,638,564 | 100,000 |
| <i>Total Expenses</i> | <u>3,702,576</u> | <u>3,257,015</u> | <u>3,081,850</u> | <u>175,165</u> |
| <i>Net Changes in Fund Balance</i> | (365,998) | 79,563 | 430,056 | 350,493 |
| <i>Fund Balance Beginning of Year</i> | 1,061,425 | 1,061,425 | 1,061,425 | 0 |
| Prior Year Encumbrances Appropriated | <u>494,625</u> | <u>494,625</u> | <u>494,625</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$1,190,052</u></u> | <u><u>\$1,635,613</u></u> | <u><u>\$1,986,106</u></u> | <u><u>\$350,493</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, 2007

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

Schedules of Capital Assets Used in
Governmental Funds

Crawford County, Ohio
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function
For the Year Ended December 31, 2007

| | Balance at December 31, 2006 | Additions | Reductions | Balance at December 31, 2007 |
|---|------------------------------------|--------------------|------------------|------------------------------------|
| General Government | | | | |
| Legislative and Executive | \$8,165,260 | \$0 | \$0 | \$8,165,260 |
| Judicial | 2,737,721 | 0 | 0 | 2,737,721 |
| Public Safety | 13,104,932 | 172,695 | | 13,277,627 |
| Public Works | 38,359,145 | 942,038 | 707,382 | 38,593,801 |
| Health | 2,223,571 | 46,487 | 0 | 2,270,058 |
| Human Services | 4,792,069 | 73,445 | 74,035 | 4,791,479 |
| Total governmental funds capital assets | <u>\$69,382,698</u> | <u>\$1,234,665</u> | <u>\$781,417</u> | <u>\$69,835,946</u> |

Crawford County, Ohio
 Capital Assets Used in the Operation of Governmental Funds
 Schedule by Source
 December 31, 2007

| | |
|---|--------------|
| Governmental funds capital assets | |
| Land | \$686,015 |
| Land Improvements | 5,562,881 |
| Construction in Progress | 160,302 |
| Buildings and Building Improvements | 28,907,932 |
| Improvements Other Than Buildings | 10,000 |
| Equipment | 1,329,652 |
| Vehicles | 4,797,746 |
| Furniture/Fixtures | 280,933 |
| Infrastructure | 28,100,485 |
| | \$69,835,946 |
| | \$69,835,946 |
| Investment in governmental funds capital assets by source | |
| General Fund Revenues | \$2,456,901 |
| Federal Grants | 344,919 |
| State Grants | 53,963 |
| Special Revenue Funds Revenues | 32,007,868 |
| Note or Bonded Debt | 28,164,804 |
| Donations | 6,807,491 |
| | \$69,835,946 |
| | \$69,835,946 |

Crawford County, Ohio
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function
December 31, 2007

| | <u>Total</u> | <u>Land</u> | <u>Land Improvements</u> | <u>Construction in Progress</u> |
|---|---------------------|------------------|------------------------------|---|
| General Government | | | | |
| Legislative and Executive | \$8,165,260 | \$93,297 | \$0 | \$0 |
| Judicial | 2,737,721 | 0 | 0 | 0 |
| Public Safety | 13,277,627 | 513,068 | 0 | 0 |
| Public Works | 38,593,801 | 62,500 | 5,562,881 | 160,302 |
| Health | 2,270,058 | 0 | 0 | 0 |
| Human Services | 4,791,479 | 17,150 | 0 | 0 |
| Total governmental funds capital assets | <u>\$69,835,946</u> | <u>\$686,015</u> | <u>\$5,562,881</u> | <u>\$160,302</u> |

| <u>Buildings and Building Improvements</u> | <u>Improvements Other Than Buildings</u> | <u>Equipment</u> | <u>Vehicles</u> | <u>Furniture/ Fixtures</u> | <u>Infrastructure</u> |
|--|--|--------------------|--------------------|--------------------------------|-----------------------|
| \$7,833,130 | \$10,000 | \$103,590 | \$28,392 | \$96,851 | \$0 |
| 2,486,451 | 0 | 98,403 | 59,764 | 93,103 | 0 |
| 11,038,798 | 0 | 877,967 | 847,794 | 0 | 0 |
| 1,306,126 | 0 | 22,513 | 3,378,994 | 0 | 28,100,485 |
| 2,066,171 | 0 | 0 | 203,887 | 0 | 0 |
| 4,177,256 | 0 | 227,179 | 278,915 | 90,979 | 0 |
| <u>\$28,907,932</u> | <u>\$10,000</u> | <u>\$1,329,652</u> | <u>\$4,797,746</u> | <u>\$280,933</u> | <u>\$28,100,485</u> |

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Crawford County, Ohio
Statistical Section Description

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

CONTENTS

Financial TrendsS2

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

Revenue Capacity.....S12

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

Debt CapacityS24

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

Demographic and Economic InformationS29

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

Operating InformationS31

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

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

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

| | <u>2001</u> | <u>2002</u> | <u>2003</u> | <u>2004</u> |
|---|---------------------|---------------------|---------------------|---------------------|
| Governmental Activities | | | | |
| Invested in Capital Assets, Net of Related Debt | \$29,235,397 | \$28,535,880 | \$31,269,287 | \$29,268,778 |
| Restricted | 9,382,091 | 10,700,339 | 9,019,023 | 9,721,511 |
| Unrestricted | 5,908,142 | 5,033,599 | 3,548,888 | 5,892,806 |
| Total Governmental Activities Net Assets | <u>44,525,630</u> | <u>44,269,818</u> | <u>43,837,198</u> | <u>44,883,095</u> |
| Business-Type Activities | | | | |
| Invested in Capital Assets, Net of Related Debt | (2,504,076) | (2,251,974) | (2,055,712) | (1,437,483) |
| Unrestricted (Deficit) | <u>(3,607,576)</u> | <u>(4,250,551)</u> | <u>(3,456,413)</u> | <u>(1,012,624)</u> |
| Total Business-Type Activities Net Assets | <u>(6,111,652)</u> | <u>(6,502,525)</u> | <u>(5,512,125)</u> | <u>(2,450,107)</u> |
| Primary Government | | | | |
| Invested in Capital Assets, Net of Related Debt | 26,731,321 | 26,283,906 | 29,213,575 | 27,831,295 |
| Restricted | 9,382,091 | 10,700,339 | 9,019,023 | 9,721,511 |
| Unrestricted | 2,300,566 | 783,048 | 92,475 | 4,880,182 |
| Total Primary Government Net Assets | <u>\$38,413,978</u> | <u>\$37,767,293</u> | <u>\$38,325,073</u> | <u>\$42,432,988</u> |

Source: Crawford County Auditor

| <u>2005</u> | <u>2006</u> | <u>2007</u> |
|---------------------|---------------------|---------------------|
| \$29,422,090 | \$36,519,505 | \$34,876,678 |
| 10,451,604 | 12,595,549 | 15,099,974 |
| 5,673,165 | 5,934,515 | 6,295,782 |
| <u>45,546,859</u> | <u>55,049,569</u> | <u>56,272,434</u> |
| (1,387,953) | (785,180) | 350,386 |
| (704,319) | (653,156) | (672,021) |
| <u>(2,092,272)</u> | <u>(1,438,336)</u> | <u>(321,635)</u> |
| 28,034,137 | 35,734,325 | 35,227,064 |
| 10,451,604 | 12,595,549 | 15,099,974 |
| 4,968,846 | 5,281,359 | 5,623,761 |
| <u>\$43,454,587</u> | <u>\$53,611,233</u> | <u>\$55,950,799</u> |

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

| | 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 | 3,005,305 | 3,271,655 | 3,770,648 | 3,867,618 |
| Other Health | 903,272 | 853,794 | 1,072,518 | 824,856 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Human Services | | | | |
| Child Welfare | 1,666,909 | 1,997,379 | 1,983,616 | 1,906,369 |
| County Home | 1,645,867 | 1,561,334 | 1,627,730 | 1,745,013 |
| Job and Family Services | 4,769,996 | 4,880,079 | 4,385,992 | 5,026,622 |
| Other Human Services | 1,519,818 | 1,736,333 | 1,831,406 | 1,962,194 |
| Economic Development | 280 | 0 | 0 | 0 |
| Intergovernmental | 460,160 | 489,802 | 686,176 | 462,796 |
| Interest and Fiscal Charges | 379,299 | 523,280 | 540,028 | 574,173 |
| Total Governmental Activities Expenses | <u>27,476,600</u> | <u>30,049,652</u> | <u>31,297,439</u> | <u>31,263,086</u> |
| Business-Type Activities | | | | |
| Sewer | 145,094 | 146,427 | 146,553 | 159,751 |
| Sanitary Landfill | 2,472,946 | 2,615,599 | 1,226,562 | 1,703,450 |
| Total Business-Type Activities Expenses | <u>2,618,040</u> | <u>2,762,026</u> | <u>1,373,115</u> | <u>1,863,201</u> |
| Total Primary Government Expenses | <u>30,094,640</u> | <u>32,811,678</u> | <u>32,670,554</u> | <u>33,126,287</u> |
| Program Revenues | | | | |
| Governmental Activities | | | | |
| Charges for Services | | | | |
| General Government | | | | |
| Legislative and Executive | 1,514,618 | 1,841,318 | 1,899,232 | 2,010,948 |
| Judicial | 973,046 | 948,576 | 1,031,703 | 1,004,817 |
| Public Safety | | | | |
| Jail Operation | 184,712 | 343,387 | 313,311 | 236,736 |
| Other Public Safety | 289,790 | 305,000 | 268,128 | 359,146 |
| Public Works | | | | |
| | 259,031 | 221,065 | 209,485 | 295,707 |
| Health | | | | |
| Mental Retardation and Developmental Disabilities | 0 | 0 | 0 | 0 |
| Other Health | 218,405 | 236,362 | 282,380 | 327,299 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Human Services | | | | |
| Child Welfare | 50,491 | 65,812 | 61,566 | 129,713 |
| County Home | 1,030,045 | 1,151,154 | 1,193,954 | 1,131,342 |
| Job and Family Services | 0 | 243,131 | 252,463 | 590,774 |
| Other Human Services | 113,388 | 136,706 | 130,082 | 184,182 |
| Economic Development | 0 | 0 | 0 | 0 |
| Operating Grants, Contributions, and Interest | 10,402,606 | 11,011,288 | 12,396,881 | 13,746,666 |
| Capital Grants and Contributions | 791,347 | 810,342 | 323,468 | 57,035 |
| Total Governmental Activities Program Revenues | <u>15,827,479</u> | <u>17,314,141</u> | <u>18,362,653</u> | <u>20,074,365</u> |

| <u>2005</u> | <u>2006</u> | <u>2007</u> |
|-------------------|-------------------|-------------------|
| \$4,083,474 | \$4,257,386 | \$3,897,224 |
| 2,035,724 | 2,049,387 | 2,105,455 |
| 2,189,785 | 2,183,103 | 2,277,125 |
| 3,394,749 | 3,438,817 | 3,431,062 |
| 4,667,665 | 2,735,317 | 4,344,607 |
| 3,627,055 | 3,687,084 | 3,716,048 |
| 852,069 | 1,084,483 | 1,064,754 |
| 0 | 0 | 489,447 |
| 1,489,404 | 1,657,180 | 2,381,271 |
| 1,801,938 | 1,868,174 | 1,901,425 |
| 5,610,459 | 5,662,972 | 6,642,540 |
| 1,896,512 | 1,765,187 | 1,728,602 |
| 0 | 258,489 | 67,908 |
| 480,828 | 480,331 | 0 |
| 650,907 | 641,449 | 475,371 |
| <u>32,780,569</u> | <u>31,769,359</u> | <u>34,522,839</u> |
| 164,444 | 106,176 | 166,961 |
| <u>3,667,640</u> | <u>3,757,982</u> | <u>4,999,267</u> |
| <u>3,832,084</u> | <u>3,864,158</u> | <u>5,166,228</u> |
| <u>36,612,653</u> | <u>35,633,517</u> | <u>39,689,067</u> |
| 2,231,697 | 2,171,171 | 2,070,169 |
| 1,036,924 | 1,089,033 | 1,069,504 |
| 325,423 | 233,820 | 146,857 |
| 403,683 | 386,601 | 360,438 |
| 286,856 | 266,934 | 263,405 |
| 0 | 0 | 0 |
| 554,111 | 626,026 | 1,013,247 |
| 0 | 0 | 0 |
| 79,479 | 53,053 | 106,263 |
| 1,431,173 | 1,267,639 | 1,072,385 |
| 682,828 | 985,418 | 1,738,220 |
| 357,942 | 268,934 | 342,980 |
| 11,522 | 11,084 | 11,361 |
| 12,317,687 | 13,881,175 | 14,840,329 |
| <u>729,552</u> | <u>6,701,845</u> | <u>0</u> |
| <u>20,448,877</u> | <u>27,942,733</u> | <u>23,035,158</u> |

(continued)

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

| | 2001 | 2002 | 2003 | 2004 |
|---|---------------------|---------------------|---------------------|---------------------|
| Business-Type Activities | | | | |
| Charges for Services | | | | |
| Sewer | \$169,910 | \$175,333 | \$131,312 | \$154,317 |
| Sanitary Landfill | 1,860,519 | 2,191,092 | 2,176,199 | 2,195,801 |
| Capital Grants and Contributions | 0 | 0 | 42,450 | 0 |
| Total Business-Type Activities | | | | |
| Program Revenues | 2,030,429 | 2,366,425 | 2,349,961 | 2,350,118 |
| Total Primary Government | | | | |
| Program Revenues | 17,857,908 | 19,680,566 | 20,712,614 | 22,424,483 |
| Net (Expense)/Revenue | | | | |
| Governmental Activities | (11,649,121) | (12,735,511) | (12,934,786) | (11,188,721) |
| Business-Type Activities | (587,611) | (395,601) | 976,846 | 486,917 |
| Total Primary Government Net Expense | (12,236,732) | (13,131,112) | (11,957,940) | (10,701,804) |
| 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 | 1,496,292 | 1,547,750 | 1,618,930 | 1,270,486 |
| Public Safety-Jail Debt | 0 | 0 | 0 | 380,244 |
| 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 | 393,755 | (255,812) | (432,620) | 1,045,897 |
| Business-Type Activities | (511,925) | (390,873) | 990,400 | 3,062,018 |
| Total Primary Government | (\$118,170) | (\$646,685) | \$557,780 | \$4,107,915 |

Source: Crawford County Auditor

| <u>2005</u> | <u>2006</u> | <u>2007</u> |
|---------------------|---------------------|---------------------|
| \$157,319 | \$157,097 | \$181,811 |
| 4,032,098 | 4,409,383 | 5,530,383 |
| <u>0</u> | <u>20,000</u> | <u>0</u> |
| <u>4,189,417</u> | <u>4,586,480</u> | <u>5,712,194</u> |
| 24,638,294 | 32,529,213 | 28,747,352 |
| (12,331,692) | (3,826,626) | (11,487,681) |
| 357,333 | 722,322 | 545,966 |
| <u>(11,974,359)</u> | <u>(3,104,304)</u> | <u>(10,941,715)</u> |
| 1,356,872 | 1,389,967 | 1,380,564 |
| 424,472 | 435,237 | 384,096 |
| 2,157,592 | 2,190,253 | 2,023,633 |
| 226,028 | 237,773 | 212,584 |
| 464,974 | 492,467 | 576,121 |
| 307,270 | 375,454 | 346,906 |
| 3,379,027 | 3,271,872 | 3,321,904 |
| 1,352,767 | 1,270,453 | 1,376,542 |
| 336,475 | 365,280 | 284,168 |
| 1,434,342 | 1,517,968 | 1,526,363 |
| 0 | 0 | 0 |
| 527,577 | 853,929 | 993,766 |
| 1,028,562 | 860,297 | 854,250 |
| (502) | 68,386 | (570,351) |
| <u>12,995,456</u> | <u>13,329,336</u> | <u>12,710,546</u> |
| 0 | 0 | 384 |
| 0 | 0 | 0 |
| 502 | (68,386) | 570,351 |
| 502 | (68,386) | 570,735 |
| <u>12,995,958</u> | <u>13,260,950</u> | <u>13,281,281</u> |
| 663,764 | 9,502,710 | 1,222,865 |
| 357,835 | 653,936 | 1,116,701 |
| <u>\$1,021,599</u> | <u>\$10,156,646</u> | <u>\$2,339,566</u> |

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

| | <u>1998</u> | <u>1999</u> | <u>2000</u> | <u>2001</u> |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|
| General Fund | | | | |
| Reserved | \$92,008 | \$164,863 | \$1,062,387 | \$1,253,597 |
| Unreserved | 3,953,333 | 3,742,431 | 4,306,167 | 3,701,281 |
| Total General Fund | <u>4,045,341</u> | <u>3,907,294</u> | <u>5,368,554</u> | <u>4,954,878</u> |
| All Other Governmental Funds | | | | |
| Reserved | 1,240,695 | 1,635,343 | 5,737,438 | 1,352,732 |
| Unreserved, reported in | | | | |
| Special Revenue Funds | 6,285,812 | 5,866,129 | 5,524,137 | 5,805,607 |
| Debt Service Fund | 236,799 | 196,056 | 168,429 | 156,763 |
| Capital Projects Funds (Deficit) | 418,041 | 2,412,061 | (2,737,027) | 618,171 |
| Total All Other Governmental Funds | <u>8,181,347</u> | <u>10,109,589</u> | <u>8,692,977</u> | <u>7,933,273</u> |
| Total Governmental Funds | <u>\$12,226,688</u> | <u>\$14,016,883</u> | <u>\$14,061,531</u> | <u>\$12,888,151</u> |

Source: Crawford County Auditor

| <u>2002</u> | <u>2003</u> | <u>2004</u> | <u>2005</u> | <u>2006</u> | <u>2007</u> |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$946,192 | \$778,573 | \$735,792 | \$512,947 | \$443,599 | \$339,603 |
| 3,510,261 | 2,884,065 | 4,580,930 | 4,650,120 | 4,585,069 | 3,982,442 |
| <u>4,456,453</u> | <u>3,662,638</u> | <u>5,316,722</u> | <u>5,163,067</u> | <u>5,028,668</u> | <u>4,322,045</u> |
| 2,553,794 | 1,199,238 | 930,948 | 929,486 | 689,624 | 667,179 |
| 5,892,739 | 6,046,053 | 5,137,073 | 7,057,012 | 8,542,645 | 10,737,672 |
| 610,049 | 159,710 | 192,691 | 149,623 | 145,727 | 168,277 |
| 160,028 | (262,038) | 72,538 | (389,251) | (51,599) | 12,579 |
| <u>9,216,610</u> | <u>7,142,963</u> | <u>6,333,250</u> | <u>7,746,870</u> | <u>9,326,397</u> | <u>11,585,707</u> |
| <u>\$13,673,063</u> | <u>\$10,805,601</u> | <u>\$11,649,972</u> | <u>\$12,909,937</u> | <u>\$14,355,065</u> | <u>\$15,907,752</u> |

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

| | 1998 | 1999 | 2000 | 2001(1) |
|--|--------------------|--------------------|-------------------|--------------------|
| Revenues | | | | |
| Property Taxes | \$3,810,362 | \$3,838,109 | \$4,033,842 | \$4,157,625 |
| Sales Taxes | 4,049,562 | 4,479,653 | 5,024,803 | 4,487,359 |
| Special Assessments | 87,576 | 86,745 | 84,883 | 87,166 |
| Charges for Services | 4,115,528 | 4,387,249 | 4,461,787 | 4,377,619 |
| Licenses and Permits | 7,077 | 6,464 | 4,968 | 3,934 |
| Fines and Forfeitures | 253,819 | 293,573 | 267,765 | 284,099 |
| Intergovernmental | 10,350,944 | 11,302,903 | 13,085,108 | 12,831,381 |
| Interest | 956,099 | 938,966 | 1,402,925 | 1,278,543 |
| Rent | 69,336 | 72,775 | 70,900 | 74,025 |
| Other | 530,884 | 561,871 | 777,962 | 812,602 |
| Total Revenues | 24,231,187 | 25,968,308 | 29,214,943 | 28,394,353 |
| Expenditures | | | | |
| Current: | | | | |
| General Government | | | | |
| Legislative and Executive | 2,386,866 | 2,630,718 | 2,791,254 | 3,038,956 |
| Judicial | 1,457,605 | 1,614,014 | 1,706,137 | 1,901,948 |
| Public Safety | 3,368,991 | 3,803,614 | 4,436,253 | 4,677,173 |
| Public Works | 3,513,804 | 3,828,824 | 4,725,142 | 3,566,783 |
| Health | 2,910,551 | 3,265,349 | 3,426,781 | 3,816,219 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Human Services | 7,081,071 | 7,791,605 | 8,605,237 | 9,546,527 |
| Economic Development | 97 | 0 | 69,254 | 280 |
| Capital Outlay | 1,186,998 | 222,405 | 2,507,702 | 5,214,518 |
| Intergovernmental | 473,643 | 446,249 | 466,779 | 460,160 |
| Debt Service: | | | | |
| Principal Retirement | 90,000 | 1,715,000 | 210,000 | 248,373 |
| Interest and Fiscal Charges | 239,962 | 359,499 | 293,400 | 312,274 |
| Issuance Costs | 0 | 0 | 0 | 0 |
| Total Expenditures | 22,709,588 | 25,677,277 | 29,237,939 | 32,783,211 |
| Excess of Revenues Over (Under) Expenditures | 1,521,599 | 291,031 | (22,996) | (4,388,858) |
| Other Financing Sources (Uses) | | | | |
| Bond Anticipation Notes Issued | 1,500,000 | 0 | 0 | 3,500,000 |
| General Obligation Bonds Issued | 0 | 1,519,410 | 85,119 | 0 |
| Refunding General Obligation Bonds Issued | 0 | 2,763,887 | 0 | 0 |
| Premium on General Obligation Bonds Issued | 0 | 0 | 0 | 0 |
| Premium on Refunding General Obligation Bonds Issued | 0 | 0 | 0 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | (2,683,550) | 0 | 0 |
| Transfers In | 1,107,004 | 2,870,923 | 1,751,061 | 1,772,740 |
| Transfers Out | (1,122,435) | (2,974,870) | (1,764,207) | (1,802,619) |
| Total Other Financing Sources (Uses) | 1,484,569 | 1,495,800 | 71,973 | 3,470,121 |
| Net Changes in Fund Balances | \$3,006,168 | \$1,786,831 | \$48,977 | (\$918,737) |
| Debt Service as a Percentage of Noncapital Expenditures | 1.7% | 19.4% | 1.9% | 2.1% |

Source: Crawford County Auditor

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

| 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
|--------------------|----------------------|--------------------|--------------------|--------------------|--------------------|
| \$4,388,618 | \$4,219,701 | \$4,382,951 | \$4,915,233 | \$4,966,835 | \$5,010,847 |
| 4,652,408 | 4,830,279 | 5,028,685 | 5,084,380 | 4,886,663 | 4,964,071 |
| 99,634 | 94,846 | 109,080 | 153,793 | 141,997 | 123,828 |
| 5,041,983 | 5,224,169 | 5,746,967 | 6,600,687 | 6,912,255 | 7,508,809 |
| 4,261 | 5,209 | 12,540 | 5,597 | 5,250 | 7,470 |
| 316,478 | 268,633 | 284,082 | 277,579 | 292,531 | 290,491 |
| 13,560,483 | 14,222,540 | 13,699,478 | 15,077,308 | 15,130,094 | 15,598,627 |
| 749,710 | 693,816 | 335,053 | 604,476 | 925,092 | 1,097,280 |
| 81,952 | 17,344 | 18,789 | 202,271 | 197,846 | 198,423 |
| 1,392,530 | 1,214,315 | 974,811 | 1,028,562 | 860,299 | 854,250 |
| <u>30,288,057</u> | <u>30,790,852</u> | <u>30,592,436</u> | <u>33,949,886</u> | <u>34,318,862</u> | <u>35,654,096</u> |
| 3,245,774 | 3,539,192 | 3,581,420 | 3,788,011 | 3,953,311 | 3,672,009 |
| 2,061,426 | 2,285,795 | 2,152,575 | 1,965,032 | 2,041,553 | 2,117,820 |
| 4,978,739 | 5,216,477 | 5,298,771 | 5,336,695 | 5,396,276 | 5,541,432 |
| 4,687,404 | 3,937,247 | 4,255,307 | 4,460,095 | 3,756,949 | 3,508,568 |
| 4,103,915 | 4,842,356 | 4,746,300 | 4,452,371 | 4,794,319 | 4,736,142 |
| 0 | 0 | 0 | 0 | 0 | 489,447 |
| 10,280,689 | 9,948,115 | 10,686,566 | 10,696,274 | 11,052,399 | 12,729,864 |
| 0 | 0 | 0 | 0 | 258,489 | 61,384 |
| 1,688,717 | 2,510,501 | 575,624 | 467,627 | 180,888 | 225,796 |
| 490,712 | 479,034 | 470,586 | 487,385 | 492,990 | 0 |
| 3,973,373 | 383,373 | 380,000 | 3,290,000 | 410,000 | 565,000 |
| 498,149 | 510,187 | 500,469 | 651,159 | 604,946 | 434,453 |
| 115,439 | 0 | 0 | 67,599 | 0 | 142,133 |
| <u>36,124,337</u> | <u>33,652,277</u> | <u>32,647,618</u> | <u>35,662,248</u> | <u>32,942,120</u> | <u>34,224,048</u> |
| <u>(5,836,280)</u> | <u>(2,861,425)</u> | <u>(2,055,182)</u> | <u>(1,712,362)</u> | <u>1,376,742</u> | <u>1,430,048</u> |
| 0 | 0 | 2,900,000 | 0 | 0 | 0 |
| 6,495,000 | 0 | 0 | 2,900,000 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 6,535,000 |
| 129,938 | 0 | 0 | 72,830 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 86,323 |
| 0 | 0 | 0 | 0 | 0 | (6,479,187) |
| 2,445,210 | 1,523,729 | 3,580,105 | 1,397,046 | 1,965,062 | 1,987,707 |
| (2,448,956) | (1,529,766) | (3,580,552) | (1,397,548) | (1,896,676) | (2,007,204) |
| <u>6,621,192</u> | <u>(6,037)</u> | <u>2,899,553</u> | <u>2,972,328</u> | <u>68,386</u> | <u>122,639</u> |
| <u>\$784,912</u> | <u>(\$2,867,462)</u> | <u>\$844,371</u> | <u>\$1,259,966</u> | <u>\$1,445,128</u> | <u>\$1,552,687</u> |
| 14.1% | 3.0% | 2.9% | 11.9% | 3.1% | 3.4% |

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

| Collection Year | Real Property | | | Public Utility Personal Property | |
|--------------------|------------------------------|---------------------------|------------------------------|-------------------------------------|------------------------------|
| | Assessed Value | | Estimated Actual Value | Assessed Value | Estimated Actual Value |
| | Residential/ Agricultural | Commercial/ Industrial | | | |
| 1998 | \$332,563,010 | \$71,158,970 | \$1,153,491,371 | \$39,296,580 | \$44,655,205 |
| 1999 | 337,401,650 | 72,938,840 | 1,172,401,400 | 39,488,090 | 44,872,830 |
| 2000 | 340,791,100 | 73,921,020 | 1,184,891,771 | 39,002,560 | 44,321,091 |
| 2001 | 416,681,670 | 78,567,170 | 1,414,996,686 | 35,532,580 | 40,377,932 |
| 2002 | 420,755,200 | 78,932,500 | 1,427,679,143 | 29,129,390 | 33,101,580 |
| 2003 | 425,424,720 | 82,406,380 | 1,450,946,000 | 29,271,850 | 33,263,466 |
| 2004 | 474,126,180 | 88,744,210 | 1,608,201,114 | 28,489,840 | 32,374,818 |
| 2005 | 479,064,790 | 89,668,750 | 1,624,952,971 | 28,716,830 | 32,632,761 |
| 2006 | 483,303,010 | 90,988,440 | 1,640,832,714 | 27,357,020 | 31,087,523 |
| 2007 | 530,916,770 | 107,004,300 | 1,822,631,628 | 26,869,670 | 30,533,716 |

Source: Crawford County Auditor

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

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

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

| Tangible Personal Property | | Total | | Weighted Average Tax Rate |
|-------------------------------|------------------------------|-------------------|------------------------------|---------------------------------|
| Assessed Value | Estimated Actual Value | Assessed Value | Estimated Actual Value | |
| \$98,684,529 | \$394,738,116 | \$541,703,089 | \$1,592,884,692 | \$7.99 |
| 96,697,714 | 386,790,856 | 546,526,294 | 1,604,065,086 | 7.98 |
| 99,664,902 | 398,659,608 | 553,379,582 | 1,627,872,470 | 7.46 |
| 109,313,294 | 437,253,176 | 640,094,714 | 1,892,627,794 | 7.46 |
| 108,534,294 | 434,137,176 | 637,351,384 | 1,894,917,899 | 7.37 |
| 104,074,291 | 433,642,879 | 641,177,241 | 1,917,852,345 | 7.05 |
| 99,715,960 | 433,547,652 | 691,076,190 | 2,074,123,584 | 8.00 |
| 98,789,560 | 449,043,455 | 696,239,930 | 2,106,629,187 | 8.00 |
| 76,449,204 | 407,729,088 | 678,097,674 | 2,079,649,325 | 7.89 |
| 51,220,071 | 409,760,568 | 716,010,811 | 2,262,925,912 | 7.85 |

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

| County | 1998 | 1999 | 2000 | 2001 | 2002 |
|---------------------------------|---------------|---------------|---------------|---------------|---------------|
| General | \$2.20 | \$2.20 | \$2.20 | \$2.20 | \$2.20 |
| Fairway | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 |
| Effective Millage Rates | | | | | |
| Residential/Agriculture | 2.75 | 2.75 | 2.30 | 2.29 | 2.30 |
| Commercial/Industrial | 3.50 | 3.50 | 2.90 | 3.40 | 3.40 |
| Tangible/Personal | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 |
| Fairview | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Effective Millage Rates | | | | | |
| Residential/Agriculture | 0.86 | 0.86 | 0.72 | 0.71 | 0.71 |
| Commercial/Industrial | 1.00 | 1.00 | 0.97 | 0.97 | 0.97 |
| Tangible/Personal | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Mental Health | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Effective Millage Rates | | | | | |
| Residential/Agriculture | 0.73 | 0.73 | 0.61 | 0.61 | 0.61 |
| Commercial/Industrial | 0.97 | 0.97 | 0.94 | 0.94 | 0.94 |
| Tangible/Personal | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Childrens Services | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Effective Millage Rates | | | | | |
| Residential/Agriculture | 0.43 | 0.43 | 0.36 | 0.36 | 0.36 |
| Commercial/Industrial | 0.50 | 0.50 | 0.48 | 0.49 | 0.49 |
| Tangible/Personal | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Council on Aging | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 |
| Effective Millage Rates | | | | | |
| Residential/Agriculture | 0.51 | 0.51 | 0.60 | 0.60 | 0.50 |
| Commercial/Industrial | 0.60 | 0.60 | 0.60 | 0.60 | 0.58 |
| Tangible/Personal | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 |
| Total County | \$8.80 | \$8.80 | \$8.80 | \$8.80 | \$8.80 |
| Effective Millage Rates | | | | | |
| Residential/Agriculture | 7.48 | 7.48 | 6.78 | 6.78 | 6.68 |
| Commercial/Industrial | 8.77 | 8.77 | 8.10 | 8.59 | 8.58 |
| Tangible/Personal | 8.80 | 8.80 | 8.80 | 8.80 | 8.80 |
| School Districts* | | | | | |
| Buckeye Central | 23.93-45.00 | 23.88-45.00 | 21.36-45.00 | 21.32-45.00 | 21.32-45.00 |
| Bucyrus | 31.85-51.85 | 32.51-51.45 | 30.75-52.10 | 30.70-50.35 | 30.53-50.30 |
| Colonel Crawford | 31.24-50.20 | 31.14-50.20 | 27.72-50.10 | 27.61-49.80 | 27.51-49.70 |
| Crestline | 36.87-56.00 | 34.90-63.48 | 32.17-62.45 | 30.95-62.75 | 30.38-61.60 |
| Galion | 29.24-53.90 | 28.68-53.90 | 24.09-53.90 | 31.72-53.90 | 31.60-61.63 |
| Wynford | 38.40-52.05 | 33.16-57.74 | 29.33-52.49 | 28.76-50.45 | 28.57-50.10 |
| Out-of-County School Districts* | | | | | |
| Mohawk | 21.33-36.90 | 20.00-36.90 | 20.00-36.90 | 20.00-36.90 | 20.00-36.90 |
| Plymouth | 29.60-35.50 | 31.40-35.30 | 31.60-37.10 | 30.30-37.30 | 30.28-36.00 |
| Ridgedale | 27.40-49.65 | 27.45-48.10 | 27.45-48.15 | 26.82-48.15 | 26.81-47.52 |
| Upper Sandusky | 20.00-33.70 | 20.00-33.70 | 20.00-33.70 | 20.00-33.70 | 20.00-33.70 |
| Willard | 24.63-45.75 | 24.63-45.75 | 23.73-45.75 | 23.26-45.15 | 23.76-44.45 |

| 2003 | 2004 | 2005 | 2006 | 2007 |
|---------------|---------------|---------------|---------------|---------------|
| \$2.20 | \$2.20 | \$2.20 | \$2.20 | \$2.20 |
| 3.50 | 3.50 | 3.50 | 3.50 | 3.50 |
| 2.08 | 3.50 | 3.50 | 3.21 | 3.21 |
| 3.24 | 3.50 | 3.50 | 3.09 | 3.11 |
| 3.50 | 3.50 | 3.50 | 3.50 | 3.50 |
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 0.65 | 0.65 | 0.65 | 0.92 | 0.92 |
| 0.92 | 0.93 | 0.93 | 0.88 | 0.89 |
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 0.56 | 0.56 | 0.56 | 0.51 | 0.51 |
| 0.90 | 0.90 | 0.90 | 0.80 | 0.80 |
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| 0.32 | 0.32 | 0.32 | 0.30 | 0.30 |
| 0.46 | 0.46 | 0.46 | 0.41 | 0.41 |
| 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| 0.60 | 0.60 | 0.60 | 0.60 | 0.60 |
| 0.45 | 0.45 | 0.45 | 0.55 | 0.55 |
| 0.55 | 0.56 | 0.56 | 0.53 | 0.53 |
| 0.60 | 0.60 | 0.60 | 0.60 | 0.60 |
| <u>\$8.80</u> | <u>\$8.80</u> | <u>\$8.80</u> | <u>\$8.80</u> | <u>\$8.80</u> |
| 6.26 | 7.68 | 7.68 | 7.69 | 7.69 |
| 8.27 | 8.55 | 8.55 | 7.91 | 7.94 |
| 8.80 | 8.80 | 8.80 | 6.60 | 8.80 |
| 20.12-45.00 | 20.13-45.00 | 20.00-45.00 | 20.00-45.00 | 26.32-51.30 |
| 29.65-49.25 | 30.02-49.60 | 30.29-49.86 | 36.21-55.91 | 35.69-55.35 |
| 33.58-57.14 | 33.64-57.19 | 33.29-56.84 | 31.03-55.80 | 27.75-52.50 |
| 32.23-64.83 | 32.19-64.80 | 32.16-64.82 | 31.04-64.42 | 29.81-63.17 |
| 35.31-68.47 | 35.32-68.47 | 33.25-59.57 | 28.90-56.53 | 29.64-57.23 |
| 33.93-56.35 | 33.83-56.35 | 34.07-56.59 | 30.22-54.02 | 30.24-54.54 |
| 25.99-42.89 | 25.98-42.89 | 25.96-42.89 | 25.89-42.81 | 25.13-42.13 |
| 30.27-36.00 | 29.87-35.60 | 27.29-33.10 | 27.29-33.10 | 27.19-33.00 |
| 26.74-47.39 | 27.41-47.39 | 27.40-47.39 | 27.25-47.60 | 26.98-47.68 |
| 20.00-33.70 | 20.00-33.70 | 20.00-33.70 | 20.00-33.70 | 20.00-33.70 |
| 23.31-44.29 | 23.24-44.29 | 28.97-49.89 | 27.91-48.95 | 27.94-48.95 |

(continued)

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

| | 1998 | 1999 | 2000 | 2001 | 2002 |
|---|-------------|-------------|-------------|-------------|-------------|
| Joint Vocational School Districts* | | | | | |
| Pioneer | \$2.83-4.70 | \$2.63-4.70 | \$2.44-4.70 | \$2.44-4.70 | \$2.32-4.70 |
| Tri-Rivers | 3.14-4.40 | 2.88-4.40 | 2.88-4.40 | 2.61-4.40 | 2.56-4.40 |
| Vanguard | 1.60-1.60 | 1.60-1.60 | 1.60-1.60 | 1.60-1.60 | 1.60-1.60 |
| Cities* | | | | | |
| Bucyrus/City | 5.56-5.80 | 5.56-5.80 | 5.33-5.80 | 5.33-5.80 | 5.33-5.80 |
| Bucyrus/Colonel Crawford | 4.06-4.30 | 4.06-4.30 | 3.83-4.30 | 3.83-4.30 | 3.83-4.30 |
| Bucyrus/Wynford | 3.46-3.70 | 3.46-3.70 | 3.23-3.70 | 3.23-3.70 | 3.23-3.70 |
| Crestline/City | 8.60-9.10 | 8.60-8.60 | 7.50-8.60 | 5.80-7.50 | 7.20-7.20 |
| Crestline/Colonel Crawford | 7.50-8.00 | 7.50-7.50 | 6.40-7.50 | 4.70-7.50 | 6.10-6.10 |
| Galion/City | 5.15-5.15 | 5.00-5.15 | 4.75-5.15 | 4.75-4.85 | 4.25-4.25 |
| Galion/Crestline | | | | | .70-.70 |
| Villages* | | | | | |
| Chatfield | 1.90-1.90 | 1.90-1.90 | 1.90-1.90 | 1.90-1.90 | 1.90-1.90 |
| New Washington | 9.30-9.30 | 8.40-9.30 | 7.36-8.40 | 7.36-7.80 | 5.36-5.80 |
| North Robinson | 4.60-4.60 | 4.60-4.60 | 3.86-4.60 | 3.86-4.60 | 3.86-4.60 |
| Tiro | 1.90-4.90 | 1.90-4.90 | 1.90-1.90 | 1.90-1.90 | 1.90-1.90 |
| Townships* | | | | | |
| Auburn | 3.99-6.20 | 3.99-6.20 | 3.67-6.20 | 5.95-8.20 | 5.95-8.20 |
| Bucyrus | 3.68-4.20 | 4.94-5.20 | 4.73-5.20 | 4.73-5.20 | 4.73-5.20 |
| Chatfield | 2.61-4.65 | 2.75-4.85 | 2.30-4.85 | 2.62-4.85 | 4.45-6.20 |
| Cranberry | 1.98-3.90 | 2.23-3.90 | 2.07-3.90 | 2.07-3.90 | 2.07-3.90 |
| Dallas | 3.87-4.80 | 3.87-4.80 | 3.67-4.80 | 3.67-4.80 | 3.67-4.80 |
| Holmes | 3.80-4.20 | 2.93-3.20 | 3.53-3.70 | 3.53-3.70 | 3.53-3.70 |
| Jackson | .70-1.40 | .70-1.40 | .70-1.40 | .70-1.40 | .70-1.40 |
| Jefferson | 2.15-4.20 | 2.15-4.20 | 1.92-4.20 | 6.18-7.70 | 6.19-7.70 |
| Liberty | 3.46-4.80 | 3.80-4.46 | 4.21-4.80 | 4.21-4.80 | 4.45-4.80 |
| Lykens | 2.20-2.20 | 2.20-2.20 | 2.20-2.20 | 2.20-2.20 | 2.20-2.20 |
| Polk | 6.00-6.50 | 6.00-6.50 | 5.66-6.50 | 8.95-9.10 | 9.25-9.40 |
| Sandusky | 2.00-2.00 | 2.00-2.00 | 2.00-2.00 | 2.00-2.00 | 2.00-2.00 |
| Texas | 1.70-1.70 | 1.70-1.70 | 1.70-1.70 | 1.70-1.70 | 1.70-1.70 |
| Tod | 2.20-2.20 | 2.20-2.20 | 2.20-2.20 | 2.20-2.20 | 2.20-2.20 |
| Vernon | 3.89-4.30 | 3.89-4.30 | 3.93-4.30 | 4.29-4.30 | 4.29-4.30 |
| Whetstone | .82-2.70 | .82-2.70 | .75-2.70 | .75-2.70 | .75-2.70 |

Source: Crawford County Auditor

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

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

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

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

| 2003 | 2004 | 2005 | 2006 | 2007 |
|-------------|-------------|-------------|-------------|-------------|
| \$2.23-4.70 | \$2.23-4.70 | \$2.09-4.70 | \$2.02-4.70 | \$2.02-4.70 |
| 2.56-4.40 | 2.53-4.40 | 2.40-4.40 | 2.39-4.40 | 2.25-4.40 |
| 1.60-1.60 | 1.60-1.60 | 1.60-1.60 | 1.60-1.60 | 1.60-1.60 |
| 5.22-5.80 | 5.22-5.80 | 5.23-5.80 | 4.30-4.30 | 4.30-4.30 |
| 3.72-4.30 | 3.72-4.30 | 3.73-4.30 | 2.80-2.80 | 2.80-2.80 |
| 3.12-3.70 | 3.12-3.70 | 3.13-3.70 | 2.20-2.20 | 2.74-2.74 |
| 7.20-7.20 | 7.30-7.30 | 5.50-5.50 | 5.25-5.25 | 5.25-5.25 |
| 6.10-6.10 | 5.40-5.40 | 3.60-3.60 | 3.35-3.35 | 3.47-3.70 |
| 4.45-4.45 | 3.90-3.90 | 3.90-3.90 | 1.95-1.95 | 1.95-1.95 |
| .70-.70 | .70-.70 | .70-.70 | .70-.70 | .70-.70 |
| 1.90-1.90 | 1.30-1.30 | 1.30-1.30 | 1.30-1.30 | 1.30-1.30 |
| 6.06-6.80 | 5.26-6.00 | 5.26-6.00 | 4.86-6.00 | 4.87-6.00 |
| 4.34-4.60 | 4.35-4.60 | 4.35-4.60 | 4.39-4.60 | 4.39-4.60 |
| 1.90-1.90 | 1.90-1.90 | 1.90-1.90 | 1.90-1.90 | 1.90-1.90 |
| 5.78-8.20 | 5.92-8.20 | 5.10-7.20 | 3.90-7.20 | 4.10-4.10 |
| 4.68-5.20 | 4.03-4.20 | 4.20-4.20 | 5.10-5.20 | 5.12-5.20 |
| 3.88-5.40 | 3.93-5.40 | 3.96-5.43 | 3.46-5.05 | 4.30-4.30 |
| 2.03-3.90 | 2.22-3.90 | 2.22-3.90 | 1.98-3.90 | 1.98-2.30 |
| 3.65-4.80 | 3.66-4.80 | 3.35-4.30 | 4.07-4.30 | 4.07-4.30 |
| 3.43-3.70 | 3.44-3.70 | 3.37-3.70 | 3.22-3.70 | 3.22-3.70 |
| .70-1.40 | 3.45-4.15 | 3.45-4.15 | 2.90-4.15 | 2.90-3.45 |
| 5.74-7.70 | 3.70-5.20 | 3.70-5.20 | 3.29-5.20 | 3.47-3.70 |
| 4.19-4.80 | 4.20-4.80 | 4.38-4.80 | 4.22-4.80 | 4.22-4.80 |
| 2.20-2.20 | 2.20-2.20 | 2.20-2.20 | 2.20-2.20 | 2.20-2.20 |
| 6.71-9.00 | 5.67-9.00 | 5.67-9.00 | 5.39-9.00 | 5.40-6.30 |
| 2.00-2.00 | 2.40-2.40 | 2.40-2.40 | 2.40-2.40 | 2.40-2.40 |
| 1.70-1.70 | 1.70-1.70 | 1.70-1.70 | 1.70-1.70 | 1.70-1.70 |
| 2.20-2.20 | 2.20-2.20 | 2.20-4.70 | 2.20-4.70 | 2.20-2.20 |
| 4.16-4.30 | 4.16-4.30 | 4.16-4.30 | 3.89-4.30 | 3.89-4.30 |
| .73-2.70 | 1.04-2.90 | 1.04-2.90 | 1.00-2.90 | 1.00-1.10 |

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

| Year | Current Taxes Levied (1)(2) | Current Taxes Collected | Percent of Current Taxes Collected | Delinquent Taxes Collected (3) |
|------|-----------------------------------|-------------------------------|---|--------------------------------------|
| 1998 | \$3,867,585 | \$3,636,559 | 94.03% | \$147,850 |
| 1999 | 4,321,992 | 4,175,390 | 96.61 | 190,490 |
| 2000 | 3,123,349 | 2,998,298 | 96.00 | 144,067 |
| 2001 | 4,277,963 | 4,128,817 | 96.51 | 169,226 |
| 2002 | 3,336,280 | 3,212,585 | 96.29 | 130,656 |
| 2003 | 3,354,386 | 3,220,751 | 96.02 | 138,078 |
| 2004 | 3,493,914 | 3,323,525 | 95.12 | 139,550 |
| 2005 | 4,137,362 | 3,979,007 | 96.17 | 201,879 |
| 2006 | 4,307,821 | 4,126,176 | 95.78 | 186,761 |
| 2007 | 4,630,389 | 4,432,467 | 95.73 | 196,218 |

Source: Crawford County Auditor

- (1) Real estate taxes are billed one year after the property is assessed and is collected semi-annually approximately in February and August. Tangible personal property taxes for businesses wholly within the County are due semi-annually in May and September. Tangible personal property taxes collected on businesses that are within multiple counties are due in September.
- (2) State reimbursements of rollback, homestead, and tangible personal property exemptions are included.
- (3) Collections in subsequent years for property taxes by year is not available because the tax tracking system does not differentiate between tax years.

| Total Taxes Collected | Percent of Total Taxes Collected to Current Taxes Levied | Outstanding Delinquent Taxes | Ratio of Delinquent Taxes to Current Taxes Levied |
|-----------------------------|--|------------------------------------|---|
| \$3,784,409 | 97.85% | \$160,106 | 4.14% |
| 4,365,880 | 101.02 | 184,927 | 4.28 |
| 3,142,365 | 100.61 | 161,383 | 5.17 |
| 4,298,043 | 100.47 | 161,383 | 3.77 |
| 3,343,241 | 100.21 | 192,209 | 5.76 |
| 3,358,829 | 100.13 | 190,528 | 5.68 |
| 3,463,075 | 99.12 | 281,697 | 8.06 |
| 4,180,886 | 101.05 | 262,641 | 6.35 |
| 4,312,937 | 100.12 | 277,272 | 6.44 |
| 4,628,685 | 99.96 | 297,107 | 6.42 |

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

| | 2007 | | | 1998 | | |
|-----------------------------------|------------------------|------|-------------------------------------|------------------------|------|-------------------------------------|
| | 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 | \$11,419,700 | 1 | 1.59% | \$21,402,110 | 1 | 3.95% |
| TPI Acquisition Subsidiary | 2,010,950 | 2 | 0.28 | | | |
| General Electric | 1,979,670 | 3 | 0.28 | 8,217,420 | 2 | 1.52 |
| United Telephone Co. of Ohio | 1,710,320 | 4 | 0.24 | | | |
| Eagle Crusher Co., Inc. | 1,515,580 | 5 | 0.21 | | | |
| Peco II | 1,501,520 | 6 | 0.21 | | | |
| Imasen Bucyrus Technology, Inc. | 1,430,960 | 7 | 0.20 | | | |
| Bucyrus Precision Tech | 1,335,070 | 8 | 0.19 | | | |
| Mitsui Steel, Inc. | 1,289,020 | 9 | 0.18 | | | |
| Covert Manufacturing, Inc. | 1,226,540 | 10 | 0.17 | | | |
| Dayco Swan | | | | 7,081,930 | 3 | 1.30 |
| Komatsu Dresser | | | | 6,582,040 | 4 | 1.22 |
| Galion Holding | | | | 3,249,346 | 5 | 0.60 |
| Brunswick Corporation | | | | 2,493,730 | 6 | 0.46 |
| National Lime and Stone Co., Inc. | | | | 2,467,690 | 7 | 0.46 |
| ESCO Bucyrus | | | | 1,988,440 | 8 | 0.37 |
| Ohio Locomotive Crane Co., Inc. | | | | 1,878,470 | 9 | 0.35 |
| Carlisle Geauga Company | | | | 1,499,870 | 10 | 0.28 |
| <u>Real Property</u> | | | | | | |
| Timken Company | 11,947,857 | 1 | 1.67 | 4,194,490 | 1 | 0.76 |
| Worcester, Ronald | 7,191,913 | 2 | 1.00 | | | |
| General Electric | 5,778,714 | 3 | 0.81 | 1,899,380 | 3 | 0.35 |
| TPI Acquisition Subsidiary | 5,558,685 | 4 | 0.78 | | | |
| Hydraulic Technologies, Inc. | 4,579,057 | 5 | 0.64 | | | |
| Wal-Mart | 4,563,828 | 6 | 0.64 | 1,367,490 | 6 | 0.25 |
| Baja Boats | 4,397,971 | 7 | 0.61 | 1,352,040 | 5 | 0.25 |
| Peco II | 3,575,657 | 8 | 0.50 | | | |
| Orchard Park Place | 3,172,142 | 9 | 0.44 | | | |
| East Pointe LLC | 3,107,942 | 10 | 0.43 | | | |
| Dayco Swan | | | | 2,226,110 | 2 | 0.41 |
| Komatsu Dresser | | | | 1,655,630 | 4 | 0.31 |
| Northern Distributing/Seaway | | | | 1,355,350 | 7 | 0.25 |
| Galion Solid Waste | | | | 796,030 | 8 | 0.15 |
| Altercare | | | | 696,690 | 9 | 0.13 |
| ESCO Bucyrus | | | | 666,800 | 10 | 0.12 |
| All Other | 636,717,715 | | 88.93 | 468,632,033 | | 86.51 |
| Total | <u>\$716,010,811</u> | | <u>100.00%</u> | <u>\$541,703,089</u> | | <u>100.00%</u> |

Source: Crawford County Auditor

Crawford County, Ohio*Taxable Sales by Type**Last Six Years (1)*

| | <u>2002</u> | <u>2003</u> | <u>2004</u> | <u>2005</u> |
|---|---------------------------|---------------------------|---------------------------|---------------------------|
| Sales Tax Payments | \$1,779,058 | \$1,808,988 | \$1,854,124 | \$1,935,665 |
| Direct Pay Tax Return Payments | 154,811 | 213,899 | 282,793 | 243,334 |
| Seller's Use Tax Return Payments | 374,482 | 380,748 | 374,833 | 396,225 |
| Consumer's Use Tax Return Payments | 150,361 | 187,506 | 192,498 | 173,961 |
| Motor Vehicle Tax Payments | 1,164,381 | 1,163,941 | 1,103,401 | 1,046,750 |
| Non-Resident Motor Vehicle Tax Payments | 0 | 0 | 0 | 0 |
| Watercraft and Outboard Motors | 17,817 | 10,855 | 9,092 | 9,479 |
| Department of Liquor Control | 10,900 | 11,673 | 13,194 | 15,187 |
| Sales Tax on Motor Vehicle Fuel Refunds | 226 | 3,071 | 274 | 843 |
| Sales/Use Tax Voluntary Payments | 2,853 | 18,172 | 14,736 | 6,701 |
| Statewide Master Numbers | 1,038,911 | 1,106,722 | 1,244,372 | 1,299,028 |
| Sales/Use Tax Assessment Payments | 7,269 | 3,481 | 4,771 | 8,902 |
| Streamlined Sales Tax | 0 | 0 | 0 | 0 |
| County Tax Receipts | 4,701,069 | 4,909,056 | 5,094,088 | 5,136,075 |
| Adjustments | <u>(55,529)</u> | <u>(69,745)</u> | <u>(76,139)</u> | <u>(67,806)</u> |
| Total Sales Tax | <u>\$4,645,540</u> | <u>\$4,839,311</u> | <u>\$5,017,949</u> | <u>\$5,068,269</u> |
| | | | | |
| Total Taxable Sales Rate (2) | 1.50% | 1.50% | 1.50% | 1.50% |

Source: Crawford County Auditor

(1) Information prior to 2002 not available

(2) The County Commissioners established by resolution a one-half percent sales tax in 1978.

In 1993, the County Commissioners imposed an additional one-half percent sales tax.

In 1994, the voters approved a twenty-five year one-half percent sales tax for the construction and operation of a county jail.

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

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

| <u>2006</u> | <u>2007</u> |
|---------------------------|---------------------------|
| \$1,791,165 | \$1,881,887 |
| 283,168 | 248,514 |
| 408,708 | 419,810 |
| 157,707 | 150,063 |
| 929,142 | 984,715 |
| 0 | 694 |
| 9,614 | 8,980 |
| 16,336 | 17,059 |
| 1,019 | 702 |
| 4,238 | 4,185 |
| 1,342,152 | 1,317,765 |
| 21,193 | 6,109 |
| 0 | 1,253 |
| 4,964,442 | 5,041,736 |
| <u>(56,837)</u> | <u>(59,122)</u> |
| <u><u>\$4,907,605</u></u> | <u><u>\$4,982,614</u></u> |
| 1.50% | 1.50% |

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

| Year | General Obligation Bonds | | | | | |
|------|--------------------------|----------------------------------|-----------|--------------------------|-----------------------|-----------|
| | Governmental Activities | | | Business-Type Activities | | |
| | Jail | Job and Family Services Building | Other (1) | Waterline | Landfill Improvements | Bulldozer |
| 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 |
| 2005 | 3,604,106 | 405,000 | 8,990,523 | 744,835 | 5,142,454 | 0 |
| 2006 | 3,406,381 | 360,000 | 8,852,231 | 705,116 | 4,350,258 | 0 |
| 2007 | 2,177,327 | 310,000 | 9,674,722 | 657,470 | 4,071,673 | 0 |

Source: Crawford County Auditor

(1) The County issued \$6,495,000 in general obligation bonds for the renovation of the courthouse, construction of an addition to the courthouse and to the Job and Family Services buildings in 2002. The County issued an additional \$2,900,000 in general obligation bonds for the renovation of the courthouse and construction of the addition to the courthouse in 2005.

(2) The amount of population and the personal income of the County can be found on S29.

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

| <u>OPWC Loan</u> | <u>Total Primary Government</u> | <u>Per Capita</u> | <u>Percentage of Personal Income (2)</u> |
|----------------------|---|-----------------------|--|
| 0 | \$6,840,000 | \$144 | 0.67% |
| 0 | 12,879,094 | 273 | 1.26 |
| 0 | 12,160,940 | 259 | 1.12 |
| 0 | 11,291,908 | 242 | 1.04 |
| 0 | 18,192,297 | 392 | 1.66 |
| 0 | 17,060,790 | 371 | 1.50 |
| 0 | 15,940,180 | 347 | 1.43 |
| 0 | 18,886,918 | 413 | 1.68 |
| 49,578 | 17,723,564 | 393 | 1.56 |
| 47,099 | 16,938,291 | 383 | 1.49 |

Crawford County, Ohio
Legal Debt Margin Information
Last Ten Years

| | <u>1998</u> | <u>1999</u> | <u>2000</u> | <u>2001</u> |
|--|--------------------|--------------------|--------------------|--------------------|
| Debt Limit | \$9,575,464 | \$9,745,715 | \$9,842,867 | \$11,769,536 |
| Total Net Debt Applicable to Limit | <u>0</u> | <u>0</u> | <u>1,922,721</u> | <u>1,894,348</u> |
| Legal Debt Margin | <u>\$9,575,464</u> | <u>\$9,745,715</u> | <u>\$7,920,146</u> | <u>\$9,875,188</u> |
| Total Net Debt Applicable to the Debt Limit as a Percentage of the Debt Limit | 0.00% | 0.00% | 19.53% | 16.10% |

Source: Crawford County Auditor

Legal Debt Margin Calculation for Year 2007

| | |
|------------------------------------|-------------------------------|
| Assessed Value | \$716,010,811 |
| Debt Limit ^a | 16,400,270 |
| Debt Applicable to Limit | |
| General Obligation Bonds | 16,311,612 |
| OPWC Loans | 47,099 |
| Less Exemptions | <u>(9,068,711)</u> |
| Total Net Debt Applicable to Limit | <u>7,290,000</u> |
| Legal Debt Margin | <u><u>\$9,110,270</u></u> |

| <u>2002</u> | <u>2003</u> | <u>2004</u> | <u>2005</u> | <u>2006</u> | <u>2007</u> |
|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| \$11,720,427 | \$11,927,574 | \$13,284,006 | \$13,436,259 | \$12,857,286 | \$16,400,270 |
| <u>4,693,373</u> | <u>4,575,000</u> | <u>4,480,000</u> | <u>7,285,000</u> | <u>7,184,999</u> | <u>7,290,000</u> |
| <u><u>\$7,027,054</u></u> | <u><u>\$7,352,574</u></u> | <u><u>\$8,804,006</u></u> | <u><u>\$6,151,259</u></u> | <u><u>\$5,672,287</u></u> | <u><u>\$9,110,270</u></u> |
| 40.04% | 38.36% | 33.72% | 54.22% | 55.88% | 44.45% |

^a The Debt Limit is calculated as follows

| | |
|--------------------------|----------------------------|
| Six million plus | \$6,000,000 |
| 2 1/2% of Assessed Value | <u>10,400,270</u> |
| in excess of 300,000,000 | <u><u>\$16,400,270</u></u> |

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

| <u>Year</u> | <u>General Bonded Debt Outstanding (1)</u> | <u>Percentage of Actual Value of Taxable Property (2)</u> | <u>Per Capita (3)</u> |
|-------------|--|---|---------------------------|
| 1998 | \$3,500,000 | 0.22% | \$73.87 |
| 1999 | 5,232,798 | 0.33 | 110.97 |
| 2000 | 5,136,220 | 0.32 | 109.36 |
| 2001 | 4,911,307 | 0.26 | 105.35 |
| 2002 | 11,095,403 | 0.59 | 239.33 |
| 2003 | 10,739,860 | 0.56 | 233.31 |
| 2004 | 10,389,206 | 0.50 | 226.44 |
| 2005 | 12,999,629 | 0.62 | 284.00 |
| 2006 | 12,618,612 | 0.61 | 280.12 |
| 2007 | 12,162,049 | 0.54 | 274.99 |

Source: Crawford County Auditor

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

Crawford County, Ohio
Demographic and Economic Statistics
Last Ten Years

| <u>Year</u> | <u>Population</u> | <u>Personal Income (in thousands)</u> | <u>Per Capita Personal Income</u> | <u>Unemployment Rate</u> |
|-------------|-------------------|---|---------------------------------------|------------------------------|
| 1998 | 47,380 | \$1,025,776 | \$21,650 | 5.8% |
| 1999 | 47,156 | 1,023,143 | 21,697 | 5.5 |
| 2000 | 46,966 | 1,083,018 | 23,060 | 5.2 |
| 2001 | 46,621 | 1,082,036 | 23,209 | 6.9 |
| 2002 | 46,361 | 1,097,993 | 23,684 | 7.5 |
| 2003 | 46,032 | 1,138,703 | 24,737 | 8.2 |
| 2004 | 45,881 | 1,115,261 | 24,308 | 7.7 |
| 2005 | 45,774 | 1,122,430 | 24,521 | 6.7 |
| 2006 | 45,047 | 1,137,010 | 25,241 | 6.5 |
| 2007 | 44,227 | 1,137,010 | 25,709 | 6.9 |

Source: Labor Market Information

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

| Employer | 2007 | | | 1998 | | |
|---------------------------------|---------------------|------|---------------------------------------|---------------------|------|---------------------------------------|
| | Number of Employees | Rank | Percentage of Total County Employment | Number of Employees | Rank | Percentage of Total County Employment |
| Timken Company | 1,000 | 1 | 4.78% | 926 | 1 | 4.54% |
| Galion Community Hospital | 512 | 2 | 2.45 | 271 | 7 | 1.33 |
| Imasen Bucyrus Technology, Inc. | 405 | 3 | 1.94 | | | |
| Baja Boats | 285 | 4 | 1.36 | 400 | 6 | 1.96 |
| Bucyrus Precision Tech | 240 | 5 | 1.15 | | | |
| Covert Manufacturing, Inc. | 240 | 6 | 1.15 | | | |
| Bucyrus Community Hospital | 215 | 7 | 1.03 | 216 | 10 | 1.06 |
| General Electric | 191 | 8 | 0.91 | 383 | 4 | 1.88 |
| ESCO Bucyrus | 185 | 9 | 0.89 | | | |
| Hydraulic Technologies, Inc. | 180 | 10 | 0.86 | | | |
| Dayco Swan | | | | 700 | 2 | 3.43 |
| United Photographic Ind. | | | | 556 | 3 | 2.73 |
| Komatsu Dresser | | | | 300 | 5 | 1.47 |
| Carlisle Geauga Company | | | | 308 | 8 | 1.51 |
| Burcliff Industries | | | | 220 | 9 | 1.08 |
| Total | <u>3,453</u> | | <u>16.52%</u> | <u>4,280</u> | | <u>20.99%</u> |
| Total Employed within County | <u>20,900</u> | | | <u>20,400</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 Ten Years

| Function/Program | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
|-------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| General Government | | | | | | | | | | |
| Legislative and Executive | 53 | 53 | 53 | 53 | 56 | 56 | 55 | 50 | 50 | 49 |
| Judicial | 45 | 46 | 49 | 48 | 51 | 47 | 46 | 42 | 36 | 40 |
| Public Safety | | | | | | | | | | |
| Jail Operation | 33 | 34 | 37 | 39 | 38 | 36 | 34 | 34 | 29 | 29 |
| Other Public Safety | 33 | 34 | 34 | 34 | 38 | 38 | 37 | 44 | 43 | 44 |
| Public Works | 30 | 30 | 31 | 33 | 34 | 34 | 34 | 29 | 28 | 28 |
| Health | | | | | | | | | | |
| Mental Retardation and | | | | | | | | | | |
| Developmental Disabilities | 54 | 51 | 49 | 55 | 59 | 59 | 58 | 57 | 55 | 51 |
| Other Health | 8 | 6 | 7 | 7 | 8 | 7 | 7 | 6 | 6 | 7 |
| Human Services | | | | | | | | | | |
| Child Welfare | 25 | 26 | 24 | 26 | 26 | 30 | 25 | 0 | 0 | 0 |
| County Home | 56 | 47 | 44 | 44 | 40 | 40 | 40 | 36 | 36 | 33 |
| Job and Family Services | 45 | 45 | 55 | 56 | 51 | 44 | 41 | 62 | 64 | 63 |
| Other Human Services | 21 | 24 | 23 | 25 | 22 | 21 | 21 | 21 | 19 | 17 |
| Economic Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Total | 403 | 396 | 406 | 420 | 423 | 412 | 398 | 381 | 366 | 362 |

Source: Crawford County Auditor

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

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

Source: Various county departments

(1) Information prior to 2000 not available

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

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

| Function/Program | 2001 | 2002 | 2003 | 2004 |
|---------------------|-------|-------|-------|-------|
| Public Works | | | | |
| Engineer | | | | |
| Roads (miles) | 224.0 | 224.2 | 224.2 | 224.2 |
| Bridges | 168 | 172 | 173 | 176 |
| Culverts | 2,198 | 2,203 | 2,226 | 2,240 |
| Sewer Plants | 1 | 1 | 1 | 2 |
| Sewer Lines (miles) | 1.50 | 1.50 | 1.50 | 2.00 |
| Water Lines (miles) | 7.00 | 7.00 | 7.00 | 7.00 |

Source: Various county departments

(1) Information prior to 2000 not available

| <u>2005</u> | <u>2006</u> | <u>2007</u> |
|-------------|-------------|-------------|
| 224.2 | 233.9 | 233.9 |
| 175 | 182 | 182 |
| 2,241 | 2,242 | 2,243 |
| 2 | 3 | 3 |
| 2.00 | 2.50 | 3.50 |
| 7.00 | 7.50 | 7.50 |

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