

Crawford County, Ohio

COMPREHENSIVE ANNUAL

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2009

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, 2009
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Crawford County Auditor

Robin Hildebrand



June 3, 2010

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, 2009. 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, 2009. The Independent Accountants' Report is located at the front of the financial section of this report.

PROFILE OF THE COUNTY

The County was formed by an act of the General Assembly on April 1, 1826. Located approximately sixty miles from the state capital of Columbus, the County encompasses three municipalities, four villages, and sixteen townships. The central part of the County is comprised largely of the three municipalities, Bucyrus (which is the County seat), Crestline, and Galion. The remaining areas of the County are semi-rural to rural. The County includes 400 square miles and has an estimated population of 43,403.

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

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

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

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

LOCAL ECONOMY

Consistent with national trends in 2009, Crawford County's unemployment rate rose to double digits. There was a direct correlation between the U.S. weak economy and the loss of local job opportunities, especially in the manufacturing sector. Declining job opportunities are attributable to downsizing and plant closings in Crawford County and adjacent counties that hire county residents. Despite these declines in Crawford County, demand for manufacturing jobs in the private sector remains higher than the national average. Agriculture is another industry with a continued strong presence in the County, with over 88 percent of the land use categorized as agricultural or forestry. The finance and insurance industry thrived, with conservative yet continued growth. Private sector employment in the retail trade was relatively stable, making up about 10 percent of Crawford County's local economy.

Employment shifts were seen in two of the County's major employers, Timken and General Electric. Mid-year, Timken officials announced their intention to reduce their Crawford County presence by relocating their distribution center to North Carolina. Timken will continue to manufacture roller bearings in the Crawford County plant in Bucyrus. Based on local support, and the high performance and efficiencies of its Bucyrus fluorescent lighting manufacturing plant, General Electric secured local, state, and federal incentives to invest \$90 million in improvements in the Crawford County plant and add one hundred plus new jobs.

Grant dollars were also awarded to Crawford County's Mansfield Casting in New Washington through the Rural Energy for America Program (REAP) enabling them to become more energy efficient and preserve seventy jobs. Ohio Industrial Site Improvement Fund (ISIF) grant dollars were leveraged to construct the Stetzer Road Industrial Park roadwork, water, and sewer infrastructure. Grant dollars and other funding awards went to several other businesses and entities throughout Crawford County, including financial assistance from the State's Community Development Block Grant-Economic Development Program (CDBG-ED) to the City of Crestline. CDBG-ED dollars were awarded to extend public infrastructure in the form of a waterline, incenting a \$13 million private investment in a new fertilizer distribution center resulting in significant job retention and job creation in Crawford County.

The continued strength in the manufacturing sector, even in a recession, is the result of a significant number of highly skilled workers in a labor market comprised of Crawford and its contiguous counties. To maintain this competitive advantage and enable workers and manufacturers to advance and compete in today's and tomorrow's workplace, there remains an ongoing need to retool local workforce skill sets. Training centers continue to support workforce development through programs such as Project Hire, Training Workers to Advance, and Subsidized Employment Program. These and other workforce development programs serve as conduits between the displaced, the unemployed, and the underemployed and employers looking to hire new talent. Training centers also serve as avenues to upgrade and diversify the skills of incumbent workers as well as initial training centers for entry level workers.

Agriculture continues as the second leading economic driver in the County with over \$115 million in annual agriculture product sales.

Location as well as transportation assets remain strengths for the County. The U.S. 30 Corridor is a key transportation conduit that links Crawford County and contiguous counties to two of the nation's major north-south interstate highway systems, I-71 and I-75. This transportation asset assists existing businesses and attracts new businesses to the area. Crawford County's proximity to Cleveland, Columbus, and Toledo is also a logistical advantage. All three are within ninety minutes of Crawford County.

LONG-TERM FINANCIAL PLANNING

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

In conjunction with the three-year financial forecast, the County Commissioners, elected officials, and department heads determined that an outside review and audit of the County's health insurance program was necessary in 2009. Over the last several years, County finances have been deeply affected by the bleak economic conditions, increased cost of health insurance, and a decrease in revenue streams. As such, the County Commissioners decided to implement a High Deductible Health Plan in conjunction with a Health Savings Account and began shifting the cost of health insurance premiums to the employee and reducing the level of benefits.

RELEVANT FINANCIAL POLICIES

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

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

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

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

MAJOR INITIATIVES

As the result of a mandate by the EPA, the County is required to install wastewater lines within the Westmoor subdivision located in Polk Township. This project will provide two hundred thirty-seven units and six vacant, but buildable parcels, with sanitary sewer service. Sources of funding for the project include federal dollars from the American Recovery and Reinvestment Act covering approximately 65 percent of the total cost of the project, a USDA Rural Development grant, and loan assistance from OPWC. Construction on the project began February 2010 and is expected to be completed in November 2010.

In light of the economic challenges faced by the County in recent years, the Crawford: 20/20 Vision Initiative was launched by the Crawford County Economic Development Partnership, Inc. in the latter part of 2009 and is being managed by the Crawford County Economic Development Partnership, Inc. This initiative is totally funded by private donations and invites local business leaders, non-profit agencies, and community members to come together to discuss and plan real, workable solutions that address social and economic issues for the future of Crawford County. Some of the challenges that have been identified include a shrinking population within the County and a decline in business echoed by a decrease in the number of jobs in the community. At the core of the Crawford: 20/20 Vision Initiative is the development of a county-wide visioning plan that will be owned by the public. As needs are identified and citizens develop creative, long-term ways to address them, they will be compiled in a comprehensive action plan that will be executed by engaging a team of community leaders to implement the plan.

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, 2008.

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.

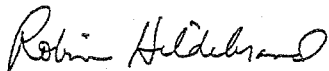
ACKNOWLEDGEMENTS

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, 2008

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.



A stylized handwritten signature in black ink, appearing to read "J.R. Emer".

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

Executive Director

Crawford County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2009
Elected Officials

Board of Commissioners

Gary Miller (President)
Mohsen Ressallat
Douglas Weisenauer

Auditor

Robin E. Hildebrand

Treasurer

Gary Cole

Recorder

Karen Scott

Clerk of Courts

Sue E. Seevers

Coroner

Michael Johnson

Engineer

Cecil Newcome

Prosecutor

Stanley E. Flegm

Sheriff

Ronny J. Shawber

Common Pleas Court Judge

Russell Wiseman

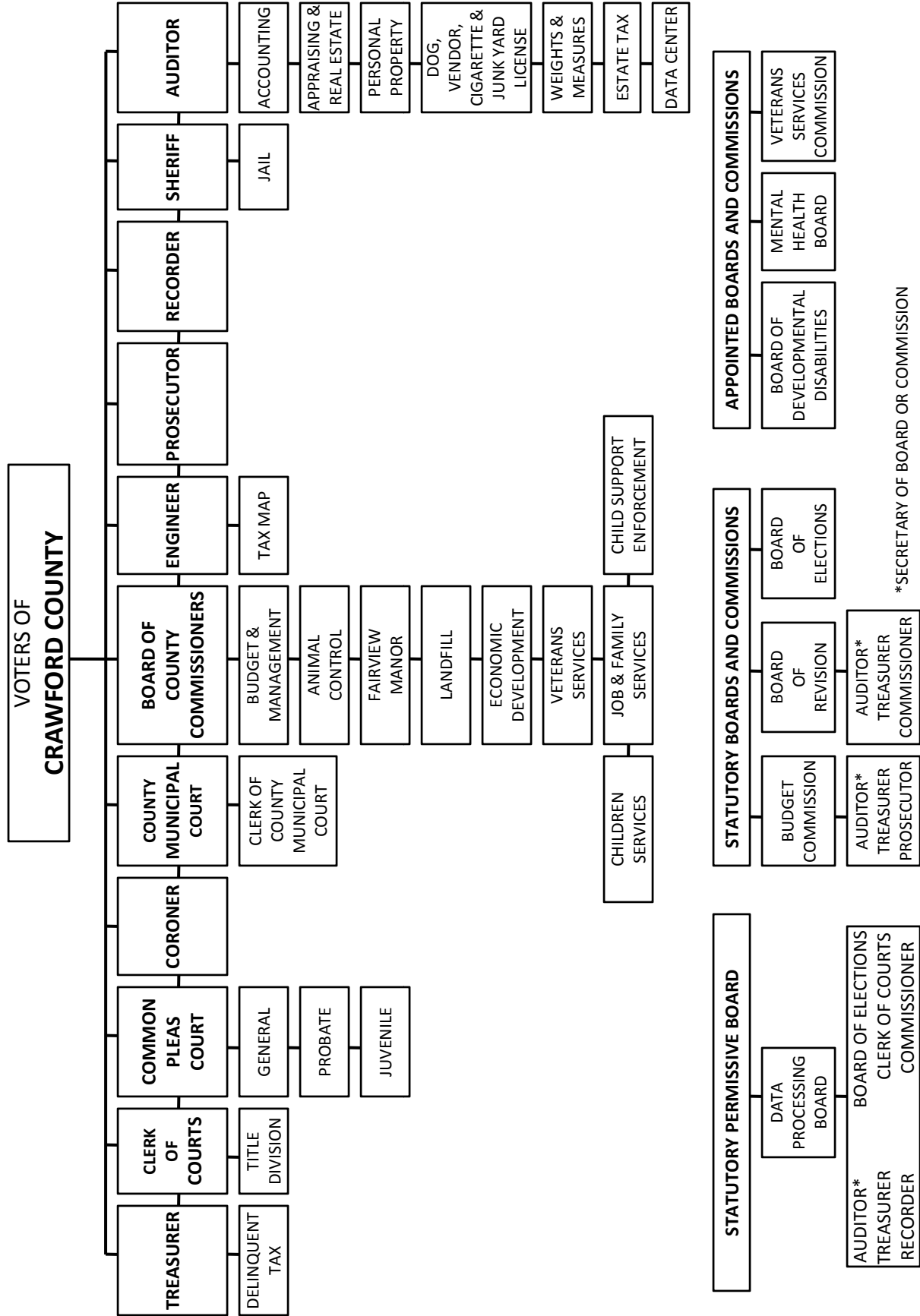
Probate/Juvenile Court Judge

Steven D. Eckstein

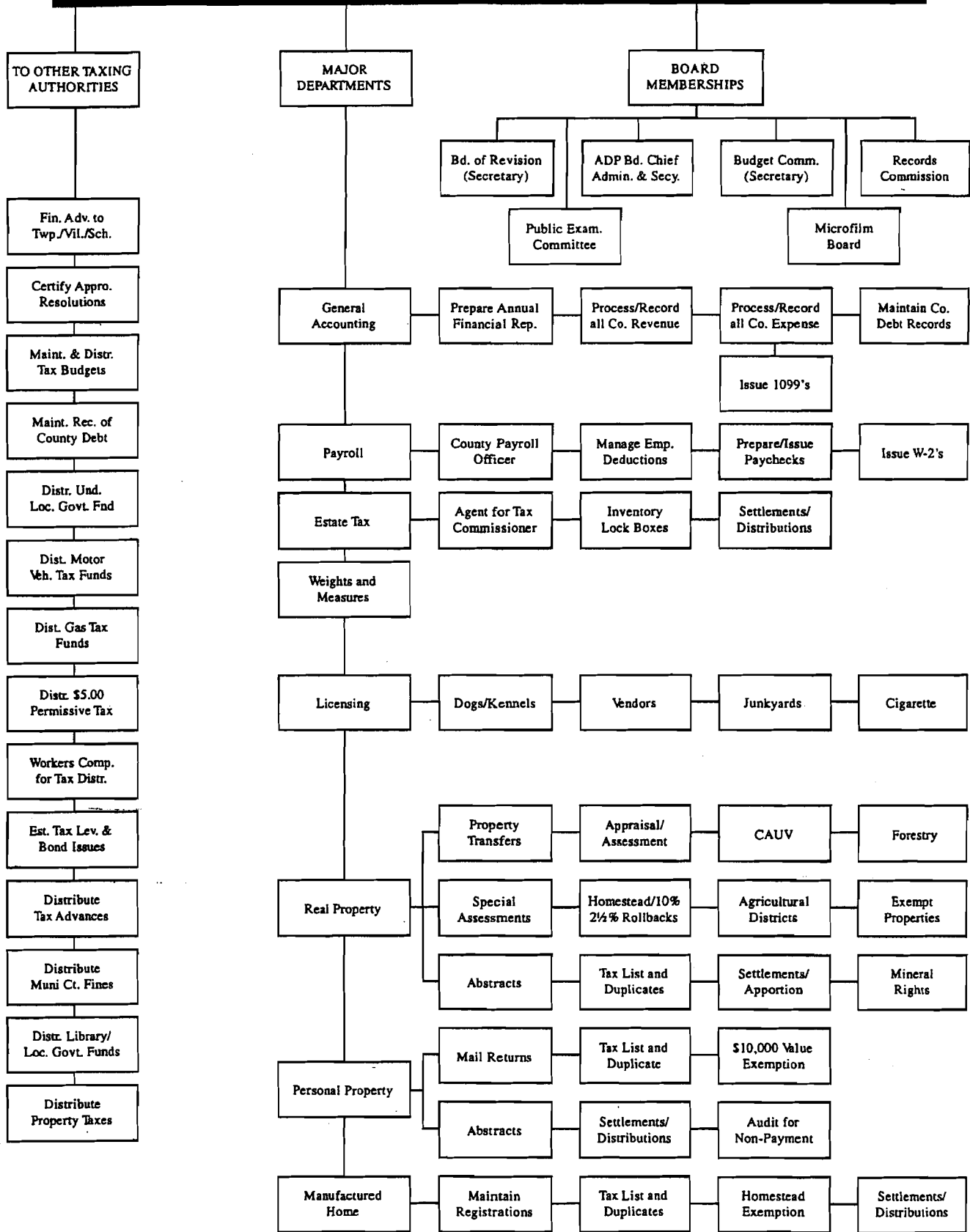
Municipal Court Judge

Sean Leuthold

ORGANIZATION CHART



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



ROBIN E. HILDEBRAND, CRAWFORD COUNTY AUDITOR

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Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
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, 2009. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Highlights

Highlights for 2009 are as follows:

Net assets for governmental activities decreased by a modest 5 percent from 2008.

The County's long-term debt decreased by \$1,033 thousand or 6 percent from the payment of general obligation bonds in 2009.

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 2009". The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting that is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

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

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

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

Reporting the County's Most Significant Funds

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

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

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

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

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

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

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

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

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

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

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

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2009 and 2008:

Table 1
Net Assets
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Assets:						
Current and Other Assets	\$29,132	\$30,126	\$732	\$789	\$29,864	\$30,915
Capital Assets, Net	44,813	45,659	3,437	3,605	48,250	49,264
Total Assets	73,945	75,785	4,169	4,394	78,114	80,179
Liabilities:						
Current and Other						
Liabilities	7,981	6,695	18	17	7,999	6,712
Long-Term Liabilities	12,212	12,718	3,738	4,265	15,950	16,983
Total Liabilities	20,193	19,413	3,756	4,282	23,949	23,695
Net Assets:						
Invested in Capital						
Assets, Net of Related						
Debt	34,535	34,829	894	528	35,429	35,357
Restricted	15,547	15,961	0	0	15,547	15,961
Unrestricted (Deficit)	3,670	5,582	(481)	(416)	3,189	5,166
Total Net Assets (Deficit)	\$53,752	\$56,372	\$413	\$112	\$54,165	\$56,484

Total assets for governmental activities did not decrease significantly from the prior year. Current liabilities increased from a property tax levy passed by the voters in 2009 to be collected in 2010, and that is reported as deferred revenue for Developmental Disabilities. Current liabilities also increased due to an increase in claims payable for health care. Overall, total liabilities did not increase significantly. Total net assets decreased by 5 percent which was primarily from the 36 percent decrease in unrestricted net assets from the County's use of cash reserves for general operations during 2009.

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
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Net assets for business-type activities increased significantly from the payment on outstanding debt related to capital assets. Total assets did not change significantly. Long-term liabilities decreased by nearly 12 percent from the payment on general obligation bonds.

Table 2 shows the change in net assets for 2009 and 2008.

Table 2
Change in Net Assets
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Revenues						
Program Revenues						
Charges for Services	\$8,717	\$8,120	\$6,514	\$7,600	\$15,231	\$15,720
Operating Grants, Contributions, and Interest	14,484	14,756	0	0	14,484	14,756
Capital Grants and Contributions	47	282	50	0	97	282
Total Program Revenues	<u>23,248</u>	<u>23,158</u>	<u>6,564</u>	<u>7,600</u>	<u>29,812</u>	<u>30,758</u>
General Revenues						
Property Taxes	4,749	4,604	0	0	4,749	4,604
Sales Taxes	4,332	5,026	0	0	4,332	5,026
Grants and Entitlements	1,381	1,586	0	0	1,381	1,586
Interest	485	884	0	0	485	884
Other	879	1,212	23	1	902	1,213
Total General Revenues	<u>11,826</u>	<u>13,312</u>	<u>23</u>	<u>1</u>	<u>11,849</u>	<u>13,313</u>
Total Revenues	<u>35,074</u>	<u>36,470</u>	<u>6,587</u>	<u>7,601</u>	<u>41,661</u>	<u>44,071</u>
Transfers	0	(1)	0	1	0	0
Total Revenues and Transfers	<u>35,074</u>	<u>36,469</u>	<u>6,587</u>	<u>7,602</u>	<u>41,661</u>	<u>44,071</u>
Program Expenses						
General Government						
Legislative and Executive	4,319	4,206	0	0	4,319	4,206
Judicial	2,321	2,266	0	0	2,321	2,266
Public Safety	6,314	6,104	0	0	6,314	6,104
Public Works	4,660	4,303	0	0	4,660	4,303
Health	5,959	5,443	0	0	5,959	5,443
Intergovernmental	775	476	0	0	775	476
Human Services	12,446	13,386	0	0	12,446	13,386
Economic Development	337	93	0	0	337	93
Interest and Fiscal Charges	563	597	0	0	563	597
Sewer	0	0	333	200	333	200
Sanitary Landfill	0	0	5,953	6,968	5,953	6,968
Total Expenses	<u>37,694</u>	<u>36,874</u>	<u>6,286</u>	<u>7,168</u>	<u>43,980</u>	<u>44,042</u>
Increase (Decrease) in Net Assets	(2,620)	(405)	301	434	(2,319)	29
Net Assets (Deficit)						
Beginning of Year	56,372	56,777	112	(322)	56,484	56,455
Net Assets End of Year	<u>\$53,752</u>	<u>\$56,372</u>	<u>\$413</u>	<u>\$112</u>	<u>\$54,165</u>	<u>\$56,484</u>

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

Crawford County, Ohio
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Unaudited

For governmental activities, charges for services revenue increased by 7 percent due to the receipt of deferred charges from the Solid Waste Management District. Operating grants, contributions, and interest did not change significantly from 2008. Capital grants and contributions decreased as a result of the County receiving less Issue I funding for the resurfacing of County roads in 2009. Sales tax revenue decreased by 14 percent in 2009 as a result of the national recession. Unrestricted grants and entitlements decreased by 13 percent from a reduction in local government receipts from the State of Ohio. Interest revenue decreased 45 percent in 2009 due to less money being invested and lower interest rates. Other revenues dropped significantly in 2009 from the reimbursement of administrative expenditures in 2008 for the Job and Family Services program.

The Legislative and Executive program consists of costs associated with the general administration of County government including the services of the County Commissioners, Auditor, Treasurer, Recorder, and Prosecutor. The Judicial program accounts for costs associated with the administration of the County's court system including Common Pleas and Municipal courts. Costs associated with the operation of the County Jail and the Sheriff's Department are accounted for in the Public Safety program. The Public Works program accounts for costs associated with the operation of the County Engineer and Highway Department. The Health program primarily accounts for costs associated with the school for Developmental Disabilities. The Human Services program accounts for costs associated with providing services for various state and locally mandated welfare programs. The most significant programs that are supported with local tax dollars are the operation of the County Home and providing services to the elderly through the Council on Aging. The Human Services program also includes the costs associated with Child Support, Child Welfare, and the Jobs and Family Services Department. The Economic Development program is supported by membership fees and operating grants and accounts for costs associated with the office of economic development and land use planning. None of the County's programs experienced a significant change in expenses from 2008. This is attributable to conservative spending by elected officials and department heads.

Charges for services revenue decreased for business-type activities by 14 percent due to additional tonnage received at the landfill in 2008 from the increase of home demolition from significant damage done from the Midwest flooding. Capital grants and contributions for business-type activities increased as a result of the Sewer District receiving Issue I funding to rehabilitate a water tower. Expenses for sewer operations increased almost 67 percent due to maintenance performed on the water tower. Expenses for the sanitary landfill decreased 15 percent as a result of incurring more costs in 2008 related to receiving the additional tonnage.

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, 2009
Unaudited

Table 3
Governmental Activities
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2009	2008	2009	2008
General Government				
Legislative and Executive	\$4,319	\$4,206	\$1,322	\$2,068
Judicial	2,321	2,266	1,065	1,047
Public Safety	6,314	6,104	5,130	4,746
Public Works	4,660	4,303	620	(241)
Health	5,959	5,443	2,688	2,207
Intergovernmental	775	476	580	319
Human Services	12,446	13,386	2,454	2,892
Economic Development	337	93	23	81
Interest and Fiscal Charges	563	597	563	597
Total Expenses	<u>\$37,694</u>	<u>\$36,874</u>	<u>\$14,445</u>	<u>\$13,716</u>

Program revenues paid 64 percent of the cost of services for legislative and executive and judicial programs. This was significantly higher than in 2008 at 52 percent. This increase is attributed to the reactivation of an agreement between the County Commissioners and the Solid Waste Management District and also included a one-time payment of \$500,000 to the legislative and executive program.

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

Program revenues for the health program decreased from less tonnage being received at the landfill and a decline in grant revenues for developmental disabilities activities.

Program revenues for economic development increased from the receipt of grants from the State of Ohio for construction of an industrial park.

In 2009, 38 percent of the revenues to provide the County's services were derived from the County's general sources such as property taxes, sales taxes, and state shared revenues. This is consistent with 2008.

Governmental Funds Financial Analysis

The County's major governmental funds are the General Fund, Auto License and Gas Tax Fund, Child Welfare Fund, County Home Fund, Job and Family Services Fund, Jail Operation Levy Fund, and Development Disabilities Fund. Fund balance in the General Fund decreased as a result a 10 percent decrease in revenues, generally due to the effect of the economy, and an increase in transfers to support the Jail Operation Levy Fund. Revenues exceeded expenditures by 12 percent in the Auto License Gas Tax Fund resulting from a fewer number of road projects completed in 2009. The Child Welfare Fund had a 10 percent increase in fund balance due to fewer contracts with outside agencies for child placement in 2009. The County Home Fund had a negative net change in fund balance. Although there has been a slight decrease in resident census from year to year at the County Home, the cost of operations continues to exceed operating revenues. The Job and Family Services Fund had a slight decrease in fund balance. The Jail Operation Levy Fund reported a deficit fund balance. Although expenditures remained consistent and the General Fund continued to support the fund with transfers, the fund had an 11 percent decrease in sales tax revenues. The Developmental Disabilities Fund had nearly a 13 percent increase in fund balance; the result of an increase in intergovernmental revenue received from the State of Ohio.

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
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. In the Sugar Grove area of Whetstone Township, a centralized sewer system was constructed to replace failing systems. Construction costs were financed with CDBG and Issue I grants. For 2009, net assets of the Sewer Fund decreased by 6 percent as a result of an increase in expenses incurred for rehabilitating a water tower.

In 2009, 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, all solid waste generated within the County is required by federal mandate 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 2009, net assets of the Sanitary Landfill increased by \$389 thousand as operating revenues continued to be greater than operating expenses. However, charges for services decreased in 2009 due to less tonnage received by the landfill. As a result of substantial flooding in the area in 2007, whole structures were demolished and discarded at the landfill in 2008. Charges for services also decreased in 2009 from the expiration of the annual base rent in accordance with the agreement between the County and Santek.

Budgetary Highlights

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

Actual revenues in the General Fund were higher than the final budget by 3 percent. The most material change was an increase in interest revenue due to certain investments maturing. Total expenditures for the General Fund were 12 percent less than the final budget as departments reduced costs due to the economic conditions within the County.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2009, was \$35,429 thousand (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment, roads, and bridges.

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

Note 10 provides information on capital asset activity during 2009. During 2009, various roads were resurfaced and bridges improved bringing the infrastructure investment of the County to \$30,552 thousand. Additions to capital assets consisted of data processing equipment, heavy-duty vehicles for the Engineer, and vehicles for the Sheriff and the Solid Waste and Recycling Department.

Long-Term Debt - At December 31, 2009, the County's overall long-term obligations included \$14,783 thousand in general obligation bonds and \$43 thousand in OPWC loans. Of this amount, \$3,737 thousand is expected to be repaid from business-type activities.

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

In addition to the bonded debt and OPWC loan, the County's long-term obligations include compensated absences. Additional information on the County's long-term debt and landfill lease agreement can be found in Notes 16 and Note 19 of this report, respectively.

Economic Factors

Crawford County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. The County's tax base decreased to \$1.9 billion in 2009 or an 11 percent drop since 2005 mostly due to the State of Ohio requiring the phasing out of tangible personal property in the last few years.

The unemployment rate for the County was 14.2 percent as of year end, which increased from a rate of 8.7 percent a year ago. This rate exceeded the State's average unemployment rate of 10.2 percent and the national average of 9.3 percent.

The General Fund balance at December 31, 2009, was \$2,646,981, which is a 33 percent decrease from the 2008 balance of \$3,972,566. In 2009, general operating revenues exceeded department expenditures by approximately 4 percent; however, transfers from the General Fund contributed to the decrease in fund balance for 2009. Transfers were made to the Jail Operation Levy Fund to offset a decline in sales tax revenues.

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, 2009

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$16,066,390	\$543,220	\$16,609,610	\$0
Cash and Cash Equivalents in Segregated Accounts	100,237	0	100,237	51,869
Cash and Cash Equivalents with Fiscal Agent	654,995	0	654,995	0
Investments in Segregated Accounts	0	0	0	151,878
Accounts Receivable	270,959	138,086	409,045	95,541
Accrued Interest Receivable	83,948	0	83,948	0
Sales Taxes Receivable	1,082,332	0	1,082,332	0
Due from Other Governments	4,308,439	0	4,308,439	0
Due from Primary Government	0	0	0	4,429
Special Assessments Receivable	110,503	0	110,503	0
Prepaid Items	313,084	696	313,780	997
Materials and Supplies Inventory	232,408	0	232,408	0
Internal Balances	393	(393)	0	0
Property Taxes Receivable	5,667,265	0	5,667,265	0
Other Assets	0	0	0	927
Loans Receivable	56,855	0	56,855	0
Unamortized Issuance Costs	184,578	51,259	235,837	0
Nondepreciable Capital Assets	6,409,198	1,273,314	7,682,512	39,440
Depreciable Capital Assets, Net	38,403,860	2,163,869	40,567,729	551,858
<i>Total Assets</i>	73,945,444	4,170,051	78,115,495	896,939
Liabilities				
Wages Payable	476,981	677	477,658	50,886
Accounts Payable	783,043	2,322	785,365	4,180
Contracts Payable	276,463	0	276,463	0
Due to Other Governments	588,457	2,066	590,523	24,879
Due to Component Unit	4,429	0	4,429	0
Deferred Revenue	5,352,598	0	5,352,598	0
Matured Compensated Absences Payable	14,239	0	14,239	5,943
Claims Payable	443,379	0	443,379	0
Accrued Interest Payable	42,066	13,197	55,263	0
Long-Term Liabilities				
Due Within One Year	746,883	438,534	1,185,417	14,735
Due in More Than One Year	11,464,731	3,299,859	14,764,590	274,498
<i>Total Liabilities</i>	20,193,269	3,756,655	23,949,924	375,121
Net Assets				
Invested in Capital Assets, Net of Related Debt Restricted for	34,534,819	894,018	35,428,837	302,065
Capital Projects	288,808	0	288,808	0
Debt Service	25,361	0	25,361	0
Public Safety	579,574	0	579,574	0
Public Works	7,028,280	0	7,028,280	0
Health	3,625,548	0	3,625,548	0
Human Services	1,444,522	0	1,444,522	0
Other Purposes	2,555,452	0	2,555,452	0
Unrestricted (Deficit)	3,669,811	(480,622)	3,189,189	219,753
<i>Total Net Assets</i>	\$53,752,175	\$413,396	\$54,165,571	\$521,818

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Activities
For the Year Ended December 31, 2009

	Expenses	Program Revenues		
		Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
Governmental Activities				
General Government				
Legislative and Executive	\$4,318,611	\$2,920,829	\$76,215	\$0
Judicial	2,320,533	1,181,869	73,954	0
Public Safety				
Jail Operation	2,402,949	196,483	0	0
Other Public Safety	3,911,061	389,167	597,733	0
Public Works	4,659,456	233,269	3,759,040	47,556
Health				
Developmental Disabilities	3,998,040	0	2,205,444	0
Other Health	1,961,382	1,050,795	15,000	0
Intergovernmental	774,990	0	195,350	
Human Services				
Child Welfare	1,986,386	122,068	1,594,047	0
County Home	1,907,290	1,018,894	188,412	0
Job and Family Services	6,549,016	1,367,870	4,770,952	0
Other Human Services	2,003,395	168,759	760,777	0
Economic Development	337,134	67,000	246,725	0
Interest and Fiscal Charges	563,420	0	0	0
<i>Total Governmental Activities</i>	<u>37,693,663</u>	<u>8,717,003</u>	<u>14,483,649</u>	<u>47,556</u>
Business-Type Activities				
Sewer	333,296	194,843	0	50,737
Sanitary Landfill	5,953,142	6,319,092	0	0
<i>Total Business-Type Activities</i>	<u>6,286,438</u>	<u>6,513,935</u>	<u>0</u>	<u>50,737</u>
<i>Total Primary Government</i>	<u>\$43,980,101</u>	<u>\$15,230,938</u>	<u>\$14,483,649</u>	<u>\$98,293</u>
Component Unit				
Waycraft Workshop, Inc.	\$980,514	\$928,488	\$894	\$0

General Revenues

Property Taxes Levied for:

- General Operating
- Health-Mental Health
- Health-Developmental Disabilities
- Human Services-Child Welfare
- Human Services-County Home
- Human Services-Council on Aging

Sales Taxes Levied for:

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

Grants and Entitlements not Restricted to Specific Purposes

Interest

Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Assets			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
(\$1,321,567)	\$0	(\$1,321,567)	\$0
(1,064,710)	0	(1,064,710)	0
(2,206,466)	0	(2,206,466)	0
(2,924,161)	0	(2,924,161)	0
(619,591)	0	(619,591)	0
(1,792,596)	0	(1,792,596)	0
(895,587)	0	(895,587)	0
(579,640)	0	(579,640)	0
(270,271)	0	(270,271)	0
(699,984)	0	(699,984)	0
(410,194)	0	(410,194)	0
(1,073,859)	0	(1,073,859)	0
(23,409)	0	(23,409)	0
(563,420)	0	(563,420)	0
<u>(14,445,455)</u>	<u>0</u>	<u>(14,445,455)</u>	<u>0</u>
0	(87,716)	(87,716)	0
<u>0</u>	<u>365,950</u>	<u>365,950</u>	<u>0</u>
<u>0</u>	<u>278,234</u>	<u>278,234</u>	<u>0</u>
<u>(14,445,455)</u>	<u>278,234</u>	<u>(14,167,221)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(51,132)</u>
1,240,244	0	1,240,244	0
563,697	0	563,697	0
1,930,352	0	1,930,352	0
185,793	0	185,793	0
517,801	0	517,801	0
310,682	0	310,682	0
2,887,839	0	2,887,839	0
1,328,481	0	1,328,481	0
116,068	0	116,068	0
1,381,547	0	1,381,547	0
484,621	0	484,621	19,391
878,719	23,467	902,186	1,419
11,825,844	23,467	11,849,311	20,810
(396)	396	0	0
<u>11,825,448</u>	<u>23,863</u>	<u>11,849,311</u>	<u>20,810</u>
(2,620,007)	302,097	(2,317,910)	(30,322)
<u>56,372,182</u>	<u>111,299</u>	<u>56,483,481</u>	<u>552,140</u>
<u>\$53,752,175</u>	<u>\$413,396</u>	<u>\$54,165,571</u>	<u>\$521,818</u>

Crawford County, Ohio
Balance Sheet
Governmental Funds
December 31, 2009

	General	Auto License and Gas Tax	Child Welfare
Assets			
Equity in Pooled Cash and Cash Equivalents	\$1,987,498	\$4,998,329	\$694,552
Cash and Cash Equivalents in Segregated Accounts	0	0	96,174
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	69,566	0	0
Accrued Interest Receivable	83,948	0	0
Sales Taxes Receivable	721,564	0	0
Due from Other Governments	705,059	1,768,168	321,127
Special Assessments Receivable	0	0	0
Prepaid Items	221,221	16	184
Materials and Supplies Inventory	44,931	144,769	0
Interfund Receivable	811,622	2,521	0
Property Taxes Receivable	1,275,616	0	194,148
Loans Receivable	0	0	0
<i>Total Assets</i>	<u><u>\$5,921,025</u></u>	<u><u>\$6,913,803</u></u>	<u><u>\$1,306,185</u></u>
Liabilities and Fund Balances			
Liabilities			
Wages Payable	\$134,151	\$52,091	\$0
Accounts Payable	170,004	43,108	75,376
Contracts Payable	15,273	201	600
Due to Other Governments	180,869	43,511	0
Due to Component Unit	0	0	0
Interfund Payable	0	37,976	0
Deferred Revenue	2,773,747	1,489,964	459,519
Matured Compensated Absences Payable	0	0	0
<i>Total Liabilities</i>	<u><u>3,274,044</u></u>	<u><u>1,666,851</u></u>	<u><u>535,495</u></u>
Fund Balances			
Reserved for Encumbrances	147,952	92,623	11,882
Reserved for Loans Receivable	0	0	0
Unreserved, reported in			
General Fund	2,499,029	0	0
Special Revenue Funds (Deficit)	0	5,154,329	758,808
Debt Service Fund	0	0	0
Capital Projects Funds	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u><u>2,646,981</u></u>	<u><u>5,246,952</u></u>	<u><u>770,690</u></u>
<i>Total Liabilities and Fund Balances</i>	<u><u>\$5,921,025</u></u>	<u><u>\$6,913,803</u></u>	<u><u>\$1,306,185</u></u>

See accompanying notes to the basic financial statements

County Home	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental	Total Governmental Funds
\$71,425	\$697,808	\$82,673	\$1,465,497	\$4,724,692	\$14,722,474
0	0	1,289	0	\$2,774	100,237
0	0	0	654,995	0	654,995
100,945	5,750	0	0	94,698	270,959
0	0	0	0	0	83,948
0	0	244,701	0	116,067	1,082,332
74,496	0	12,594	725,450	701,545	4,308,439
0	0	0	0	110,503	110,503
373	35,065	5,679	16,354	34,192	313,084
2,909	5,882	17,135	3,478	13,304	232,408
0	10,899	464	0	0	825,506
538,811	0	0	2,755,578	903,112	5,667,265
0	0	0	0	56,855	56,855
<u>\$788,959</u>	<u>\$755,404</u>	<u>\$364,535</u>	<u>\$5,621,352</u>	<u>\$6,757,742</u>	<u>\$28,429,005</u>
\$36,645	\$75,101	\$48,224	\$76,502	\$53,655	\$476,369
7,760	99,169	9,057	83,288	295,281	783,043
8,000	39,004	23,867	416	189,102	276,463
47,081	116,805	55,180	77,585	67,156	588,187
0	0	0	4,429	0	4,429
125,528	4,265	192,000	46,598	418,746	825,113
611,640	5,820	180,366	3,362,173	1,759,189	10,642,418
8,694	0	0	4,156	1,389	14,239
<u>845,348</u>	<u>340,164</u>	<u>508,694</u>	<u>3,655,147</u>	<u>2,784,518</u>	<u>13,610,261</u>
0	120,852	19,814	119,197	187,281	699,601
0	0	0	0	51,889	51,889
0	0	0	0	0	2,499,029
(56,389)	294,388	(163,973)	1,847,008	3,565,494	11,399,665
0	0	0	0	58,631	58,631
0	0	0	0	109,929	109,929
<u>(56,389)</u>	<u>415,240</u>	<u>(144,159)</u>	<u>1,966,205</u>	<u>3,973,224</u>	<u>14,818,744</u>
<u>\$788,959</u>	<u>\$755,404</u>	<u>\$364,535</u>	<u>\$5,621,352</u>	<u>\$6,757,742</u>	<u>\$28,429,005</u>

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Crawford County, Ohio
*Reconciliation of Total Governmental Fund Balances
to Net Assets of Governmental Activities
December 31, 2009*

Total Governmental Fund Balances \$14,818,744

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 44,813,058

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

Accounts Receivable	86,862	
Accrued Interest Receivable	83,948	
Sales Taxes Receivable	744,211	
Due from Other Governments	3,719,287	
Special Assessments Receivable	110,503	
Interfund Receivable	247,889	
Property Taxes Receivable	297,120	
		5,289,820

Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. 184,578

The internal service fund is used to charge the costs of health care benefits to individual funds. The assets and liabilities of the internal service fund are included as governmental activities on the statement of net assets. 899,655

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

Accrued Interest Payable	(42,066)	
General Obligation Bonds Payable	(11,089,160)	
Compensated Absences Payable	(1,122,454)	
		(12,253,680)

Net Assets of Governmental Activities \$53,752,175

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, 2009

	General	Auto License and Gas Tax	Child Welfare
Revenues			
Property Taxes	\$1,230,540	\$0	\$183,700
Sales Taxes	2,982,007	0	0
Special Assessments	0	0	0
Charges for Services	2,570,806	72,852	122,068
Licenses and Permits	2,415	0	0
Fines and Forfeitures	191,812	45,579	0
Intergovernmental	1,556,294	3,688,004	1,505,558
Interest	459,370	16,487	1,820
Rent	17,345	0	0
Other	104,687	25,315	25,721
<i>Total Revenues</i>	<u>9,115,276</u>	<u>3,848,237</u>	<u>1,838,867</u>
Expenditures			
Current:			
General Government			
Legislative and Executive	3,210,576	0	0
Judicial	1,933,355	0	0
Public Safety	2,583,598	0	0
Public Works	171,188	3,291,312	0
Health	374,621	0	0
Intergovernmental	0	0	0
Human Services	358,975	0	1,986,386
Economic Development	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>8,632,313</u>	<u>3,291,312</u>	<u>1,986,386</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>482,963</u>	<u>556,925</u>	<u>(147,519)</u>
Other Financing Sources (Uses)			
Transfers In	0	0	215,000
Transfers Out	(1,808,548)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,808,548)</u>	<u>0</u>	<u>215,000</u>
<i>Net Changes in Fund Balances</i>	(1,325,585)	556,925	67,481
<i>Fund Balances Beginning of Year</i>	<u>3,972,566</u>	<u>4,690,027</u>	<u>703,209</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$2,646,981</u></u>	<u><u>\$5,246,952</u></u>	<u><u>\$770,690</u></u>

See accompanying notes to the basic financial statements

County Home	Job and Family Services	Jail Operation Levy	Developmental Disabilities	Other Governmental	Total Governmental Funds
\$513,366	\$0	\$0	\$1,869,801	\$867,307	\$4,664,714
0	0	1,197,881	0	\$293,586	4,473,474
0	0	0	0	74,479	74,479
1,018,894	1,368,970	216,022	0	2,615,518	7,985,130
0	0	0	0	12,358	14,773
0	0	0	0	48,079	285,470
187,818	4,770,952	0	2,320,375	2,009,061	16,038,062
0	0	0	393	5,082	483,152
0	0	0	0	140,176	157,521
33,317	186,822	116,792	123,502	262,493	878,649
<u>1,753,395</u>	<u>6,326,744</u>	<u>1,530,695</u>	<u>4,314,071</u>	<u>6,328,139</u>	<u>35,055,424</u>
0	0	0	0	815,074	4,025,650
0	0	0	0	334,267	2,267,622
0	0	2,388,171	0	1,222,483	6,194,252
0	0	0	0	400,272	3,862,772
0	0	0	4,005,171	1,540,062	5,919,854
0	0	0	0	756,229	756,229
1,926,246	6,539,179	0	0	1,456,134	12,266,920
0	0	0	0	333,757	333,757
0	0	0	0	196,496	196,496
0	0	0	0	585,000	585,000
0	0	0	0	511,809	511,809
<u>1,926,246</u>	<u>6,539,179</u>	<u>2,388,171</u>	<u>4,005,171</u>	<u>8,151,583</u>	<u>36,920,361</u>
<u>(172,851)</u>	<u>(212,435)</u>	<u>(857,476)</u>	<u>308,900</u>	<u>(1,823,444)</u>	<u>(1,864,937)</u>
0	188,180	673,762	0	846,241	1,923,183
(5,500)	0	0	(90,000)	(19,531)	(1,923,579)
<u>(5,500)</u>	<u>188,180</u>	<u>673,762</u>	<u>(90,000)</u>	<u>826,710</u>	<u>(396)</u>
(178,351)	(24,255)	(183,714)	218,900	(996,734)	(1,865,333)
121,962	439,495	39,555	1,747,305	4,969,958	16,684,077
<u>(\$56,389)</u>	<u>\$415,240</u>	<u>(\$144,159)</u>	<u>\$1,966,205</u>	<u>\$3,973,224</u>	<u>\$14,818,744</u>

Crawford County, Ohio
*Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to Statement of Activities
For the Year Ended December 31, 2009*

Net Changes in Fund Balances - Total Governmental Funds (\$1,865,333)

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

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

Capital Outlay - Depreciable Capital Assets	1,757,589	
Depreciation	<u>(2,602,627)</u>	(845,038)

The book value of capital assets is removed from the capital asset account on the statement of net assets when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (1,204)

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

Property Taxes	83,855	
Sales Taxes	(141,086)	
Special Assessments	38,534	
Charges for Services	161,096	
Intergovernmental	(149,092)	
Interest	25,251	
Other	<u>70</u>	18,628

Repayment of principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities on the statement of net assets. 585,000

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

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

Amortization of Issuance Costs	(14,413)	
Annual Accretion	(29,164)	
Accrued Interest Payable	2,031	
Amortization of Accounting Loss	<u>(23,314)</u>	(64,860)

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. (420,601)

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. (39,848)

Change in Net Assets of Governmental Activities (\$2,620,007)

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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,245,000	\$1,245,000	\$1,234,364	(\$10,636)
Sales Taxes	3,000,000	3,000,000	2,989,027	(10,973)
Charges for Services	2,833,500	2,833,500	2,536,351	(297,149)
Licenses and Permits	3,410	3,410	2,415	(995)
Fines and Forfeitures	194,000	194,000	196,588	2,588
Intergovernmental	1,543,671	1,543,671	1,549,607	5,936
Interest	500,000	500,000	1,038,884	538,884
Rent	17,345	17,345	17,345	0
Other	33,282	33,282	117,596	84,314
<i>Total Revenues</i>	<u>9,370,208</u>	<u>9,370,208</u>	<u>9,682,177</u>	<u>311,969</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	3,628,259	3,608,004	3,232,177	375,827
Judicial	2,277,279	2,275,249	1,946,932	328,317
Public Safety	3,181,676	3,158,314	2,662,285	496,029
Public Works	173,747	175,079	170,301	4,778
Health	401,965	414,765	383,063	31,702
Human Services	373,721	373,564	360,381	13,183
<i>Total Expenditures</i>	<u>10,036,647</u>	<u>10,004,975</u>	<u>8,755,139</u>	<u>1,249,836</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(666,439)</u>	<u>(634,767)</u>	<u>927,038</u>	<u>1,561,805</u>
Other Financing Sources (Uses)				
Advances In	0	0	188,069	188,069
Advances Out	0	0	(334,228)	(334,228)
Transfers Out	(1,917,870)	(1,887,239)	(1,808,548)	78,691
<i>Total Other Financing Sources (Uses)</i>	<u>(1,917,870)</u>	<u>(1,887,239)</u>	<u>(1,954,707)</u>	<u>(67,468)</u>
<i>Net Changes in Fund Balance</i>	(2,584,309)	(2,522,006)	(1,027,669)	1,494,337
<i>Fund Balance Beginning of Year</i>	2,051,313	2,051,313	2,051,313	0
Prior Year Outstanding Advances	401,216	401,216	0	(401,216)
Prior Year Encumbrances Appropriated	255,233	255,233	255,233	0
<i>Fund Balance End of Year</i>	<u>\$123,453</u>	<u>\$185,756</u>	<u>\$1,278,877</u>	<u>\$1,093,121</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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$55,000	\$55,000	\$72,832	\$17,832
Fines and Forfeitures	55,000	55,000	47,778	(7,222)
Intergovernmental	3,750,000	3,750,000	3,687,529	(62,471)
Interest	90,000	90,000	20,372	(69,628)
<i>Total Revenues</i>	3,950,000	3,950,000	3,828,511	(121,489)
Expenditures				
Current:				
Public Works	3,972,272	4,006,614	3,314,507	692,107
<i>Net Changes in Fund Balance</i>	(22,272)	(56,614)	514,004	570,618
<i>Fund Balance Beginning of Year</i>	4,316,183	4,316,183	4,316,183	0
Prior Year Encumbrances Appropriated	46,672	46,672	46,672	0
<i>Fund Balance End of Year</i>	<u>\$4,340,583</u>	<u>\$4,306,241</u>	<u>\$4,876,859</u>	<u>\$570,618</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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$195,000	\$195,000	\$184,455	(\$10,545)
Charges for Services	152,000	152,000	122,068	(29,932)
Intergovernmental	1,494,623	1,494,623	1,578,039	83,416
Interest	0	0	4	4
Other	40,050	40,050	25,721	(14,329)
<i>Total Revenues</i>	1,881,673	1,881,673	1,910,287	28,614
Expenditures				
Current:				
Human Services	2,189,751	2,177,714	2,128,355	49,359
<i>Excess of Revenues Under Expenditures</i>	(308,078)	(296,041)	(218,068)	77,973
Other Financing Sources				
Transfers In	215,000	215,000	215,000	0
<i>Net Changes in Fund Balance</i>	(93,078)	(81,041)	(3,068)	77,973
<i>Fund Balance Beginning of Year</i>	493,497	493,497	493,497	0
Prior Year Encumbrances Appropriated	114,036	114,036	114,036	0
<i>Fund Balance End of Year</i>	<u>\$514,455</u>	<u>\$526,492</u>	<u>\$604,465</u>	<u>\$77,973</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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$502,000	\$502,000	\$514,614	\$12,614
Charges for Services	1,150,000	1,150,000	997,764	(152,236)
Intergovernmental	150,000	150,000	187,818	37,818
Other	4,000	4,000	5,538	1,538
<i>Total Revenues</i>	1,806,000	1,806,000	1,705,734	(100,266)
Expenditures				
Current:				
Human Services	1,853,143	1,847,641	1,743,755	103,886
<i>Excess of Revenues Under Expenditures</i>	(47,143)	(41,641)	(38,021)	3,620
Other Financing Sources (Uses)				
Advances In	0	0	11,000	11,000
Transfers Out	0	(5,500)	(5,500)	0
<i>Total Other Financing Sources (Uses)</i>	0	(5,500)	5,500	11,000
<i>Net Changes in Fund Balance</i>	(47,143)	(47,141)	(32,521)	14,620
<i>Fund Balance Beginning of Year</i>	31,862	31,862	31,862	0
Prior Year Encumbrances Appropriated	27,393	27,393	27,393	0
<i>Fund Balance End of Year</i>	<u>\$12,112</u>	<u>\$12,114</u>	<u>\$26,734</u>	<u>\$14,620</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, 2009

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$1,315,000	\$1,315,000	\$1,372,235	\$57,235
Intergovernmental	5,545,000	6,142,306	4,770,952	(1,371,354)
Other	<u>185,000</u>	<u>185,000</u>	<u>126,776</u>	<u>(58,224)</u>
<i>Total Revenues</i>	7,045,000	7,642,306	6,269,963	(1,372,343)
Expenditures				
Current:				
Human Services	<u>7,374,006</u>	<u>7,877,059</u>	<u>6,764,323</u>	<u>1,112,736</u>
<i>Excess of Revenues Under Expenditures</i>	(329,006)	(234,753)	(494,360)	(259,607)
Other Financing Sources				
Transfers In	<u>190,000</u>	<u>190,000</u>	<u>188,180</u>	<u>(1,820)</u>
<i>Net Changes in Fund Balance</i>	(139,006)	(44,753)	(306,180)	(261,427)
<i>Fund Balance Beginning of Year</i>	534,684	534,684	534,684	0
Prior Year Encumbrances Appropriated	<u>253,795</u>	<u>253,795</u>	<u>253,795</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$649,473</u>	<u>\$743,726</u>	<u>\$482,299</u>	<u>(\$261,427)</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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$1,375,000	\$1,375,000	\$1,123,866	(\$251,134)
Charges for Services	200,000	200,000	220,987	20,987
Other	70,000	70,000	86,679	16,679
<i>Total Revenues</i>	1,645,000	1,645,000	1,431,532	(213,468)
Expenditures				
Current:				
Public Safety	2,436,871	2,441,108	2,382,300	58,808
<i>Excess of Revenues Under Expenditures</i>	(791,871)	(796,108)	(950,768)	(154,660)
Other Financing Sources				
Advances In	0	0	192,000	192,000
Transfers In	710,761	710,761	673,762	(36,999)
<i>Total Other Financing Sources</i>	710,761	710,761	865,762	155,001
<i>Net Changes in Fund Balance</i>	(81,110)	(85,347)	(85,006)	341
<i>Fund Balance Beginning of Year</i>	78,598	78,598	78,598	0
Prior Year Encumbrances Appropriated	33,127	33,127	33,127	0
<i>Fund Balance End of Year</i>	\$30,615	\$26,378	\$26,719	\$341

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$2,380,000	\$2,380,000	\$1,801,149	(\$578,851)
Intergovernmental	1,798,119	1,868,055	2,305,118	437,063
Interest	0	0	448	448
Other	60,200	60,200	75,368	15,168
<i>Total Revenues</i>	4,238,319	4,308,255	4,182,083	(126,172)
Expenditures				
Current:				
Health	4,261,450	4,294,847	3,956,877	337,970
<i>Excess of Revenues Over (Under) Expenditures</i>	(23,131)	13,408	225,206	211,798
Other Financing Uses				
Transfers Out	(90,000)	(90,000)	(90,000)	0
<i>Net Changes in Fund Balance</i>	(113,131)	(76,592)	135,206	211,798
<i>Fund Balance Beginning of Year</i>	852,902	852,902	852,902	0
Prior Year Encumbrances Appropriated	87,085	87,085	87,085	0
<i>Fund Balance End of Year</i>	<u>\$826,856</u>	<u>\$863,395</u>	<u>\$1,075,193</u>	<u>\$211,798</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2009

	Business-Type Activities			Governmental Activity- Internal Service Fund
	Sewer	Sanitary Landfill	Total Enterprise Funds	
Assets				
Current Assets				
Equity in Pooled Cash and Cash Equivalents	\$125,469	\$417,751	\$543,220	\$1,343,916
Accounts Receivable	18,490	119,596	138,086	0
Prepaid Items	696	0	696	0
Interfund Receivable	21	0	21	0
<i>Total Current Assets</i>	<u>144,676</u>	<u>537,347</u>	<u>682,023</u>	<u>1,343,916</u>
Noncurrent Assets				
Unamortized Issuance Costs	7,611	43,648	51,259	0
Capital Assets				
Nondepreciable Capital Assets	0	1,273,314	1,273,314	0
Depreciable Capital Assets, Net	1,751,122	412,747	2,163,869	0
<i>Total Noncurrent Assets</i>	<u>1,758,733</u>	<u>1,729,709</u>	<u>3,488,442</u>	<u>0</u>
<i>Total Assets</i>	<u>1,903,409</u>	<u>2,267,056</u>	<u>4,170,465</u>	<u>1,343,916</u>
Liabilities				
Current Liabilities				
Wages Payable	677	0	677	612
Accounts Payable	587	1,735	2,322	0
Due to Other Governments	2,066	0	2,066	270
Interfund Payable	414	0	414	0
Claims Payable	0	0	0	443,379
Accrued Interest Payable	1,641	11,556	13,197	0
General Obligation Bonds Payable	9,422	424,052	433,474	0
OPWC Loans Payable	3,718	0	3,718	0
Compensated Absences Payable	1,342	0	1,342	0
<i>Total Current Liabilities</i>	<u>19,867</u>	<u>437,343</u>	<u>457,210</u>	<u>444,261</u>
Long-Term Liabilities				
General Obligation Bonds Payable	568,170	2,692,026	3,260,196	0
OPWC Loans Payable	39,663	0	39,663	0
<i>Total Long-Term Liabilities</i>	<u>607,833</u>	<u>2,692,026</u>	<u>3,299,859</u>	<u>0</u>
<i>Total Liabilities</i>	<u>627,700</u>	<u>3,129,369</u>	<u>3,757,069</u>	<u>444,261</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	1,270,584	(376,566)	894,018	0
Unrestricted (Deficit)	5,125	(485,747)	(480,622)	899,655
<i>Total Net Assets (Deficit)</i>	<u>\$1,275,709</u>	<u>(\$862,313)</u>	<u>\$413,396</u>	<u>\$899,655</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, 2009

	Business-Type Activities			Governmental Activity - Internal Service Fund
	Sewer	Sanitary Landfill	Total Enterprise Funds	
Operating Revenues				
Charges for Services	\$194,843	\$5,640,298	\$5,835,141	\$3,349,216
Rent	0	678,794	678,794	0
Other	496	22,971	23,467	0
<i>Total Operating Revenues</i>	<u>195,339</u>	<u>6,342,063</u>	<u>6,537,402</u>	<u>3,349,216</u>
Operating Expenses				
Personal Services	24,006	0	24,006	9,090
Materials and Supplies	2,247	0	2,247	0
Contractual Services	201,496	5,624,915	5,826,411	447,651
Claims	0	0	0	3,313,076
Depreciation	59,890	107,226	167,116	0
Other	7,595	1,904	9,499	0
<i>Total Operating Expenses</i>	<u>295,234</u>	<u>5,734,045</u>	<u>6,029,279</u>	<u>3,769,817</u>
<i>Operating Income (Loss)</i>	<u>(99,895)</u>	<u>608,018</u>	<u>508,123</u>	<u>(420,601)</u>
Non-Operating Revenues (Expenses)				
Grants	50,737	0	50,737	0
Interest Expense	(38,062)	(218,279)	(256,341)	0
Loss on Disposal of Capital Assets	0	(818)	(818)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>12,675</u>	<u>(219,097)</u>	<u>(206,422)</u>	<u>0</u>
<i>Income (Loss) Before Transfers</i>	<u>(87,220)</u>	<u>388,921</u>	<u>301,701</u>	<u>(420,601)</u>
Transfers In	0	396	396	0
<i>Changes in Net Assets</i>	<u>(87,220)</u>	<u>389,317</u>	<u>302,097</u>	<u>(420,601)</u>
<i>Net Assets (Deficit) Beginning of Year</i>	<u>1,362,929</u>	<u>(1,251,630)</u>	<u>111,299</u>	<u>1,320,256</u>
<i>Net Assets (Deficit) End of Year</i>	<u>\$1,275,709</u>	<u>(\$862,313)</u>	<u>\$413,396</u>	<u>\$899,655</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009

	Business-Type Activities			Governmental
	Sewer	Sanitary Landfill	Total Enterprise Funds	Activity- Internal Service Fund
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$193,026	\$22,971	\$215,997	\$0
Cash Received from Other Funds	0	0	0	3,349,216
Cash Received from Rent	0	678,794	678,794	0
Cash Payments for Personal Services	(23,465)	0	(23,465)	(8,390)
Cash Payments for Materials and Supplies	(2,342)	0	(2,342)	0
Cash Payments for Contractual Services	(200,205)	(6,203)	(206,408)	(426,930)
Cash Payments for Claims	0	0	0	(3,256,853)
Cash Payments for Other	(6,961)	(169)	(7,130)	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(39,947)</u>	<u>695,393</u>	<u>655,446</u>	<u>(342,957)</u>
Cash Flows from Noncapital Financing Activities				
Cash Received from Grants	50,737	0	50,737	0
Transfers In	0	396	396	0
Advances Out	(880)	0	(880)	0
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>49,857</u>	<u>396</u>	<u>50,253</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Principal Paid on General Obligation Bonds	(55,000)	(560,000)	(615,000)	0
Interest Paid on General Obligation Bonds	(19,960)	(140,601)	(160,561)	0
Principal Paid on OPWC Loans	(1,239)	0	(1,239)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(76,199)</u>	<u>(700,601)</u>	<u>(776,800)</u>	<u>0</u>
<i>Net Decrease in Cash and Cash Equivalents</i>	(66,289)	(4,812)	(71,101)	(342,957)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>191,758</u>	<u>422,563</u>	<u>614,321</u>	<u>1,686,873</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$125,469</u>	<u>\$417,751</u>	<u>\$543,220</u>	<u>\$1,343,916</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	(\$99,895)	\$608,018	\$508,123	(\$420,601)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Depreciation	59,890	107,226	167,116	0
(Increase) Decrease in Assets				
Accounts Receivable	(1,811)	(21,586)	(23,397)	0
Prepaid Items	130	0	130	20,758
Interfund Receivable	(6)	0	(6)	0
Increase (Decrease) in Liabilities				
Wages Payable	327	0	327	454
Accounts Payable	(173)	1,735	1,562	(37)
Due to Other Governments	1,353	0	1,353	246
Interfund Payable	140	0	140	0
Claims Payable	0	0	0	56,223
Compensated Absences Payable	98	0	98	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(39,947)</u>	<u>\$695,393</u>	<u>\$655,446</u>	<u>(342,957)</u>

Other Non-Cash Transactions

During 2009, \$5,618,712 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, 2009

	Private Purpose Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$786	\$3,558,233
Cash and Cash Equivalents in Segregated Accounts	59,862	837,365
Due from Other Governments	0	2,440,876
Special Assessments Receivable	0	136,949
Property Taxes Receivable	0	24,243,354
<i>Total Assets</i>	60,648	\$31,216,777
Liabilities		
Payroll Taxes Withholding	0	\$210,005
Due to Other Governments	0	29,283,184
Undistributed Assets	0	1,723,588
<i>Total Liabilities</i>	0	\$31,216,777
Net Assets		
Held in Trust for Residents	5,730	
Held in Trust for Undistributed Probate	54,918	
<i>Total Net Assets</i>	\$60,648	

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, 2009

Additions	
Donations	\$17,578
Interest	<u>287</u>
<i>Total Additions</i>	17,865
Deductions	
Human Services	<u>22,735</u>
<i>Change in Net Assets</i>	(4,870)
<i>Net Assets Beginning of Year</i>	<u>65,518</u>
<i>Net Assets End of Year</i>	<u><u>\$60,648</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, 2009

Note 1 - Reporting Entity

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

Primary Government

A reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements of the County are not misleading. The primary government of the County consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Crawford County, this includes the Board of Developmental Disabilities (DD), 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 Developmental Disabilities, provides sheltered employment for mentally retarded or handicapped adults in Crawford County. The Crawford County Board of DD provides the Workshop with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the 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, 2009

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

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

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

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

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

Northland Homes and Properties, Inc. is a joint venture among the Crawford County Board of DD and two other county DD boards, and the Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is a joint venture between the Crawford County Board of Mental Health and the Marion County Board of Mental Health. (See Note 22)

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

Note 2 - Summary of Significant Accounting Policies

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

B. Fund Accounting

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Governmental Funds

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

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

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

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

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

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

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

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

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

Proprietary Funds

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

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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

Fiduciary Funds

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

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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, 2009, but were levied to finance 2010 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Expenses/Expenditures

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

E. Budgetary Process

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

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

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

F. Cash and Investments

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

Cash and cash equivalents that are held separately within departments of the County, and not included in the County treasury, are recorded as "Cash and Cash Equivalents in Segregated Accounts". Cash and cash equivalents that are held separately with Clearwater Council of Governments are recorded as "Cash and Cash Equivalents with Fiscal Agent".

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

The County's investments included nonnegotiable certificates of deposit, federal agency securities, and STAR Ohio. The County's investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2009.

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 2009 was \$459,370, which includes \$454,549 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, 2009, 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. Unamortized Issuance Costs/Bond Premium/Accounting Gain or Loss

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

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

J. Capital Assets

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

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

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

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

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

K. 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, 2009

L. Compensated Absences

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

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

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

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

M. 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.

N. Net Assets

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

O. 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 loans receivables.

P. 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.

Q. 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.

R. Estimates

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

Note 3 - Change in Accounting Principles

For 2009, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 53, "Accounting and Financial Reporting for Derivative Instruments", GASB Statement No. 55, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments", GASB Statement No. 56, "Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards", Statement No. 57, "OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans", and Statement No. 58, "Accounting and Financial Reporting for Chapter 9 Bankruptcies".

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

GASB Statement No. 53 addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. It requires governments to measure derivative instruments, with the exception of synthetic guaranteed investment contracts that are fully benefit-responsive, at fair value in the economic resources measurement focus financial statements. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB authoritative literature. The GAAP hierarchy consists of the sources of accounting principles used in the preparation of financial statements and the framework for selecting those principles. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 56 incorporates accounting and financial reporting guidance previously only contained in the American Institute of Certified Public Accountants' (AICPA) auditing literature into the GASB's accounting and financial reporting literature. This guidance addresses related party transactions, going concern considerations, and subsequent events from the AICPA literature. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 57 addresses issues related to the use of the alternative measurement method and the frequency and timing of measurements by employers that participate in agent multiple-employer other postemployment benefit (OPEB) plans (that is, agent employers). The requirements in this statement will allow more agent employers to use the alternative measurement method to produce actuarially based information for financial reporting and clarify that OPEB measures reported by agent multiple-employer OPEB plans and the participating employers should be determined at the same minimum frequency and as of a common date to improve the consistency of reporting with regard to funded status and funding progress information. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 58 provides accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. The requirements in this statement will provide more consistent recognition, measurement, display, and disclosure guidance for governments that file for Chapter 9 bankruptcy. The implementation of this statement did not result in any changes to the financial statements.

Note 4 - Accountability

The following funds had deficit fund balances/net assets as of December 31, 2009.

	Deficit Fund Balances/ Net Assets
Special Revenue Funds	
County Home	\$56,389
Jail Operating Levy	144,159
Economic Development	213,685
Law Enforcement Overtime Project	4,785

(continued)

Crawford County, Ohio
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Operation Road Patrol	\$128,316
Capital Projects Funds	
Westmoor Sewer Construction	164,323
Enterprise Fund	
Sanitary Landfill	862,313

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

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

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

Note 5 - Budgetary Basis of Accounting

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

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

Crawford County, Ohio
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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	(\$1,325,585)	\$556,925	\$67,481	(\$178,351)
Non-Budgeted Cash Activity	575,602	3,716	21,181	1,646
Net Adjustment for Revenue Accruals	(9,297)	2,386	50,239	(21,627)
Net Adjustment for Expenditure Accruals	126,888	60,377	(78,459)	163,562
Prepaid Items	6,347	103	45	2,331
Materials and Supplies Inventory	1,229	(2,834)	0	(82)
Advances In	188,069	0	0	0
Advances Out	(334,228)	0	0	0
Encumbrances	(256,694)	(106,669)	(63,555)	0
Budget Basis	(\$1,027,669)	\$514,004	(\$3,068)	(\$32,521)

Net Changes in Fund Balance			
	Job and Family Services	Jail Operation Levy	Developmental Disabilities
GAAP Basis	(\$24,255)	(\$183,714)	\$218,900
Non-Budgeted Cash Activity	(214)	2,309	(97,974)
Net Adjustment for Revenue Accruals	3,265	(71,929)	91,739
Net Adjustment for Expenditure Accruals	(46,707)	222,210	94,279
Prepaid Items	(26,146)	(4,755)	(5,931)
Materials and Supplies Inventory	1,210	5,402	(313)
Encumbrances	(213,333)	(54,529)	(165,494)
Budget Basis	(\$306,180)	(\$85,006)	\$135,206

Note 6 - Deposits and Investments

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

Crawford County, Ohio
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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;
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

Crawford County, Ohio
Notes to the Basic Financial Statements
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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, \$6,750,000 of the County’s bank balance of \$19,420,370 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

As of December 31, 2009, the County had the following investments:

	Total	Maturities	
		Less Than 6 Months	1 Year to 3 Years
Federal Farm Credit Bank Notes	\$1,023,940	\$0	\$1,023,940
Federal Home Loan Bank Notes	1,016,796	1,016,796	0
STAR Ohio	40,366	40,366	0
Total Investments	\$2,081,102	\$1,057,162	\$1,023,940

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

The Federal Farm Credit Bank Bonds and Federal Home Loan Bank Bonds carry a rating of Aaa by Moodys. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

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

	Fair Value	Percentage of Portfolio
Federal Farm Credit Bank Notes	\$1,023,940	49.20%
Federal Home Loan Bank Notes	1,016,796	48.86

Note 7 - Receivables

Receivables at December 31, 2009, consisted of accounts (billings for user charged services, including unbilled utility services), accrued interest, sales taxes, grants, entitlements, shared revenues, special assessments, interfund, property taxes, and loans. All receivables are expected to be collected within one year, except special assessments, property taxes, and loans. Special assessments, in the amount of \$53,857, will not be received within one year. At December 31, 2009, the amount of delinquent special assessments was \$53,857. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Federal Community Development Block Grant program. The loans have an annual interest rate of 3.75 to 5.25 percent and are to be repaid over a period of ten years. New loans were issued in 2009, in the amount of \$60,000. During 2009, principal, in the amount of \$3,145, was repaid. Loans outstanding at December 31, 2009, were \$56,855. Loans receivable, in the amount of \$51,889, will not be received within one year.

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

Crawford County, Ohio
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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	\$498,854
	Grants and Subsidies	206,205
Total General Fund		<u>705,059</u>
Auto License and Gas Tax	Motor Vehicle License Tax and Gas Tax	<u>1,768,168</u>
Child Welfare	Tangible Tax, Homestead, and Rollback	29,810
	Child Welfare Grant	<u>291,317</u>
Total Child Welfare		<u>321,127</u>
County Home	Tangible Tax, Homestead, and Rollback	<u>74,496</u>
Jail Operation Levy	Housing of Prisoners	<u>12,594</u>
Developmental Disabilities	Tangible Tax, Homestead, and Rollback	329,378
	Developmental Disability Grants	<u>396,072</u>
Total Developmental Disabilities		<u>725,450</u>
Total Major Funds		<u>3,606,894</u>
Nonmajor Funds		
Community Development Block Grant	Community Development Grant	36,061
Council on Aging Levy	Tangible Tax, Homestead, and Rollback	44,697
Economic Development	Economic Development Grants	246,724
Emergency Management Agency	Emergency Management Grants	10,716
Felony Delinquent Care	Felony Delinquent Care Grant	88,521
Indigent Alcohol Driver Treatment	Bureau of Motor Vehicle Fees	3,984
Indigent Driver Interlock and Alcohol Monitoring	Bureau of Motor Vehicles	1,258
Law Enforcement Overtime Project	Law Enforcement Overtime Grant	19,853
Mental Health	Tangible Tax, Homestead, and Rollback	77,811
Ohio Childrens Trust	Ohio Childrens Trust Grant	7,500
Operation Road Patrol	Operation Road Patrol Grant	128,316
Victims of Crime	Victims of Crime Grant	28,080
Wireless E-911	Wireless E-911 Government Assistance	<u>8,024</u>
Total Nonmajor Funds		<u>701,545</u>
Total Governmental Activities		<u>\$4,308,439</u>
Agency Funds		
Tangible Tax	Tangible Tax	\$282,041
Undivided Tax	Motor Vehicle License Tax and Gas Tax	879,237
Local Government	Local Government Revenue Assistance	540,425
Library Local Government	Library Local Government	<u>739,173</u>
Total Agency Funds		<u>\$2,440,876</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
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Note 8 - Permissive Sales and Use Tax

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

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

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

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2009. On the accrual basis, the full amount of the receivable is recognized as revenue. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred revenue.

Note 9 - Property Taxes

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2009 represent the collection of 2008 taxes. Real property taxes received in 2009 were levied after October 1, 2008, on the assessed values as of January 1, 2008, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2009 represent the collection of 2008 taxes. Public utility real and tangible personal property taxes received in 2009 became a lien on December 31, 2007, were levied after October 1, 2008, 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.

Crawford County, Ohio
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Tangible personal property tax revenues received in 2009 (other than public utility property) represent the collection of 2009 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, and furniture and fixtures is no longer levied and collected. The October 2008 tangible personal property tax settlement was the last property tax settlement for general personal property taxes. Tangible personal property taxes received from telephone companies in 2009 were levied after October 1, 2008, on the value as of December 31, 2008. 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, 2009, and for which there was an enforceable legal claim. The entire receivable has been deferred since current taxes were not levied to finance 2009 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, 2009, was \$10.30 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2009 property tax receipts were based are as follows:

	Amount
Agricultural/Residential and Other Real Estate	\$644,932,400
Public Utility	21,691,330
Tangible Personal	1,650,210
Total Assessed Value	\$668,273,940

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 10 - Capital Assets

Capital asset activity for the year ended December 31, 2009, was as follows:

	Balance at December 31, 2008	Additions	Reductions	Balance at December 31, 2009
Primary Government				
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$686,015	\$0	\$0	\$686,015
Land Improvements	5,562,881	0	0	5,562,881
Construction in Progress	160,302	0	0	160,302
Total Nondepreciable Capital Assets	6,409,198	0	0	6,409,198
Depreciable Capital Assets				
Buildings and Building Improvements	28,935,688	118,354	(13,137)	29,040,905
Improvements Other Than Buildings	10,000	0	0	10,000
Equipment	1,430,629	297,425	0	1,728,054
Vehicles	4,893,580	418,301	(217,276)	5,094,605
Furniture/Fixtures	280,933	0	0	280,933
Infrastructure	29,628,138	923,509	0	30,551,647
Total Depreciable Capital Assets	65,178,968	1,757,589	(230,413)	66,706,144
Less Accumulated Depreciation for				
Buildings and Building Improvements	(7,701,284)	(740,385)	11,933	(8,429,736)
Improvements Other Than Buildings	(10,000)	0	0	(10,000)
Equipment	(1,043,241)	(122,711)	0	(1,165,952)
Vehicles	(3,376,587)	(383,062)	217,276	(3,542,373)
Furniture/Fixtures	(96,339)	(14,053)	0	(110,392)
Infrastructure	(13,701,415)	(1,342,416)	0	(15,043,831)
Total Accumulated Depreciation	(25,928,866)	(2,602,627)	229,209	(28,302,284)
Total Depreciable Capital Assets, Net	39,250,102	(845,038)	(1,204)	38,403,860
Governmental Activities Capital Assets, Net	\$45,659,300	(\$845,038)	(\$1,204)	\$44,813,058
	Balance at December 31, 2008	Additions	Reductions	Balance at December 31, 2009
Business-Type Activities				
Nondepreciable Capital Assets				
Land	\$175,550	\$0	\$0	\$175,550
Landfill Improvements	1,097,764	0	0	1,097,764
Total Nondepreciable Capital Assets	1,273,314	0	0	1,273,314

(continued)

Crawford County, Ohio
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	Balance at December 31, 2008	Additions	Reductions	Balance at December 31, 2009
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	(924,634)	1,130,593
Vehicles	14,200	0	0	14,200
Infrastructure	2,166,729	0	0	2,166,729
Total Depreciable Capital Assets	12,905,947	0	(924,634)	11,981,313
Less Accumulated Depreciation for				
Buildings and Building Improvements	(198,874)	(12,509)	0	(211,383)
Landfill Cells	(7,962,538)	(68,883)	0	(8,031,421)
Equipment	(1,907,109)	(31,529)	923,816	(1,014,822)
Vehicles	(14,200)	0	0	(14,200)
Infrastructure	(491,423)	(54,195)	0	(545,618)
Total Accumulated Depreciation	(10,574,144)	(167,116)	923,816	(9,817,444)
Total Depreciable Capital Assets, Net	2,331,803	(167,116)	(818)	2,163,869
Business-Type Activities Capital Assets, Net	\$3,605,117	(\$167,116)	(\$818)	\$3,437,183

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$274,982
Judicial	28,863
Public Safety	
Jail Operation	378,346
Other Public Safety	26,209
Public Works	1,632,457
Health	
Developmental Disabilities	75,681
Other Health	44,248
Human Services	
Child Welfare	27,306
County Home	21,695
Job and Family Services	82,151
Other Human Services	10,689
Total Depreciation Expense-Governmental Activities	\$2,602,627

Crawford County, Ohio
Notes to the Basic Financial Statements
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Note 11 - Interfund Receivables/Payables

Interfund balances at December 31, 2009, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Auto License and Gas Tax Fund	\$37,976
County Home Fund	125,516
Job and Family Services Fund	1,706
Jail Operation Levy Fund	192,000
Developmental Disabilities Fund	46,598
Other Governmental Funds	407,826
Total General Fund	\$811,622
Due to Auto License and Gas Tax Fund from:	
County Home Fund	\$12
Job and Family Services Fund	2,095
Sewer Fund	414
Total Auto License and Gas Tax Fund	\$2,521
Due to Job and Family Services Fund from:	
Other Governmental Funds	\$10,899
Due to Jail Operation Levy Fund from:	
Job and Family Services Fund	\$464
Due to Sewer Fund from:	
Other Governmental Funds	\$21

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

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

Note 12 - Risk Management

A. Property and Liability

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2009, the County contracted with Midland Service Agency, Inc. for property, general liability, auto liability, and physical damage insurance. Building and personal property liability insurance has a limit of \$48,326,033. The primary general liability limit is \$3,000,000. Primary auto liability insurance has a limit of \$1,000,000. Law enforcement professional liability insurance has a limit of \$1,000,000, subject to a \$2,500 retention.

Crawford County, Ohio
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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, 2009, 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
2008	\$448,868	\$2,973,966	\$3,035,678	\$387,156
2009	387,156	3,313,076	3,256,853	443,379

C. Workers' Compensation

For 2009, 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.

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Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control, and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program. The County may withdraw from the Plan if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the Plan prior to withdrawal and any participant leaving the Plan allows representatives of the Plan to access loss experience for three years following the last year of participation.

Note 13 - Defined Benefit Pension Plans

A. Ohio Public Employees Retirement System

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

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

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2009, members in the state and local classifications contributed 10 percent of covered payroll, public safety and law enforcement members contributed 10.1 percent.

The County's contribution rate for 2009 was 14 percent of covered payroll, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.63 percent of covered payroll. For 2009, a portion of the County's contribution equal to 7 percent of covered payroll was allocated to fund the postemployment health care plan from January 1 through March 31 and 5.5 percent was allocated from April 1 through December 31. 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.

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The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2009, 2008, and 2007 was \$1,169,344, \$952,751, and \$1,097,725, respectively; 92 percent has been contributed for 2009 and 100 percent has been contributed for 2008 and 2007. Contributions to the member-directed plan for 2009 were \$13,715 made by the County and \$9,796 made by plan members.

B. State Teachers Retirement System

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

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, 2009, 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, 2009, 2008, and 2007 were \$60,327, \$57,367, and \$52,621, respectively; 100 percent has been contributed all three years. Contributions for the DCP and CP for the year ended December 31, 2009, were \$4,165 made by the County and \$3,967 made by plan members.

Crawford County, Ohio
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Note 14 - Postemployment Benefits

A. Ohio Public Employees Retirement System

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2009, local government employers contributed 14 percent of covered payroll (17.63 percent for public safety and law enforcement). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The amount of the employer contributions which was allocated to fund postemployment health care was 7 percent of covered payroll from January 1 through March 31, 2009, and 5.5 percent of covered payroll for the remainder of the year.

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, 2009, 2008, and 2007 was \$838,305, \$967,569, and \$718,013, respectively; 92 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

B. State Teachers Retirement System

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

Crawford County, Ohio
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Funding Policy - Ohio law authorized STRS Ohio to offer the Health Care Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a monthly premium. By Ohio law, funding for postemployment health care may be deducted from employer contributions. For 2009, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the health Care Stabilization Fund. The County's contribution for health care for the years ended December 31, 2009, 2008, and 2007 were \$4,961, \$4,717, and \$4,337, respectively; 100 percent has been contributed for all three years.

Note 15 - Other Employee Benefits

A. Health Insurance

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

B. Compensated Absences

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

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

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Note 16 - Long-Term Liabilities

Changes in the County's long-term obligations during 2009 were as follows:

	Balance at December 31, 2008	Additions	Reductions	Balance at December 31, 2009	Amount Due in One Year
Governmental Activities					
General Obligation Bonds					
1999 New Jail Facility Refunding 3.15-5.80%					
Serial Bonds	\$180,000	\$0	\$180,000	\$0	\$0
Term Bonds	1,235,000	0	0	1,235,000	0
Capital Appreciation Bonds	91,547	0	0	91,547	29,052
Capital Appreciation Accretion	528,597	29,164	0	557,761	0
Total 1999 New Jail Facility Bonds	<u>2,035,144</u>	<u>29,164</u>	<u>180,000</u>	<u>1,884,308</u>	<u>29,052</u>
2002 Various Purpose Bonds 2.25-5.25%					
Serial Bonds	630,000	0	150,000	480,000	155,000
Premium	18,608	0	4,651	13,957	0
Total 2002 Various Purpose Bonds	<u>648,608</u>	<u>0</u>	<u>154,651</u>	<u>493,957</u>	<u>155,000</u>
2005 Various Purpose Bonds 3.25-5.00%					
Serial Bonds	275,000	0	35,000	240,000	35,000
Term Bonds	555,000	0	0	555,000	0
Premium	17,633	0	1,102	16,531	0
Total 2005 Various Purpose Bonds	<u>847,633</u>	<u>0</u>	<u>36,102</u>	<u>811,531</u>	<u>35,000</u>
1992 Job and Family Services Building 6.25-6.60%	<u>255,000</u>	<u>0</u>	<u>55,000</u>	<u>200,000</u>	<u>65,000</u>
2005 Administrative Building Term Bonds 5.25-6.00%	1,875,000	0	65,000	1,810,000	70,000
Premium	40,633	0	2,539	38,094	0
Total 2005 Administrative Building Bonds	<u>1,915,633</u>	<u>0</u>	<u>67,539</u>	<u>1,848,094</u>	<u>70,000</u>

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Crawford County, Ohio
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	Balance at December 31, 2008	Additions	Reductions	Balance at December 31, 2009	Amount Due in One Year
2007 Various Purpose Refunding Bonds 4.00-4.20%					
Serial Bonds	\$5,005,000	\$0	\$100,000	\$4,905,000	\$100,000
Term Bonds	1,315,000	0	0	1,315,000	0
Premium	76,409	0	4,957	71,452	0
Accounting Loss	(463,496)	0	(23,314)	(440,182)	0
Total 2007 Various Purpose Refunding Bonds	<u>5,932,913</u>	<u>0</u>	<u>81,643</u>	<u>5,851,270</u>	<u>100,000</u>
Total General Obligation Bonds	11,634,931	29,164	574,935	11,089,160	454,052
Compensated Absences	<u>1,082,606</u>	<u>91,250</u>	<u>51,402</u>	<u>1,122,454</u>	<u>292,831</u>
Total Governmental Activities	<u>\$12,717,537</u>	<u>\$120,414</u>	<u>\$626,337</u>	<u>\$12,211,614</u>	<u>\$746,883</u>
Business-Type Activities					
General Obligation Bonds					
1999 Waterline Improvement 3.15-4.80%					
Serial Bonds	\$55,000	\$0	\$55,000	\$0	\$0
Capital Appreciation Bonds	28,518	0	0	28,518	9,422
Capital Appreciation Accretion	106,019	22,823	0	128,842	0
Premium	<u>7,964</u>	<u>0</u>	<u>3,982</u>	<u>3,982</u>	<u>0</u>
Total 1999 Waterline Improvement Bonds	<u>197,501</u>	<u>22,823</u>	<u>58,982</u>	<u>161,342</u>	<u>9,422</u>
2007 Various Purpose Refunding Bonds 4.00-4.20%					
Serial Bonds	395,000	0	0	395,000	0
Premium	15,790	0	1,436	14,354	0
Accounting Gain	<u>7,585</u>	<u>0</u>	<u>689</u>	<u>6,896</u>	<u>0</u>
Total 2007 Various Purpose Refunding Bonds	<u>418,375</u>	<u>0</u>	<u>2,125</u>	<u>416,250</u>	<u>0</u>

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Crawford County, Ohio
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	Balance at December 31, 2008	Additions	Reductions	Balance at December 31, 2009	Amount Due in One Year
1999 Landfill Improvements Refunding 3.15-4.80%					
Serial Bonds	\$175,000	\$0	\$175,000	\$0	\$0
Term Bonds	1,255,000	0	0	1,255,000	0
Capital Appreciation Bonds	91,547	0	0	91,547	29,052
Capital Appreciation Accretion	340,337	73,265	0	413,602	0
Premium	141,290	0	12,845	128,445	0
Accounting Loss	(164,240)	14,931	0	(149,309)	0
Total 1999 Landfill Improvements Refunding Bonds	1,838,934	88,196	187,845	1,739,285	29,052
2005 Various Purpose Bonds 3.25-5.00%					
Serial Bonds	340,000	0	45,000	295,000	45,000
Term Bonds	710,000	0	0	710,000	0
Premium	21,551	0	1,347	20,204	0
Total 2005 Various Purpose Bonds	1,071,551	0	46,347	1,025,204	45,000
2007 Various Purpose Refunding Bonds 4.00-4.20%					
Serial Bonds	490,000	0	240,000	250,000	250,000
Premium	3,178	0	1,589	1,589	0
Total 2007 Various Purpose Refunding Bonds	493,178	0	241,589	251,589	250,000
2007 Landfill Improvement Refunding Bonds 4.50-4.75%					
	200,000	0	100,000	100,000	100,000
Total General Obligation Bonds	4,219,539	111,019	636,888	3,693,670	433,474
OPWC Loans	44,620	0	1,239	43,381	3,718
Compensated Absences	1,244	98	0	1,342	1,342
Total Business-Type Activities	\$4,265,403	\$111,117	\$638,127	\$3,738,393	\$438,534

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

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

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

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

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

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

The capital appreciation bonds will mature in 2010 through 2013. The maturity amount of the bonds is \$725,000. For 2009, \$29,164 was accreted for a total bond value of \$649,308.

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

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

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

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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

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

Crawford County, Ohio
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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.

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

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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

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.

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

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

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

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

At December 31, 2009, \$4,912,860 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 2010 through 2013. The maturity amount of the bonds is \$225,000. For 2009, \$22,823 was accreted for a total bond value of \$157,360.

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

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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 \$575,997 and is not included in the calculation of invested in capital assets, net of related debt.

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

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

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

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

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

The capital appreciation bonds will mature in 2010 through 2013. The maturity amount of the bonds is \$725,000. For 2009, \$73,265 was accreted for a total bond value of \$505,149.

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

2007 Landfill Improvement Refunding Bonds - On September 25, 2007, the County issued \$475,000 in general obligation refunding bonds, consisting of serial bonds with interest rates ranging from 4.5 percent to 4.75 percent, to refund \$475,000 of the 1999 Landfill Improvements general obligation bonds.

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

The County Commissioners obtained an interest-free loan from the Ohio Public Works Commission for improvements to the Morton Sewer Treatment facility, in the amount of \$49,578. The loan is payable from the Sewer enterprise fund. Annual principal payments are expected to require less than 100 percent of the net revenues. Total principal remaining on the loan is \$43,381, payable through July 2024. For the current year, principal paid and total net revenues were \$1,239 and (\$40,005), respectively.

Compensated absences will be paid from the General Fund, the Auto License and Gas Tax, County Home, Job and Family Services, Jail Operation Levy, Developmental Disabilities, Clerk of Courts Title, Child Support Enforcement Agency, Dog and Kennel, Delinquent Real Estate Tax Collection, Economic Development, Emergency Management Agency, Felony Delinquent Care, Law Enforcement Overtime Project, Municipal Court Probation Officer, Real Estate Assessment, Sanction Costs, Special Projects, and Victims of Crime special revenue funds, and the Sewer Enterprise Fund.

The County's legal debt margin as of December 31, 2009, was \$8,377,084.

Principal and interest requirements to retire the general obligation debt outstanding at December 31, 2009, were as follows:

Governmental Activities				
General Obligation Bonds				
Year Ending	Serial		Term	
	Principal	Interest	Principal	Interest
2010	\$355,000	\$246,610	\$70,000	\$237,619
2011	360,000	230,507	75,000	233,944
2012	395,000	219,565	80,000	229,444
2013	345,000	197,837	85,000	224,642
2014	345,000	184,237	275,000	219,540
2015-2019	1,830,000	671,138	1,800,000	859,350
2020-2024	1,500,000	324,000	990,000	489,800
2025-2029	695,000	41,800	980,000	256,977
2030-2031	0	0	560,000	35,490
Totals	\$5,825,000	\$2,115,694	\$4,915,000	\$2,786,806

Capital Appreciation Bonds		
Year Ending	Principal	Interest
2010	\$29,052	\$155,947
2011	24,167	155,833
2012	20,662	159,338
2013	17,666	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, 2009

Business-Type Activities - Sewer Enterprise Fund		
General Obligation Bonds		
Serial		
Year Ending	Principal	Interest
2010	\$0	\$17,650
2011	0	17,650
2012	0	17,650
2013	0	17,650
2014	60,000	17,650
2015-2019	335,000	43,500
Totals	\$395,000	\$131,750

Year Ending	Capital Appreciation Bonds		OPWC Loans
	Principal	Interest	Principal
2010	\$9,422	\$50,578	\$3,718
2011	7,384	47,616	2,479
2012	6,313	48,687	2,479
2013	5,399	49,601	2,479
2014	0	0	2,479
2015-2019	0	0	12,394
2020-2024	0	0	12,394
2025-2026	0	0	4,959
Totals	\$28,518	\$196,482	\$43,381

Business-Type Activities - Sanitary Landfill Enterprise Fund				
General Obligation Bonds				
Year Ending	Serial		Term	
	Principal	Interest	Principal	Interest
2010	\$395,000	\$25,275	\$0	\$92,162
2011	45,000	8,950	0	92,162
2012	50,000	7,375	0	92,162
2013	50,000	5,625	0	92,163
2014	50,000	3,875	190,000	92,163
2015-2019	55,000	2,063	1,305,000	302,613
2020-2024	0	0	385,000	76,188
2025	0	0	85,000	4,038
Totals	\$645,000	\$53,163	\$1,965,000	\$843,651

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Year <u>Ending</u>	Capital Appreciation Bonds	
	Principal	Interest
2010	\$29,052	\$155,947
2011	24,167	155,833
2012	20,662	159,338
2013	17,666	162,335
Totals	\$91,547	\$633,453

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

Note 17 - Conduit Debt

On August 28, 2001, the County issued \$1,400,000 in Health Care Facilities Revenue Bonds on behalf of Community Counseling Services, Inc. The proceeds were used to acquire, construct, install, and equip property. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2009, \$1,041,212 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, 2009, \$7,047,500 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, 2009, \$289,233 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, 2009, \$1,106,048 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, 2009, \$4,580,000 in Hospital Facilities Revenue Bonds was still outstanding.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 18 - Interfund Transfers

During 2009, the following transfers were made:

	Transfers Out				Total
	General	County Home	Developmental Disabilities	Other Governmental	
Child Welfare	\$215,000	\$0	\$0	\$0	\$215,000
Job and Family Services	188,180	0	0	0	188,180
Jail Operation Levy	673,762	0	0	0	673,762
Transfers In Other Governmental	731,210	5,500	90,000	19,531	846,241
Total Governmental Funds	1,808,152	5,500	90,000	19,531	1,923,183
Business-Type Activities					
Sanitary Landfill	396	0	0	0	396
Total	<u>\$1,808,548</u>	<u>\$5,500</u>	<u>\$90,000</u>	<u>\$19,531</u>	<u>\$1,923,579</u>

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

Note 19 - Closure and Postclosure Care Costs and Landfill Lease Agreement

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

A. Closure and Postclosure Care Costs

State and federal laws and regulations require the County to place a final cover on the landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the Santek lease agreement stipulates that Santek Environmental will assume the financial responsibility for final closure of the landfill. The agreement further stipulates that upon the termination and final closure of the landfill, Santek Environmental will remit to the County an amount equal to the present value of the remaining postclosure care costs. However, in the event of default by Santek Environmental, the County would be contingently liable for closure and postclosure care costs due to the County's responsibility for financial assurance. The liability for closure and postclosure care costs for 2009 was \$3,869,429.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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 2009, 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 2009, these costs were \$4,855,505. The County expects to close the landfill in 2039. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

B. Landfill Lease Agreement

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

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

Note 20 - Waycraft Workshop, Inc.

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

Cash and Cash Equivalents - At year end, the carrying amount (book balance) of the Workshop’s deposits and cash on hand was \$51,869 and the unadjusted bank balance (before outstanding checks were deducted) was \$53,306, which was covered by federal depository insurance.

<u>Depository</u>	<u>Description</u>	<u>2009</u>	<u>2008</u>
United Bank	Operating and Payroll	\$40,046	\$100,721
Famers Citizens Bank	Savings	1,009	0
First Federal Community Bank	Donation Checking	10,814	5,211
		<u>\$51,869</u>	<u>\$105,932</u>

Investments - Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at fair value. Unrealized gains and losses are included on the statement of activities. The Workshop’s investments as of December 31, 2009, consisted of a mutual fund, government securities, and certificates of deposit, in the amount of \$151,878, reported at fair value. The net unrealized gain for 2009 was \$14,554.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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, 2009, follows:

	Balance at December 31, 2008	Additions	Reductions	Balance at December 31, 2009
Nondepreciable Capital Assets				
Land	\$39,440	\$0	\$0	\$39,440
Depreciable Capital Assets				
Buildings	498,619	12,975	0	511,594
Improvements Other Than Buildings	45,849	0	0	45,849
Trucks	24,875	0	0	24,875
Tools and Equipment	123,876	1,825	0	125,701
Leasehold Improvements	48,643	0	0	48,643
Office Equipment	37,607	0	0	37,607
Total Depreciable Capital Assets	779,469	14,800	0	794,269
Total Capital Assets	818,909	14,800	0	833,709
Accumulated Depreciation	(206,966)	(35,445)	0	(242,411)
Net Capital Assets	\$611,943	(\$20,645)	0	\$591,298

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, 2008	Additions	Reductions	Balance at December 31, 2009	Amount Due in One Year
Mortgage Payable	\$303,256	\$0	\$14,023	\$289,233	\$14,735

The annual requirements to retire the mortgage debt as of December 31, 2009, are as follows:

Year Ending	Mortgage Payable	
	Principal	Interest
2010	\$14,735	\$12,062
2011	15,377	11,420
2012	16,015	10,782
2013	16,743	10,054
2014	17,472	10,054
2015-2019	99,427	34,558
2020-2024	109,464	11,215
Totals	\$289,233	\$100,145

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 21 - Related Organization

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

Note 22 - Joint Ventures

A. Northland Homes and Properties, Inc.

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

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

The DD Boards also fund the operational costs of the Corporation. For 2009, the Crawford County Board of Developmental Disabilities contributed \$133,317 for operational costs.

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

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, 2009. Northland Homes and Properties, Inc. is located at 602-C South Corporate Drive, Fostoria, Ohio 44830.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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, 2009. The Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is located at 907 North Sandusky Avenue, Bucyrus, Ohio 44820.

Note 23 - Insurance Purchasing Pool

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 24 - Related Party Transaction

The County provides the management and staff personnel, at no charge, to Waycraft Workshop, Inc. In addition, management services and salaries, land and facilities, utilities, and certain other general and administrative costs are provided by the County to the Workshop. The Workshop's management has estimated the value of this support to be approximately \$404,239 for the year ended December 31, 2009. 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 \$1,249,683.

Note 25 - Contingent Liabilities

A. Grants

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

B. Housing Loans

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

C. Litigation

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

Crawford County, Ohio

Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

Enforcement and Education Fund - To account for fines imposed under Section 4511.19 (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.

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 Driver Interlock and Alcohol Monitoring Fund - To account for fines imposed under Section 4511.19 (I) of the Ohio Revised Code, along with an allocation of fees received by the State. These funds are used for the cost of immobilizing or disabling devices for indigent offenders who are required by a judge to use these devices.

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

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

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

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

Law Enforcement Trust Fund - To account for moneys received from the seizure of contraband that is forfeited pursuant to Section 2981.13(C)(1) 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.

Law Library Resource Fund - To account for fines and penalty moneys collected by the various courts within the County and fees charged for law library services. Moneys may be used for expenditures of the Law Library Resource Board established by House Bill 420.

Library and Legal Research Fund - To account for additional fees collected by the courts under Section 2303.201 of the Ohio Revised Code to be used for legal research and computer maintenance.

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

Municipal Court Probation Officer Fund - To account for fees collected by the Municipal Court under Section 2951.021 of the Ohio Revised Code to be used for the operation of the court.

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

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.

Operation Road Patrol Fund - To account for moneys received from the Office of Criminal Justice Services to be used for the purchase of ten cruisers for the Sheriff's Office.

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

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

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

Nonmajor Debt Service Fund

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

Nonmajor Capital Projects Funds

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

Bridge Replacement Project Fund - To account for State Issue I moneys used for replacing a bridge in Holmes Township.

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

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

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

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

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

Job and Family Services Addition Fund - To account for debt proceeds, grants, and transfers for improvements to the facility.

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

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 the Westmoor subdivision to the City of Galion.

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,397,138	\$19,942	\$307,612	\$4,724,692
Cash and Cash Equivalents in Segregated Accounts	2,774	0	0	2,774
Accounts Receivable	94,698	0	0	94,698
Sales Taxes Receivable	0	116,067	0	116,067
Due from Other Governments	701,545	0	0	701,545
Special Assessments Receivable	110,503	0	0	110,503
Prepaid Items	34,192	0	0	34,192
Materials and Supplies Inventory	13,304	0	0	13,304
Property Taxes Receivable	903,112	0	0	903,112
Loans Receivable	56,855	0	0	56,855
<i>Total Assets</i>	<u>\$6,314,121</u>	<u>\$136,009</u>	<u>\$307,612</u>	<u>\$6,757,742</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$53,655	\$0	\$0	\$53,655
Accounts Payable	295,281	0	0	295,281
Contracts Payable	189,102	0	0	189,102
Due to Other Governments	67,156	0	0	67,156
Interfund Payable	235,619	0	183,127	418,746
Deferred Revenue	1,681,811	77,378	0	1,759,189
Matured Compensated Absences Payable	1,389	0	0	1,389
<i>Total Liabilities</i>	<u>2,524,013</u>	<u>77,378</u>	<u>183,127</u>	<u>2,784,518</u>
Fund Balances				
Reserved for Encumbrances	172,725	0	14,556	187,281
Reserved for Loans Receivable	51,889	0	0	51,889
Unreserved, reported in				
Special Revenue Funds	3,565,494	0	0	3,565,494
Debt Service Fund	0	58,631	0	58,631
Capital Projects Funds	0	0	109,929	109,929
<i>Total Fund Balances</i>	<u>3,790,108</u>	<u>58,631</u>	<u>124,485</u>	<u>3,973,224</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,314,121</u>	<u>\$136,009</u>	<u>\$307,612</u>	<u>\$6,757,742</u>

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	<u>Court Computer</u>	<u>Clerk of Courts Title</u>	<u>Community Development Block Grant</u>	<u>Concealed Handgun Expense</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$294,704	\$86,145	\$57,548	\$22,524
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	36,061	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	4,664	58	0	375
Materials and Supplies Inventory	2,696	2,125	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$302,064</u>	<u>\$88,328</u>	<u>\$93,609</u>	<u>\$22,899</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$0	\$2,911	\$0	\$0
Accounts Payable	32,070	13	14,900	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	3,367	0	319
Interfund Payable	0	6,415	42,610	0
Deferred Revenue	0	0	36,061	0
Matured Compensated Absences Payable	0	0	0	0
<i>Total Liabilities</i>	<u>32,070</u>	<u>12,706</u>	<u>93,571</u>	<u>319</u>
Fund Balances				
Reserved for Encumbrances	2,570	532	0	181
Reserved for Loans Receivable	0	0	0	0
Unreserved (Deficit)	267,424	75,090	38	22,399
<i>Total Fund Balances (Deficit)</i>	<u>269,994</u>	<u>75,622</u>	<u>38</u>	<u>22,580</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$302,064</u>	<u>\$88,328</u>	<u>\$93,609</u>	<u>\$22,899</u>

<u>Council on Aging Levy</u>	<u>Sheriff Commissary</u>	<u>Child Support Enforcement Agency</u>	<u>Dog and Kennel</u>	<u>Drug Law Enforcement</u>	<u>Ditch Maintenance</u>	<u>Delinquent Real Estate Tax Collection</u>
\$26,058	\$43,414	\$213,683	\$66,338	\$11,115	\$174,324	\$53,987
0	1,956	0	0	0	0	0
0	0	0	0	0	0	0
44,697	0	0	0	0	0	0
0	0	0	0	0	110,503	0
0	0	568	908	16,704	0	301
0	0	0	468	0	0	1,919
323,287	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$394,042</u>	<u>\$45,370</u>	<u>\$214,251</u>	<u>\$67,714</u>	<u>\$27,819</u>	<u>\$284,827</u>	<u>\$56,207</u>
\$0	\$0	\$18,868	\$2,273	\$0	\$0	\$1,362
0	2,422	0	2,016	0	0	9,380
0	0	152	2,000	0	0	0
0	0	21,215	2,348	0	0	1,937
0	0	28,895	10,989	0	0	0
366,984	0	0	0	0	110,503	0
0	0	0	0	0	0	0
<u>366,984</u>	<u>2,422</u>	<u>69,130</u>	<u>19,626</u>	<u>0</u>	<u>110,503</u>	<u>12,679</u>
0	1,495	42,785	4,141	0	0	636
0	0	0	0	0	0	0
<u>27,058</u>	<u>41,453</u>	<u>102,336</u>	<u>43,947</u>	<u>27,819</u>	<u>174,324</u>	<u>42,892</u>
<u>27,058</u>	<u>42,948</u>	<u>145,121</u>	<u>48,088</u>	<u>27,819</u>	<u>174,324</u>	<u>43,528</u>
<u>\$394,042</u>	<u>\$45,370</u>	<u>\$214,251</u>	<u>\$67,714</u>	<u>\$27,819</u>	<u>\$284,827</u>	<u>\$56,207</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2009

	Economic Development	Enforcement and Education	Emergency Management Agency	Felony Delinquent Care
Assets				
Equity in Pooled Cash and Cash Equivalents	\$39,921	\$12,665	\$198,682	\$183,682
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	246,724	0	10,716	88,521
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	86	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$286,645</u>	<u>\$12,665</u>	<u>\$209,484</u>	<u>\$272,203</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$3,075	\$0	\$2,475	\$2,109
Accounts Payable	66	0	40,884	15,842
Contracts Payable	171,589	0	0	4,240
Due to Other Governments	3,739	0	3,656	2,469
Interfund Payable	75,137	0	20,170	0
Deferred Revenue	246,724	0	10,716	58,215
Matured Compensated Absences Payable	0	0	0	0
<i>Total Liabilities</i>	<u>500,330</u>	<u>0</u>	<u>77,901</u>	<u>82,875</u>
Fund Balances				
Reserved for Encumbrances	0	0	3,576	2,966
Reserved for Loans Receivable	0	0	0	0
Unreserved (Deficit)	(213,685)	12,665	128,007	186,362
<i>Total Fund Balances (Deficit)</i>	<u>(213,685)</u>	<u>12,665</u>	<u>131,583</u>	<u>189,328</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$286,645</u>	<u>\$12,665</u>	<u>\$209,484</u>	<u>\$272,203</u>

Help America Vote Act	Indigent Driver Alcohol Treatment	Indigent Driver Interlock and Alcohol Monitoring	Indigent Guardianship	Law Enforcement Assistance	Law Enforcement Overtime Project	Law Enforcement Trust
\$513	\$58,563	\$3,208	\$6,559	\$8,620	\$19,883	\$0
0	0	0	0	0	0	818
0	0	0	0	0	0	0
0	3,984	1,258	0	0	19,853	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$513</u>	<u>\$62,547</u>	<u>\$4,466</u>	<u>\$6,559</u>	<u>\$8,620</u>	<u>\$39,736</u>	<u>\$818</u>
\$0	\$0	\$0	\$0	\$0	\$297	\$0
513	3,598	0	1,578	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	901	0
0	0	0	70	0	23,470	0
0	3,984	700	0	0	19,853	0
0	0	0	0	0	0	0
<u>513</u>	<u>7,582</u>	<u>700</u>	<u>1,648</u>	<u>0</u>	<u>44,521</u>	<u>0</u>
0	0	0	2,122	0	0	0
0	0	0	0	0	0	0
0	54,965	3,766	2,789	8,620	(4,785)	818
<u>0</u>	<u>54,965</u>	<u>3,766</u>	<u>4,911</u>	<u>8,620</u>	<u>(4,785)</u>	<u>818</u>
<u>\$513</u>	<u>\$62,547</u>	<u>\$4,466</u>	<u>\$6,559</u>	<u>\$8,620</u>	<u>\$39,736</u>	<u>\$818</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2009

	Law Library Resource	Library and Legal Research	Municipal Court Probation Officer	Mental Health
Assets				
Equity in Pooled Cash and Cash Equivalents	\$76,417	\$27,627	\$87,161	\$46,879
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	77,811
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	579,825
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$76,417</u>	<u>\$27,627</u>	<u>\$87,161</u>	<u>\$704,515</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$1,030	\$0	\$1,741	\$0
Accounts Payable	20,862	405	632	0
Contracts Payable	0	0	0	0
Due to Other Governments	480	0	2,020	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	0	655,835
Matured Compensated Absences Payable	0	0	0	0
<i>Total Liabilities</i>	<u>22,372</u>	<u>405</u>	<u>4,393</u>	<u>655,835</u>
Fund Balances				
Reserved for Encumbrances	0	140	368	0
Reserved for Loans Receivable	0	0	0	0
Unreserved (Deficit)	54,045	27,082	82,400	48,680
<i>Total Fund Balances (Deficit)</i>	<u>54,045</u>	<u>27,222</u>	<u>82,768</u>	<u>48,680</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$76,417</u>	<u>\$27,627</u>	<u>\$87,161</u>	<u>\$704,515</u>

Ohio Childrens Trust	Operation Road Patrol	Probate Court	Prepayment Interest	Real Estate Assessment	Recorder Equipment	Revolving Loan
\$7,500	\$30	\$5,686	\$53,044	\$1,101,072	\$16,456	\$7,907
0	0	0	0	0	0	0
0	0	0	0	0	0	0
7,500	128,316	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	238	9,334	0	0
0	0	0	784	3,835	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	56,855
<u>\$15,000</u>	<u>\$128,346</u>	<u>\$5,686</u>	<u>\$54,066</u>	<u>\$1,114,241</u>	<u>\$16,456</u>	<u>\$64,762</u>
\$0	\$0	\$0	\$590	\$7,214	\$0	\$0
0	128,316	0	2,476	10,383	0	0
0	0	0	0	5,439	4,351	0
6,630	0	0	260	7,920	0	0
0	30	0	0	12,519	0	0
7,500	128,316	0	0	0	0	0
0	0	0	0	0	0	0
<u>14,130</u>	<u>256,662</u>	<u>0</u>	<u>3,326</u>	<u>43,475</u>	<u>4,351</u>	<u>0</u>
0	20	0	16	58,337	8,545	0
0	0	0	0	0	0	51,889
870	(128,336)	5,686	50,724	1,012,429	3,560	12,873
<u>870</u>	<u>(128,316)</u>	<u>5,686</u>	<u>50,740</u>	<u>1,070,766</u>	<u>12,105</u>	<u>64,762</u>
<u>\$15,000</u>	<u>\$128,346</u>	<u>\$5,686</u>	<u>\$54,066</u>	<u>\$1,114,241</u>	<u>\$16,456</u>	<u>\$64,762</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2009

	Railroad Grade Crossing Improvement	Sanction Costs	Special Projects	Special Projects- Common Pleas
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,750	\$77,419	\$319,033	\$137,115
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	225	0
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$9,750</u>	<u>\$77,419</u>	<u>\$319,258</u>	<u>\$137,115</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$0	\$395	\$1,731	\$0
Accounts Payable	0	0	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	474	2,067	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>869</u>	<u>3,798</u>	<u>0</u>
Fund Balances				
Reserved for Encumbrances	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved (Deficit)	9,750	76,550	315,460	137,115
<i>Total Fund Balances (Deficit)</i>	<u>9,750</u>	<u>76,550</u>	<u>315,460</u>	<u>137,115</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$9,750</u>	<u>\$77,419</u>	<u>\$319,258</u>	<u>\$137,115</u>

<u>Solid Waste Management District</u>	<u>Tax Incentive Review</u>	<u>Victims of Crime</u>	<u>Wireless E-911</u>	<u>Total</u>
\$754,109	\$15,205	\$14,610	\$57,982	\$4,397,138
0	0	0	0	2,774
94,698	0	0	0	94,698
0	0	28,080	8,024	701,545
0	0	0	0	110,503
560	0	5	252	34,192
1,391	0	0	0	13,304
0	0	0	0	903,112
0	0	0	0	56,855
<u>\$850,758</u>	<u>\$15,205</u>	<u>\$42,695</u>	<u>\$66,258</u>	<u>\$6,314,121</u>
\$5,312	\$769	\$1,503	\$0	\$53,655
8,925	0	0	0	295,281
1,331	0	0	0	189,102
2,684	2,996	1,674	0	67,156
15,314	0	0	0	235,619
11,460	0	24,960	0	1,681,811
1,389	0	0	0	1,389
<u>46,415</u>	<u>3,765</u>	<u>28,137</u>	<u>0</u>	<u>2,524,013</u>
36,414	0	0	7,881	172,725
0	0	0	0	51,889
<u>767,929</u>	<u>11,440</u>	<u>14,558</u>	<u>58,377</u>	<u>3,565,494</u>
<u>804,343</u>	<u>11,440</u>	<u>14,558</u>	<u>66,258</u>	<u>3,790,108</u>
<u>\$850,758</u>	<u>\$15,205</u>	<u>\$42,695</u>	<u>\$66,258</u>	<u>\$6,314,121</u>

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2009

	Dog and Kennel Capital	Fairview Manor	Hord Joint Ditch	Developmental Disabilities Capital
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,000	\$497	\$48,194	\$235,117
Liabilities and Fund Balances				
Liabilities				
Interfund Payable	\$0	\$0	\$0	\$0
Fund Balances				
Reserved for Encumbrances	0	0	0	0
Unreserved (Deficit)	5,000	497	48,194	235,117
<i>Total Fund Balances (Deficit)</i>	5,000	497	48,194	235,117
<i>Total Liabilities and Fund Balances</i>	\$5,000	\$497	\$48,194	\$235,117

Westmoor Sewer Construction	Total
<u>\$18,804</u>	<u>\$307,612</u>
<u>\$183,127</u>	<u>\$183,127</u>
14,556	14,556
<u>(178,879)</u>	<u>109,929</u>
<u>(164,323)</u>	<u>124,485</u>
<u>\$18,804</u>	<u>\$307,612</u>

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$867,307	\$0	\$0	\$867,307
Sales Taxes	0	293,586	0	293,586
Special Assessments	74,479	0	0	74,479
Charges for Services	2,615,518	0	0	2,615,518
Licenses and Permits	12,358	0	0	12,358
Fines and Forfeitures	48,079	0	0	48,079
Intergovernmental	1,889,532	0	119,529	2,009,061
Interest	5,082	0	0	5,082
Rent	0	140,176	0	140,176
Other	262,479	14	0	262,493
<i>Total Revenues</i>	<u>5,774,834</u>	<u>433,776</u>	<u>119,529</u>	<u>6,328,139</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	815,074	0	0	815,074
Judicial	334,267	0	0	334,267
Public Safety	1,222,483	0	0	1,222,483
Public Works	400,272	0	0	400,272
Health	1,540,062	0	0	1,540,062
Intergovernmental	756,229	0	0	756,229
Human Services	1,456,134	0	0	1,456,134
Economic Development	333,757	0	0	333,757
Capital Outlay	0	0	196,496	196,496
Debt Service:				
Principal Retirement	0	585,000	0	585,000
Interest and Fiscal Charges	0	511,809	0	511,809
<i>Total Expenditures</i>	<u>6,858,278</u>	<u>1,096,809</u>	<u>196,496</u>	<u>8,151,583</u>
<i>Deficiency of Revenues Under Expenditures</i>	<u>(1,083,444)</u>	<u>(663,033)</u>	<u>(76,967)</u>	<u>(1,823,444)</u>
Other Financing Sources (Uses)				
Transfers In	173,829	569,923	102,489	846,241
Transfers Out	0	0	(19,531)	(19,531)
<i>Total Other Financing Sources (Uses)</i>	173,829	569,923	82,958	826,710
<i>Net Changes in Fund Balances</i>	(909,615)	(93,110)	5,991	(996,734)
<i>Fund Balances Beginning of Year</i>	<u>4,699,723</u>	<u>151,741</u>	<u>118,494</u>	<u>4,969,958</u>
<i>Fund Balances End of Year</i>	<u>\$3,790,108</u>	<u>\$58,631</u>	<u>\$124,485</u>	<u>\$3,973,224</u>

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	<u>Court Computer</u>	<u>Clerk of Courts Title</u>	<u>Community Development Block Grant</u>	<u>Concealed Handgun Expense</u>
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	27,244	149,720	0	0
Licenses and Permits	0	0	0	12,358
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	404,776	0
Interest	0	0	97	0
Other	0	2,028	6,294	0
<i>Total Revenues</i>	<u>27,244</u>	<u>151,748</u>	<u>411,167</u>	<u>12,358</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	158,590	0	0
Judicial	69,157	0	0	0
Public Safety	0	0	0	6,149
Public Works	0	0	287,954	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>69,157</u>	<u>158,590</u>	<u>287,954</u>	<u>6,149</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(41,913)	(6,842)	123,213	6,209
Other Financing Sources				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	(41,913)	(6,842)	123,213	6,209
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>311,907</u>	<u>82,464</u>	<u>(123,175)</u>	<u>16,371</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$269,994</u>	<u>\$75,622</u>	<u>\$38</u>	<u>\$22,580</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, 2009

	Council on Aging Levy	Sheriff Commissary	Child Support Enforcement Agency	Dog and Kennel
Revenues				
Property Taxes	\$308,021	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	206,299	168,759	135,467
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	893
Intergovernmental	112,691	0	647,730	0
Interest	0	0	0	0
Other	0	787	103,663	1,319
<i>Total Revenues</i>	<u>420,712</u>	<u>207,086</u>	<u>920,152</u>	<u>137,679</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	210,473	0	0
Public Works	0	0	0	0
Health	0	0	0	127,670
Intergovernmental	0	0	0	0
Human Services	421,459	0	1,034,675	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>421,459</u>	<u>210,473</u>	<u>1,034,675</u>	<u>127,670</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(747)	(3,387)	(114,523)	10,009
Other Financing Sources				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	(747)	(3,387)	(114,523)	10,009
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>27,805</u>	<u>46,335</u>	<u>259,644</u>	<u>38,079</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$27,058</u></u>	<u><u>\$42,948</u></u>	<u><u>\$145,121</u></u>	<u><u>\$48,088</u></u>

<u>Drug Law Enforcement</u>	<u>Ditch Maintenance</u>	<u>Delinquent Real Estate Tax Collection</u>	<u>Economic Development</u>	<u>Enforcement and Education</u>	<u>Emergency Management Agency</u>	<u>Felony Delinquent Care</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	74,479	0	0	0	0	0
0	0	91,386	67,000	0	9,393	0
0	0	0	0	0	0	0
0	0	0	0	1,339	0	0
0	0	0	0	0	50,748	239,700
0	0	0	1	0	0	0
0	0	1,288	2,156	0	14,406	1,498
<u>0</u>	<u>74,479</u>	<u>92,674</u>	<u>69,157</u>	<u>1,339</u>	<u>74,547</u>	<u>241,198</u>
0	0	102,843	0	0	0	0
12,134	0	0	0	0	0	0
0	0	0	0	0	212,970	286,947
0	112,318	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	333,757	0	0	0
<u>12,134</u>	<u>112,318</u>	<u>102,843</u>	<u>333,757</u>	<u>0</u>	<u>212,970</u>	<u>286,947</u>
(12,134)	(37,839)	(10,169)	(264,600)	1,339	(138,423)	(45,749)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>150,000</u>	<u>0</u>
(12,134)	(37,839)	(10,169)	(264,600)	1,339	11,577	(45,749)
<u>39,953</u>	<u>212,163</u>	<u>53,697</u>	<u>50,915</u>	<u>11,326</u>	<u>120,006</u>	<u>235,077</u>
<u>\$27,819</u>	<u>\$174,324</u>	<u>\$43,528</u>	<u>(\$213,685)</u>	<u>\$12,665</u>	<u>\$131,583</u>	<u>\$189,328</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, 2009

	Help America Vote Act	Indigent Driver Alcohol Treatment	Indigent Driver Interlock and Alcohol Monitoring	Indigent Guardianship
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	0	7,070
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	21,607	0	0
Intergovernmental	782	0	3766	0
Interest	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>782</u>	<u>21,607</u>	<u>3,766</u>	<u>7,070</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	1,422	0	0	0
Judicial	0	23,007	0	14,351
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Intergovernmental	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>1,422</u>	<u>23,007</u>	<u>0</u>	<u>14,351</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(640)	(1,400)	3,766	(7,281)
Other Financing Sources				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	(640)	(1,400)	3,766	(7,281)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>640</u>	<u>56,365</u>	<u>0</u>	<u>12,192</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$0</u></u>	<u><u>\$54,965</u></u>	<u><u>\$3,766</u></u>	<u><u>\$4,911</u></u>

Law Enforcement Assistance	Law Enforcement Block Grant	Law Enforcement Overtime Project	Law Enforcement Trust	Law Library Resource	Library and Legal Research	Municipal Court Probation Officer
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	0	8,088	78,018
0	0	0	0	0	0	0
0	0	0	0	15,051	0	0
3,920	0	25,186	0	0	0	0
0	0	0	4	0	0	0
0	0	510	0	61,366	0	776
<u>3,920</u>	<u>0</u>	<u>25,696</u>	<u>4</u>	<u>76,417</u>	<u>8,088</u>	<u>78,794</u>
0	0	0	0	0	0	0
0	0	0	0	22,372	4,860	75,546
0	603	24,603	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>603</u>	<u>24,603</u>	<u>0</u>	<u>22,372</u>	<u>4,860</u>	<u>75,546</u>
3,920	(603)	1,093	4	54,045	3,228	3,248
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3,920	(603)	1,093	4	54,045	3,228	3,248
<u>4,700</u>	<u>603</u>	<u>(5,878)</u>	<u>814</u>	<u>0</u>	<u>23,994</u>	<u>79,520</u>
<u>\$8,620</u>	<u>\$0</u>	<u>(\$4,785)</u>	<u>\$818</u>	<u>\$54,045</u>	<u>\$27,222</u>	<u>\$82,768</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, 2009

	Mental Health	Ohio Childrens Trust	Operation Road Patrol	Probate Court
Revenues				
Property Taxes	\$559,286	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	0	284
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	195,206	15,000	0	0
Interest	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>754,492</u>	<u>15,000</u>	<u>0</u>	<u>284</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	128,316	0
Public Works	0	0	0	0
Health	0	21,630	0	0
Intergovernmental	756,229	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>756,229</u>	<u>21,630</u>	<u>128,316</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,737)	(6,630)	(128,316)	284
Other Financing Sources				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	(1,737)	(6,630)	(128,316)	284
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>50,417</u>	<u>7,500</u>	<u>0</u>	<u>5,402</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$48,680</u></u>	<u><u>\$870</u></u>	<u><u>(\$128,316)</u></u>	<u><u>\$5,686</u></u>

Prepayment Interest	Real Estate Assessment	Recorder Equipment	Revolving Loan	Railroad Grade Crossing Improvement	Sanction Costs	Special Projects
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	461,901	23,844	0	0	14,583	141,795
0	0	0	0	0	0	0
0	0	0	0	1,750	3,427	4,012
0	50,860	0	0	0	0	0
2,952	0	0	2,028	0	0	0
104	8,558	0	0	0	287	1,373
<u>3,056</u>	<u>521,319</u>	<u>23,844</u>	<u>2,028</u>	<u>1,750</u>	<u>18,297</u>	<u>147,180</u>
21,707	461,715	29,410	0	0	0	0
0	0	0	0	0	17,463	92,542
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>21,707</u>	<u>461,715</u>	<u>29,410</u>	<u>0</u>	<u>0</u>	<u>17,463</u>	<u>92,542</u>
(18,651)	59,604	(5,566)	2,028	1,750	834	54,638
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(18,651)	59,604	(5,566)	2,028	1,750	834	54,638
69,391	1,011,162	17,671	62,734	8,000	75,716	260,822
<u>\$50,740</u>	<u>\$1,070,766</u>	<u>\$12,105</u>	<u>\$64,762</u>	<u>\$9,750</u>	<u>\$76,550</u>	<u>\$315,460</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, 2009

	Special Projects- Common Pleas	Solid Waste Management District	Tax Incentive Review	Victims of Crime
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	32,583	979,384	12,700	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	0	41,585
Interest	0	0	0	0
Other	0	55,038	0	1,028
<i>Total Revenues</i>	<u>32,583</u>	<u>1,034,422</u>	<u>12,700</u>	<u>42,613</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	39,387	0
Judicial	2,835	0	0	0
Public Safety	0	0	0	57,879
Public Works	0	0	0	0
Health	0	1,390,762	0	0
Intergovernmental	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>2,835</u>	<u>1,390,762</u>	<u>39,387</u>	<u>57,879</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	29,748	(356,340)	(26,687)	(15,266)
Other Financing Sources				
Transfers In	0	0	0	23,829
<i>Net Changes in Fund Balances</i>	29,748	(356,340)	(26,687)	8,563
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>107,367</u>	<u>1,160,683</u>	<u>38,127</u>	<u>5,995</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$137,115</u></u>	<u><u>\$804,343</u></u>	<u><u>\$11,440</u></u>	<u><u>\$14,558</u></u>

Wireless E-911	Total
\$0	\$867,307
0	74,479
0	2,615,518
0	12,358
0	48,079
97,582	1,889,532
0	5,082
0	262,479
97,582	5,774,834
0	815,074
0	334,267
294,543	1,222,483
0	400,272
0	1,540,062
0	756,229
0	1,456,134
0	333,757
294,543	6,858,278
(196,961)	(1,083,444)
0	173,829
(196,961)	(909,615)
263,219	4,699,723
\$66,258	\$3,790,108

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2009

	Bridge Replacement Project	Courthouse Renovation	Dog and Kennel Capital	Engineer Office Building
Revenues				
Intergovernmental	\$47,556	\$0	\$0	\$0
Expenditures				
Capital Outlay	47,556	12,334	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(12,334)	0	0
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	0	(3,929)	0	(50)
<i>Total Other Financing Sources (Uses)</i>	0	(3,929)	0	(50)
<i>Net Changes in Fund Balances</i>	0	(16,263)	0	(50)
<i>Fund Balances (Deficit) Beginning of Year</i>	0	16,263	5,000	50
<i>Fund Balances (Deficit) End of Year</i>	\$0	\$0	\$5,000	\$0

(continued)

Fairview Manor	Hord Joint Ditch	Job and Familiy Services Addition	Developmental Disabilities Capital	Sugar Grove Sewer Project	Westmoor Sewer Construction	Total
\$0	\$0	\$0	\$0	\$71,973	\$0	\$119,529
80,176	0	0	28,089	24,625	3,716	196,496
(80,176)	0	0	(28,089)	47,348	(3,716)	(76,967)
5,500	0	0	90,000	6,989	0	102,489
0	0	(15,552)	0	0	0	(19,531)
5,500	0	(15,552)	90,000	6,989	0	82,958
(74,676)	0	(15,552)	61,911	54,337	(3,716)	5,991
75,173	48,194	15,552	173,206	(54,337)	(160,607)	118,494
\$497	\$48,194	\$0	\$235,117	\$0	(\$164,323)	\$124,485

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 2009, 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:

DD Cluster
County Health
Domestic Shelter
Law Library
Special Emergency Planning
Sheriff Civil

Soil and Water
Park District
Law Enforcement
Ohio Elections Commission
Regional Planning Commission

Crawford County, Ohio
Combining Statement of Fiduciary Net Assets
Private Purpose Trust Funds
December 31, 2009

	<u>County Home Resident Trust</u>	<u>Probate Trust</u>	<u>Total</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$786	\$0	\$786
Cash and Cash Equivalents in Segregated Accounts	<u>4,944</u>	<u>54,918</u>	<u>59,862</u>
<i>Total Assets</i>	<u><u>\$5,730</u></u>	<u><u>\$54,918</u></u>	<u><u>\$60,648</u></u>
Net Assets			
Held in Trust for Residents	\$5,730	\$0	\$5,730
Held in Trust for Undistributed Probate	<u>0</u>	<u>54,918</u>	<u>54,918</u>
<i>Total Net Assets</i>	<u><u>\$5,730</u></u>	<u><u>\$54,918</u></u>	<u><u>\$60,648</u></u>

Crawford County, Ohio
Combining Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2009

	<u>County Home Resident Trust</u>	<u>Probate Trust</u>	<u>Total</u>
Additions			
Donations	\$17,578	\$0	\$17,578
Interest	<u>0</u>	<u>287</u>	<u>287</u>
<i>Total Additions</i>	17,578	287	17,865
Deductions			
Human Services	<u>22,735</u>	<u>0</u>	<u>22,735</u>
<i>Net Changes in Net Assets</i>	(5,157)	287	(4,870)
<i>Net Assets Beginning of Year</i>	<u>10,887</u>	<u>54,631</u>	<u>65,518</u>
<i>Net Assets End of Year</i>	<u><u>\$5,730</u></u>	<u><u>\$54,918</u></u>	<u><u>\$60,648</u></u>

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009

	Balance at December 31, 2008	Additions	Reductions	Balance at December 31, 2009
County Court Fund				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$323,716	\$4,047,153	\$4,013,508	\$357,361
Liabilities				
Undistributed Assets	\$323,716	\$4,047,153	\$4,013,508	\$357,361
Estate Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$277,290	\$834,257	\$705,214	\$406,333
Liabilities				
Due to Other Governments	\$277,290	\$834,257	\$705,214	\$406,333
Tangible Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$416,073	\$1,837,542	\$2,207,865	\$45,750
Due from Other Governments	150,149	282,041	150,149	282,041
Property Taxes Receivable	75,967	944,961	197,776	823,152
Total Assets	\$642,189	\$3,064,544	\$2,555,790	\$1,150,943
Liabilities				
Due to Other Governments	\$642,189	\$3,064,544	\$2,555,790	\$1,150,943
Undivided Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$21,484	\$1,975,585	\$1,912,569	\$84,500
Due from Other Governments	910,724	879,237	910,724	879,237
Total Assets	\$932,208	\$2,854,822	\$2,823,293	\$963,737
Liabilities				
Due to Other Governments	\$932,208	\$2,854,822	\$2,823,293	\$963,737
Undivided General Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,791,741	\$22,997,098	\$22,934,256	\$1,854,583
Special Assessments Receivable	120,693	136,949	120,693	136,949
Property Taxes Receivable	21,572,826	23,420,202	21,572,826	23,420,202
Total Assets	\$23,485,260	\$46,554,249	\$44,627,775	\$25,411,734
Liabilities				
Due to Other Governments	\$23,485,260	\$46,554,249	\$44,627,775	\$25,411,734

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2009

	Balance at December 31, 2008	Additions	Reductions	Balance at December 31, 2009
<i>Housing Trust Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$32,251	\$151,037	\$141,290	\$41,998
Liabilities				
Due to Other Governments	\$32,251	\$151,037	\$141,290	\$41,998
<i>Indigent Application Fee Fund</i>				
Assets				
Equity in Pooled Cash and and Cash Equivalents	\$92	\$727	\$732	\$87
Liabilities				
Due to Other Governments	\$92	\$727	\$732	\$87
<i>Local Government Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,083,092	\$1,083,092	\$0
Due from Other Governments	632,355	540,425	632,355	540,425
Total Assets	\$632,355	\$1,623,517	\$1,715,447	\$540,425
Liabilities				
Due to Other Governments	\$632,355	\$1,623,517	\$1,715,447	\$540,425
<i>Library Local Government Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,478,346	\$1,478,346	\$0
Due from Other Governments	899,257	739,173	899,257	739,173
Total Assets	\$899,257	\$2,217,519	\$2,377,603	\$739,173
Liabilities				
Due to Other Governments	\$899,257	\$2,217,519	\$2,377,603	\$739,173
<i>Payroll Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$203,585	\$17,175,012	\$17,168,592	\$210,005
Liabilities				
Payroll Taxes Withholding	\$203,585	\$17,175,012	\$17,168,592	\$210,005

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2009

	Balance at December 31, 2008	Additions	Reductions	Balance at December 31, 2009
<i>DD Cluster Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$86,473	\$0	\$0	\$86,473
Liabilities				
Undistributed Assets	\$86,473	\$0	\$0	\$86,473
<i>County Health Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$429,740	\$1,753,786	\$1,559,468	\$624,058
Liabilities				
Undistributed Assets	\$429,740	\$1,753,786	\$1,559,468	\$624,058
<i>Domestic Shelter Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,532	\$10,972	\$11,344	\$7,160
Liabilities				
Undistributed Assets	\$7,532	\$10,972	\$11,344	\$7,160
<i>Law Library Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,105	\$97,943	\$107,048	\$0
Liabilities				
Due to Other Governments	\$9,105	\$97,943	\$107,048	\$0
<i>Special Emergency Planning Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$38,942	\$17,576	\$30,049	\$26,469
Liabilities				
Due to Other Governments	\$38,942	\$17,576	\$30,049	\$26,469
<i>Sheriff Civil Fund</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$62,400	\$2,239,300	\$1,821,696	\$480,004
Liabilities				
Undistributed Assets	\$62,400	\$2,239,300	\$1,821,696	\$480,004

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2009

	Balance at December 31, 2008	Additions	Reductions	Balance at December 31, 2009
<i>Soil and Water Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$74,314	\$193,823	\$226,478	\$41,659
Liabilities				
Undistributed Assets	\$74,314	\$193,823	\$226,478	\$41,659
<i>Park District Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$65,769	\$185,733	\$160,396	\$91,106
Liabilities				
Undistributed Assets	\$65,769	\$185,733	\$160,396	\$91,106
<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>Ohio Elections Commission Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$55	\$2,635	\$405	\$2,285
Liabilities				
Due to Other Governments	\$55	\$2,635	\$405	\$2,285
<i>Regional Planning Commission Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$42,364	\$42,015	\$50,674	\$33,705
Liabilities				
Undistributed Assets	\$42,364	\$42,015	\$50,674	\$33,705

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2009

	Balance at December 31, 2008	Additions	Reductions	Balance at December 31, 2009
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,498,872	\$49,837,179	\$49,777,818	\$3,558,233
Cash and Cash Equivalents in Segregated Accounts	386,116	6,286,453	5,835,204	837,365
Due from Other Governments	2,592,485	2,440,876	2,592,485	2,440,876
Special Assessments Receivable	120,693	136,949	120,693	136,949
Property Taxes Receivable	21,648,793	24,365,163	21,770,602	24,243,354
Total Assets	\$28,246,959	\$83,066,620	\$80,096,802	\$31,216,777
Liabilities				
Payroll Taxes Withholding	\$203,585	\$17,175,012	\$17,168,592	\$210,005
Due to Other Governments	26,949,004	57,418,826	55,084,646	29,283,184
Undistributed Assets	1,094,370	8,472,782	7,843,564	1,723,588
Total Liabilities	\$28,246,959	\$83,066,620	\$80,096,802	\$31,216,777

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

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,245,000	\$1,245,000	\$1,234,364	(\$10,636)
Sales Taxes	3,000,000	3,000,000	2,989,027	(10,973)
Charges for Services	2,833,500	2,833,500	2,536,351	(297,149)
Licenses and Permits	3,410	3,410	2,415	(995)
Fines and Forfeitures	194,000	194,000	196,588	2,588
Intergovernmental	1,543,671	1,543,671	1,549,607	5,936
Interest	500,000	500,000	1,038,884	538,884
Rent	17,345	17,345	17,345	0
Other	33,282	33,282	117,596	84,314
<i>Total Revenues</i>	<u>9,370,208</u>	<u>9,370,208</u>	<u>9,682,177</u>	<u>311,969</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Commissioners				
Personal Services	325,161	326,266	325,385	881
Materials and Supplies	3,602	3,302	2,065	1,237
Contractual Services	14,012	9,956	3,363	6,593
Capital Outlay	74	74	74	0
Other	16,077	16,018	13,119	2,899
Auditor				
Personal Services	376,783	376,783	360,899	15,884
Materials and Supplies	8,100	8,000	6,823	1,177
Other	5,700	5,540	3,216	2,324
Treasurer				
Personal Services	122,228	122,228	120,533	1,695
Materials and Supplies	3,000	2,500	2,207	293
Capital Outlay	0	500	462	38
Other	1,500	1,500	1,361	139
Prosecutor				
Personal Services	610,379	614,661	577,243	37,418
Materials and Supplies	8,285	8,283	8,161	122
Contractual Services	3,318	3,318	3,194	124
Capital Outlay	0	950	0	950
Other	36,117	30,885	20,539	10,346
Budget Commission				
Other	500	500	0	500
Board of Revision				
Other	500	500	0	500
Bureau of Examination				
Contractual Services	127,082	126,209	55,209	71,000
Auto Data Processing Board				
Personal Services	52,133	53,958	53,571	387
Materials and Supplies	1,000	1,000	892	108
Contractual Services	60,020	58,195	54,066	4,129
Capital Outlay	25,000	25,000	16,378	8,622
Other	1,000	1,000	131	869

(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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Board of Elections				
Personal Services	\$323,250	\$323,250	\$289,558	\$33,692
Materials and Supplies	25,000	22,500	11,632	10,868
Contractual Services	71,850	71,753	49,578	22,175
Capital Outlay	10,000	10,000	9,261	739
Other	26,073	28,573	14,594	13,979
Courthouse and Jail				
Personal Services	229,150	229,150	220,446	8,704
Materials and Supplies	34,770	31,126	20,826	10,300
Contractual Services	414,979	400,740	373,323	27,417
Capital Outlay	1,500	3,995	3,105	890
Other	181,384	181,175	171,552	9,623
Recorder				
Personal Services	187,436	187,436	170,638	16,798
Materials and Supplies	4,500	4,500	1,258	3,242
Contractual Services	3,289	3,173	2,300	873
Capital Outlay	507	507	507	0
Other	3,800	3,800	2,377	1,423
Insurances				
Contractual Services	274,200	274,200	252,331	21,869
Planning Commission				
Other	35,000	35,000	10,000	25,000
Total General Government - Legislative and Executive	3,628,259	3,608,004	3,232,177	375,827
General Government - Judicial				
Commissioners				
Other	23,958	16,404	11,690	4,714
Court of Appeals				
Other	32,995	31,445	20,061	11,384
Common Pleas Court				
Personal Services	452,192	451,899	449,128	2,771
Materials and Supplies	8,000	8,000	7,902	98
Contractual Services	15,230	6,854	6,854	0
Capital Outlay	0	159	159	0
Other	139,060	154,791	145,137	9,654
Jury Commission				
Personal Services	1,465	1,465	1,416	49
Materials and Supplies	1,300	1,300	179	1,121
Juvenile Court				
Personal Services	292,726	292,726	244,435	48,291
Materials and Supplies	10,133	9,774	5,126	4,648
Contractual Services	13,787	8,082	3,347	4,735
Capital Outlay	15,789	16,149	16,149	0
Other	150,300	154,368	78,788	75,580
Probate Court				
Personal Services	140,127	140,127	120,381	19,746
Materials and Supplies	2,000	2,000	1,039	961
Contractual Services	3,570	3,557	1,356	2,201
Capital Outlay	0	1,195	1,195	0
Other	1,375	1,375	234	1,141

(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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Clerk of Courts				
Personal Services	\$263,482	\$264,148	\$262,557	\$1,591
Materials and Supplies	11,800	10,951	8,195	2,756
Contractual Services	7,650	6,915	4,181	2,734
Other	2,718	3,269	2,237	1,032
Municipal Court				
Personal Services	489,201	489,201	415,979	73,222
Materials and Supplies	10,978	10,979	5,226	5,753
Contractual Services	7,673	6,640	1,740	4,900
Capital Outlay	0	500	395	105
Other	134,293	134,768	85,664	49,104
Law Libraries				
Personal Services	45,477	46,208	46,182	26
Total General Government - Judicial	2,277,279	2,275,249	1,946,932	328,317
Public Safety				
Adult Probation				
Personal Services	71,743	71,401	71,262	139
Materials and Supplies	100	100	70	30
Contractual Services	1,640	1,559	1,343	216
Other	200	100	0	100
Probation Department				
Personal Services	315,623	315,623	271,938	43,685
Contractual Services	170,000	159,157	99,469	59,688
Other	13,289	12,953	9,578	3,375
Coroner				
Personal Services	70,668	70,668	67,191	3,477
Contractual Services	78,827	74,112	54,976	19,136
Other	1,840	1,840	1,257	583
Sheriff				
Personal Services	1,941,544	1,941,544	1,736,477	205,067
Materials and Supplies	45,943	45,323	43,906	1,417
Contractual Services	159,238	156,816	129,490	27,326
Capital Outlay	149,166	148,590	98,578	50,012
Other	161,855	158,528	76,750	81,778
Total Public Safety	3,181,676	3,158,314	2,662,285	496,029
Public Works				
Engineer				
Personal Services	110,300	110,300	108,814	1,486
Materials and Supplies	5,049	3,250	3,075	175
Contractual Services	11,848	10,139	9,339	800
Capital Outlay	5,500	10,740	10,607	133
Other	500	100	0	100

(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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Sanitary Engineer				
Personal Services	\$38,550	\$38,550	\$38,150	\$400
Other	2,000	2,000	316	1,684
Total Public Works	173,747	175,079	170,301	4,778
Health				
Agriculture				
Personal Services	253	253	100	153
Other	325,908	338,708	307,544	31,164
T.B. Hospital				
Materials and Supplies	800	800	781	19
Other	110	110	0	110
Vital Statistics				
Other	1,000	1,000	744	256
Other Health				
Other	73,894	73,894	73,894	0
Total Health	401,965	414,765	383,063	31,702
Human Services				
Veterans Service Commission				
Personal Services	32,330	32,131	29,901	2,230
Materials and Supplies	3,500	4,500	4,158	342
Contractual Services	7,542	7,411	5,586	1,825
Capital Outlay	1,300	0	0	0
Other	132,592	138,957	134,206	4,751
Veterans Services				
Personal Services	172,957	171,976	168,841	3,135
Other	23,500	18,589	17,689	900
Total Human Services	373,721	373,564	360,381	13,183
Total Expenditures	10,036,647	10,004,975	8,755,139	1,249,836
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(666,439)</i>	<i>(634,767)</i>	<i>927,038</i>	<i>1,561,805</i>
Other Financing Sources (Uses)				
Advances In	0	0	188,069	188,069
Advances Out	0	0	(334,228)	(334,228)
Transfers Out	(1,917,870)	(1,887,239)	(1,808,548)	78,691
Total Other Financing Sources (Uses)	(1,917,870)	(1,887,239)	(1,954,707)	(67,468)
Net Changes in Fund Balance	(2,584,309)	(2,522,006)	(1,027,669)	1,494,337
Fund Balance Beginning of Year	2,051,313	2,051,313	2,051,313	0
Prior Year Outstanding Advances	401,216	401,216	0	(401,216)
Prior Year Encumbrances Appropriated	255,233	255,233	255,233	0
Fund Balance End of Year	\$123,453	\$185,756	\$1,278,877	\$1,093,121

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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$55,000	\$55,000	\$72,832	\$17,832
Fines and Forfeitures	55,000	55,000	47,778	(7,222)
Intergovernmental	3,750,000	3,750,000	3,687,529	(62,471)
Interest	90,000	90,000	20,372	(69,628)
<i>Total Revenues</i>	<u>3,950,000</u>	<u>3,950,000</u>	<u>3,828,511</u>	<u>(121,489)</u>
Expenditures				
Current:				
Public Works				
Personal Services	1,534,600	1,547,100	1,493,370	53,730
Materials and Supplies	552,985	550,449	434,494	115,955
Contractual Services	1,438,854	1,434,330	970,791	463,539
Capital Outlay	202,664	232,664	221,760	10,904
Other	243,169	242,071	194,092	47,979
<i>Total Expenditures</i>	<u>3,972,272</u>	<u>4,006,614</u>	<u>3,314,507</u>	<u>692,107</u>
<i>Net Changes in Fund Balance</i>	(22,272)	(56,614)	514,004	570,618
<i>Fund Balance Beginning of Year</i>	4,316,183	4,316,183	4,316,183	0
Prior Year Encumbrances Appropriated	46,672	46,672	46,672	0
<i>Fund Balance End of Year</i>	<u><u>\$4,340,583</u></u>	<u><u>\$4,306,241</u></u>	<u><u>\$4,876,859</u></u>	<u><u>\$570,618</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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$195,000	\$195,000	\$184,455	(\$10,545)
Charges for Services	152,000	152,000	122,068	(29,932)
Intergovernmental	1,494,623	1,494,623	1,578,039	83,416
Interest	0	0	4	4
Other	40,050	40,050	25,721	(14,329)
<i>Total Revenues</i>	<u>1,881,673</u>	<u>1,881,673</u>	<u>1,910,287</u>	<u>28,614</u>
Expenditures				
Current:				
Human Services				
Children Services				
Contractual Services	1,228,893	1,078,430	1,072,962	5,468
Other	932,676	1,072,676	1,043,650	29,026
Independent Living				
Contractual Services	11,650	10,875	8,226	2,649
Other	16,532	15,733	3,517	12,216
<i>Total Expenditures</i>	<u>2,189,751</u>	<u>2,177,714</u>	<u>2,128,355</u>	<u>49,359</u>
<i>Excess of Revenues Under Expenditures</i>	(308,078)	(296,041)	(218,068)	77,973
Other Financing Sources				
Transfers In	215,000	215,000	215,000	0
<i>Net Changes in Fund Balance</i>	(93,078)	(81,041)	(3,068)	77,973
<i>Fund Balance Beginning of Year</i>	493,497	493,497	493,497	0
Prior Year Encumbrances Appropriated	114,036	114,036	114,036	0
<i>Fund Balance End of Year</i>	<u>\$514,455</u>	<u>\$526,492</u>	<u>\$604,465</u>	<u>\$77,973</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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$502,000	\$502,000	\$514,614	\$12,614
Charges for Services	1,150,000	1,150,000	997,764	(152,236)
Intergovernmental	150,000	150,000	187,818	37,818
Other	4,000	4,000	5,538	1,538
<i>Total Revenues</i>	<u>1,806,000</u>	<u>1,806,000</u>	<u>1,705,734</u>	<u>(100,266)</u>
Expenditures				
Current:				
Human Services				
Personal Services	1,418,700	1,484,700	1,458,375	26,325
Materials and Supplies	140,421	123,658	114,376	9,282
Contractual Services	149,969	150,733	115,041	35,692
Capital Outlay	2,500	6,500	5,930	570
Other	141,553	82,050	50,033	32,017
<i>Total Expenditures</i>	<u>1,853,143</u>	<u>1,847,641</u>	<u>1,743,755</u>	<u>103,886</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(47,143)</u>	<u>(41,641)</u>	<u>(38,021)</u>	<u>3,620</u>
Other Financing Sources (Uses)				
Advances In	0	0	11,000	11,000
Transfers Out	0	(5,500)	(5,500)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(5,500)</u>	<u>5,500</u>	<u>11,000</u>
<i>Net Changes in Fund Balance</i>	(47,143)	(47,141)	(32,521)	14,620
<i>Fund Balance Beginning of Year</i>	31,862	31,862	31,862	0
Prior Year Encumbrances Appropriated	27,393	27,393	27,393	0
<i>Fund Balance End of Year</i>	<u>\$12,112</u>	<u>\$12,114</u>	<u>\$26,734</u>	<u>\$14,620</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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$1,315,000	\$1,315,000	\$1,372,235	\$57,235
Intergovernmental	5,545,000	6,142,306	4,770,952	(1,371,354)
Other	185,000	185,000	126,776	(58,224)
<i>Total Revenues</i>	<u>7,045,000</u>	<u>7,642,306</u>	<u>6,269,963</u>	<u>(1,372,343)</u>
Expenditures				
Current:				
Human Services				
Public Assistance/Administration				
Personal Services	1,880,222	1,879,490	1,792,435	87,055
Materials and Supplies	41,313	41,029	35,016	6,013
Contractual Services	338,917	336,003	319,303	16,700
Capital Outlay	100,039	29,040	20,444	8,596
Other	939,971	1,005,643	898,452	107,191
Public Assistance/Social Services				
Personal Services	809,495	814,806	809,113	5,693
Contractual Services	1,604,712	1,514,713	1,310,735	203,978
Other	119,153	118,845	66,646	52,199
Public Assistance/Transfers				
Personal Services	536,884	536,884	482,774	54,110
Workforce Investment Act				
Contractual Services	740,000	906,736	482,549	424,187
Capital Outlay	0	430,570	372,256	58,314
Other	263,300	263,300	174,600	88,700
<i>Total Expenditures</i>	<u>7,374,006</u>	<u>7,877,059</u>	<u>6,764,323</u>	<u>1,112,736</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(329,006)	(234,753)	(494,360)	(259,607)
Other Financing Sources				
Transfers In	190,000	190,000	188,180	(1,820)
<i>Net Changes in Fund Balance</i>	(139,006)	(44,753)	(306,180)	(261,427)
<i>Fund Balance Beginning of Year</i>	534,684	534,684	534,684	0
Prior Year Encumbrances Appropriated	253,795	253,795	253,795	0
<i>Fund Balance End of Year</i>	<u>\$649,473</u>	<u>\$743,726</u>	<u>\$482,299</u>	<u>(\$261,427)</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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$1,375,000	\$1,375,000	\$1,123,866	(\$251,134)
Charges for Services	200,000	200,000	220,987	20,987
Other	70,000	70,000	86,679	16,679
<i>Total Revenues</i>	<u>1,645,000</u>	<u>1,645,000</u>	<u>1,431,532</u>	<u>(213,468)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	1,659,244	1,659,244	1,644,176	15,068
Materials and Supplies	32,454	31,811	28,386	3,425
Contractual Services	729,921	735,228	699,321	35,907
Capital Outlay	5,050	5,000	3,833	1,167
Other	10,202	9,825	6,584	3,241
<i>Total Expenditures</i>	<u>2,436,871</u>	<u>2,441,108</u>	<u>2,382,300</u>	<u>58,808</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>(791,871)</u>	<u>(796,108)</u>	<u>(950,768)</u>	<u>(154,660)</u>
Other Financing Sources				
Advances In	0	0	192,000	192,000
Transfers In	710,761	710,761	673,762	(36,999)
<i>Total Other Financing Sources</i>	<u>710,761</u>	<u>710,761</u>	<u>865,762</u>	<u>155,001</u>
<i>Net Changes in Fund Balance</i>	(81,110)	(85,347)	(85,006)	341
<i>Fund Balance Beginning of Year</i>	78,598	78,598	78,598	0
Prior Year Encumbrances Appropriated	33,127	33,127	33,127	0
<i>Fund Balance End of Year</i>	<u><u>\$30,615</u></u>	<u><u>\$26,378</u></u>	<u><u>\$26,719</u></u>	<u><u>\$341</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$2,380,000	\$2,380,000	\$1,801,149	(\$578,851)
Intergovernmental	1,798,119	1,868,055	2,305,118	437,063
Interest	0	0	448	448
Other	60,200	60,200	75,368	15,168
<i>Total Revenues</i>	<u>4,238,319</u>	<u>4,308,255</u>	<u>4,182,083</u>	<u>(126,172)</u>
Expenditures				
Current:				
Health				
Personal Services	2,889,340	2,872,509	2,669,196	203,313
Materials and Supplies	31,540	32,143	25,831	6,312
Contractual Services	1,259,911	1,305,528	1,194,921	110,607
Capital Outlay	21,637	19,822	17,003	2,819
Other	59,022	64,845	49,926	14,919
<i>Total Expenditures</i>	<u>4,261,450</u>	<u>4,294,847</u>	<u>3,956,877</u>	<u>337,970</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(23,131)	13,408	225,206	211,798
Other Financing Uses				
Transfers Out	(90,000)	(90,000)	(90,000)	0
<i>Net Changes in Fund Balance</i>	(113,131)	(76,592)	135,206	211,798
<i>Fund Balance Beginning of Year</i>	852,902	852,902	852,902	0
Prior Year Encumbrances Appropriated	87,085	87,085	87,085	0
<i>Fund Balance End of Year</i>	<u>\$826,856</u>	<u>\$863,395</u>	<u>\$1,075,193</u>	<u>\$211,798</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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$144,120	\$144,120	\$139,463	(\$4,657)
Intergovernmental	51,363	51,363	50,737	(626)
<i>Total Revenues</i>	<u>195,483</u>	<u>195,483</u>	<u>190,200</u>	<u>(5,283)</u>
Expenses				
Personal Services	23,250	23,250	22,973	277
Materials and Supplies	7,550	7,300	2,842	4,458
Contractual Services	201,513	232,590	206,249	26,341
Capital Outlay	3,500	6,354	4,402	1,952
Other	16,500	16,675	8,281	8,394
<i>Total Expenses</i>	<u>252,313</u>	<u>286,169</u>	<u>244,747</u>	<u>41,422</u>
<i>Excess of Revenues Under Expenses</i>	(56,830)	(90,686)	(54,547)	36,139
Advances Out	0	0	(880)	(880)
Transfers Out	(39,500)	(40,380)	(24,751)	15,629
<i>Net Changes in Fund Balance</i>	(96,330)	(131,066)	(80,178)	50,888
<i>Fund Balance Beginning of Year</i>	176,301	176,301	176,301	0
Prior Year Outstanding Advances	(880)	(880)	0	880
Prior Year Encumbrances Appropriated	11,200	11,200	11,200	0
<i>Fund Balance End of Year</i>	<u>\$90,291</u>	<u>\$55,555</u>	<u>\$107,323</u>	<u>\$51,768</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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Rent	\$850,000	\$850,000	\$678,794	(\$171,206)
Other	0	0	22,971	22,971
<i>Total Revenues</i>	<u>850,000</u>	<u>850,000</u>	<u>701,765</u>	<u>(148,235)</u>
Expenses				
Contractual Services	0	10,000	4,875	5,125
Capital Outlay	0	1,328	1,328	0
Other	2,000	672	169	503
<i>Total Expenses</i>	2,000	12,000	6,372	5,628
<i>Excess of Revenues Over Expenses</i>	848,000	838,000	695,393	(142,607)
Transfers In	0	0	396	396
Transfers Out	(701,000)	(731,109)	(730,695)	414
<i>Net Changes in Fund Balance</i>	147,000	106,891	(34,906)	(141,797)
<i>Fund Balance Beginning of Year</i>	<u>422,231</u>	<u>422,231</u>	<u>422,231</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$569,231</u>	<u>\$529,122</u>	<u>\$387,325</u>	<u>(\$141,797)</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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$24,250	\$24,250	\$27,229	\$2,979
Expenditures				
Current:				
General Government - Judicial				
Common Pleas Court				
Materials and Supplies	1,010	1,010	468	542
Contractual Services	1,700	1,700	1,200	500
Capital Outlay	20,200	20,200	11,863	8,337
Juvenile Court				
Materials and Supplies	500	500	0	500
Contractual Services	3,000	3,000	1,000	2,000
Capital Outlay	11,300	11,300	9,338	1,962
Probate Court				
Materials and Supplies	200	200	0	200
Contractual Services	6,000	1,000	1,000	0
Capital Outlay	4,000	10,202	10,202	0
Municipal Court				
Materials and Supplies	8,000	8,000	6,293	1,707
Contractual Services	13,500	13,500	6,242	7,258
Capital Outlay	41,995	39,695	38,726	969
<i>Total Expenditures</i>	<u>111,405</u>	<u>110,307</u>	<u>86,332</u>	<u>23,975</u>
<i>Net Changes in Fund Balance</i>	(87,155)	(86,057)	(59,103)	26,954
<i>Fund Balance Beginning of Year</i>	306,311	306,311	306,311	0
Prior Year Encumbrances Appropriated	<u>11,495</u>	<u>11,495</u>	<u>11,495</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$230,651</u>	<u>\$231,749</u>	<u>\$258,703</u>	<u>\$26,954</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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$105,000	\$105,000	\$144,079	\$39,079
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	130,300	130,300	124,294	6,006
Materials and Supplies	5,150	5,000	2,598	2,402
Contractual Services	35,725	35,670	22,974	12,696
Capital Outlay	3,700	3,700	277	3,423
Other	8,500	8,500	198	8,302
<i>Total Expenditures</i>	<u>183,375</u>	<u>183,170</u>	<u>150,341</u>	<u>32,829</u>
<i>Net Changes in Fund Balance</i>	(78,375)	(78,170)	(6,262)	71,908
<i>Fund Balance Beginning of Year</i>	78,019	78,019	78,019	0
Prior Year Encumbrances Appropriated	<u>375</u>	<u>375</u>	<u>375</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$19</u></u>	<u><u>\$224</u></u>	<u><u>\$72,132</u></u>	<u><u>\$71,908</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$507,550	\$507,550	\$404,776	(\$102,774)
Interest	0	0	120	120
Other	3,000	3,000	6,294	3,294
<i>Total Revenues</i>	510,550	510,550	411,190	(99,360)
Expenditures				
Current:				
Public Works				
Contractual Services	452,982	447,482	348,567	98,915
<i>Excess of Revenues Over Expenditures</i>	57,568	63,068	62,623	(445)
Other Financing Sources (Uses)				
Advances In	0	0	36,061	36,061
Advances Out	0	0	(132,852)	(132,852)
<i>Total Other Financing Sources (Uses)</i>	0	0	(96,791)	(96,791)
<i>Net Changes in Fund Balance</i>	57,568	63,068	(34,168)	(97,236)
<i>Fund Balance Beginning of Year</i>	49,872	49,872	49,872	0
Prior Year Outstanding Advances	(139,402)	(139,402)	0	139,402
Prior Year Encumbrances Appropriated	41,834	41,834	41,834	0
<i>Fund Balance End of Year</i>	<u>\$9,872</u>	<u>\$15,372</u>	<u>\$57,538</u>	<u>\$42,166</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Concealed Handgun Expense Fund
For the Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Licenses and Permits	\$5,000	\$5,000	\$12,358	\$7,358
Expenditures				
Current:				
Public Safety				
Materials and Supplies	2,000	2,000	500	1,500
Contractual Services	9,200	8,795	6,604	2,191
<i>Total Expenditures</i>	<u>11,200</u>	<u>10,795</u>	<u>7,104</u>	<u>3,691</u>
<i>Net Changes in Fund Balance</i>	(6,200)	(5,795)	5,254	11,049
<i>Fund Balance Beginning of Year</i>	15,570	15,570	15,570	0
Prior Year Encumbrances Appropriated	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10,570</u></u>	<u><u>\$10,975</u></u>	<u><u>\$22,024</u></u>	<u><u>\$11,049</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Council on Aging Levy Fund
For the Year Ended December 31, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$427,700	\$427,700	\$308,769	(\$118,931)
Intergovernmental	0	0	112,691	112,691
<i>Total Revenues</i>	427,700	427,700	421,460	(6,240)
Expenditures				
Current:				
Human Services				
Contractual Services	427,700	427,700	421,459	6,241
<i>Net Changes in Fund Balance</i>	0	0	1	1
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$1	\$1

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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$93,000	\$93,000	\$68,196	(\$24,804)
Other	1,000	1,000	1,159	159
<i>Total Revenues</i>	<u>94,000</u>	<u>94,000</u>	<u>69,355</u>	<u>(24,645)</u>
Expenditures				
Current:				
Public Safety				
Materials and Supplies	76,298	75,698	60,303	15,395
Contractual Services	11,144	11,144	11,144	0
Capital Outlay	10,000	10,000	0	10,000
<i>Total Expenditures</i>	<u>97,442</u>	<u>96,842</u>	<u>71,447</u>	<u>25,395</u>
<i>Net Changes in Fund Balance</i>	(3,442)	(2,842)	(2,092)	750
<i>Fund Balance Beginning of Year</i>	36,996	36,996	36,996	0
Prior Year Encumbrances Appropriated	2,442	2,442	2,442	0
<i>Fund Balance End of Year</i>	<u><u>\$35,996</u></u>	<u><u>\$36,596</u></u>	<u><u>\$37,346</u></u>	<u><u>\$750</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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$180,000	\$180,000	\$168,759	(\$11,241)
Intergovernmental	736,625	736,625	647,730	(88,895)
Other	175,000	175,000	141,415	(33,585)
<i>Total Revenues</i>	<u>1,091,625</u>	<u>1,091,625</u>	<u>957,904</u>	<u>(133,721)</u>
Expenditures				
Current:				
Human Services				
Personal Services	722,405	734,300	727,621	6,679
Contractual Services	140,365	139,817	121,106	18,711
Capital Outlay	0	2,574	2,574	0
Other	263,924	249,805	228,650	21,155
<i>Total Expenditures</i>	<u>1,126,694</u>	<u>1,126,496</u>	<u>1,079,951</u>	<u>46,545</u>
<i>Net Changes in Fund Balance</i>	(35,069)	(34,871)	(122,047)	(87,176)
<i>Fund Balance Beginning of Year</i>	249,659	249,659	249,659	0
Prior Year Encumbrances Appropriated	14,239	14,239	14,239	0
<i>Fund Balance End of Year</i>	<u>\$228,829</u>	<u>\$229,027</u>	<u>\$141,851</u>	<u>(\$87,176)</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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$133,500	\$133,500	\$135,567	\$2,067
Fines and Forfeitures	1,000	1,000	954	(46)
<i>Total Revenues</i>	<u>134,500</u>	<u>134,500</u>	<u>136,521</u>	<u>2,021</u>
Expenditures				
Current:				
Health				
Personal Services	80,787	80,224	77,806	2,418
Materials and Supplies	7,200	7,523	5,645	1,878
Contractual Services	28,000	31,185	30,185	1,000
Capital Outlay	1,000	2,400	2,292	108
Other	17,500	13,700	1,497	12,203
<i>Total Expenditures</i>	<u>134,487</u>	<u>135,032</u>	<u>117,425</u>	<u>17,607</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	13	(532)	19,096	19,628
Other Financing Uses				
Transfers Out	(5,000)	(5,000)	0	5,000
<i>Net Changes in Fund Balance</i>	(4,987)	(5,532)	19,096	24,628
<i>Fund Balance Beginning of Year</i>	41,715	41,715	41,715	0
Prior Year Encumbrances Appropriated	796	796	796	0
<i>Fund Balance End of Year</i>	<u>\$37,524</u>	<u>\$36,979</u>	<u>\$61,607</u>	<u>\$24,628</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, 2009

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Fines and Forfeitures	\$7,000	\$7,000	\$0	(\$7,000)
Expenditures				
Current:				
General Government - Judicial				
Contractual Services	11,224	23,115	20,436	2,679
Capital Outlay	24,901	12,902	8,402	4,500
<i>Total Expenditures</i>	<u>36,125</u>	<u>36,017</u>	<u>28,838</u>	<u>7,179</u>
<i>Net Changes in Fund Balance</i>	(29,125)	(29,017)	(28,838)	179
<i>Fund Balance Beginning of Year</i>	31,128	31,128	31,128	0
Prior Year Encumbrances Appropriated	8,825	8,825	8,825	0
<i>Fund Balance End of Year</i>	<u><u>\$10,828</u></u>	<u><u>\$10,936</u></u>	<u><u>\$11,115</u></u>	<u><u>\$179</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	Variance With Final Budget Over (Under)
Revenues				
Special Assessments	\$100,000	\$100,000	\$74,479	(\$25,521)
Expenditures				
Current:				
Public Works				
Other	<u>127,700</u>	<u>199,005</u>	<u>112,318</u>	<u>86,687</u>
<i>Net Changes in Fund Balance</i>	(27,700)	(99,005)	(37,839)	61,166
<i>Fund Balance Beginning of Year</i>	<u>212,163</u>	<u>212,163</u>	<u>212,163</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$184,463</u></u>	<u><u>\$113,158</u></u>	<u><u>\$174,324</u></u>	<u><u>\$61,166</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Collection Fund
For the Year Ended December 31, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$60,000	\$71,538	\$91,386	\$19,848
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Treasurer				
Personal Services	58,450	58,450	54,357	4,093
Materials and Supplies	8,000	5,000	2,721	2,279
Contractual Services	3,540	3,540	872	2,668
Capital Outlay	3,000	9,150	8,253	897
Other	2,700	2,700	1,000	1,700
Prosecutor				
Personal Services	16,583	16,583	16,431	152
Materials and Supplies	202	202	0	202
Contractual Services	8,506	10,606	9,000	1,606
Capital Outlay	2,071	971	892	79
Other	3,038	11,638	7,516	4,122
<i>Total Expenditures</i>	106,090	118,840	101,042	17,798
<i>Net Changes in Fund Balance</i>	(46,090)	(47,302)	(9,656)	37,646
<i>Fund Balance Beginning of Year</i>	52,018	52,018	52,018	0
Prior Year Encumbrances Appropriated	2,900	2,900	2,900	0
<i>Fund Balance End of Year</i>	\$8,828	\$7,616	\$45,262	\$37,646

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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$761,650	\$761,650	\$67,500	(\$694,150)
Interest	0	0	7	7
<i>Total Revenues</i>	<u>761,650</u>	<u>761,650</u>	<u>67,507</u>	<u>(694,143)</u>
Expenditures				
Current:				
Economic Development				
Personal Services	66,350	80,330	80,027	303
Materials and Supplies	1,500	1,500	964	536
Contractual Services	753,949	753,949	76,174	677,775
Capital Outlay	1,000	1,000	53	947
Other	5,300	4,570	356	4,214
<i>Total Expenditures</i>	<u>828,099</u>	<u>841,349</u>	<u>157,574</u>	<u>683,775</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	<u>(66,449)</u>	<u>(79,699)</u>	<u>(90,067)</u>	<u>(10,368)</u>
Other Financing Sources				
Transfers In	25,000	25,000	0	(25,000)
Advances In	0	0	75,137	75,137
<i>Total Other Financing Sources</i>	<u>25,000</u>	<u>25,000</u>	<u>75,137</u>	<u>50,137</u>
<i>Net Changes in Fund Balance</i>	(41,449)	(54,699)	(14,930)	39,769
<i>Fund Balance Beginning of Year</i>	54,601	54,601	54,601	0
Prior Year Encumbrances Appropriated	98	98	98	0
<i>Fund Balance End of Year</i>	<u>\$13,250</u>	<u>\$0</u>	<u>\$39,769</u>	<u>\$39,769</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, 2009*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$1,200	\$1,200	\$1,247	\$47
Expenditures				
Current:				
General Government - Judicial				
Capital Outlay	10,000	10,000	0	10,000
<i>Net Changes in Fund Balance</i>	(8,800)	(8,800)	1,247	10,047
<i>Fund Balance Beginning of Year</i>	11,226	11,226	11,226	0
<i>Fund Balance End of Year</i>	<u>\$2,426</u>	<u>\$2,426</u>	<u>\$12,473</u>	<u>\$10,047</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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$9,393	\$9,393	\$9,393	\$0
Intergovernmental	40,000	99,577	50,748	(48,829)
Other	17,458	17,458	12,050	(5,408)
<i>Total Revenues</i>	<u>66,851</u>	<u>126,428</u>	<u>72,191</u>	<u>(54,237)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	121,751	121,751	119,566	2,185
Materials and Supplies	2,255	4,755	3,577	1,178
Contractual Services	6,490	21,152	5,956	15,196
Capital Outlay	24,233	76,697	51,664	25,033
Other	8,300	17,265	13,435	3,830
<i>Total Expenditures</i>	<u>163,029</u>	<u>241,620</u>	<u>194,198</u>	<u>47,422</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>(96,178)</u>	<u>(115,192)</u>	<u>(122,007)</u>	<u>(6,815)</u>
Other Financing Sources				
Advances In	0	0	20,000	20,000
Transfers In	75,000	75,000	150,000	75,000
<i>Total Other Financing Sources</i>	<u>75,000</u>	<u>75,000</u>	<u>170,000</u>	<u>95,000</u>
<i>Net Changes in Fund Balance</i>	(21,178)	(40,192)	47,993	88,185
<i>Fund Balance Beginning of Year</i>	109,964	109,964	109,964	0
Prior Year Encumbrances Appropriated	20,777	20,777	20,777	0
<i>Fund Balance End of Year</i>	<u><u>\$109,563</u></u>	<u><u>\$90,549</u></u>	<u><u>\$178,734</u></u>	<u><u>\$88,185</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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$250,727	\$250,727	\$251,192	\$465
Expenditures				
Current:				
Public Safety				
Personal Services	93,165	95,745	87,887	7,858
Materials and Supplies	7,981	8,517	5,073	3,444
Contractual Services	181,090	221,729	190,289	31,440
Capital Outlay	44,843	23,491	23,382	109
Other	18,588	19,296	13,046	6,250
<i>Total Expenditures</i>	<u>345,667</u>	<u>368,778</u>	<u>319,677</u>	<u>49,101</u>
<i>Net Changes in Fund Balance</i>	(94,940)	(118,051)	(68,485)	49,566
<i>Fund Balance Beginning of Year</i>	176,201	176,201	176,201	0
Prior Year Encumbrances Appropriated	<u>54,552</u>	<u>54,552</u>	<u>54,552</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$135,813</u></u>	<u><u>\$112,702</u></u>	<u><u>\$162,268</u></u>	<u><u>\$49,566</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Help America Vote Act Fund
For the Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Intergovernmental	\$0	\$269	\$782	\$513
Expenditures				
Current:				
General Government-				
Legislative and Executive				
Capital Outlay	0	269	269	0
Other	0	640	640	0
<i>Total Expenditures</i>	0	909	909	0
<i>Net Changes in Fund Balance</i>	0	(640)	(127)	513
<i>Fund Balance Beginning of Year</i>	640	640	640	0
<i>Fund Balance End of Year</i>	<u>\$640</u>	<u>\$0</u>	<u>\$513</u>	<u>\$513</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Driver Alcohol Treatment Fund
For the Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Fines and Forfeitures	\$9,291	\$9,291	\$21,052	\$11,761
Expenditures				
Current:				
General Government - Judicial				
Contractual Services	<u>53,000</u>	<u>53,000</u>	<u>20,242</u>	<u>32,758</u>
<i>Net Changes in Fund Balance</i>	(43,709)	(43,709)	810	44,519
<i>Fund Balance Beginning of Year</i>	<u>56,089</u>	<u>56,089</u>	<u>56,089</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$12,380</u></u>	<u><u>\$12,380</u></u>	<u><u>\$56,899</u></u>	<u><u>\$44,519</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Driver Interlock and Alcohol Monitoring Fund
For the Year Ended December 31, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$0	\$0	\$3,208	\$3,208
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	0	3,208	3,208
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$3,208	\$3,208

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, 2009

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Charges for Services	\$8,000	\$8,000	\$7,270	(\$730)
Expenditures				
Current:				
General Government - Judicial				
Other	<u>18,500</u>	<u>21,600</u>	<u>19,503</u>	<u>2,097</u>
<i>Net Changes in Fund Balance</i>	(10,500)	(13,600)	(12,233)	1,367
<i>Fund Balance Beginning of Year</i>	10,502	10,502	10,502	0
Prior Year Encumbrances Appropriated	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,002</u></u>	<u><u>\$902</u></u>	<u><u>\$2,269</u></u>	<u><u>\$1,367</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Enforcement Assistance Fund
For the Year Ended December 31, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$1,000	\$1,000	\$3,920	\$2,920
Expenditures				
Current:				
Public Safety				
Contractual Services	4,000	4,000	0	4,000
Other	1,000	1,000	0	1,000
<i>Total Expenditures</i>	5,000	5,000	0	5,000
<i>Net Changes in Fund Balance</i>	(4,000)	(4,000)	3,920	7,920
<i>Fund Balance Beginning of Year</i>	4,700	4,700	4,700	0
<i>Fund Balance End of Year</i>	\$700	\$700	\$8,620	\$7,920

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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Safety				
Other	0	603	603	0
<i>Net Changes in Fund Balance</i>	0	(603)	(603)	0
<i>Fund Balance Beginning of Year</i>	603	603	603	0
<i>Fund Balance End of Year</i>	<u>\$603</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
Law Enforcement Overtime Project Fund
For the Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Intergovernmental	\$25,589	\$29,837	\$25,186	(\$4,651)
Expenditures				
Current:				
Public Safety				
Personal Services	<u>19,385</u>	<u>25,247</u>	<u>24,183</u>	<u>1,064</u>
<i>Net Changes in Fund Balance</i>	6,204	4,590	1,003	(3,587)
<i>Fund Balance Beginning of Year</i>	18,880	18,880	18,880	0
Prior Year Outstanding Advances	<u>(23,470)</u>	<u>(23,470)</u>	<u>0</u>	<u>23,470</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,614</u></u>	<u><u>\$0</u></u>	<u><u>\$19,883</u></u>	<u><u>\$19,883</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Library Resource Fund
For the Year Ended December 31, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$0	\$0	\$7,372	\$7,372
Other	0	0	61,366	61,366
<i>Total Revenues</i>	0	0	68,738	68,738
Expenditures	0	0	0	0
<i>Net Changes in Fund Balances</i>	0	0	68,738	68,738
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$68,738	\$68,738

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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$3,000	\$3,000	\$7,643	\$4,643
Expenditures				
Current:				
General Government - Judicial				
Common Pleas Court				
Materials and Supplies	500	500	0	500
Contractual Services	7,328	7,305	5,405	1,900
Capital Outlay	3,000	3,000	0	3,000
Other	1,500	1,500	0	1,500
Municipal Court				
Contractual Services	2,000	2,000	0	2,000
<i>Total Expenditures</i>	<u>14,328</u>	<u>14,305</u>	<u>5,405</u>	<u>8,900</u>
<i>Net Changes in Fund Balances</i>	(11,328)	(11,305)	2,238	13,543
<i>Fund Balance Beginning of Year</i>	23,648	23,648	23,648	0
Prior Year Encumbrances Appropriated	428	428	428	0
<i>Fund Balance End of Year</i>	<u><u>\$12,748</u></u>	<u><u>\$12,771</u></u>	<u><u>\$26,314</u></u>	<u><u>\$13,543</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Municipal Court Probation Officer Fund
For the Year Ended December 31, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$61,672	\$61,672	\$78,929	\$17,257
Expenditures				
Current:				
General Government - Judicial				
Personal Services	73,035	73,035	68,910	4,125
Other	12,250	12,234	4,463	7,771
<i>Total Expenditures</i>	85,285	85,269	73,373	11,896
<i>Net Changes in Fund Balance</i>	(23,613)	(23,597)	5,556	29,153
<i>Fund Balance Beginning of Year</i>	74,356	74,356	74,356	0
Prior Year Encumbrances Appropriated	250	250	250	0
<i>Fund Balance End of Year</i>	\$50,993	\$51,009	\$80,162	\$29,153

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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$620,583	\$638,383	\$561,023	(\$77,360)
Intergovernmental	118,681	118,681	195,206	76,525
<i>Total Revenues</i>	739,264	757,064	756,229	(835)
Expenditures				
Current:				
Intergovernmental				
Contractual Services	739,264	757,064	756,229	835
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ohio Childrens Trust Fund
For the Year Ended December 31, 2009

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

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Operation Road Patrol Fund
For the Year Ended December 31, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$207,328	\$207,328	\$0	(\$207,328)
Expenditures				
Current:				
Public Safety				
Contractual Services	207,328	207,328	30	207,298
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	0	0	(30)	(30)
Other Financing Sources				
Advances In	0	0	30	30
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Probate Court Fund
For the Year Ended December 31, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$250	\$250	\$275	\$25
Expenditures				
Current:				
General Government - Judicial				
Materials and Supplies	100	100	0	100
Other	150	150	0	150
<i>Total Expenditures</i>	250	250	0	250
<i>Net Changes in Fund Balance</i>	0	0	275	275
<i>Fund Balance Beginning of Year</i>	5,387	5,387	5,387	0
<i>Fund Balance End of Year</i>	\$5,387	\$5,387	\$5,662	\$275

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, 2009

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Interest	\$7,500	\$7,500	\$4,038	(\$3,462)
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	15,867	15,867	15,744	123
Materials and Supplies	2,000	2,000	1,488	512
Capital Outlay	1,000	3,550	3,442	108
Other	2,250	2,250	766	1,484
<i>Total Expenditures</i>	<u>21,117</u>	<u>23,667</u>	<u>21,440</u>	<u>2,227</u>
<i>Net Changes in Fund Balance</i>	(13,617)	(16,167)	(17,402)	(1,235)
<i>Fund Balance Beginning of Year</i>	<u>67,579</u>	<u>67,579</u>	<u>67,579</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$53,962</u></u>	<u><u>\$51,412</u></u>	<u><u>\$50,177</u></u>	<u><u>(\$1,235)</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$375,000	\$375,000	\$461,901	\$86,901
Intergovernmental	0	0	50,860	50,860
Other	5,000	5,000	4,420	(580)
<i>Total Revenues</i>	<u>380,000</u>	<u>380,000</u>	<u>517,181</u>	<u>137,181</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	265,002	265,002	240,259	24,743
Materials and Supplies	14,492	13,785	13,426	359
Contractual Services	301,274	295,887	214,479	81,408
Capital Outlay	36,175	39,511	39,265	246
Other	11,900	11,454	5,069	6,385
<i>Total Expenditures</i>	<u>628,843</u>	<u>625,639</u>	<u>512,498</u>	<u>113,141</u>
<i>Net Changes in Fund Balance</i>	(248,843)	(245,639)	4,683	250,322
<i>Fund Balance Beginning of Year</i>	913,015	913,015	913,015	0
Prior Year Encumbrances Appropriated	<u>109,249</u>	<u>109,249</u>	<u>109,249</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$773,421</u></u>	<u><u>\$776,625</u></u>	<u><u>\$1,026,947</u></u>	<u><u>\$250,322</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, 2009

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Charges for Services	\$22,000	\$22,000	\$23,472	\$1,472
Expenditures				
Current:				
General Government - Legislative and Executive Contractual Services	<u>39,838</u>	<u>39,838</u>	<u>39,838</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	(17,838)	(17,838)	(16,366)	1,472
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	<u>17,838</u>	<u>17,838</u>	<u>17,838</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1,472</u></u>	<u><u>\$1,472</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Revolving Loan Fund
For the Year Ended December 31, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$0	\$0	\$2,103	\$2,103
Other	0	0	3,145	3,145
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>5,248</u>	<u>5,248</u>
Expenditures				
Current:				
Public Works				
Contractual Services	2,500	2,500	0	2,500
Other	0	60,000	60,000	0
<i>Total Expenditures</i>	<u>2,500</u>	<u>62,500</u>	<u>60,000</u>	<u>2,500</u>
<i>Net Changes in Fund Balance</i>	(2,500)	(62,500)	(54,752)	7,748
<i>Fund Balance Beginning of Year</i>	<u>62,656</u>	<u>62,656</u>	<u>62,656</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$60,156</u></u>	<u><u>\$156</u></u>	<u><u>\$7,904</u></u>	<u><u>\$7,748</u></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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$0	\$0	\$1,750	\$1,750
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	0	1,750	1,750
<i>Fund Balance Beginning of Year</i>	8,000	8,000	8,000	0
<i>Fund Balance End of Year</i>	<u>\$8,000</u>	<u>\$8,000</u>	<u>\$9,750</u>	<u>\$1,750</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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$22,000	\$22,000	\$15,558	(\$6,442)
Fines and Forfeitures	300	300	3,427	3,127
<i>Total Revenues</i>	<u>22,300</u>	<u>22,300</u>	<u>18,985</u>	<u>(3,315)</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	12,847	13,522	13,426	96
Contractual Services	1,500	1,500	686	814
Capital Outlay	3,000	3,000	2,829	171
Other	1,500	825	0	825
<i>Total Expenditures</i>	<u>18,847</u>	<u>18,847</u>	<u>16,941</u>	<u>1,906</u>
<i>Net Changes in Fund Balance</i>	3,453	3,453	2,044	(1,409)
<i>Fund Balance Beginning of Year</i>	<u>74,501</u>	<u>74,501</u>	<u>74,501</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$77,954</u></u>	<u><u>\$77,954</u></u>	<u><u>\$76,545</u></u>	<u><u>(\$1,409)</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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$125,000	\$125,000	\$142,757	\$17,757
Fines and Forfeitures	0	0	3,862	3,862
Other	0	0	270	270
<i>Total Revenues</i>	<u>125,000</u>	<u>125,000</u>	<u>146,889</u>	<u>21,889</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	76,012	76,012	72,078	3,934
Contractual Services	3,000	3,000	240	2,760
Capital Outlay	25,000	25,000	12,961	12,039
Other	5,000	8,604	5,126	3,478
<i>Total Expenditures</i>	<u>109,012</u>	<u>112,616</u>	<u>90,405</u>	<u>22,211</u>
<i>Net Changes in Fund Balance</i>	15,988	12,384	56,484	44,100
<i>Fund Balance Beginning of Year</i>	<u>250,688</u>	<u>250,688</u>	<u>250,688</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$266,676</u></u>	<u><u>\$263,072</u></u>	<u><u>\$307,172</u></u>	<u><u>\$44,100</u></u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Special Projects-Common Pleas Fund
 For the Year Ended December 31, 2009*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$20,000	\$20,000	\$33,135	\$13,135
Expenditures				
Current:				
General Government - Judicial				
Contractual Services	500	500	0	500
Capital Outlay	10,000	10,000	2,835	7,165
Other	10,000	10,000	0	10,000
<i>Total Expenditures</i>	<u>20,500</u>	<u>20,500</u>	<u>2,835</u>	<u>17,665</u>
<i>Net Changes in Fund Balance</i>	(500)	(500)	30,300	30,800
<i>Fund Balance Beginning of Year</i>	<u>104,030</u>	<u>104,030</u>	<u>104,030</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$103,530</u></u>	<u><u>\$103,530</u></u>	<u><u>\$134,330</u></u>	<u><u>\$30,800</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Solid Waste Management District Fund
For the Year Ended December 31, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$915,000	\$915,000	\$898,141	(\$16,859)
Other	75,000	75,000	50,852	(24,148)
<i>Total Revenues</i>	<u>990,000</u>	<u>990,000</u>	<u>948,993</u>	<u>(41,007)</u>
Expenditures				
Current:				
Health				
Personal Services	270,200	270,200	249,759	20,441
Materials and Supplies	50,063	45,939	37,647	8,292
Contractual Services	1,040,334	1,075,202	1,042,538	32,664
Capital Outlay	72,643	114,004	113,957	47
Other	31,249	26,508	16,681	9,827
<i>Total Expenditures</i>	<u>1,464,489</u>	<u>1,531,853</u>	<u>1,460,582</u>	<u>71,271</u>
<i>Net Changes in Fund Balance</i>	(474,489)	(541,853)	(511,589)	30,264
<i>Fund Balance Beginning of Year</i>	1,170,568	1,170,568	1,170,568	0
Prior Year Encumbrances Appropriated	50,989	50,989	50,989	0
<i>Fund Balance End of Year</i>	<u>\$747,068</u>	<u>\$679,704</u>	<u>\$709,968</u>	<u>\$30,264</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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$20,550	\$20,550	\$16,700	(\$3,850)
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	23,673	29,891	29,511	380
Materials and Supplies	5,000	5,000	0	5,000
Other	14,850	14,850	8,350	6,500
<i>Total Expenditures</i>	<u>43,523</u>	<u>49,741</u>	<u>37,861</u>	<u>11,880</u>
<i>Net Changes in Fund Balance</i>	(22,973)	(29,191)	(21,161)	8,030
<i>Fund Balance Beginning of Year</i>	<u>36,366</u>	<u>36,366</u>	<u>36,366</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$13,393</u></u>	<u><u>\$7,175</u></u>	<u><u>\$15,205</u></u>	<u><u>\$8,030</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Victims of Crime Fund
For the Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Intergovernmental	\$44,000	\$44,000	\$38,465	(\$5,535)
Expenditures				
Current:				
Public Safety				
Personal Services	56,909	56,909	55,544	1,365
Materials and Supplies	309	309	116	193
Contractual Services	550	550	0	550
Capital Outlay	515	515	0	515
Other	2,270	2,270	410	1,860
<i>Total Expenditures</i>	<u>60,553</u>	<u>60,553</u>	<u>56,070</u>	<u>4,483</u>
<i>Excess of Revenues Under Expenditures</i>	(16,553)	(16,553)	(17,605)	(1,052)
Other Financing Sources				
Transfers In	12,000	12,000	23,829	11,829
<i>Net Changes in Fund Balance</i>	(4,553)	(4,553)	6,224	10,777
<i>Fund Balance Beginning of Year</i>	<u>8,386</u>	<u>8,386</u>	<u>8,386</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,833</u></u>	<u><u>\$3,833</u></u>	<u><u>\$14,610</u></u>	<u><u>\$10,777</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Wireless E-911 Fund
For the Year Ended December 31, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$80,000	\$80,000	\$97,033	\$17,033
Expenditures				
Current:				
Public Safety				
Contractual Services	335,744	72,125	40,799	31,326
Capital Outlay	0	263,619	261,877	1,742
<i>Total Expenditures</i>	<u>335,744</u>	<u>335,744</u>	<u>302,676</u>	<u>33,068</u>
<i>Net Changes in Fund Balance</i>	(255,744)	(255,744)	(205,643)	50,101
<i>Fund Balance Beginning of Year</i>	<u>255,744</u>	<u>255,744</u>	<u>255,744</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$50,101</u></u>	<u><u>\$50,101</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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$371,123	\$371,123	\$371,123	\$0
Charges for Services	40,405	40,405	53,563	13,158
Rent	176,293	176,293	140,176	(36,117)
Other	0	0	14	14
<i>Total Revenues</i>	<u>587,821</u>	<u>587,821</u>	<u>564,876</u>	<u>(22,945)</u>
Expenditures				
Debt Service:				
Principal Retirement	1,202,500	1,202,500	1,202,478	22
Interest and Fiscal Charges	672,368	672,370	672,370	0
<i>Total Expenditures</i>	<u>1,874,868</u>	<u>1,874,870</u>	<u>1,874,848</u>	<u>22</u>
<i>Excess of Revenues Under Expenditures</i>	(1,287,047)	(1,287,049)	(1,309,972)	(22,923)
Other Financing Sources				
Transfers In	1,289,496	1,289,496	1,325,370	35,874
<i>Net Changes in Fund Balance</i>	2,449	2,447	15,398	12,951
<i>Fund Balance Beginning of Year</i>	<u>39,785</u>	<u>39,785</u>	<u>39,785</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$42,234</u></u>	<u><u>\$42,232</u></u>	<u><u>\$55,183</u></u>	<u><u>\$12,951</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Bridge Replacement Project Fund
For the Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Intergovernmental	\$70,875	\$70,875	\$47,556	(\$23,319)
Expenditures				
Capital Outlay				
Contractual Services	<u>70,875</u>	<u>70,875</u>	<u>47,556</u>	<u>23,319</u>
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Courthouse Renovation Fund
For the Year Ended December 31, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay				
Contractual Services	16,263	12,334	12,334	0
<i>Excess of Revenues Under Expenditures</i>	(16,263)	(12,334)	(12,334)	0
Other Financing Uses				
Transfers Out	0	(3,929)	(3,929)	0
<i>Total Other Financing Sources</i>	0	(3,929)	(3,929)	0
<i>Net Changes in Fund Balance</i>	(16,263)	(16,263)	(16,263)	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	16,263	16,263	16,263	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Dog and Kennel Capital Fund
For the Year Ended December 31, 2009

	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>	5,000	5,000	5,000	0
<i>Fund Balance End of Year</i>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</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, 2009

	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	0	(50)	(50)	0
<i>Net Changes in Fund Balance</i>	0	(50)	(50)	0
<i>Fund Balance Beginning of Year</i>	50	50	50	0
<i>Fund Balance End of Year</i>	<u>\$50</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
Fairview Manor Fund
For the Year Ended December 31, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay				
Contractual Services	0	80,500	80,176	324
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	0	(80,500)	(80,176)	324
Other Financing Sources				
Transfers In	0	5,500	5,500	0
<i>Net Changes in Fund Balance</i>	0	(75,000)	(74,676)	324
<i>Fund Balance Beginning of Year</i>	75,173	75,173	75,173	0
<i>Fund Balance End of Year</i>	<u>\$75,173</u>	<u>\$173</u>	<u>\$497</u>	<u>\$324</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, 2009

	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>	48,194	48,194	48,194	0
<i>Fund Balance End of Year</i>	<u>\$48,194</u>	<u>\$48,194</u>	<u>\$48,194</u>	<u>\$0</u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Job and Family Services Addition Fund
 For the Year Ended December 31, 2009*

	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	0	(15,552)	(15,552)	0
<i>Net Changes in Fund Balance</i>	0	(15,552)	(15,552)	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>\$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
Developmental Disabilities Capital Fund
For the Year Ended December 31, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
Revenues				
Expenditures				
Capital Outlay				
Materials and Supplies	1,000	2,500	174	2,326
Contractual Services	30,000	30,000	10,575	19,425
Capital Outlay	59,000	57,500	17,340	40,160
<i>Total Expenditures</i>	<u>90,000</u>	<u>90,000</u>	<u>28,089</u>	<u>61,911</u>
<i>Excess of Revenues Under Expenditures</i>	(90,000)	(90,000)	(28,089)	61,911
Other Financing Sources				
Transfers In	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	0	0	61,911	61,911
<i>Fund Balance Beginning of Year</i>	<u>173,206</u>	<u>173,206</u>	<u>173,206</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$173,206</u></u>	<u><u>\$173,206</u></u>	<u><u>\$235,117</u></u>	<u><u>\$61,911</u></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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$0	\$23,962	\$71,973	\$48,011
Expenditures				
Capital Outlay				
Other	0	24,625	24,625	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(663)	47,348	48,011
Other Financing Sources (Uses)				
Transfers In	55,000	55,000	6,989	(48,011)
Advances Out	0	0	(54,337)	(54,337)
Total Other Financing Sources (Uses)	55,000	55,000	(47,348)	(102,348)
<i>Net Changes in Fund Balance</i>	55,000	54,337	0	(54,337)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Outstanding Advances	(54,337)	(54,337)	0	54,337
<i>Fund Balance End of Year</i>	\$663	\$0	\$0	\$0

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, 2009

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
Revenues				
Expenditures				
Capital Outlay				
Contractual Services	0	14,556	14,556	0
Other	10,607	10,607	3,716	6,891
<i>Total Expenditures</i>	10,607	25,163	18,272	6,891
<i>Excess of Revenues Under Expenditures</i>	(10,607)	(25,163)	(18,272)	6,891
Other Financing Sources				
Transfers In	185,770	185,770	0	(185,770)
<i>Net Changes in Fund Balance</i>	175,163	160,607	(18,272)	(178,879)
<i>Fund Balance Beginning of Year</i>	7,964	7,964	7,964	0
Prior Year Outstanding Advances	(183,127)	(183,127)	0	183,127
Prior Year Encumbrances Appropriated	14,556	14,556	14,556	0
<i>Fund Balance End of Year</i>	\$14,556	\$0	\$4,248	\$4,248

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, 2009

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Charges for Services	\$2,750,000	\$2,750,000	\$3,349,216	\$599,216
Expenses				
Personal Services	8,434	8,434	8,390	44
Contractual Services	542,820	509,250	471,450	37,800
Capital Outlay	37	37	37	0
Claims	3,242,387	3,611,083	3,611,083	0
<i>Total Expenses</i>	<u>3,793,678</u>	<u>4,128,804</u>	<u>4,090,960</u>	<u>37,844</u>
<i>Net Changes in Fund Balance</i>	(1,043,678)	(1,378,804)	(741,744)	637,060
<i>Fund Balance Beginning of Year</i>	1,401,631	1,401,631	1,401,631	0
Prior Year Encumbrances Appropriated	<u>285,244</u>	<u>285,244</u>	<u>285,244</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$643,197</u></u>	<u><u>\$308,071</u></u>	<u><u>\$945,131</u></u>	<u><u>\$637,060</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, 2009*

	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>

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Schedules of Capital Assets Used in
Governmental Funds

Crawford County, Ohio
 Capital Assets Used in the Operation of Governmental Funds
 Schedule of Changes by Function
 For the Year Ended December 31, 2009

	Balance at December 31, 2008	Additions	Reductions	Balance at December 31, 2009
General Government				
Legislative and Executive	\$8,165,260	\$46,340	\$13,137	\$8,198,463
Judicial	2,686,325	35,747	0	2,722,072
Public Safety	13,237,557	381,510	0	13,619,067
Public Works	40,372,585	1,084,231	183,457	41,273,359
Health	2,308,456	129,585	17,628	2,420,413
Human Services	4,817,983	80,176	16,191	4,881,968
Total governmental funds capital assets	<u>\$71,588,166</u>	<u>\$1,757,589</u>	<u>\$230,413</u>	<u>\$73,115,342</u>

Crawford County, Ohio
 Capital Assets Used in the Operation of Governmental Funds
 Schedule by Source
 December 31, 2009

Governmental funds capital assets	
Land	\$686,015
Land Improvements	5,562,881
Construction in Progress	160,302
Buildings and Building Improvements	29,040,905
Improvements Other Than Buildings	10,000
Equipment	1,728,054
Vehicles	5,094,605
Furniture/Fixtures	280,933
Infrastructure	30,551,647
	\$73,115,342
	\$73,115,342
Investment in governmental funds capital assets by source	
General Fund Revenues	\$2,323,646
Federal Grants	563,291
State Grants	54,095
Special Revenue Funds Revenues	35,070,670
Note or Bonded Debt	28,296,149
Donations	6,807,491
	\$73,115,342
	\$73,115,342

Crawford County, Ohio
 Capital Assets Used in the Operation of Governmental Funds
 Schedule by Function
 December 31, 2009

	Total	Land	Land Improvements	Construction in Progress
General Government				
Legislative and Executive	\$8,198,463	\$93,297	\$0	\$0
Judicial	2,722,072	0	0	0
Public Safety	13,619,067	513,068	0	0
Public Works	41,273,359	62,500	5,562,881	160,302
Health	2,420,413	0	0	0
Human Services	4,881,968	17,150	0	0
Total governmental funds capital assets	<u>\$73,115,342</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>
\$7,832,327	\$10,000	\$137,596	\$28,392	\$96,851	\$0
2,486,451	0	106,771	35,747	93,103	0
11,038,798	0	1,209,192	858,009	0	0
1,320,891	0	37,091	3,578,047	0	30,551,647
2,105,006	0	10,225	305,182	0	0
4,257,432	0	227,179	289,228	90,979	0
<u>\$29,040,905</u>	<u>\$10,000</u>	<u>\$1,728,054</u>	<u>\$5,094,605</u>	<u>\$280,933</u>	<u>\$30,551,647</u>