

Mary Taylor, CPA
Auditor of State

CRAWFORD COUNTY

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CRAWFORD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007

<u>FEDERAL GRANTOR/ Pass Through Grantor Program Title</u>	<u>Pass Through Entity Number</u>	<u>Federal CFDA Number</u>	<u>Disbursements</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed Through the Ohio Department of Education</i>			
State Grants for Innovative Programs	071084-C2-S1-2007	84.298	\$ 112
<i>Special Education Cluster:</i>			
Special Education Grants to States	071084-6B-SF-2007/2008	84.027	42,087
Special Education Preschool Grants	071084-PG-S1-2007/2008	84.173	23,697
Total Special Education Cluster			65,784
<i>Passed Through the Ohio Department of Health</i>			
Special Education Grants for Infants and Families	01710021HG0108	84.181	23,240
Total U.S. Department of Education			89,136
<u>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Passed through the Ohio Department of Development</i>			
Community Development Block Grants/State's Program	B-C-05-017-1	14.228	52,154
Community Development Block Grants/State's Program	B-C-03-017-1	14.228	5,500
Community Development Block Grants/State's Program	B-F-03-017-1	14.228	275
Community Development Block Grants/State's Program	B-F-05-017-1	14.228	86,084
Community Development Block Grants/State's Program	B-F-06-017-1	14.228	24,542
Community Development Block Grants/State's Program	B-W-04-017-1	14.228	1,955
Total Community Development Block Grants/State's Program			170,510
HOME Investment Partnerships Program	B-C-05-017-2	14.239	94,843
Total U.S. Department of Housing and Urban Development			265,353
<u>U. S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed through the Ohio Emergency Management Agency</i>			
Emergency Management Performance Grants	2006-EM-E6-0042	97.042	13,510
Emergency Management Performance Grants	2007-EM-E7-0024	97.042	31,613
Total Emergency Management Performance Grants			45,123
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	FEMA-1580-DR-033-056AC	97.036	2,567
State Homeland Security Program (SHSP)	2006-GE-T6-0051	97.073	50,637
Total U.S. Department of Homeland Security - Homeland Security Grant Cluster			98,327
<u>U. S. DEPARTMENT OF TRANSPORTATION</u>			
<i>Passed through the Ohio Department of Public Safety</i>			
State and Community Highway Safety	34-6400-345	20.600	29,204
Total U.S. Department of Transportation			29,204
<u>U.S. DEPARTMENT OF JUSTICE</u>			
<i>Passed through Ohio Attorney General</i>			
Crime Victim Assistance	34-6400-345	16.575	41,608
Total U.S. Department of Justice			41,608
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant	34-6400-345	93.667	37,243
Medical Assistance Program	34-6400-345	93.778	
Active Treatment			367,705
Targeted Case Management			67,763
Total Medical Assistance Program			435,468
<i>Passed through Ohio Department of Jobs and Family Services</i>			
Child Welfare Services State Grants	34-6400-345	93.645	125,654
Chafee Foster Care Independence Program	34-6400-345	93.674	7,440
Total U.S. Department of Health and Human Services			605,805
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed through WIA Area 10</i>			
<i>WIA Cluster:</i>			
Workforce Investment Act -- Adult			62,755
Workforce Investment Act -- Adult Administrative			121,653
Workforce Investment Act -- Adult Total	34-6400-345	17.258	184,408
Workforce Investment Act -- Youth			9,228
Workforce Investment Act -- Youth Administrative			37,562
Workforce Investment Act -- Youth Total	34-6400-345	17.259	46,790
Workforce Investment Act -- Dislocated Workers			79,952
Workforce Investment Act -- Dislocated Workers Administrative			132,302
Workforce Investment Act -- Dislocated Workers Total	34-6400-345	17.260	212,254
Total U.S. Department of Labor - WIA Cluster			443,452
TOTAL FEDERAL AWARDS EXPENDITURES			\$ 1,572,885

The accompanying notes to this schedule are an integral part of this schedule.

CRAWFORD COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 2 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has established a revolving loan program to provide low-interest loans to businesses. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County through the Ohio Department of Development. The initial loan of this money was recorded as a disbursement in prior years and does not appear on the accompanying Federal Awards Expenditures Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by liens placed on personal property. At December 31, 2007, there are no outstanding loans under this program.

NOTE 3 - MATCHING REQUIREMENTS

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Crawford County, Ohio (the County), as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 13, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the Waycraft Workshop, Inc., the County's discretely presented component unit, as described in our opinion on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

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

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

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

We noted certain matters that we reported to the County's management in a separate letter dated June 13, 2008.

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Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note a certain noncompliance or other matter that we reported to the County's management in a separate letter dated June 13, 2008.

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

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

Mary Taylor, CPA
Auditor of State

June 13, 2008



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM, INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133, AND FEDERAL AWARDS EXPENDITURES SCHEDULE

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of County Commissioners:

Compliance

We have audited the compliance of Crawford County, Ohio (the County), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2007. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2007.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

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

Federal Awards Expenditures Schedule

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2007, and have issued our report thereon dated June 13, 2008, wherein we noted the financial statements of Waycraft Workshop, Inc., the County's discretely presented component unit, were audited by other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Mary Taylor, CPA
Auditor of State

June 13, 2008

CRAWFORD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2007

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Workforce Investment Act Cluster – CFDA # 17.258, 17.259 and 17.260 Medical Assistance Program – CFDA # 93.778
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

CRAWFORD COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2007

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2006-001	Force account projects	Yes	
2006-002	Timely deposits of municipal court fees	Yes	
2006-003	Housing of prisoner contracts	No	Partially Corrected – This comment has been repeated in the management letter.

Crawford County, Ohio

COMPREHENSIVE ANNUAL

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2007

Robin E. Hildebrand

CRAWFORD COUNTY AUDITOR

Prepared by:

Robyn M. Sheets

GAAP Coordinator

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

Robin Hildebrand



June 13, 2008

Crawford County Commissioners
Citizens of Crawford County

As County Auditor, I am pleased to present Crawford County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2007. This CAFR conforms to generally accepted accounting principles (GAAP), as applicable to governmental entities. State law requires that the County file basic financial statements with the Auditor of State within one hundred and fifty days after the close of the fiscal year. This published report fulfills that requirement and further provides an in-depth review of the County's financial activities.

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

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

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

PROFILE OF THE COUNTY

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

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

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

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

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

LOCAL ECONOMY

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

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

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

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

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

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

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

LONG-TERM FINANCIAL PLANNING

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

RELEVANT FINANCIAL POLICIES

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

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

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

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

MAJOR INITIATIVES

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

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

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Crawford County, Ohio for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2006.

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

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

ACKNOWLEDGEMENTS

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

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

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

Sincerely,



Robin E. Hildebrand
Crawford County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Crawford County
Ohio

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

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Oliver S. Cox

President

Jeffrey R. Emer

Executive Director

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

Board of Commissioners

Carl Watt (President)
Mohsen Ressallat
Gary Miller

Auditor

Robin E. Hildebrand

Treasurer

Gary Cole

Recorder

Karen Scott

Clerk of Courts

Sue E. Seevers

Coroner

Michael Johnson

Engineer

Cecil Newcome

Prosecuting Attorney

Stanley E. Flegm

Sheriff

Ronny J. Shawber

Common Pleas Court Judge

Russell Wiseman

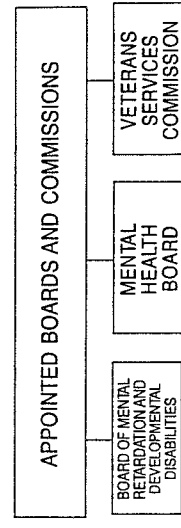
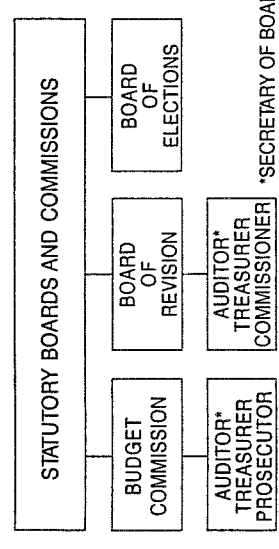
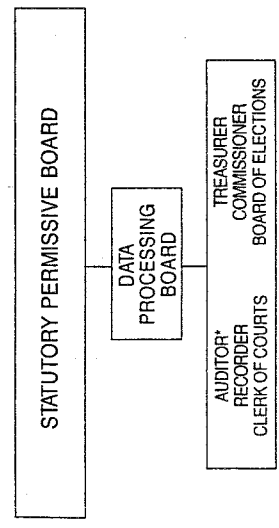
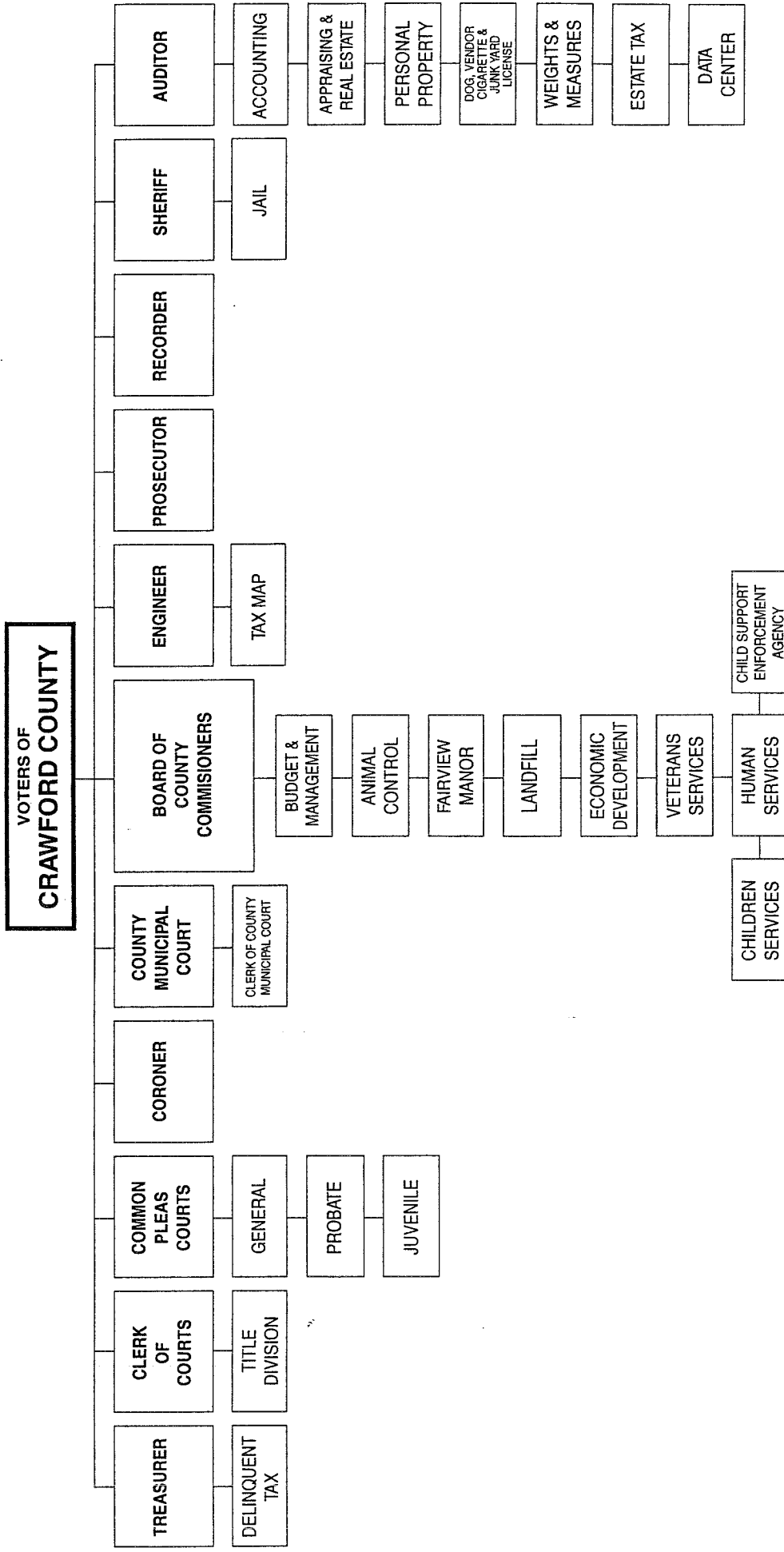
Probate/Juvenile Court Judge

Steven D. Eckstein

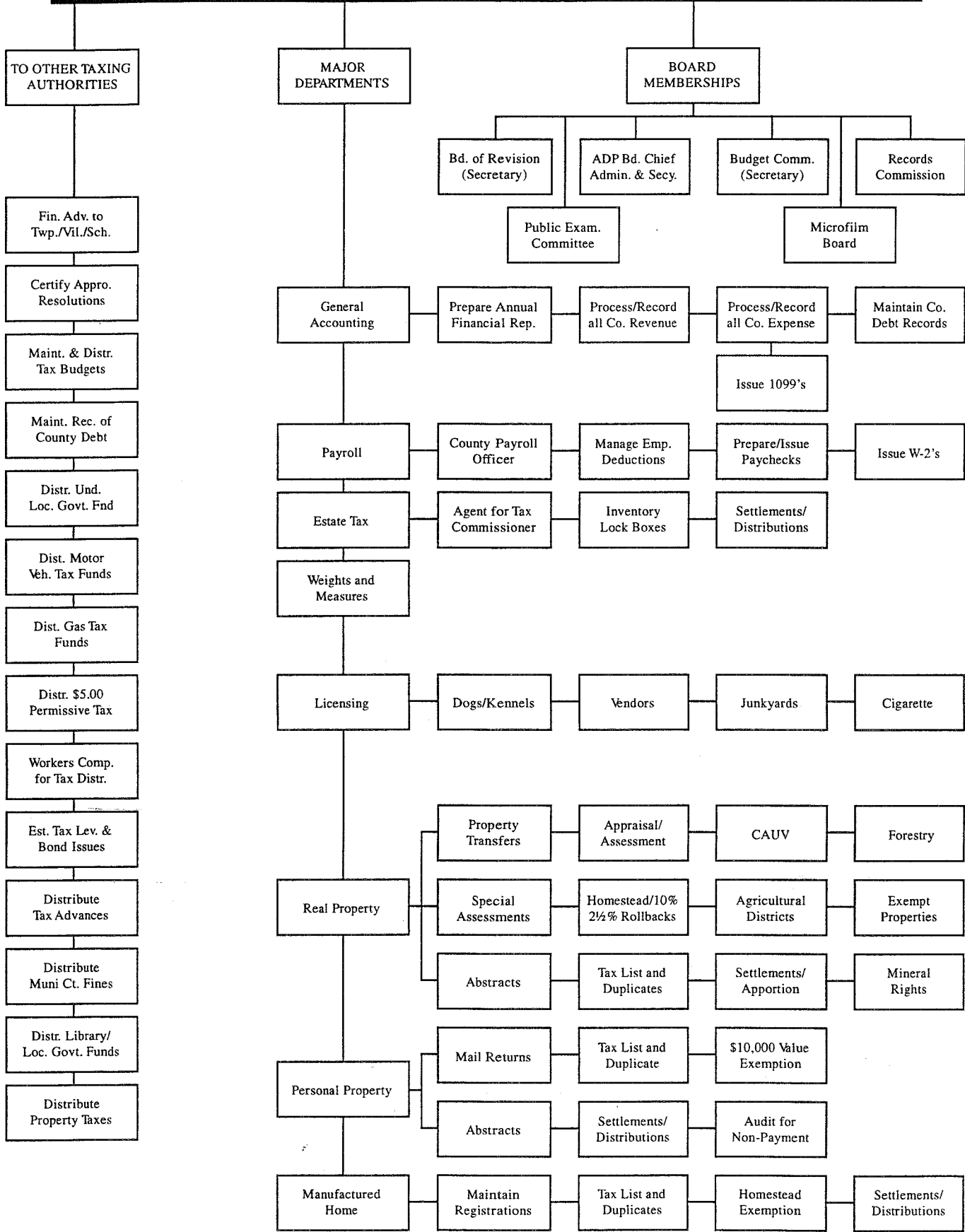
Municipal Court Judge

James Hoover

ORGANIZATION CHART



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



ROBIN E. HILDEBRAND, CRAWFORD COUNTY AUDITOR



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Crawford County, Ohio (the County), as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Waycraft Workshop, Inc., the County's discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Waycraft Workshop, Inc., on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provides a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Crawford County, Ohio, as of December 31, 2007, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Auto License and Gas Tax, Child Welfare, County Home, Job and Family Services, Jail Operation Levy, and Mental Retardation and Developmental Disabilities Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

88 E. Broad St. / Tenth Floor / Columbus, OH 43215-3506
Telephone: (614) 466-3402 (800) 443-9275 Fax: (614) 728-7199
www.auditor.state.oh.us

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

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

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



Mary Taylor, CPA
Auditor of State

June 13, 2008

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

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

Highlights

Highlights for 2007 are as follows:

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

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

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

Using This Annual Report

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

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

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

Reporting the County as a Whole

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

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

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

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

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

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

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

Reporting the County's Most Significant Funds

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

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

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

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

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

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

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

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

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

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

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

Government-Wide Financial Analysis

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

Table 1
Net Assets
(In Thousands)

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

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

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

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

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

Table 2
Change in Net Assets
(In Thousands)

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

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

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

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

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

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

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

Table 3
Governmental Activities
(In Thousands)

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

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

Governmental Funds Financial Analysis

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

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
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Business-Type Financial Analysis

The County's enterprise funds consist of the Sewer Fund and the Sanitary Landfill Fund. The County provides water and sewer services to approximately one hundred twenty customers. Water is being provided to these customers through a water line constructed from the City of Bucyrus to the Village of North Robinson. Construction costs were paid from the users of the water line and from a grant received by the County. A centralized sewer system to replace failing systems or construct new systems in the Sugar Grove area of Whetstone Township became fully functional in 2007. Construction costs were funded with CDBG and Issue II grants. For 2007, revenues for water and sewer services exceeded expenses by nearly \$15 thousand as a result of rate increases.

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

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

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

Budgetary Highlights

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

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

Capital Assets and Debt Administration

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

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

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

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

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

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

Economic Factors

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

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

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

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

Requests for Information

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

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

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

See accompanying notes to the basic financial statements

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

	Expenses	Program Revenues	
		Charges for Services	Operating Grants, Contributions, and Interest
Governmental Activities			
General Government			
Legislative and Executive	\$3,897,224	\$2,070,169	\$82,852
Judicial	2,105,455	1,069,504	54,935
Public Safety			
Jail Operation	2,277,125	146,857	0
Other Public Safety	3,431,062	360,438	512,926
Public Works	4,344,607	263,405	4,441,559
Health			
Mental Retardation and Developmental Disabilities	3,716,048	0	1,937,496
Other Health	1,064,754	1,013,247	106,636
Intergovernmental	489,447	0	106,921
Human Services			
Child Welfare	2,381,271	106,263	1,504,106
County Home	1,901,425	1,072,385	139,358
Job and Family Services	6,642,540	1,738,220	4,819,895
Other Human Services	1,728,602	342,980	806,801
Economic Development	67,908	11,361	326,844
Interest and Fiscal Charges	475,371	0	0
<i>Total Governmental Activities</i>	<u>34,522,839</u>	<u>8,194,829</u>	<u>14,840,329</u>
Business-Type Activities			
Sewer	166,961	181,811	0
Sanitary Landfill	4,999,267	5,530,383	0
<i>Total Business-Type Activities</i>	<u>5,166,228</u>	<u>5,712,194</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$39,689,067</u>	<u>\$13,907,023</u>	<u>\$14,840,329</u>
Component Unit			
Waycraft Workshop, Inc.	\$1,093,080	\$1,026,178	\$27,859

General Revenues

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

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

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

Net Assets (Deficit) End of Year

See accompanying notes to the basic financial statements

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

Crawford County, Ohio

Balance Sheet

Governmental Funds

December 31, 2007

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

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

(continued)

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

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

See accompanying notes to the basic financial statements

Crawford County, Ohio
*Reconciliation of Total Governmental Fund Balances
to Net Assets of Governmental Activities
December 31, 2007*

Total Governmental Fund Balances \$15,907,752

***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. 46,239,377

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

Accounts Receivable	47,790	
Accrued Interest Receivable	256,212	
Sales Taxes Receivable	414,362	
Due from Other Governments	4,234,321	
Special Assessments Receivable	94,732	
Interfund Receivable	182,551	
Property Taxes Receivable	202,757	
		5,432,725

Unamortized issuance costs represent deferred charges which
do not provide current financial resources and, therefore, are
not reported in the funds. 213,404

The internal service fund is used to charge the costs of
health care benefits to individual funds. The
assets and liabilities of the internal service fund are included on the
statement of net assets. 1,677,893

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

Accrued Interest Payable	(35,709)	
General Obligation Bonds Payable	(12,162,049)	
Compensated Absences Payable	(1,000,959)	
		(13,198,717)

Net Assets of Governmental Activities \$56,272,434

See accompanying notes to the basic financial statements

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

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

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

(continued)

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

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

See accompanying notes to the basic financial statements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

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

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

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2007

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

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2007

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

Non-Cash Capital Related Transactions

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

Other Non-Cash Transactions

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

Note 1 - Reporting Entity

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

Primary Government

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

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

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

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

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

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

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

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

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

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

The Family and Children First Council is statutorily created and consists of various representatives from the County. The Council members adopt their own budget, authorize Council expenditures, hire and fire staff, and do not rely on the County to finance deficits.

Northland Homes and Properties, Inc. is a joint venture among the Crawford County Board of MRDD and two other county MRDD boards, and the Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is a joint venture between the Crawford County Board of Mental Health and the Marion County Board of Mental Health. (See Note 23)

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

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

Note 2 - Summary of Significant Accounting Policies

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

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

B. Fund Accounting

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

Governmental Funds

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

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

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

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

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

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

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

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

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

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

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

Proprietary Funds

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

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

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

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

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

Fiduciary Funds

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

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

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

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

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

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

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

Deferred Revenues

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

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

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

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

Expenses/Expenditures

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

E. Budgetary Process

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

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

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

F. Cash and Investments

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

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

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

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

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest revenue credited to the General Fund during 2007 was \$872,689, which includes \$759,010 assigned from other County funds.

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

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2007, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. Restricted Assets

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

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

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

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

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

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

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

K. Capital Assets

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

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

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

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

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

L. Interfund Receivables/Payables

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

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

M. Compensated Absences

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

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

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

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

N. Accrued Liabilities and Long-Term Obligations

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

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

O. Net Assets

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

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

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

P. Fund Balance Reserves

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

Q. Operating Revenues and Expenses

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

R. Capital Contributions

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

S. Internal Activity

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

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

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

T. Estimates

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

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

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

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

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

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

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

Note 4 - Change in Accounting Principles

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

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

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

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

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

Note 5 - Accountability

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

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

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

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

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

Note 6 - Budgetary Basis of Accounting

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).

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

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

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

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

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

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

Note 7 - Deposits and Investments

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

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

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

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

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

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

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

Deposits

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

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

Crawford County, Ohio
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Investments

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

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

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

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

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

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

Note 8 - Receivables

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

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

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

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

Crawford County, Ohio
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For the Year Ended December 31, 2007

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

Note 9 - Permissive Sales and Use Tax

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

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

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

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2007. On the accrual basis, the full amount of the receivable is recognized as revenue. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred revenue.

Note 10 - Property Taxes

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2007 represent the collection of 2006 taxes. Real property taxes received in 2007 were levied after October 1, 2006, on the assessed values as of January 1, 2006, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Crawford County, Ohio
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Public utility property tax revenues received in 2007 represent the collection of 2006 taxes. Public utility real and tangible personal property taxes received in 2007 became a lien on December 31, 2005, were levied after October 1, 2006, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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

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

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

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

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

Crawford County, Ohio
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For the Year Ended December 31, 2007

Note 11 - Capital Assets

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

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

(continued)

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

	Balance at December 31, 2006	Additions	Reductions	Balance at December 31, 2007
Depreciable Capital Assets				
Buildings and Building Improvements	\$488,225	\$0	\$0	\$488,225
Landfill Cells	8,181,566	0	0	8,181,566
Equipment	2,055,227	0	0	2,055,227
Vehicles	14,200	0	0	14,200
Infrastructure	1,615,875	550,854	0	2,166,729
Total Depreciable Capital Assets	12,355,093	550,854	0	12,905,947
Less Accumulated Depreciation for				
Buildings and Building Improvements	(173,856)	(12,509)	0	(186,365)
Landfill Cells	(7,829,132)	(63,266)	0	(7,892,398)
Equipment	(1,797,951)	(56,949)	0	(1,854,900)
Vehicles	(14,200)	0	0	(14,200)
Infrastructure	(395,656)	(41,572)	0	(437,228)
Total Accumulated Depreciation	(10,210,795)	(174,296)	0	(10,385,091)
Total Depreciable Capital Assets, Net	2,144,298	376,558	0	2,520,856
 Business-Type Activities Capital Assets, Net	 \$3,417,612	 \$376,558	 \$0	 \$3,794,170

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

Depreciation expense was charged to governmental functions as follows:

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

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

Note 12 - Interfund Receivables/Payables

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

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

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

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

Note 13 - Risk Management

A. Property and Liability

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2007, the County contracted with Midland Service Agency, Inc. for property, general liability, auto liability, and physical damage insurance. Building and personal property liability insurance has a limit of \$44,957,473. The primary general liability limit is \$3,000,000. Primary auto liability insurance has a limit of \$1,000,000. Law enforcement professional liability insurance has a limit of \$1,000,000, subject to a \$2,500 retention.

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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, 2007, is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The liability was based on a review of all claims paid after the balance sheet date. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

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

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

C. Workers' Compensation

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

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

Crawford County, Ohio
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For the Year Ended December 31, 2007

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

Note 14 - Defined Benefit Pension Plans

A. Ohio Public Employees Retirement System

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

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

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

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

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

B. State Teachers Retirement System

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

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

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
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Note 15 - Postemployment Benefits

A. Ohio Public Employees Retirement System

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

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

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

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

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

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
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B. State Teachers Retirement System

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

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

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

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

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

Note 16 - Other Employee Benefits

A. Health Insurance

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

B. Compensated Absences

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

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

Note 17 - Long-Term Liabilities

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

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

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

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

(continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Year	Amount
2016	\$100,000

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

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

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

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

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

Year	Amount
2024	\$150,000

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Crawford County, Ohio
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For the Year Ended December 31, 2007

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

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

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

The capital appreciation bonds will mature in the years 2010 through 2013. The maturity amount of the bonds is \$725,000. For 2007, \$53,554 was accreted for a total bond value of \$369,244.

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

A portion of the landfill improvement general obligation refunding bonds was used to close the original cell. The remaining balance of the bonds relating to the closure is \$899,690 and is not included in the computation of invested in capital assets, net of related debt.

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

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

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

The County's legal debt margin as of December 31, 2007, was \$9,110,270.

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

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

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

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

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

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

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

Business-Type Activities - Sanitary Landfill Enterprise Fund

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

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

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

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

Note 18 - Conduit Debt

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

On September 30, 2003, the County issued \$9,525,000 in Hospital Facilities Revenue Refunding and Improvement Bonds on behalf of Galion Community Hospital. The proceeds were used to acquire, construct, install, and equip property. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2007, \$7,882,500 in Hospital Facilities Revenue Refunding and Improvement Bonds was still outstanding.

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

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

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

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

Note 19 - Interfund Transfers

During 2007, the following transfers were made:

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

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

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

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

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

A. Closure and Postclosure Care Costs

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

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

The County is required by state and federal laws and regulations to either make annual contributions to an EPA controlled trust fund or demonstrate financial assurance through the "Local Government Financial Test". For 2007, the County met the Local Government Financial Test requirements. The lease agreement with Santek Environmental stipulates that the County will continue to meet the annual financial assurance obligations with Ohio EPA.

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

B. Landfill Lease Agreement

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

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

Note 21 - Waycraft Workshop, Inc.

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

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

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

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

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

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

Capital Assets - Additions and improvements to property and equipment are recorded at cost when purchased and at fair market value when donated. A summary of the Workshop's capital assets at December 31, 2007, follows:

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

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

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

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

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

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

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

Related Party Transaction - The County provides the management and staff personnel, at no charge, to the Workshop. In addition, management services and salaries, land and facilities, utilities, and certain other general and administrative costs are provided by the County to the Workshop. The Workshop's management has estimated the value of this support to be approximately \$27,000 for the year ended December 31, 2007. In addition, certain assets used exclusively by the Workshop are titled for insurance purposes in the name of the County. These assets are included in the capital assets of the County. Additional habilitative services provided directly to Workshop clients by the County were \$1,610,843.

Note 22 - Related Organization

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

Note 23 - Joint Ventures

A. Northland Homes and Properties, Inc.

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

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

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

The MRDD Boards also fund the operational costs of the Corporation. For 2007, the Crawford County Board of Mental Retardation and Developmental Disabilities contributed \$42,773 for operational costs.

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

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

Further financial information can be found in the Northland Homes and Properties, Inc.'s financial report as of December 31, 2007. Northland Homes and Properties, Inc. is located at 602-C South Corporate Drive, Fostoria, Ohio 44830.

B. Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board

The Crawford County Board of Mental Health and the Marion County Board of Mental Health merged in 1996 to establish the Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board. The purpose of this merger was to make services available to the respective communities while limiting administrative costs. The newly created Joint-County Board assumed the responsibilities, duties, assets, and liabilities of the merged boards. Each County appoints five members to a board of eighteen members. The other eight members (four from each County) are appointed by the Ohio Director of Mental Health and the Ohio Director of Alcohol and Drug Addiction.

Each County has a separate levy for mental health purposes. These monies are collected in a special revenue fund and sent to the Joint-County Board's fiscal agent to be used by the Joint-County District.

The Joint-County District is a joint venture among the counties because the ongoing funding from each County is necessary for the continued existence of the Joint-County District.

The Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is not accumulating any significant financial resources or experiencing any financial stress that may cause an additional financial benefit to or burden on the County.

Further financial information can be found in the Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board's financial report as of December 31, 2007. The Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is located at 907 North Sandusky Avenue, Bucyrus, Ohio 44820.

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

Note 24 - Insurance Purchasing Pool

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

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

Note 25 - Contingent Liabilities

A. Grants

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

B. Housing Loans

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

C. Litigation

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

Crawford County, Ohio

Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

Nonmajor Capital Projects Funds

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

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

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

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

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

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

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

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

Sugar Grove Sewer Project Fund - To account for federal grant moneys and advances from the General Fund for the construction of sanitary sewer lines for the Sugar Grove subdivision.

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

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

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

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

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

(continued)

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

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

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

(continued)

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

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

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

(continued)

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

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

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

(continued)

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

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

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

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

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

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

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

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

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

(continued)

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

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

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

(continued)

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

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

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

(continued)

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

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

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

(continued)

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

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

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

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

(continued)

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

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

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

Crawford County, Ohio

Combining Statements - Fiduciary Funds

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

Private Purpose Trust Funds

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

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

Agency Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

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

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

(continued)

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

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

(continued)

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

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

(continued)

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

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

(continued)

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

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

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

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

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

(continued)

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

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

(continued)

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

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

(continued)

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

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

(continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$105,000	\$105,000	\$134,764	\$29,764
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	127,610	127,610	122,726	4,884
Materials and Supplies	11,500	11,500	1,954	9,546
Contractual Services	35,500	35,662	23,593	12,069
Capital Outlay	13,000	13,000	1,295	11,705
Other	8,500	8,500	1,389	7,111
<i>Total Expenditures</i>	<u>196,110</u>	<u>196,272</u>	<u>150,957</u>	<u>45,315</u>
<i>Net Changes in Fund Balance</i>	(91,110)	(91,272)	(16,193)	75,079
<i>Fund Balance Beginning of Year</i>	123,198	123,198	123,198	0
Prior Year Encumbrances Appropriated	485	485	485	0
<i>Fund Balance End of Year</i>	<u><u>\$32,573</u></u>	<u><u>\$32,411</u></u>	<u><u>\$107,490</u></u>	<u><u>\$75,079</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, 2007

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

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

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

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

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Other Financing Uses				
Transfers Out	(35,098)	(35,098)	(35,098)	0
<i>Net Changes in Fund Balance</i>	(35,098)	(35,098)	(35,098)	0
<i>Fund Balance Beginning of Year</i>	35,098	35,098	35,098	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$350	\$350	\$309	(\$41)
Expenditures				
Current:				
General Government - Judicial				
Materials and Supplies	200	200	0	200
Other	150	150	0	150
<i>Total Expenditures</i>	350	350	0	350
<i>Net Changes in Fund Balance</i>	0	0	309	309
<i>Fund Balance Beginning of Year</i>	4,791	4,791	4,791	0
<i>Fund Balance End of Year</i>	\$4,791	\$4,791	\$5,100	\$309

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Schedules of Capital Assets Used in
Governmental Funds

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

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

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

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

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

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

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

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Crawford County, Ohio
Statistical Section Description

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

CONTENTS

Financial TrendsS2

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

Revenue Capacity.....S12

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

Debt CapacityS24

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

Demographic and Economic InformationS29

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

Operating InformationS31

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

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

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

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

Source: Crawford County Auditor

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

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

	2001	2002	2003	2004
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	\$2,819,494	\$3,174,674	\$3,721,433	\$3,456,823
Judicial	1,949,541	2,055,061	2,220,693	2,023,302
Public Safety				
Jail Operation	2,271,256	2,472,138	2,136,886	2,094,060
Other Public Safety	2,678,241	2,880,234	3,320,515	3,418,134
Public Works	3,407,162	4,153,889	3,999,798	3,901,126
Health				
Mental Retardation and Developmental Disabilities	3,005,305	3,271,655	3,770,648	3,867,618
Other Health	903,272	853,794	1,072,518	824,856
Intergovernmental	0	0	0	0
Human Services				
Child Welfare	1,666,909	1,997,379	1,983,616	1,906,369
County Home	1,645,867	1,561,334	1,627,730	1,745,013
Job and Family Services	4,769,996	4,880,079	4,385,992	5,026,622
Other Human Services	1,519,818	1,736,333	1,831,406	1,962,194
Economic Development	280	0	0	0
Intergovernmental	460,160	489,802	686,176	462,796
Interest and Fiscal Charges	379,299	523,280	540,028	574,173
Total Governmental Activities Expenses	<u>27,476,600</u>	<u>30,049,652</u>	<u>31,297,439</u>	<u>31,263,086</u>
Business-Type Activities				
Sewer	145,094	146,427	146,553	159,751
Sanitary Landfill	2,472,946	2,615,599	1,226,562	1,703,450
Total Business-Type Activities Expenses	<u>2,618,040</u>	<u>2,762,026</u>	<u>1,373,115</u>	<u>1,863,201</u>
Total Primary Government Expenses	<u>30,094,640</u>	<u>32,811,678</u>	<u>32,670,554</u>	<u>33,126,287</u>
Program Revenues				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	1,514,618	1,841,318	1,899,232	2,010,948
Judicial	973,046	948,576	1,031,703	1,004,817
Public Safety				
Jail Operation	184,712	343,387	313,311	236,736
Other Public Safety	289,790	305,000	268,128	359,146
Public Works	259,031	221,065	209,485	295,707
Health				
Mental Retardation and Developmental Disabilities	0	0	0	0
Other Health	218,405	236,362	282,380	327,299
Intergovernmental	0	0	0	0
Human Services				
Child Welfare	50,491	65,812	61,566	129,713
County Home	1,030,045	1,151,154	1,193,954	1,131,342
Job and Family Services	0	243,131	252,463	590,774
Other Human Services	113,388	136,706	130,082	184,182
Economic Development	0	0	0	0
Operating Grants, Contributions, and Interest	10,402,606	11,011,288	12,396,881	13,746,666
Capital Grants and Contributions	791,347	810,342	323,468	57,035
Total Governmental Activities Program Revenues	<u>15,827,479</u>	<u>17,314,141</u>	<u>18,362,653</u>	<u>20,074,365</u>

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

(continued)

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

	2001	2002	2003	2004
Business-Type Activities				
Charges for Services				
Sewer	\$169,910	\$175,333	\$131,312	\$154,317
Sanitary Landfill	1,860,519	2,191,092	2,176,199	2,195,801
Capital Grants and Contributions	0	0	42,450	0
Total Business-Type Activities				
Program Revenues	2,030,429	2,366,425	2,349,961	2,350,118
Total Primary Government				
Program Revenues	17,857,908	19,680,566	20,712,614	22,424,483
Net (Expense)/Revenue				
Governmental Activities	(11,649,121)	(12,735,511)	(12,934,786)	(11,188,721)
Business-Type Activities	(587,611)	(395,601)	976,846	486,917
Total Primary Government Net Expense	<u>(12,236,732)</u>	<u>(13,131,112)</u>	<u>(11,957,940)</u>	<u>(10,701,804)</u>
General Revenues and Other				
Changes in Net Assets				
Governmental Activities				
Property Taxes Levied for				
General Operating	1,226,568	1,298,814	1,260,830	1,358,743
Health-Mental Health	416,234	446,143	424,800	430,281
Health-Mental Retardation and				
Developmental Disabilities	1,517,400	1,586,094	1,531,991	1,618,091
Human Services-Child Welfare	226,991	242,425	231,757	234,829
Human Services-County Home	457,902	484,187	460,678	465,644
Human Services-Council on Aging	334,350	342,671	301,286	305,731
Sales Taxes Imposed for				
General Operating	2,997,511	3,097,790	3,220,382	3,367,218
Public Safety-Jail Operation	1,496,292	1,547,750	1,618,930	1,270,486
Public Safety-Jail Debt	0	0	0	380,244
Grants and Entitlements not Restricted to				
Specific Purposes	0	1,627,684	1,637,839	1,541,123
Intergovernmental	1,721,481	0	0	0
Interest	1,060,016	442,860	602,026	303,052
Other	618,010	1,367,027	1,217,684	959,623
Transfers	(29,879)	(3,746)	(6,037)	(447)
Total Governmental Activities	<u>12,042,876</u>	<u>12,479,699</u>	<u>12,502,166</u>	<u>12,234,618</u>
Business-Type Activities				
Other	45,807	982	7,517	111,896
Gain on Landfill Operating Agreement	0	0	0	2,462,758
Transfers	29,879	3,746	6,037	447
Total Business-Type Activities	<u>75,686</u>	<u>4,728</u>	<u>13,554</u>	<u>2,575,101</u>
Total Primary Government	<u>12,118,562</u>	<u>12,484,427</u>	<u>12,515,720</u>	<u>14,809,719</u>
Change in Net Assets				
Governmental Activities	393,755	(255,812)	(432,620)	1,045,897
Business-Type Activities	(511,925)	(390,873)	990,400	3,062,018
Total Primary Government	<u>(\$118,170)</u>	<u>(\$646,685)</u>	<u>\$557,780</u>	<u>\$4,107,915</u>

Source: Crawford County Auditor

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

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

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

Source: Crawford County Auditor

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

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

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

Source: Crawford County Auditor

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

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

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

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

Source: Crawford County Auditor

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

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

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

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

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

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

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

(continued)

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

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

Source: Crawford County Auditor

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

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

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

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

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

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

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

Source: Crawford County Auditor

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

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

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

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

Source: Crawford County Auditor

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

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

Source: Crawford County Auditor

(1) Information prior to 2002 not available

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

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

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

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

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

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

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

Year	General Obligation Bonds					
	Governmental Activities			Business-Type Activities		
	Jail	Job and Family Services Building	Other (1)	Waterline	Landfill Improvements	Bulldozer
1998	\$2,840,000	\$660,000	\$0	\$0	\$3,340,000	\$0
1999	4,602,798	630,000	0	977,485	6,523,689	145,122
2000	4,451,101	600,000	85,119	939,073	5,973,657	111,990
2001	4,289,561	565,000	56,746	901,607	5,401,659	77,335
2002	4,136,743	530,000	6,428,660	860,246	6,195,542	41,106
2003	3,969,224	490,000	6,280,636	820,178	5,497,520	3,232
2004	3,788,221	450,000	6,150,985	781,622	4,769,352	0
2005	3,604,106	405,000	8,990,523	744,835	5,142,454	0
2006	3,406,381	360,000	8,852,231	705,116	4,350,258	0
2007	2,177,327	310,000	9,674,722	657,470	4,071,673	0

Source: Crawford County Auditor

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

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

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

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

Crawford County, Ohio
Legal Debt Margin Information
Last Ten Years

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

Source: Crawford County Auditor

Legal Debt Margin Calculation for Year 2007

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

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

^a The Debt Limit is calculated as follows

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

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

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

Source: Crawford County Auditor

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

Crawford County, Ohio
Demographic and Economic Statistics
Last Ten Years

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

Source: Labor Market Information

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

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

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

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

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

Source: Crawford County Auditor

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

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

Source: Various county departments

(1) Information prior to 2000 not available

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

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

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

Source: Various county departments

(1) Information prior to 2000 not available

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

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Mary Taylor, CPA
Auditor of State

FINANCIAL CONDITION

CRAWFORD COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 5, 2008**