

Dave Yost • Auditor of State

CRAWFORD COUNTY

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CRAWFORD COUNTY

FEDERAL AWARDS EXPENDITURE SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011

FEDERAL GRANTOR / Pass Through Grantor	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through the Ohio Department of Education</i>			
Special Education Cluster			
Special Education Grants to States	34-6400345	84.027	\$ 23,089
Special Education Preschool Grants	34-6400345	84.173	17,279
Total Special Education Cluster			<u>40,368</u>
Rehabilitation Services - Vocational Rehabilitation Grants to States	34-6400345	84.13	129,986
Total U.S. Department of Education			<u>170,354</u>
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed Through the Ohio Department of Job and Family Services</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1011-11-5025	10.561	381,370
Total U.S. Department of Agriculture			<u>381,370</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed Through the Ohio Department of Development</i>			
Community Development Block Grants - State Grants	B-F-10-1AQ-1	14.228	36,496
Community Development Block Grants - State Grants	B-C-09-017-1	14.228	86,215
Community Development Block Grants - State Grants	B-F-09-017-1	14.228	33,327
Community Development Block Grant Economic Development	B-E-09-017-1	14.228	137
Total Community Development Block Grants - State's Program			<u>156,175</u>
HOME Investment Partnerships Program	B-C-09-017-2	14.239	123,182
Total U.S. Department of Housing and Urban Development			<u>279,357</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed Through the Ohio Department of Public Safety - Emergency Management Agency</i>			
Emergency Management Performance Grants	2010-EP-00-0003	97.042	48,434
Emergency Management Performance Grants	34-6400345	97.042	31,726
Total Emergency Management Performance Grants			<u>80,160</u>
Homeland Security Grant Program	2009-SS-T9-0089	97.067	29,554
Homeland Security Grant Program	2008-GE-T8-0025	97.067	14,894
Total Homeland Security Grant Program			<u>44,448</u>
Total U.S. Department of Homeland Security			<u>124,608</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed Through the Ohio Department of Transportation</i>			
Highway Planning and Construction	90189	20.205	6,073
Highway Planning and Construction	24324	20.205	31,400
Highway Planning and Construction	86043	20.205	284,585
Total Highway Planning and Construction			<u>322,058</u>
<i>Passed Through the Ohio Department of Public Safety</i>			
State and Community Highway Safety	34-6400345	20.600	35,503
Total U.S. Department of Transportation			<u>357,561</u>
U.S. DEPARTMENT OF JUSTICE			
<i>Passed Through the Ohio Attorney General's Office - Office of Justice Assistance</i>			
Crime Victim Assistance	34-6400345	16.575	36,172
<i>Passed Through the Ohio Department of Public Safety - Office of Criminal Justice Services</i>			
Edward Byrne Memorial Justice Assistance Grant Program	34-6400345	16.738	10,169
Total U.S. Department of Justice			<u>46,341</u>

CRAWFORD COUNTY

**FEDERAL AWARDS EXPENDITURE SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011
(Continued)**

FEDERAL GRANTOR / Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through the Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant	34-6400345	93.667	43,873
Medical Assistance Program: Medicaid Administrative Claiming	34-6400345	93.778	188,827
<i>Passed through the Ohio Secretary of State</i>			
Voting Access for Individuals with Disabilities Grants to States	34-6400345	93.617	708
Help America Vote Act Requirements Payments	34-6400345	90.401	1,094
<i>Passed through the Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	G-1011-11-5025	93.556	20,565
Temporary Assistance for Needy Families	G-1011-11-5025	93.558	820,402
Child Support Enforcement	G-1011-11-5025	93.563	448,519
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	G-1011-11-5025	93.596	58,206
Stephanie Tubbs Jones Child Welfare Services Program	G-1011-11-5025	93.645	37,696
Foster Care Title IV-E	G-1011-11-5025	93.658	867,297
Adoption Assistance	G-1011-11-5025	93.659	238,666
Social Services Block Grant	G-1011-11-5025	93.667	521,165
Child Abuse and Neglect State Grants	G-1011-11-5025	93.669	259
Chafee Foster Care Independence Program	G-1011-11-5025	93.674	1,545
Medical Assistance Program	G-1011-11-5025	93.778	181,844
Total U.S. Department of Health and Human Services			<u>3,430,666</u>
U.S. DEPARTMENT OF LABOR			
<i>Passed through the WIA Area 10 Board</i>			
<u>Workforce Investment Act Cluster:</u>			
Workforce Investment Act -- Adult			100,364
Workforce Investment Act -- Adult Administrative			30,680
ARRA - Workforce Investment Act -- Adult			12,996
Workforce Investment Act -- Adult Total	34-6400345	17.258	<u>144,040</u>
Workforce Investment Act -- Youth Activities			16,796
Workforce Investment Act -- Youth Activities Administrative			6,072
Workforce Investment Act -- Youth Activities Total	34-6400345	17.259	<u>22,868</u>
Workforce Investment Act -- Dislocated Workers			168,998
Workforce Investment Act -- Dislocated Workers Administrative			137,456
ARRA - Workforce Investment Act -- Dislocated Workers			23,437
Workforce Investment Act -- Dislocated Workers Total	34-6400345	17.278	<u>329,891</u>
Workforce Investment Act -- Dislocated Workers	34-6400345	17.260	17,634
Workforce Investment Act -- National Emergency Grants			12,181
Workforce Investment Act -- National Emergency Grants Administrative			6,761
	34-6400345	17.277	<u>18,942</u>
Total Workforce Investment Act Cluster			<u>533,375</u>
Total U.S. Department of Labor			<u>533,375</u>
TOTAL FEDERAL AWARDS EXPENDITURES			<u>\$ 5,323,632</u>

The accompanying notes are an integral part of this schedule.

CRAWFORD COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURE SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - MATCHING REQUIREMENTS

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

NOTE C – MEDICAL ASSISTANCE PROGRAM

During the calendar year, the County received a deferred payment from the Ohio Department of Developmental Disabilities (DODD) for the Medicaid program (CFDA # 93.778) in the amount of \$125,779. The deferred payment was for Medicaid Administrative Claiming (MAC) expenses the County incurred in prior reporting periods due to an increase of federal funding received by DODD to reimburse these expenses and also due to changes in the County's Medicaid Eligibility Rate (MER) for certain activity codes within MAC. This revenue is not listed on the County's Schedule of Federal Awards since the underlying expenses occurred in prior reporting periods.

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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, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 22, 2012. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the Waycraft Workshop, Inc., the County's discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that material financial statement misstatements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings that we consider a significant deficiency in internal control over financial reporting. We consider finding 2011-001 to be a significant deficiency. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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 also noted a certain matter not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 22, 2012.

The County's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the County's response and, accordingly, we express no opinion on it.

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



Dave Yost
Auditor of State

June 22, 2012



Dave Yost • Auditor of State

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

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of County Commissioners:

Compliance

We have audited the compliance of Crawford County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2011. 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 opine on the County's compliance based on our audit.

Our compliance audit followed auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with these 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 these requirements.

In our opinion, Crawford County complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2011

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program, to determine our auditing procedures for the purpose of opining on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

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

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 over compliance that might be deficiencies, 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.

We noted matters involving federal compliance or internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated June 22, 2012.

Federal Awards Expenditure Schedule

We have also audited and issued our unqualified opinion on the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Crawford County, Ohio, as of and for the year ended December 31, 2011, and have issued our report thereon dated June 22, 2012, wherein we noted the financial statements of Waycraft Workshop, Inc., the County's discretely presented component unit, were audited by other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying federal awards expenditure schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Dave Yost
Auditor of State

June 22, 2012

CRAWFORD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2011

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	Workforce Investment Act Cluster - CFDA #17.258, 17.259, 17.260, 17.277 and 17.278 Temporary Assistance for Needy Families – CFDA #93.558 Child Support Enforcement – CFDA #93.563 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program – CFDA #10.561 Foster Care Title VI-E – CFDA #93.658
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

CRAWFORD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2011
(Continued)

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

Finding Number	2011-001
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Significant Deficiency
Payroll Procedures – Job and Family Services

The Crawford County Department of Job and Family Services (CCDJFS) utilizes an automated payroll system for clocking employees in and out of work to track hours and for approving employee timesheets. At the end of each pay period employees review and sign their timesheets, and department managers review and electronically approve timesheets. Additionally, the CCDJFS Director’s administrative assistant approves time sheets and leave requests for all employees who report directly to the Director. The administrative assistant also approves the Director’s time sheets.

During 2011, the CCDJFS payroll system did not always maintain a sign-off history for timesheets. For approximately 21%, or in 339 instances, there were timesheets that either 1) lacked evidence of the employee’s sign-off, 2) lacked evidence of the supervisor’s sign-off, or 3) lacked evidence of both employee and supervisory sign-off. Furthermore, vacation leave requests were not always approved in advance of the employee taking the leave. Lack of evidence of such review and approval of timesheets and leave requests could lead to errors or irregularities occurring without management’s knowledge. In addition, the lack of the review and approvals could result in financial statement errors relating to payroll accruals.

Manager review and approval of employee timesheets and leave requests should be performed by an immediate supervisor who has direct knowledge of the employee’s daily work schedule and attendance. This payroll approval function should not be delegated to a non-management employee, such as an administrative assistant.

We recommend the CCDJFS implement a formal written internal control policy over payroll expenditures. The policy should include specific internal control procedures over the approval of employee timesheets, prior approval of vacation leave requests, and approval of compensatory time earned or used. The CCDJFS should ensure documentation exists, either manually or within the automated payroll system, to support this approval process. We further recommend the CCDJFS re-evaluate the approval process to ensure all individuals who are granted the authority in the payroll system to approve employee timesheets and leave requests are direct supervisors of those employees.

Officials’ Response:

Crawford County JFS uses an automated payroll system. We currently are working with the software company to resolve technical issues. A list of requests has been sent to the software company to address upgrades or improvements to our system, so that the system captures an audit trail of changes that are made.

In January 2012, Crawford County JFS implemented a Time Clock Policy that clearly states both the employee and a supervisor will sign the time sheets. This policy will be adjusted as software changes are made. Additionally, the JFS fiscal department views and signs a time sheet approval report to ensure that time sheets are appropriately approved. The County Commissioners began approving the Director’s time sheet in 2012.

3. FINDINGS FOR FEDERAL AWARDS

None

CRAWFORD COUNTY

**SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2011**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2010-001	Questioned Costs / Significant Deficiency – Allowable Costs/Cost Principles	Yes	
2010-002	Material Weakness – Temporary Assistance for Needy Families – Eligibility Determination	Yes	

Crawford County, Ohio

COMPREHENSIVE ANNUAL

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2011

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, 2011
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Comprehensive Annual Financial Report
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Crawford County Auditor

Robin Hildebrand



June 22, 2012

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, 2011. This CAFR conforms to generally accepted accounting principles (GAAP), as applicable to governmental entities. State law requires that the County file basic financial statements with the Auditor of State within one hundred fifty days after the close of the fiscal year. This published report fulfills that requirement and further provides an in-depth review of the County's financial activities.

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

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

The Auditor of the State of Ohio has issued an unqualified opinion on Crawford County's financial statements for the year ended December 31, 2011. 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 two municipalities, five villages, and sixteen townships. The central part of the County is comprised largely of the two municipalities, Bucyrus (which is the County seat) and Galion. The remaining areas of the County are semi-rural to rural. The County includes 400 square miles and has an estimated population of 43,389.

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

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

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

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

LOCAL ECONOMY

Across the country, communities and states are struggling to find the political and financial will and means to make repairs from the 2009 recession.

Crawford County's approach has been different and we believe, and have heard from others, we are very unique. A countywide partnership for education and economic development has been created and has aligned all stakeholders, countywide, to address the tremendous opportunities before us now and into the future. Crawford: 20/20 Vision stands alone, here and across Ohio, as a community-driven strategic plan for economic growth via retention, expansion, attraction, education, workforce development ...all with strong underpinnings in the behind-the-scenes work of correcting the barriers such as drug abuse and generational poverty.

With employers offering jobs they struggle to fill due to lack of available local candidates, our County has created an extremely powerful demand-driven training program that has resulted in direct hires who are ready to go to work with the right skills when the employers need them. Other area counties have attempted, with our help, to replicate the system; however, they consistently miss the point of allowing the employer to decide what candidates should be trained AND allowing the employer to determine who gets hired after the training. We have created and continue to provide totally demand driven training that is job-specific (40 to 80 hours of coursework) and gets quick results.

Rather than lose half of our medical care in the County when one of our two hospitals entered into forced bankruptcy, our County worked to merge our hospitals into a new, vital, aggressive health care system now known as Avita Health System. Now our County's largest employer, Avita now operates hospitals in Galion and Bucyrus and a back office operation in a former hospital in Crestline, all in our County. Significant growth, perhaps 20 percent per year, is expected.

A vacant industrial facility has been condo-ized so that users have a broad choice of sizes and shapes of space for a variety of manufacturing, warehouse, logistics, and even office and commercial activities.

We have created a countywide career pathway process for high school seniors in ALL of the schools in our County. We are the only county in Ohio and, we believe, the only county in America where this has taken place in all schools. We will soon add a comprehensive co-op and internship program and are developing a 3 to 12 grade curriculum that will better prepare young people for careers with no additional cost to our schools.

Our Opiate Task Force and our Public Safety and Drug Abuse Action Team have created success through partnership with the courts, law enforcement, schools, and drug counseling. Citizens are now participating in taking back their neighborhoods through programming such as “What to Watch For”.

With available acreage for development, the utility served sites are now being offered at incentive induced pricing to attract new industry and encourage growth from within. New acreage is being developed and serviced with utilities for further expansion.

Our County has created a leadership development program that was championed by a \$200,000 grant from The Ohio Mutual Insurance Group so that our communities, businesses, and organizations will have quality, committed, and dedicated leaders in future years.

Crawford County is moving aggressively in the direction of a sustainable stronger economy and is quickly becoming poised for spectacular success that far exceeds the expectations of those around us...but not our own expectations. We expect great things here. We’re getting great advances.

LONG-TERM FINANCIAL PLANNING

Beginning in 2009, the County Commissioners implemented a form of long-range financial planning by building a financial forecasting model. The County contracted with the Auditor of State’s Office to help the County build a sustainable forecasting model for the General Fund of the County. In 2010, the County Auditor compiled a three-year forecast model that the County Commissioners will use each year with the budgetary process. The forecast provides a three-year historical perspective of actual revenues and expenditures along with three years of projected revenues and expenditures which were compiled using significant financial assumptions provided by the County Commissioners, individual office holders, and the County Budget Commission. The financial forecast was used by the County Commissioners in 2011 to set spending levels for all departments and agencies within the General Fund. For 2012 and going forward, the County Commissioners and County Auditor continue to work together in updating the financial forecast annually.

In conjunction with the three-year financial forecast, the County Commissioners, elected officials, and department heads determined that an outside review and audit of the County’s health insurance program was necessary. This resulted in a comprehensive healthcare strategy plan which is updated on an annual basis to anticipate healthcare trends. Over the last several years, County finances have been deeply affected by the national recession, increased cost of health insurance, and a decrease in revenue streams. As such, the County Commissioners decided to implement a High Deductible Health Plan in conjunction with a Health Savings Account and began shifting the cost of health insurance premiums to the employee and reducing the level of benefits. The plan also encourages employee participation in wellness and preventative services to help further offset health claims. A full dependent eligibility audit was also conducted in 2010. For 2011, the County implemented the health insurance strategies outlined in the comprehensive healthcare strategy report developed in 2009.

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

The County Commissioners have been responsible for various building projects over the last several years. During 2011, the County began consulting with an architect for renovations to the portion of the courthouse that houses the courts. These renovations will include a new roof, replacement of copper balustrades, rehabilitation of the courthouse dome and clock tower, constructing a roof over the stained glass dome located in the common pleas court room, equipping it with artificial lighting, and updating heating, ventilation, and air conditioning components. The anticipated cost of these renovations is \$1.25 million with construction expected to begin in the spring of 2013.

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

Throughout 2011, the first year of doing work of the Vision, numerous projects and initiatives were completed or begun:

Drug Abuse and Public Policy Action Team

- Creation of "**What to Watch For**" neighborhood brochures which has been distributed during basketball games and other events detailing how neighborhoods can report suspicious activity to officials and make a difference;

- Developed a comprehensive plan of **prevention, treatment, and law enforcement** to tackle the problems of opiate, drug, and alcohol in the County;
- Held the first-ever countywide “**Community Care March**” where several hundreds of citizens marched to the County seat to show their commitment to change the drug abuse problems we face.

Quality of Life

- Several new county-wide events were held that engaged numerous people in the County such as **Mt. Trashmore** in which over 2,000 tons of trash and recyclable debris was collected;
- Creation of historical “**Cemetery Walks**” to honor and pay respect to leaders and residents of Crawford’s past through reenactment of key events in their lives;
- Set the stage for an **Independent Film/Arts Festival** and conducting a feasibility study on countywide recreation facilities.

Education and Workforce Preparation

- Created the **Crawford Childhood Initiative**, which aligns agencies, businesses, and individuals on projects for newborns to 8 year olds;
- Created the **Crawford Senior Project** where high school students work toward a for-credit capstone project in an area of interest. Pilot projects begin in fall 2012;
- Development of the **Crawford Opportunity Fund** that is underway which seeks to match post-high school students with internship experiences in Crawford County.

Business Success and Job Availability

- Formed the **Young Professionals** group to create networking and social opportunities for people young in their careers;
- Began a **campaign** to fund key 20/20 Vision activities over the next three years;
- Engaged in numerous **training programs** through Job and Family Services.

Crawford Unlimited Leadership

- Sponsored the second annual **Chick-fil-A Leadercast** which saw over 350 participate in day-long leadership training;
- Graduated 16 County leaders as part of the 2012 **inaugural CU Lead class**;
- Introduced the “**Crawford Conversation**” to engage Crawford County with speakers who talk on ideas that are important to seeing the Vision come to fruition.

The work accomplished in 2011 is great, but there is much to do. Many have come to realize that fulfilling the Vision will be completed through interconnected projects. That tapestry of projects will result in the County we all desire to see come alive, and in which to live.

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, 2010.

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

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

ACKNOWLEDGEMENTS

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

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

Finally, I would like to recognize members of my staff who have the responsibility for preparing this report. I would like to recognize Robyn Sheets who has the responsibility of preparing this report as GAAP coordinator, Joan Wolfe for her assistance with statistics, Robin Shumate for payroll help and knowledge, and Barb Garverick for her 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, 2010

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.



Linda C. Davison

President

Jeffrey R. Enos

Executive Director

Crawford County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2011
Elected Officials

Board of Commissioners
Douglas Weisenauer (President)
Mohsen Ressallat
Jenny Vermillion

Auditor
Robin E. Hildebrand

Treasurer
Gary Cole

Recorder
Karen Scott

Clerk of Courts
Sue E. Seevers

Coroner
Michael Johnson

Engineer
Cecil Newcome

Prosecutor
Stanley E. Flegm

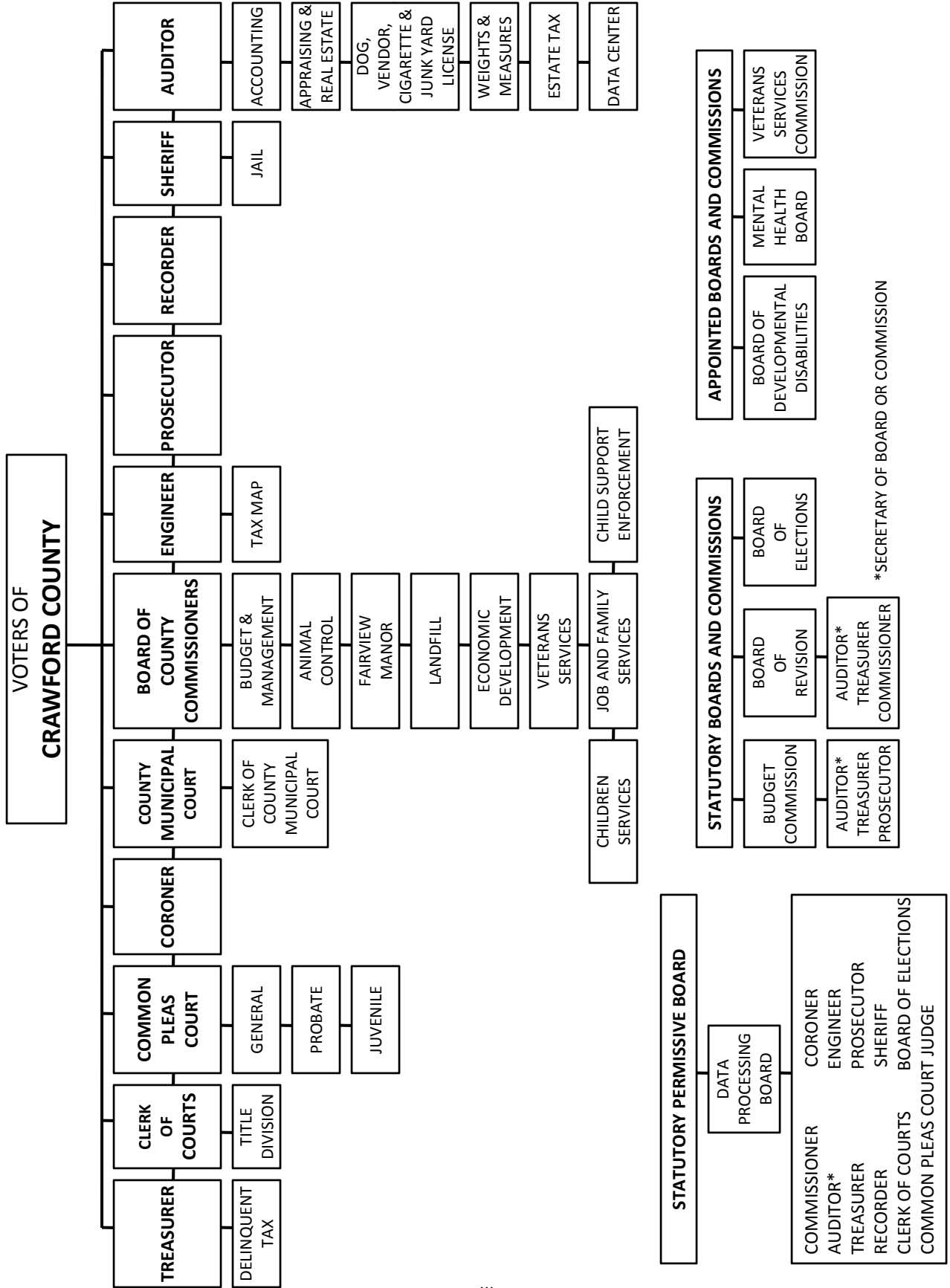
Sheriff
Ronny J. Shawber

Common Pleas Court Judge
Russell Wiseman

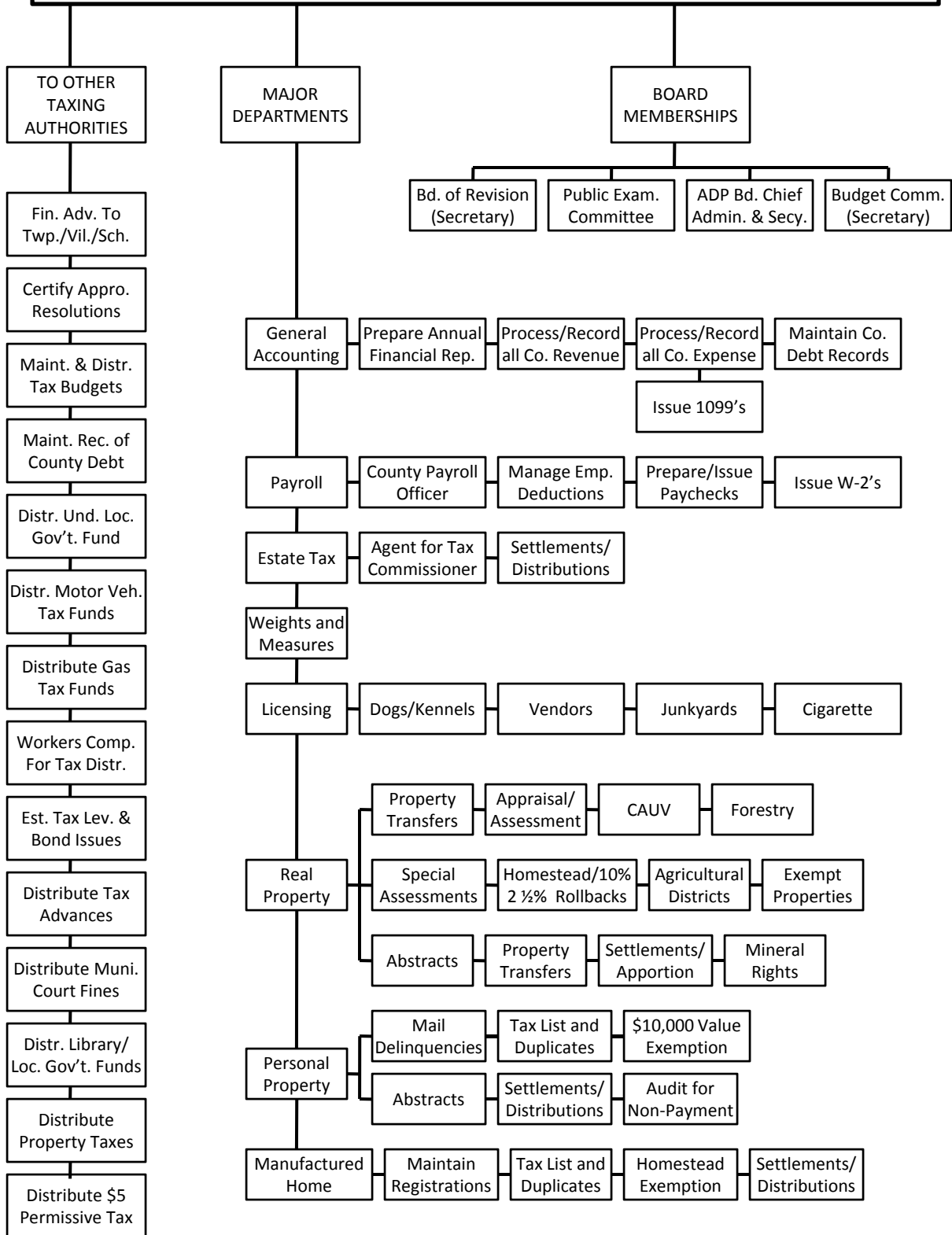
Probate/Juvenile Court Judge
Steven D. Eckstein

Municipal Court Judge
Sean Leuthold

ORGANIZATION CHART



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



ROBIN E. HILDEBRAND, CRAWFORD COUNTY AUDITOR



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Crawford County, Ohio, (the County), as of and for the year ended December 31, 2011, 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. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Waycraft Workshop, Inc., is based on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Crawford County, Ohio, as of December 31, 2011, 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, Criminal Justice Services Levy, Job and Family Services, Jail Operation Levy and Developmental Disabilities Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed more fully in Note 26, the County is currently in negotiations with the Ohio Environmental Protection Agency and the Ohio Attorney General's Office regarding lease payments made in 2009 by the Crawford County Solid Waste Management District to the County's General Fund.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2012, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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



Dave Yost
Auditor of State

June 22, 2012

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
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, 2011. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Highlights

Highlights for 2011 are as follows:

The County Home was closed during 2011. The closure of the County Home coincided with the final year of the property tax collection from the voter approved five-year property tax levy.

The voters approved a property tax levy to pay for criminal justice services that allowed the County to reassign the Sheriff's road patrol costs from the General Fund to a special revenue fund. This levy allowed the County's unrestricted net assets to increase significantly.

Subsidies from the State of Ohio relating to Job and Family Services and the Workforce Investment Act decreased significantly from a change in the way services are administered.

The Developmental Disabilities program experienced a significant decrease in grants from the State of Ohio.

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 long-term view of the County's finances.

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

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 2011". 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, 2011
Unaudited

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

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

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

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

Reporting the County's Most Significant Funds

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

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

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

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

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

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

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

Proprietary Funds - The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities on the government-wide financial statements. The County uses an enterprise fund to account for the sewer operation. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's other programs and activities. The Health Benefits Fund accounted for the claims and liabilities relating to the County's health benefits self-insurance program; however, beginning in 2011, the County is no longer self-insured.

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 2011 and 2010:

Table 1
Net Assets
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2011	2010	2011	2010	2011	2010
Assets:						
Current and Other Assets	\$32,189	\$32,512	\$207	\$166	\$32,396	\$32,678
Capital Assets, Net	54,002	54,007	1,631	1,691	55,633	55,698
Total Assets	86,191	86,519	1,838	1,857	88,029	88,376
Liabilities:						
Current and Other Liabilities	7,677	8,532	5	5	7,682	8,537
Long-Term Liabilities	13,886	14,679	540	578	14,426	15,257
Total Liabilities	21,563	23,211	545	583	22,108	23,794
Net Assets:						
Invested in Capital Assets, Net of Related Debt	42,543	41,981	1,174	1,224	43,717	43,205
Restricted	18,254	19,488	0	0	18,254	19,488
Unrestricted	3,831	1,839	119	50	3,950	1,889
Total Net Assets	\$64,628	\$63,308	\$1,293	\$1,274	\$65,921	\$64,582

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

Total assets for governmental activities did not change significantly from the prior year. Although, cash and cash equivalents increased in 2011, the property tax receivable relating to the County Home was discontinued. There was a significant decrease in current liabilities relating to deferred revenue from the discontinuation of a property tax levy for the County Home. Restricted net assets decreased by 6 percent principally from spending carryover reserves for the construction of the Westmoor Sewer project and the resurfacing of roads in 2011. Unrestricted net assets increased substantially from the cost of the Sheriff's road patrol being paid with restricted net assets. Prior to voters approving the criminal justice services levy, costs associated with the Sheriff's road patrol were paid from unrestricted net assets.

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

Table 2 shows the change in net assets for 2011 and 2010.

Table 2
Change in Net Assets
(In Thousands)

	Governmental Activities		Business-Type Activity		Total	
	2011	2010	2011	2010	2011	2010
Revenues						
Program Revenues						
Charges for Services	\$13,918	\$14,586	\$220	\$201	\$14,138	\$14,787
Operating Grants, Contributions, and Interest	12,723	15,620	0	0	12,723	15,620
Capital Grants and Contributions	542	7,764	0	0	542	7,764
Total Program Revenues	<u>27,183</u>	<u>37,970</u>	<u>220</u>	<u>201</u>	<u>27,403</u>	<u>38,171</u>
General Revenues						
Property Taxes	6,469	5,046	0	0	6,469	5,046
Sales Taxes	4,910	4,564	0	0	4,910	4,564
Grants and Entitlements	1,464	1,465	0	0	1,464	1,465
Interest	197	330	0	0	197	330
Other	1,255	1,248	1	1	1,256	1,249
Total General Revenues	<u>14,295</u>	<u>12,653</u>	<u>1</u>	<u>1</u>	<u>14,296</u>	<u>12,654</u>
Total Revenues	<u>41,478</u>	<u>50,623</u>	<u>221</u>	<u>202</u>	<u>41,699</u>	<u>50,825</u>
Program Expenses						
General Government						
Legislative and Executive	4,185	4,265	0	0	4,185	4,265
Judicial	2,169	2,316	0	0	2,169	2,316
Public Safety	5,705	5,846	0	0	5,705	5,846
Public Works	12,676	11,597	0	0	12,676	11,597
Health	6,073	5,817	0	0	6,073	5,817
Human Services	8,563	11,415	0	0	8,563	11,415
Economic Development	138	658	0	0	138	658
Interest and Fiscal Charges	649	846	0	0	649	846
Sewer	0	0	202	203	202	203
Total Expenses	<u>40,158</u>	<u>42,760</u>	<u>202</u>	<u>203</u>	<u>40,360</u>	<u>42,963</u>
Increase (Decrease) in Net Assets	1,320	7,863	19	(1)	1,339	7,862
Net Assets Beginning of Year	<u>63,308</u>	<u>55,445</u>	<u>1,274</u>	<u>1,275</u>	<u>64,582</u>	<u>56,720</u>
Net Assets End of Year	<u>\$64,628</u>	<u>\$63,308</u>	<u>\$1,293</u>	<u>\$1,274</u>	<u>\$65,921</u>	<u>\$64,582</u>

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

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

For governmental activities, operating grants, contributions, and interest decreased over 18 percent largely from the reduction of subsidies for Job and Family Services and Developmental Disabilities programs. Capital grants and contributions decreased significantly as a result of the County receiving more Issue I funding for the resurfacing of County roads and bridges in 2010, along with the receipt of federal stimulus monies for other construction. Overall, general revenues increased as a result of an additional property tax levy for Criminal Justice Services which is financing the costs associated with the Sheriff's road patrol activities. Interest revenue decreased due to lower interest rates on investments.

The Legislative and Executive program consists of costs associated with the general administration of County government including the services of the County Commissioners, Auditor, Treasurer, Recorder, and Prosecutor. The Judicial program accounts for costs associated with the administration of the County's court system including Common Pleas and Municipal courts. Costs associated with the operation of the County Jail and the Sheriff's Department are accounted for in the Public Safety program. The Public Works program accounts for costs associated with the operation of the County Engineer and Highway Department. The Health program primarily accounts for costs associated with providing services for Developmental Disabilities. The Human Services program accounts for costs associated with providing services for various state and locally mandated welfare programs. The Human Services program also includes the costs associated with Child Support, Child Welfare, and the Jobs and Family Services Department. The most significant Human Services program that is supported with local tax resources is providing services to the elderly through the Council on Aging. Expenses for the Human Services program decreased significantly from the closing of the County Home in 2011 and from the State of Ohio now administering the childcare program directly rather than accounting for that activity at the local level. The Economic Development program is supported by membership fees and operating grants and accounts for costs associated with the office of economic development and land use planning.

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, 2011
Unaudited

Table 3
Governmental Activities
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2011	2010	2011	2010
General Government				
Legislative and Executive	\$4,185	\$4,265	\$867	\$1,008
Judicial	2,169	2,316	836	1,152
Public Safety	5,705	5,846	4,350	4,455
Public Works	12,676	11,597	1,707	(6,832)
Health	6,073	5,817	2,917	1,427
Human Services	8,563	11,415	1,567	2,617
Economic Development	138	658	82	117
Interest and Fiscal Charges	649	846	649	846
Total Expenses	<u>\$40,158</u>	<u>\$42,760</u>	<u>\$12,975</u>	<u>\$4,790</u>

Program revenues paid for 73 percent of the cost of services for the legislative and executive and judicial programs. Slightly higher than in the previous year, the increase is attributable to changes in charges for services.

Program revenues for the public works program provided over 86 percent of the resources necessary to cover the cost of operations. In 2010, the County received capital grants from the USDA for the Westmoor construction project.

Program revenues for the health program decreased due to a reduction in grant revenues from the State of Ohio for Developmental Disabilities activities.

The human services program had a decrease in total cost of services from the closure of the County Home in April 2011 and the State of Ohio directly paying for childcare as opposed to paying it through the County Job and Family Services department. Program revenues associated with the County Home, comprised of resident fees and subsidies relating to the childcare program also decreased.

In 2011, program revenues for economic development decreased when compared to 2010. In 2010, the County received grants from the State of Ohio for the construction of an industrial park.

In 2011, 32 percent of the expenses to provide the County's services were derived from the County's general revenue sources such as property taxes, sales taxes, and state shared revenues.

Governmental Activities Financial Analysis

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

Operating revenues exceeded operating expenditures by 20 percent in the General Fund largely due to expenditures of the Sheriff's road patrol activities now being reported in the Criminal Justice Services Levy Fund. The fund balance increased substantially from the road patrol activities no longer being financed by the General Fund.

The Auto License and Gas Tax fund balance decreased by 15 percent. The County highway department resurfaced several roads with operating funds in 2011.

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

The fund balance in the Child Welfare Fund did not change significantly.

The County Home Fund had a positive change in fund balance. This is largely the result of the County closing the County Home in 2011.

In 2011, the first full year of operations was reported in the Criminal Justice Services Levy Fund. Fund balance increased as a result of designated transfers being made from the General Fund in accordance with County Commissioner resolutions to pay for road patrol operations in the Criminal Justice Services Levy Fund.

The Job and Family Services Fund reported a significant increase in fund balance in 2011 due to a reduction in staffing levels.

The Jail Operation Levy Fund reported a positive fund balance in 2011. The General Fund continued to support the fund with transfers. There was a slight decrease in sales tax revenues due to a required refund to the State of Ohio.

The Developmental Disabilities Fund had a 32 percent increase in fund balance from the accumulation of resources for continued operations.

Business-Type Activity Financial Analysis

The County's only enterprise fund is the Sewer Fund. The County provides water and sewer services to approximately one hundred twenty customers. Water is being provided to these customers through a water line constructed from the City of Bucyrus to the Village of North Robinson. For 2011, net assets of the Sewer Fund increased by 1.5 percent resulting from a slight increase in fees received for water and sewer services.

Budgetary Highlights

As mandated by State statute, the County Commissioners adopt the annual operating budget for the County on the first day of January. For the General Fund, revenues from the original budget to the final budget were not modified. Changes from the final budget to actual revenue were not significant. Changes in expenditures from the original budget to the final budget were minimal. Actual expenditures were 5 percent less than the final budget as departments reduced costs due to the economic conditions within the County.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2011, was \$43,717 thousand (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment, roads, and bridges.

Note 10 provides information on capital asset activity during 2011. During 2011, various roads were resurfaced and bridges and culverts constructed bringing the infrastructure investment of the County to \$34,846 thousand. Additions to capital assets consisted of sewer construction for the Westmoor subdivision, heavy-duty vehicles for the Engineer, and vehicles for the Solid Waste and Recycling Department.

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

Long-Term Debt - At December 31, 2011, the County's overall long-term obligations included \$13,306 thousand in general obligation bonds and \$38 thousand in OPWC loans. Of this amount, \$539 thousand is expected to be repaid from the business-type activity.

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

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

Economic Factors

Crawford County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. Despite the State of Ohio requiring the phasing out of tangible personal property in recent years, the County's tax base held at \$1.9 billion in 2011 and has stayed consistent with that of the prior year.

The unemployment rate for the County decreased to 11.2 percent as of year end from a rate of 14.4 percent in 2009 during the economic downturn. The County's unemployment rate for 2011 exceeded the State's average unemployment rate of 8.1 percent and the national average of 8.5 percent.

The General Fund balance at December 31, 2011, was \$3,919,772, which is a 51 percent increase from the 2010 balance of \$2,603,015. This increase was largely due to the taxpayers approving the Criminal Justice Services Levy that authorized expenditures associated with the Sheriff's Road Patrol activities to be moved from the General Fund to the Criminal Justice Services Levy Fund. In 2011, general operating revenues exceeded department expenditures by approximately 20 percent. The General Fund's change in fund balance remained positive after transfers were made to the Jail Operation Levy Fund designated for jail operations in accordance with County Commissioner resolutions. Transfers were also made from the General Fund to the Debt Service Fund to pay principal and interest payments.

The County's debt burden, which is less than 1 percent of the estimated value of real property in the County, remains modest.

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, 2011

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$17,442,181	\$183,432	\$17,625,613	\$0
Cash and Cash Equivalents in Segregated Accounts	136,348	0	136,348	15,485
Cash and Cash Equivalents with Fiscal Agent	651,958	0	651,958	0
Investments in Segregated Accounts	0	0	0	147,142
Accounts Receivable	356,428	21,014	377,442	79,418
Accrued Interest Receivable	1,854	0	1,854	0
Sales Taxes Receivable	1,388,729	0	1,388,729	0
Due from Other Governments	4,940,682	0	4,940,682	0
Due from Component Unit	10,413	0	10,413	0
Due from Primary Government	0	0	0	15,132
Due from External Party	143,142	0	143,142	0
Special Assessments Receivable	82,516	0	82,516	0
Prepaid Items	258,522	504	259,026	696
Materials and Supplies Inventory	210,912	0	210,912	0
Internal Balances	2,860	(2,860)	0	0
Property Taxes Receivable	6,343,614	0	6,343,614	0
Other Assets	0	0	0	928
Loans Receivable	46,675	0	46,675	0
Unamortized Issuance Costs	172,801	5,277	178,078	0
Nondepreciable Capital Assets	11,660,877	0	11,660,877	39,440
Depreciable Capital Assets, Net	42,340,786	1,631,332	43,972,118	519,229
<i>Total Assets</i>	<i>86,191,298</i>	<i>1,838,699</i>	<i>88,029,997</i>	<i>817,470</i>
Liabilities				
Wages Payable	516,840	852	517,692	28,826
Accounts Payable	389,378	1,373	390,751	5,880
Contracts Payable	175,271	450	175,721	0
Due to Other Governments	496,284	547	496,831	19,823
Due to Component Unit	15,132	0	15,132	0
Due to Primary Government	0	0	0	10,413
Deferred Revenue	6,003,441	0	6,003,441	0
Matured Compensated Absences Payable	40,472	0	40,472	3,936
Accrued Interest Payable	39,949	1,451	41,400	0
Long-Term Liabilities				
Due Within One Year	633,697	10,117	643,814	18,715
Due in More Than One Year	13,252,226	530,039	13,782,265	249,590
<i>Total Liabilities</i>	<i>21,562,690</i>	<i>544,829</i>	<i>22,107,519</i>	<i>337,183</i>
Net Assets				
Invested in Capital Assets, Net of Related Debt Restricted for	42,543,058	1,174,473	43,717,531	290,364
Capital Projects	19,296	0	19,296	0
Debt Service	5,602	0	5,602	0
Public Safety	1,709,636	0	1,709,636	0
Public Works	6,310,631	0	6,310,631	0
Health	6,099,546	0	6,099,546	0
Human Services	1,829,896	0	1,829,896	0
Other Purposes	2,279,478	0	2,279,478	0
Unrestricted	3,831,465	119,397	3,950,862	189,923
<i>Total Net Assets</i>	<i>\$64,628,608</i>	<i>\$1,293,870</i>	<i>\$65,922,478</i>	<i>\$480,287</i>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Activities
For the Year Ended December 31, 2011

	Expenses	Program Revenues		
		Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
Governmental Activities				
General Government				
Legislative and Executive	\$4,184,705	\$3,248,573	\$69,070	\$0
Judicial	2,168,933	1,245,745	87,260	0
Public Safety				
Criminal Justice Services	1,960,973	1,910	126,706	0
Jail Operation	2,083,728	59,657	0	0
Other Public Safety	1,660,143	582,554	584,314	0
Public Works	12,675,447	6,615,393	3,811,344	541,700
Health				
Developmental Disabilities	4,774,233	0	2,056,942	0
Other Health	1,298,936	725,001	373,864	0
Human Services				
Child Welfare	1,798,983	71,227	1,606,555	0
County Home	553,065	75,035	75,258	0
Job and Family Services	4,475,883	1,126,165	3,148,436	0
Other Human Services	1,735,252	165,978	728,028	0
Economic Development	138,378	1,000	55,000	0
Interest and Fiscal Charges	649,060	0	0	0
<i>Total Governmental Activities</i>	40,157,719	13,918,238	12,722,777	541,700
Business-Type Activity				
Sewer	201,194	219,887	0	0
<i>Total Primary Government</i>	\$40,358,913	\$14,138,125	\$12,722,777	\$541,700
Component Unit				
Waycraft Workshop, Inc.	\$1,085,173	\$1,100,728	\$79	\$0

General Revenues

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

Total General Revenues

Change in Net Assets

Net Assets Beginning of Year - Restated (Note 3)

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Assets			
Primary Government			
Governmental Activities	Business-Type Activity	Total	Component Unit
(\$867,062)	\$0	(\$867,062)	\$0
(835,928)	0	(835,928)	0
(1,832,357)	0	(1,832,357)	0
(2,024,071)	0	(2,024,071)	0
(493,275)	0	(493,275)	0
(1,707,010)	0	(1,707,010)	0
(2,717,291)	0	(2,717,291)	0
(200,071)	0	(200,071)	0
(121,201)	0	(121,201)	0
(402,772)	0	(402,772)	0
(201,282)	0	(201,282)	0
(841,246)	0	(841,246)	0
(82,378)	0	(82,378)	0
(649,060)	0	(649,060)	0
(12,975,004)	0	(12,975,004)	0
0	18,693	18,693	0
(12,975,004)	18,693	(12,956,311)	0
0	0	0	15,634
1,379,673	0	1,379,673	0
1,349,190	0	1,349,190	0
2,658,218	0	2,658,218	0
185,855	0	185,855	0
451,457	0	451,457	0
444,357	0	444,357	0
3,274,582	0	3,274,582	0
1,292,162	0	1,292,162	0
343,736	0	343,736	0
1,464,173	0	1,464,173	0
197,143	0	197,143	959
1,254,884	739	1,255,623	464
14,295,430	739	14,296,169	1,423
1,320,426	19,432	1,339,858	17,057
63,308,182	1,274,438	64,582,620	463,230
<u>\$64,628,608</u>	<u>\$1,293,870</u>	<u>\$65,922,478</u>	<u>\$480,287</u>

Crawford County, Ohio
Balance Sheet
Governmental Funds
December 31, 2011

	General	Auto License and Gas Tax	Child Welfare
Assets			
Equity in Pooled Cash and Cash Equivalents	\$2,506,861	\$4,389,880	\$676,116
Cash and Cash Equivalents in Segregated Accounts	0	0	98,640
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Accounts Receivable	114,068	1,213	0
Accrued Interest Receivable	1,854	0	0
Sales Taxes Receivable	926,467	0	0
Due from Other Governments	644,879	1,795,759	300,029
Due from Component Unit	0	0	0
Due from External Party	143,142	0	0
Special Assessments Receivable	0	0	0
Prepaid Items	160,283	96	0
Materials and Supplies Inventory	28,585	124,307	0
Interfund Receivable	1,125,484	2,880	0
Property Taxes Receivable	1,284,793	0	196,424
Loans Receivable	0	0	0
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	69,919	0	0
<i>Total Assets</i>	<u>\$7,006,335</u>	<u>\$6,314,135</u>	<u>\$1,271,209</u>
Liabilities and Fund Balances			
Liabilities			
Wages Payable	\$99,482	\$72,122	\$0
Accounts Payable	29,140	37,331	69,723
Contracts Payable	17,089	50,268	0
Due to Other Governments	127,591	34,470	164
Due to Component Unit	0	0	0
Interfund Payable	0	0	1,147
Deferred Revenue	2,813,261	1,505,146	492,103
Matured Compensated Absences Payable	0	0	0
<i>Total Liabilities</i>	<u>3,086,563</u>	<u>1,699,337</u>	<u>563,137</u>
Fund Balances			
Nonspendable	258,787	124,403	0
Restricted	0	4,490,395	708,072
Committed	0	0	0
Assigned	261,850	0	0
Unassigned (Deficit)	3,399,135	0	0
<i>Total Fund Balances</i>	<u>3,919,772</u>	<u>4,614,798</u>	<u>708,072</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,006,335</u>	<u>\$6,314,135</u>	<u>\$1,271,209</u>

County Home	Criminal Justice Services Levy	Job and Family Services	Jail Operation Levy	Developmental Disabilities
\$169,809	\$211,403	\$675,211	\$423,350	\$3,629,205
0	0	0	0	0
0	0	0	0	651,958
0	0	10,750	2,041	0
0	0	0	0	0
0	0	0	355,668	0
0	136,251	0	11,550	1,054,271
0	0	0	0	10,413
0	0	0	0	0
0	0	0	0	0
0	4,899	48,847	16,110	11,013
0	17,494	8,351	14,512	5,434
0	0	2,317	1,688	0
0	1,605,061	0	0	2,790,409
0	0	0	0	0
0	0	0	0	0
<u>\$169,809</u>	<u>\$1,975,108</u>	<u>\$745,476</u>	<u>\$824,919</u>	<u>\$8,152,703</u>
\$0	\$81,037	\$71,181	\$46,591	\$94,971
0	17,240	41,513	4,330	72,665
5,181	0	27,572	17,808	1,093
8,435	55,946	69,199	45,450	85,851
0	0	0	0	15,132
115,858	0	5,634	0	50,124
0	1,741,312	10,750	267,226	3,705,189
0	31,746	0	0	8,726
<u>129,474</u>	<u>1,927,281</u>	<u>225,849</u>	<u>381,405</u>	<u>4,033,751</u>
0	22,393	57,198	30,622	16,447
40,335	25,434	462,429	412,892	4,102,505
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>40,335</u>	<u>47,827</u>	<u>519,627</u>	<u>443,514</u>	<u>4,118,952</u>
<u>\$169,809</u>	<u>\$1,975,108</u>	<u>\$745,476</u>	<u>\$824,919</u>	<u>\$8,152,703</u>

(continued)

Crawford County, Ohio
Balance Sheet
Governmental Funds (continued)
December 31, 2011

	Other Governmental	Total Governmental Funds
Assets		
Equity in Pooled Cash and Cash Equivalents	\$4,690,427	\$17,372,262
Cash and Cash Equivalents		
in Segregated Accounts	37,708	136,348
Cash and Cash Equivalents with Fiscal Agent	0	651,958
Accounts Receivable	228,356	356,428
Accrued Interest Receivable	0	1,854
Sales Taxes Receivable	106,594	1,388,729
Due from Other Governments	997,943	4,940,682
Due from Component Unit	0	10,413
Due from External Party	0	143,142
Special Assessments Receivable	82,516	82,516
Prepaid Items	17,274	258,522
Materials and Supplies Inventory	12,229	210,912
Interfund Receivable	2,565	1,134,934
Property Taxes Receivable	466,927	6,343,614
Loans Receivable	46,675	46,675
Restricted Assets		
Equity in Pooled Cash and Cash Equivalents	0	69,919
<i>Total Assets</i>	<i>\$6,689,214</i>	<i>\$33,148,908</i>
 Liabilities and Fund Balances		
Liabilities		
Wages Payable	\$51,456	\$516,840
Accounts Payable	117,436	389,378
Contracts Payable	56,260	175,271
Due to Other Governments	69,178	496,284
Due to Component Unit	0	15,132
Interfund Payable	846,911	1,019,674
Deferred Revenue	1,672,154	12,207,141
Matured Compensated Absences Payable	0	40,472
<i>Total Liabilities</i>	<i>2,813,395</i>	<i>14,860,192</i>
 Fund Balances		
Nonspendable	29,503	539,353
Restricted	4,351,458	14,593,520
Committed	69,572	69,572
Assigned	0	261,850
Unassigned (Deficit)	(574,714)	2,824,421
<i>Total Fund Balances</i>	<i>3,875,819</i>	<i>18,288,716</i>
<i>Total Liabilities and Fund Balances</i>	<i>\$6,689,214</i>	<i>\$33,148,908</i>

See accompanying notes to the basic financial statements

Crawford County, Ohio
*Reconciliation of Total Governmental Fund Balances
to Net Assets of Governmental Activities
December 31, 2011*

Total Governmental Fund Balances \$18,288,716

***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. 54,001,663

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

Accounts Receivable	212,072	
Accrued Interest Receivable	1,854	
Sales Taxes Receivable	969,469	
Due from Other Governments	4,363,728	
Special Assessments Receivable	82,516	
Interfund Receivable	241,728	
Property Taxes Receivable	332,333	6,203,700

Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. 172,801

The internal service fund is used to charge the costs of health care benefits to individual funds. The assets and liabilities of the internal service fund are included as governmental activities on the statement of net assets. (112,400)

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

Accrued Interest Payable	(39,949)	
General Obligation Bonds Payable	(12,805,352)	
Compensated Absences Payable	(1,080,571)	(13,925,872)

Net Assets of Governmental Activities \$64,628,608

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, 2011

	General	Auto License and Gas Tax	Child Welfare
Revenues			
Property Taxes	\$1,211,442	\$0	\$183,437
Sales Taxes	3,193,071	0	0
Special Assessments	0	0	0
Charges for Services	9,335,955	76,004	71,227
Licenses and Permits	2,726	0	0
Fines and Forfeitures	175,460	25,772	0
Intergovernmental	1,463,091	3,653,927	1,455,418
Interest	205,552	18,148	830
Rent	0	0	0
Other	73,479	37,884	85,373
<i>Total Revenues</i>	<u>15,660,776</u>	<u>3,811,735</u>	<u>1,796,285</u>
Expenditures			
Current:			
General Government			
Legislative and Executive	3,073,827	0	0
Judicial	1,772,617	0	0
Public Safety	524,588	0	0
Public Works	6,582,110	4,606,732	0
Health	319,197	0	0
Human Services	289,891	0	1,798,983
Economic Development	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>12,562,230</u>	<u>4,606,732</u>	<u>1,798,983</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,098,546</u>	<u>(794,997)</u>	<u>(2,698)</u>
Other Financing Sources (Uses)			
Transfers In	0	0	0
Transfers Out	(1,781,789)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,781,789)</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	1,316,757	(794,997)	(2,698)
<i>Fund Balances (Deficit)</i>			
<i>Beginning of Year - Restated (Note 3)</i>	<u>2,603,015</u>	<u>5,409,795</u>	<u>710,770</u>
<i>Fund Balances End of Year</i>	<u>\$3,919,772</u>	<u>\$4,614,798</u>	<u>\$708,072</u>

County Home	Criminal Justice Services Levy	Job and Family Services	Jail Operation Levy	Developmental Disabilities
\$473,319	\$1,481,799	\$0	\$0	\$2,624,023
0	0	0	1,251,296	0
0	0	0	0	0
75,035	0	1,124,165	52,983	0
0	0	0	0	0
0	0	0	0	0
145,922	276,482	3,148,436	0	2,783,700
0	0	0	0	429
0	0	0	0	0
38,795	31,010	227,735	117,519	346,872
<u>733,071</u>	<u>1,789,291</u>	<u>4,500,336</u>	<u>1,421,798</u>	<u>5,755,024</u>
0	0	0	0	0
0	0	0	0	0
0	1,898,274	0	2,083,120	0
0	0	0	0	0
0	0	0	0	4,752,308
582,616	0	4,493,044	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>582,616</u>	<u>1,898,274</u>	<u>4,493,044</u>	<u>2,083,120</u>	<u>4,752,308</u>
<u>150,455</u>	<u>(108,983)</u>	<u>7,292</u>	<u>(661,322)</u>	<u>1,002,716</u>
0	130,622	149,187	913,873	0
0	0	0	0	0
<u>0</u>	<u>130,622</u>	<u>149,187</u>	<u>913,873</u>	<u>0</u>
150,455	21,639	156,479	252,551	1,002,716
<u>(110,120)</u>	<u>26,188</u>	<u>363,148</u>	<u>190,963</u>	<u>3,116,236</u>
<u>\$40,335</u>	<u>\$47,827</u>	<u>\$519,627</u>	<u>\$443,514</u>	<u>\$4,118,952</u>

(continued)

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds (continued)
For the Year Ended December 31, 2011

	Other Governmental	Total Governmental Funds
Revenues		
Property Taxes	\$438,688	\$6,412,708
Sales Taxes	343,779	4,788,146
Special Assessments	64,658	64,658
Charges for Services	2,447,334	13,182,703
Licenses and Permits	13,542	16,268
Fines and Forfeitures	340,037	541,269
Intergovernmental	2,836,152	15,763,128
Interest	5,321	230,280
Rent	160,529	160,529
Other	282,971	1,241,638
	<hr/>	<hr/>
<i>Total Revenues</i>	6,933,011	42,401,327
	<hr/>	<hr/>
Expenditures		
Current:		
General Government		
Legislative and Executive	835,840	3,909,667
Judicial	437,828	2,210,445
Public Safety	818,805	5,324,787
Public Works	657,961	11,846,803
Health	1,179,914	6,251,419
Human Services	1,370,984	8,535,518
Economic Development	135,824	135,824
Capital Outlay	1,330,716	1,330,716
Debt Service:		
Principal Retirement	538,334	538,334
Interest and Fiscal Charges	842,063	842,063
	<hr/>	<hr/>
<i>Total Expenditures</i>	8,148,269	40,925,576
	<hr/>	<hr/>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,215,258)	1,475,751
	<hr/>	<hr/>
Other Financing Sources (Uses)		
Transfers In	588,107	1,781,789
Transfers Out	0	(1,781,789)
	<hr/>	<hr/>
<i>Total Other Financing Sources (Uses)</i>	588,107	0
	<hr/>	<hr/>
<i>Net Changes in Fund Balances</i>	(627,151)	1,475,751
	<hr/>	<hr/>
<i>Fund Balances (Deficit)</i>		
<i>Beginning of Year - Restated (Note 3)</i>	4,502,970	16,812,965
	<hr/>	<hr/>
<i>Fund Balances End of Year</i>	\$3,875,819	\$18,288,716
	<hr/> <hr/>	<hr/> <hr/>

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, 2011*

Net Changes in Fund Balances - Total Governmental Funds \$1,475,751

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

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

Capital Outlay - Nondepreciable Capital Assets	333,766	
Capital Outlay - Depreciable Capital Assets	2,971,217	
Depreciation	<u>(3,299,459)</u>	5,524

The book value of capital assets is removed from the capital asset account on the statement of net assets when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (11,320)

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

Property Taxes	56,042	
Sales Taxes	122,334	
Special Assessments	20,914	
Charges for Services	(37,680)	
Fines and Forfeitures	(30,423)	
Intergovernmental	(1,059,206)	
Interest	(8,409)	
Other	<u>13,246</u>	(923,182)

Repayment of principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities on the statement of net assets. 538,334

Premiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities. 14,596

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

Accrued Interest Payable	(3,767)	
Annual Accretion	(90,453)	
Payment of Accretion on Capital Appreciation Bonds	311,666	
Amortization of Issuance Costs	(15,725)	
Amortization of Accounting Loss	<u>(23,314)</u>	178,407

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. 42,316

Change in Net Assets of Governmental Activities \$1,320,426

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, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,229,142	\$1,229,142	\$1,214,511	(\$14,631)
Sales Taxes	2,938,627	2,938,627	3,173,897	235,270
Charges for Services	2,738,408	2,738,408	2,916,688	178,280
Licenses and Permits	2,310	2,310	2,726	416
Fines and Forfeitures	169,000	169,000	173,158	4,158
Intergovernmental	1,508,824	1,508,824	1,476,571	(32,253)
Interest	200,000	200,000	195,200	(4,800)
Other	45,108	45,108	78,392	33,284
<i>Total Revenues</i>	<u>8,831,419</u>	<u>8,831,419</u>	<u>9,231,143</u>	<u>399,724</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	3,373,749	3,577,380	3,406,341	171,039
Judicial	1,854,266	1,864,540	1,796,051	68,489
Public Safety	576,882	565,739	522,364	43,375
Public Works	152,899	160,312	157,571	2,741
Health	312,607	322,490	321,816	674
Human Services	354,659	354,561	296,506	58,055
<i>Total Expenditures</i>	<u>6,625,062</u>	<u>6,845,022</u>	<u>6,500,649</u>	<u>344,373</u>
<i>Excess of Revenues Over Expenditures</i>	<u>2,206,357</u>	<u>1,986,397</u>	<u>2,730,494</u>	<u>744,097</u>
Other Financing Sources (Uses)				
Advances In	0	0	436,128	436,128
Advances Out	0	0	(690,618)	(690,618)
Transfers Out	(1,755,375)	(1,782,544)	(1,781,789)	755
<i>Total Other Financing Sources (Uses)</i>	<u>(1,755,375)</u>	<u>(1,782,544)</u>	<u>(2,036,279)</u>	<u>(253,735)</u>
<i>Net Changes in Fund Balance</i>	450,982	203,853	694,215	490,362
<i>Fund Balance Beginning of Year</i>	1,226,121	1,226,121	1,226,121	0
Prior Year Outstanding Advances	619,135	619,135	0	(619,135)
Prior Year Encumbrances Appropriated	<u>138,987</u>	<u>138,987</u>	<u>138,987</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,435,225</u></u>	<u><u>\$2,188,096</u></u>	<u><u>\$2,059,323</u></u>	<u><u>(\$128,773)</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto License and Gas Tax Fund
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$55,000	\$55,000	\$84,066	\$29,066
Fines and Forfeitures	55,000	55,000	25,380	(29,620)
Intergovernmental	3,575,000	3,575,000	3,649,274	74,274
Interest	60,000	60,000	18,859	(41,141)
Other	0	0	3,553	3,553
<i>Total Revenues</i>	3,745,000	3,745,000	3,781,132	36,132
Expenditures				
Current:				
Public Works	4,832,156	5,020,933	4,696,801	324,132
<i>Net Changes in Fund Balance</i>	(1,087,156)	(1,275,933)	(915,669)	360,264
<i>Fund Balance Beginning of Year</i>	4,933,063	4,933,063	4,933,063	0
Prior Year Encumbrances Appropriated	214,258	214,258	214,258	0
<i>Fund Balance End of Year</i>	<u>\$4,060,165</u>	<u>\$3,871,388</u>	<u>\$4,231,652</u>	<u>\$360,264</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, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$216,000	\$216,000	\$184,274	(\$31,726)
Charges for Services	82,000	82,000	71,227	(10,773)
Intergovernmental	1,479,557	1,479,557	1,513,576	34,019
Interest	0	0	4	4
Other	41,050	41,050	84,577	43,527
<i>Total Revenues</i>	1,818,607	1,818,607	1,853,658	35,051
Expenditures				
Current:				
Human Services	1,776,888	1,870,345	1,819,352	50,993
<i>Net Changes in Fund Balance</i>	41,719	(51,738)	34,306	86,044
<i>Fund Balance Beginning of Year</i>	596,310	596,310	596,310	0
Prior Year Encumbrances Appropriated	15,696	15,696	15,696	0
<i>Fund Balance End of Year</i>	<u>\$653,725</u>	<u>\$560,268</u>	<u>\$646,312</u>	<u>\$86,044</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, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$500,000	\$500,000	\$515,802	\$15,802
Charges for Services	706,500	289,970	111,783	(178,187)
Intergovernmental	0	0	145,922	145,922
Other	0	0	16,764	16,764
<i>Total Revenues</i>	1,206,500	789,970	790,271	301
Expenditures				
Current:				
Human Services	959,246	893,828	772,471	121,357
<i>Net Changes in Fund Balance</i>	247,254	(103,858)	17,800	121,658
<i>Fund Balance Beginning of Year</i>	86,447	86,447	86,447	0
Prior Year Encumbrances Appropriated	18,236	18,236	18,236	0
<i>Fund Balance End of Year</i>	<u>\$351,937</u>	<u>\$825</u>	<u>\$122,483</u>	<u>\$121,658</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
Criminal Justice Services Levy Fund
For the Year Ended December 31, 2011

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Property Taxes	\$1,829,136	\$1,487,972	\$1,485,635	(\$2,337)
Intergovernmental	14,741	268,417	276,482	8,065
<i>Total Revenues</i>	1,843,877	1,756,389	1,762,117	5,728
Expenditures				
Current:				
Public Safety	1,971,808	1,886,829	1,839,392	47,437
<i>Excess of Revenues Under Expenditures</i>	(127,931)	(130,440)	(77,275)	53,165
Other Financing Sources				
Transfers In	130,622	130,622	130,622	0
<i>Net Changes in Fund Balance</i>	2,691	182	53,347	53,165
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,691</u></u>	<u><u>\$182</u></u>	<u><u>\$53,347</u></u>	<u><u>\$53,165</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2011

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$1,275,000	\$1,148,860	\$1,134,816	(\$14,044)
Intergovernmental	3,690,796	3,163,283	3,149,007	(14,276)
Other	<u>176,000</u>	<u>143,000</u>	<u>167,423</u>	<u>24,423</u>
<i>Total Revenues</i>	5,141,796	4,455,143	4,451,246	(3,897)
Expenditures				
Current:				
Human Services	<u>5,427,963</u>	<u>5,250,410</u>	<u>4,688,653</u>	<u>561,757</u>
<i>Excess of Revenues Under Expenditures</i>	(286,167)	(795,267)	(237,407)	557,860
Other Financing Sources				
Transfers In	<u>144,425</u>	<u>144,425</u>	<u>149,187</u>	<u>4,762</u>
<i>Net Changes in Fund Balance</i>	(141,742)	(650,842)	(88,220)	562,622
<i>Fund Balance Beginning of Year</i>	505,068	505,068	505,068	0
Prior Year Encumbrances Appropriated	<u>145,774</u>	<u>145,774</u>	<u>145,774</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$509,100</u>	<u>\$0</u>	<u>\$562,622</u>	<u>\$562,622</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, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$1,103,900	\$1,103,900	\$1,242,648	\$138,748
Charges for Services	62,000	62,000	53,682	(8,318)
Other	75,000	75,000	87,270	12,270
<i>Total Revenues</i>	1,240,900	1,240,900	1,383,600	142,700
Expenditures				
Current:				
Public Safety	2,322,531	2,319,372	2,162,873	156,499
<i>Excess of Revenues Under Expenditures</i>	(1,081,631)	(1,078,472)	(779,273)	299,199
Other Financing Sources				
Transfers In	913,873	913,873	913,873	0
<i>Net Changes in Fund Balance</i>	(167,758)	(164,599)	134,600	299,199
<i>Fund Balance Beginning of Year</i>	152,717	152,717	152,717	0
Prior Year Encumbrances Appropriated	31,264	31,264	31,264	0
<i>Fund Balance End of Year</i>	\$16,223	\$19,382	\$318,581	\$299,199

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$3,453,000	\$3,400,000	\$2,629,737	(\$770,263)
Intergovernmental	1,820,130	1,620,883	2,558,192	937,309
Interest	0	0	440	440
Other	146,200	205,200	295,001	89,801
<i>Total Revenues</i>	5,419,330	5,226,083	5,483,370	257,287
Expenditures				
Current:				
Health	4,899,662	4,890,387	4,656,782	233,605
<i>Net Changes in Fund Balance</i>	519,668	335,696	826,588	490,892
<i>Fund Balance Beginning of Year</i>	2,374,349	2,374,349	2,374,349	0
Prior Year Encumbrances Appropriated	61,336	61,336	61,336	0
<i>Fund Balance End of Year</i>	<u>\$2,955,353</u>	<u>\$2,771,381</u>	<u>\$3,262,273</u>	<u>\$490,892</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2011

	Business-Type Activity- Sewer	Governmental Activity- Internal Service
Assets		
Current Assets		
Equity in Pooled Cash and Cash Equivalents	\$183,432	\$0
Accounts Receivable	21,014	0
Prepaid Items	504	0
Interfund Receivable	20	0
<i>Total Current Assets</i>	<i>204,970</i>	<i>0</i>
Noncurrent Assets		
Unamortized Issuance Costs	5,277	0
Capital Assets		
Depreciable Capital Assets, Net	1,631,332	0
<i>Total Noncurrent Assets</i>	<i>1,636,609</i>	<i>0</i>
<i>Total Assets</i>	<i>1,841,579</i>	<i>0</i>
Liabilities		
Current Liabilities		
Wages Payable	852	0
Accounts Payable	1,373	0
Contracts Payable	450	0
Due to Other Governments	547	0
Interfund Payable	2,880	112,400
Accrued Interest Payable	1,451	0
General Obligation Bonds Payable	6,313	0
OPWC Loans Payable	2,479	0
Compensated Absences Payable	1,325	0
<i>Total Current Liabilities</i>	<i>17,670</i>	<i>112,400</i>
Long-Term Liabilities		
General Obligation Bonds Payable	494,094	0
OPWC Loans Payable	35,945	0
<i>Total Long-Term Liabilities</i>	<i>530,039</i>	<i>0</i>
<i>Total Liabilities</i>	<i>547,709</i>	<i>112,400</i>
Net Assets		
Invested in Capital Assets, Net of Related Debt	1,174,473	0
Unrestricted (Deficit)	119,397	(112,400)
<i>Total Net Assets (Deficit)</i>	<i>\$1,293,870</i>	<i>(\$112,400)</i>

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, 2011

	Business-Type Activity- Sewer	Governmental Activity - Internal Service
Operating Revenues		
Charges for Services	\$219,887	\$0
Other	739	0
	<u>220,626</u>	<u>0</u>
<i>Total Operating Revenues</i>		
Operating Expenses		
Personal Services	33,114	0
Materials and Supplies	2,656	0
Contractual Services	63,627	0
Depreciation	59,894	0
Other	5,453	0
	<u>164,744</u>	<u>0</u>
<i>Total Operating Expenses</i>		
<i>Operating Income</i>	55,882	0
Non-Operating Expense		
Interest Expense	(36,450)	0
	<u>19,432</u>	<u>0</u>
<i>Changes in Net Assets</i>		
<i>Net Assets (Deficit) Beginning of Year - Restated (Note 3)</i>	<u>1,274,438</u>	<u>(112,400)</u>
<i>Net Assets (Deficit) End of Year</i>	<u>\$1,293,870</u>	<u>(\$112,400)</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2011

	Business-Type Activity- Sewer	Governmental Activity- Internal Service
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash Received from Customers	\$215,569	\$0
Cash Payments for Personal Services	(32,895)	0
Cash Payments for Materials and Supplies	(2,656)	0
Cash Payments for Contractual Services	(61,282)	0
Cash Payments for Claims	0	(250,838)
Cash Payments for Other	(7,016)	0
	<u>111,720</u>	<u>(250,838)</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>		
Cash Flows from Noncapital Financing Activities		
Advances In	0	112,400
	<u>0</u>	<u>112,400</u>
Cash Flows from Capital and Related Financing Activities		
Principal Paid on General Obligation Bonds	(7,384)	0
Interest Paid on General Obligation Bonds	(65,266)	0
Principal Paid on OPWC Loans	(1,239)	0
	<u>(73,889)</u>	<u>0</u>
<i>Net Cash Used for Capital and Related Financing Activities</i>		
	<u>(73,889)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>		
	<u>37,831</u>	<u>(138,438)</u>
<i>Cash and Cash Equivalents Beginning of Year</i>		
	<u>145,601</u>	<u>138,438</u>
<i>Cash and Cash Equivalents End of Year</i>		
	<u>\$183,432</u>	<u>\$0</u>
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities		
Operating Income	\$55,882	\$0
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used for) Operating Activities		
Depreciation	59,894	0
(Increase) Decrease in Assets		
Accounts Receivable	(4,641)	0
Prepaid Items	5	0
Increase (Decrease) in Liabilities		
Wages Payable	(225)	0
Accounts Payable	368	0
Contracts Payable	50	0
Due to Other Governments	(317)	0
Interfund Payable	359	0
Claims Payable	0	(250,838)
Compensated Absences Payable	345	0
	<u>111,720</u>	<u>(250,838)</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>		
	<u>\$111,720</u>	<u>(\$250,838)</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2011

	Private Purpose Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$786	\$3,670,368
Cash and Cash Equivalents in Segregated Accounts	55,687	354,833
Due from Other Governments	0	2,251,704
Special Assessments Receivable	0	206,401
Property Taxes Receivable	0	24,648,661
<i>Total Assets</i>	56,473	\$31,131,967
Liabilities		
Payroll Taxes Withholding	0	(\$5,139)
Due to Other Governments	0	29,802,246
Due to External Party	0	143,142
Undistributed Assets	0	1,191,718
<i>Total Liabilities</i>	0	\$31,131,967
Net Assets		
Held in Trust for Residents	1,030	
Held in Trust for Undistributed Probate	55,443	
<i>Total Net Assets</i>	\$56,473	

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, 2011

Additions	
Interest	\$250
Deductions	
Human Services	<u>3,485</u>
<i>Change in Net Assets</i>	(3,235)
<i>Net Assets Beginning of Year</i>	<u>59,708</u>
<i>Net Assets End of Year</i>	<u><u>\$56,473</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, 2011

Note 1 - Reporting Entity

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

Primary Government

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

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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 seven 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.

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

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

Note 2 - Summary of Significant Accounting Policies

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

B. Fund Accounting

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Governmental Funds

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

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

Auto License and Gas Tax Fund - The fund accounts for revenue derived from the sale of motor vehicle licenses, gasoline taxes, and interest restricted for County road and bridge repair and improvements.

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

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

Criminal Justice Services Levy Fund - The fund accounts for a voted county-wide property tax levy restricted for the operation of the Sheriff's road patrol.

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

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

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

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

Proprietary Funds

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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

Fiduciary Funds

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

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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, 2011, but were levied to finance 2012 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Expenses/Expenditures

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

E. Budgetary Process

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

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

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

F. Cash and Investments

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

The County's investments included nonnegotiable certificates of deposit, U.S. corporation note, 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 net asset value per share, which is the price the investment could be sold for on December 31, 2011.

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 2011 was \$205,552, which includes \$204,606 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, 2011, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. Restricted Assets

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

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

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

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

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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 fund.

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

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

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

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

L. Interfund Receivables/Payables

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

M. Compensated Absences

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

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

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

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

N. Accrued Liabilities and Long-Term Obligations

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

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

O. Net Assets

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

P. Fund Balance

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

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

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

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

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

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Q. Operating Revenues and Expenses

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

R. 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.

S. 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 - Restatements of Fund Balance/Net Assets

The restatement is due to the reclassification of a special revenue fund to an agency fund and a reduction in claims payable in the internal service fund due to overestimating the liability. The restatements had the following effect on fund balance of the major and nonmajor funds of the County as they were previously reported.

	General	Auto License and Gas Tax	Child Welfare	County Home
Fund Balance (Deficit) at December 31, 2010	\$2,603,015	\$5,409,795	\$710,770	(\$110,120)
Change in Fund Structure	0	0	0	0
Adjusted Fund Balance (Deficit) at December 31, 2010	\$2,603,015	\$5,409,795	\$710,770	(\$110,120)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

	Criminal Justice Levy	Job and Family Services	Jail Operation Levy	Developmental Disabilities
Fund Balance (Deficit) at December 31, 2010	\$26,188	\$363,148	\$190,963	\$3,116,236
Change in Fund Structure	0	0	0	0
Adjusted Fund Balance (Deficit) at December 31, 2010	\$26,188	\$363,148	\$190,963	\$3,116,236

	Other Governmental	Total Governmental Funds
Fund Balance (Deficit) at December 31, 2010	\$4,548,722	\$16,858,717
Change in Fund Structure	(45,752)	(45,752)
Adjusted Fund Balance (Deficit) at December 31, 2010	\$4,502,970	\$16,812,965

The restatement had the following effect on net assets.

	Total Governmental Activities
Net Assets at December 31, 2010	\$63,278,440
Change in Fund Structure	(143,124)
Reduction of Claims Payable	172,866
Adjusted Net Assets at December 31, 2010	\$63,308,182

	Internal Service
Net Assets (Deficit) at December 31, 2010	(\$285,266)
Reduction of Claims Payable	172,866
Adjusted Net Assets (Deficit) at December 31, 2010	(\$112,400)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 4 - Accountability

The following funds had deficit fund balances/net assets as of December 31, 2011.

	<u>Deficit Fund Balances/ Net Assets</u>
Special Revenue Funds	
Bridge Load Rating	\$2,021
Community Development Block Grant	124,197
Economic Development	108,089
Law Enforcement Overtime Project	2,381
Tax Incentive Review	1,612
Capital Projects Fund	
Westmoor Sewer Project	336,314
Internal Service Fund	
Health Benefits	112,400

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

Note 5 - Budgetary Basis of Accounting

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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

	Net Changes in Fund Balance			
	General	Auto License and Gas Tax	Child Welfare	County Home
GAAP Basis	\$1,316,757	(\$794,997)	(\$2,698)	\$150,455
Non-Budgeted Cash Activity	(67,211)	(12,231)	(723)	31,771
Net Adjustment for Revenue Accruals	(132,201)	(2,245)	58,544	37,819
Net Adjustment for Expenditure Accruals	(48,495)	11,621	(6,944)	(167,577)
Prepaid Items	(958)	93	110	189
Materials and Supplies Inventory	18,044	23,979	0	2,612
Advances In	436,128	0	0	0
Advances Out	(690,618)	0	0	0
Encumbrances	(137,231)	(141,889)	(13,983)	(37,469)
Budget Basis	\$694,215	(\$915,669)	\$34,306	\$17,800

	Net Changes in Fund Balance			
	Criminal Justice Services Levy	Job and Family Services	Jail Operation Levy	Developmental Disabilities
GAAP Basis	\$21,639	\$156,479	\$252,551	\$1,002,716
Non-Budgeted Cash Activity	(12,908)	(25,822)	(13,033)	(85,805)
Net Adjustment for Revenue Accruals	3,173	10,651	(8,262)	(44,464)
Net Adjustment for Expenditure Accruals	86,340	(131,365)	7,517	53,219
Prepaid Items	(4,899)	(10,587)	(13,877)	33,113
Materials and Supplies Inventory	(17,494)	(1,142)	972	(229)
Advances In	0	0	0	0
Advances Out	0	0	0	0
Encumbrances	(22,504)	(86,434)	(91,268)	(131,962)
Budget Basis	\$53,347	(\$88,220)	\$134,600	\$826,588

Note 6 - Deposits and Investments

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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

1. United States treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2);
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
 - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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, \$3,070,326 of the County’s bank balance of \$22,204,304 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

As of December 31, 2011, the County had the following investments:

	Total	Maturities	
		Less Than 6 Months	1 Year to 3 Years
General Electric Capital Corporation Notes	\$506,160	\$0	\$506,160
STAR Ohio	40,432	40,432	0
Total Investments	\$546,592	\$40,432	\$506,160

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

Crawford County, Ohio
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The General Electric Capital Corporation Notes carry a rating of AA+ by Standard and Poor's. 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 corporate notes be rated in the second highest or higher category at the time of purchase by at least two nationally recognized standard rating services and that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

The County places no limit on the amount it may invest in any one issuer. The General Electric Capital Corporation Notes represent 92.6 percent of the County's total portfolio. These notes represent less than 15 percent of the County's investment portfolio as defined by Ohio Revised Code.

Note 7 - Receivables

Receivables at December 31, 2011, consisted of accounts (billings for user charged services, including unbilled utility services), accrued interest, sales taxes, grants, entitlements, shared revenues, amounts due from the component unit and external parties, special assessments, interfund, property taxes, and loans. All receivables are expected to be collected within one year, except special assessments, property taxes, and loans. Special assessments, in the amount of \$82,516, will not be received within one year. At December 31, 2011, the amount of delinquent special assessments was \$707. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Federal Community Development Block Grant program. The loans have an annual interest rate of 3.75 to 5.25 percent and are to be repaid over a period of ten years. During 2011, principal, in the amount of \$5,493, was repaid. Loans outstanding at December 31, 2011, were \$46,675. Loans receivable, in the amount of \$41,535, will not be received within one year.

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

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

Fund Type/Fund	Description	Amount
Governmental Activities		
Major Funds		
General Fund	Local Government	\$505,580
	Grants and Subsidies	139,299
Total General Fund		<u>644,879</u>
Auto License and Gas Tax	Motor Vehicle License Tax and Gas Tax	<u>1,795,759</u>
Child Welfare	Tangible Personal Property Reimbursement, Homestead, and Rollback	19,450
	Child Welfare Grants	<u>280,579</u>
Total Child Welfare		<u>300,029</u>

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Crawford County, Ohio
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Fund Type/Fund	Description	Amount
Criminal Justice Services Levy	Tangible Personal Property Reimbursement, Homestead, and Rollback	\$128,125
	Grants and Subsidies	8,126
Total Criminal Justice Services Levy		136,251
Jail Operation Levy	Housing of Prisoners	11,550
Developmental Disabilities	Tangible Personal Property Reimbursement, Homestead, and Rollback	251,084
	Developmental Disability Grants	803,187
Total Developmental Disabilities		1,054,271
Total Major Funds		3,942,739
Nonmajor Funds		
Bridge Load Rating	ODOT Grant	2,021
Community Development Block Grant	Community Development Grant	125,279
Council on Aging Levy	Tangible Personal Property Reimbursement, Homestead, and Rollback	43,050
Economic Development	Economic Development Grants	107,676
Emergency Management Agency	Emergency Management Grants	19,024
Felony Delinquent Care	Felony Delinquent Care Grant	100,348
Indigent Driver Alcohol Treatment	Bureau of Motor Vehicles	3,980
Indigent Driver Interlock and Alcohol Monitoring	Bureau of Motor Vehicles	1,232
Law Enforcement Overtime Project	Law Enforcement Overtime Grant	8,829
Ohio Childrens Trust	Ohio Childrens Trust Grant	15,000
Solid Waste Management District	Solid Waste and Recycling Grant	175,000
Victims of Crime	Victims of Crime Grant	28,890
Wireless E-911	Public Utilities Commission of Ohio	12,004
Westmoor Sewer Construction	USDA Grants	355,610
Total Nonmajor Funds		997,943
Total Governmental Activities		\$4,940,682
Agency Funds		
Tangible Tax	Tangible Personal Property Reimbursement	\$53,719
Undivided Tax	Motor Vehicle License Tax and Gas Tax	871,998
Local Government	Local Government	547,712
Library Local Government	Library Local Government	723,384
Mental Health	Tangible Personal Property Reimbursement, Homestead, and Rollback	54,891
Total Agency Funds		\$2,251,704

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 8 - Permissive Sales and Use Tax

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

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

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 2011. On the accrual basis, the full amount of the receivable is recognized as revenue. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred revenue.

Note 9 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2011 represent the collection of 2010 taxes. Real property taxes received in 2011 were levied after October 1, 2010, on the assessed values as of January 1, 2010, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2011 represent the collection of 2010 taxes. Public utility real and tangible personal property taxes received in 2011 became a lien on December 31, 2009, were levied after October 1, 2010, 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.

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.

Crawford County, Ohio
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Accrued property taxes receivable represents real and public utility property taxes which were measurable as of December 31, 2011, and for which there was an enforceable legal claim. The entire receivable has been deferred since current taxes were not levied to finance 2011 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, 2011, was \$12.25 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2011 property tax receipts were based are as follows:

	Amount
Agricultural/Residential and Other Real Estate	\$647,625,270
Public Utility	23,102,330
Total Assessed Value	\$670,727,600

Note 10 - Capital Assets

Capital asset activity for the year ended December 31, 2011, was as follows:

	Balance at December 31, 2010	Additions	Reductions	Balance at December 31, 2011
Primary Government				
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$861,565	\$0	\$0	\$861,565
Land Improvements	5,562,881	0	0	5,562,881
Landfill Improvements	1,097,764	0	0	1,097,764
Construction in Progress	3,804,901	333,766	0	4,138,667
Total Nondepreciable Capital Assets	11,327,111	333,766	0	11,660,877
Depreciable Capital Assets				
Buildings and Building Improvements	29,361,784	0	0	29,361,784
Improvements Other Than Buildings	10,000	0	0	10,000
Equipment	2,779,148	134,517	(11,451)	2,902,214
Vehicles	5,038,274	821,250	(404,620)	5,454,904
Furniture/Fixtures	280,933	0	0	280,933
Infrastructure	32,830,900	2,015,450	0	34,846,350
Landfill Cells	13,862,399	0	0	13,862,399
Total Depreciable Capital Assets	84,163,438	2,971,217	(416,071)	86,718,584

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Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

	Balance at December 31, 2010	Additions	Reductions	Balance at December 31, 2011
Primary Government				
Governmental Activities (continued)				
Less Accumulated Depreciation for				
Buildings and Building Improvements	(\$9,296,884)	(\$739,491)	\$0	(\$10,036,375)
Improvements Other Than Buildings	(10,000)	0	0	(10,000)
Equipment	(2,200,371)	(123,830)	5,631	(2,318,570)
Vehicles	(3,463,947)	(393,185)	399,120	(3,458,012)
Furniture/Fixtures	(124,445)	(14,053)	0	(138,498)
Infrastructure	(16,500,028)	(1,594,996)	0	(18,095,024)
Landfill Cells	(9,887,415)	(433,904)	0	(10,321,319)
Total Accumulated Depreciation	<u>(41,483,090)</u>	<u>(3,299,459)</u>	<u>404,751</u>	<u>(44,377,798)</u>
Total Depreciable Capital Assets, Net	<u>42,680,348</u>	<u>(328,242)</u>	<u>(11,320)</u>	<u>42,340,786</u>
Governmental Activities Capital Assets, Net	<u>\$54,007,459</u>	<u>\$5,524</u>	<u>(\$11,320)</u>	<u>\$54,001,663</u>
	Balance at December 31, 2010	Additions	Reductions	Balance at December 31, 2011
Business-Type Activities				
Depreciable Capital Assets				
Buildings and Building Improvements	\$225,984	\$0	\$0	\$225,984
Equipment	41,800	0	0	41,800
Infrastructure	2,166,729	0	0	2,166,729
Total Depreciable Capital Assets	<u>2,434,513</u>	<u>0</u>	<u>0</u>	<u>2,434,513</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(101,666)	(5,695)	0	(107,361)
Equipment	(41,800)	0	0	(41,800)
Infrastructure	(599,821)	(54,199)	0	(654,020)
Total Accumulated Depreciation	<u>(743,287)</u>	<u>(59,894)</u>	<u>0</u>	<u>(803,181)</u>
Business-Type Activities Capital Assets, Net	<u>\$1,691,226</u>	<u>(\$59,894)</u>	<u>\$0</u>	<u>\$1,631,332</u>

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

Governmental Activities	
General Government	
Legislative and Executive	\$268,618
Judicial	23,250
Public Safety	
Jail Operation	422,185
Other Public Safety	21,408
Public Works	2,295,187
Health	
Developmental Disabilities	80,023
Other Health	58,604
Human Services	
Child Welfare	23,955
County Home	21,123
Job and Family Services	75,697
Other Human Services	9,409
Total Depreciation Expense-Governmental Activities	\$3,299,459

Note 11 - Interfund Receivables/Payables

Interfund balances at December 31, 2011, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
County Home Fund	\$115,858
Job and Family Services Fund	2,560
Developmental Disabilities Fund	50,092
Other Governmental Funds	844,574
Internal Service Fund	112,400
Total General Fund	\$1,125,484
Due to Auto License and Gas Tax Fund from:	
Sewer Fund	\$2,880
Due to Job and Family Services Fund from:	
Other Governmental Funds	\$2,317
Due to Jail Operation Levy Fund from:	
Job and Family Services Fund	\$1,656
Developmental Disabilities Fund	32
Total Jail Operation Levy Fund	\$1,688
Due to Other Governmental Funds from:	
Child Welfare Fund	\$1,147
Job and Family Services Fund	1,418
Total Other Governmental Funds	\$2,565

(continued)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Due to Sewer Fund from:

Other Governmental Funds	\$20
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The balance due to the General Fund included loans made to provide working capital for operations or projects.

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

Note 12 - Risk Management

A. Property and Liability

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2011, 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 \$53,135,380. 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.

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

From 2002 to 2010, 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 provided 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 participated in the program and made payments to the Health Benefits self-insurance fund based on actuarial estimates of the amounts needed to pay prior- and current-year claims. There was no liability for unpaid claims costs reported in the fund at December 31, 2011.

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
2010	\$443,379	\$2,875,683	\$3,068,224	\$250,838
2011	250,838	0	250,838	0

Crawford County, Ohio
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For the Year Ended December 31, 2011

C. Health Care Benefits

Beginning in 2011, the County began providing medical/surgical benefits through United Healthcare, a managed care plan. The employees share the cost of the monthly premium with the County. The premium varies with employee depending on marital and family status and on the union contract, where applicable.

D. Workers' Compensation

For 2011, the County participated in the County Commissioners Association Service Corporation (Plan), a workers' compensation insurance purchasing pool. The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, annually the Plan's executive committee calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants.

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

Note 13 - Defined Benefit Pension Plans

A. Ohio Public Employees Retirement System

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

Crawford County, Ohio
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For the Year Ended December 31, 2011

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 visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in the state and local classifications and 12 percent for public safety and law enforcement members. For the year ended December 31, 2011, members in the state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 11 percent and 11.6 percent, respectively. While members in the state and local classifications may participate in all three plans, public safety and law enforcement classifications exist only within the traditional plan. For 2011, member and employer contribution rates were consistent across all three plans.

The County's contribution rate for 2011 was 14 percent of covered payroll, except for those plan members in public safety law or enforcement, for whom the County's contribution was 18.1 percent of covered payroll. The portion of the County's contribution used to fund pension benefits is net of postemployment health care benefits. The portion of the County's contribution allocated to health care for members in the traditional plan was 4 percent for 2011. The portion of the employer contribution allocated to health care for members in the combined plan was 6.05 percent for 2011. Employer contribution rates are actuarially determined.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2011, 2010, and 2009 was \$1,209,520, \$1,160,023, and \$1,169,344, respectively. For 2011, 89 percent has been contributed with the balance reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009. Contributions to the member-directed plan for 2011 were \$20,971 made by the County and \$14,979 made by plan members.

B. State Teachers Retirement System

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

Crawford County, Ohio
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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 of credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits.

Funding Policy - For the fiscal year ended June 30, 2011, 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 recommendation 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, 2011, 2010, and 2009 were \$63,516, \$57,226, and \$60,327, respectively; 100 percent has been contributed all three years. Contributions for the DCP and CP for the year ended December 31, 2011, were \$6,060 made by the County and \$4,328 made by plan members.

Note 14 - Postemployment Benefits

A. Ohio Public Employees Retirement System

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

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

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

Crawford County, Ohio
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Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2011, state and local employers contributed 14 percent of covered payroll and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of the employer contribution allocated to health care for members in the traditional plan was 4 percent for 2011. The portion of the employer contribution allocated to health care for members in the combined plan was 6.05 percent for 2011.

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

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2011, 2010, and 2009 was \$482,829, \$658,058, and \$838,305, respectively. For 2011, 89 percent has been contributed with the balance reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009.

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

B. State Teachers Retirement System

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

Crawford County, Ohio
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Funding Policy - Ohio law authorized STRS Ohio to offer the Health Care Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions. For 2011, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the health Care Stabilization Fund. The County's contribution for health care for the years ended December 31, 2011, 2010, and 2009 were \$5,352, \$4,846, and \$4,961, respectively; 100 percent has been contributed for all three years.

Note 15 - Other Employee Benefits

A. Health Insurance

The County provides medical/surgical benefits through United Healthcare, a managed care plan. The employees share the cost of the monthly premium with the County. The premium varies with the employee depending on marital and family status and on the union contract, where applicable.

B. Compensated Absences

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

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

Note 16 - Long-Term Liabilities

Changes in the County's long-term obligations during 2011 were as follows:

	Balance at December 31, 2010	Additions	Reductions	Balance at December 31, 2011	Amount Due in One Year
Governmental Activities					
General Obligation Bonds					
1999 New Jail Facility Refunding 3.15-5.80%					
Capital Appreciation Bonds	\$62,494	\$0	\$24,167	\$38,327	\$20,662
Capital Appreciation Accretion	431,574	23,629	155,833	299,370	0
Total 1999 New Jail Facility Bonds	494,068	23,629	180,000	337,697	20,662
2010 Various Purpose Refunding 1.00-4.00%					
Serial Bonds	2,890,000	0	10,000	2,880,000	10,000

(continued)

Crawford County, Ohio
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	Balance at December 31, 2010	Additions	Reductions	Balance at December 31, 2011	Amount Due in One Year
2002 Various Purpose Bonds 2.25-5.25%					
Serial Bonds	\$325,000	\$0	\$155,000	\$170,000	\$170,000
Premium	9,306	0	4,651	4,655	0
Total 2002 Various Purpose Bonds	334,306	0	159,651	174,655	170,000
2005 Various Purpose Bonds 3.25-5.00%					
Serial Bonds	205,000	0	40,000	165,000	40,000
Term Bonds	555,000	0	0	555,000	0
Premium	15,429	0	1,102	14,327	0
Total 2005 Various Purpose Bonds	775,429	0	41,102	734,327	40,000
1992 Job and Family Services Building 6.25-6.60%					
	135,000	0	65,000	70,000	70,000
2005 Administrative Building Term Bonds 5.25-6.00%					
	1,740,000	0	75,000	1,665,000	80,000
Premium	35,555	0	2,539	33,016	0
Total 2005 Administrative Building Bonds	1,775,555	0	77,539	1,698,016	80,000
2007 Various Purpose Refunding Bonds 4.00-4.20%					
Serial Bonds	4,805,000	0	100,000	4,705,000	115,000
Term Bonds	1,315,000	0	0	1,315,000	0
Premium	66,495	0	4,957	61,538	0
Accounting Loss	(416,868)	0	(23,314)	(393,554)	0
Total 2007 Various Purpose Refunding Bonds	5,769,627	0	81,643	5,687,984	115,000
1999 Landfill Improvements Refunding 3.15-4.80%					
Capital Appreciation Bonds	62,494	0	24,167	38,327	20,662
Capital Appreciation Accretion	340,845	66,824	155,833	251,836	0
Total 1999 Landfill Improvements Refunding Bonds	403,339	66,824	180,000	290,163	20,662

(continued)

Crawford County, Ohio
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For the Year Ended December 31, 2011

	Balance at December 31, 2010	Additions	Reductions	Balance at December 31, 2011	Amount Due in One Year
2005 Various Purpose Bonds 3.25-5.00%					
Serial Bonds	\$250,000	\$0	\$45,000	\$205,000	\$50,000
Term Bonds	710,000	0	0	710,000	0
Premium	18,857	0	1,347	17,510	0
Total 2005 Various Purpose Bonds	<u>978,857</u>	<u>0</u>	<u>46,347</u>	<u>932,510</u>	<u>50,000</u>
Total General Obligation Bonds	13,556,181	90,453	841,282	12,805,352	576,324
Compensated Absences	<u>1,122,887</u>	<u>21,617</u>	<u>63,933</u>	<u>1,080,571</u>	<u>57,373</u>
Total Governmental Activities	<u>\$14,679,068</u>	<u>\$112,070</u>	<u>\$905,215</u>	<u>\$13,885,923</u>	<u>\$633,697</u>
Business-Type Activities					
General Obligation Bonds					
1999 Waterline Improvement 3.15-4.80%					
Capital Appreciation Bonds	\$19,096	\$0	\$7,384	\$11,712	\$6,313
Capital Appreciation Accretion	104,147	20,164	47,616	76,695	0
Total 1999 Waterline Improvement Bonds	<u>123,243</u>	<u>20,164</u>	<u>55,000</u>	<u>88,407</u>	<u>6,313</u>
2007 Various Purpose Refunding Bonds 4.00-4.20%					
Serial Bonds	395,000	0	0	395,000	0
Premium	12,918	0	1,436	11,482	0
Accounting Gain	6,207	0	689	5,518	0
Total 2007 Various Purpose Refunding Bonds	<u>414,125</u>	<u>0</u>	<u>2,125</u>	<u>412,000</u>	<u>0</u>
Total General Obligation Bonds	537,368	20,164	57,125	500,407	6,313
OPWC Loans	39,663	0	1,239	38,424	2,479
Compensated Absences	<u>980</u>	<u>2,257</u>	<u>1,912</u>	<u>1,325</u>	<u>1,325</u>
Total Business-Type Activities	<u>\$578,011</u>	<u>\$22,421</u>	<u>\$60,276</u>	<u>\$540,156</u>	<u>\$10,117</u>

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 were paid from 1999 through 2009, the term bonds were refunded on September 22, 2010, and the capital appreciation bonds will be paid from 2010 through 2013. The bonds will be retired from the voted sales tax levy for jail improvements approved in May 1994.

The capital appreciation bonds will mature in 2010 through 2013. The maturity amount of the bonds is \$725,000. For 2011, \$23,629 was accreted and principal, in the amount of \$155,833, was paid for a total bond value of \$337,697.

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

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

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

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

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

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

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

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

Year	Amount
2016	\$100,000

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2007 Various Purpose General Obligation Refunding Bonds - On May 17, 2007, the County issued general obligation bonds to refund bonds previously issued for constructing, equipping, and furnishing a new jail, offices for the courthouse, an administration building, the Job and Family Services building, constructing waterlines, and constructing improvements for the Sanitary Landfill, in the amount of \$1,125,000, \$2,590,000, 1,390,000, \$1,430,000, \$405,000, and \$720,000, respectively. The portion of the bonds relating to the Sanitary Landfill were fully retired in 2010.

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

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

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, 2011, \$4,888,099 of the refunded bonds was still outstanding.

1999 Landfill Improvements General Obligation Refunding Bonds - On February 1, 1999, the County issued \$6,151,547 in unvoted general obligation bonds with an average interest rate of 4.28 percent to advance refund \$2,370,000 of outstanding 1994 Series bonds with an average interest rate of 5.83 percent and to retire \$3,500,000 in bond anticipation notes. The bond issue included serial, term, and capital appreciation bonds, in the amount of \$4,805,000, \$1,255,000, and \$91,547, respectively. A portion of the bond proceeds was used to finance the closure of the original cell of the landfill which was not capitalized. On September 25, 2007, the County refunded a portion of the serial bonds, in the amount of \$475,000. The remaining serial bonds were paid from 1999 through 2009; the term bonds were refunded on September 22, 2010; and the capital appreciation bonds will be paid from 2010 through 2013. The bonds will be retired from charges received at the Sanitary Landfill.

A portion of the landfill improvement general obligation refunding bonds was used to close the original cell. The remaining balance of the bonds relating to the closure is \$553,232 and is not included in the calculation of invested in capital assets, net of related debt.

The capital appreciation bonds will mature in 2010 through 2013. The maturity amount of the bonds is \$725,000. For 2011, \$66,824 was accreted and principal, in the amount of \$155,833, was paid for a total bond value of \$290,163.

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

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

The capital appreciation bonds will mature in 2010 through 2013. The maturity amount of the bonds is \$225,000. For 2011, \$20,164 was accreted and principal, in the amount of \$47,616, was paid for a total bond value of \$88,407.

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

The County Commissioners obtained an interest-free loan from the Ohio Public Works Commission for improvements to the Morton Sewer Treatment facility, in the amount of \$49,578. The loan is payable from the Sewer enterprise fund. Annual principal payments are expected to require less than 100 percent of the net revenues. Total principal remaining on the loan is \$38,424, payable through July 2024. For the current year, principal paid and total net revenues were \$1,239 and \$115,776, respectively.

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

The County's legal debt margin as of December 31, 2011, was \$8,923,190.

Principal and interest requirements to retire the general obligation debt outstanding at December 31, 2011, were as follows:

Governmental Activities				
General Obligation Bonds				
Year Ending	Serial		Term	
	Principal	Interest	Principal	Interest
2012	\$455,000	\$304,407	\$80,000	\$203,330
2013	405,000	284,451	85,000	198,530
2014	825,000	268,950	95,000	193,430
2015	870,000	241,837	100,000	187,730
2016	805,000	211,825	205,000	181,730
2017-2021	3,200,000	615,400	1,190,000	746,312
2022-2026	1,635,000	201,200	1,175,000	426,325
2027-2031	0	0	1,315,000	170,520
Totals	\$8,195,000	\$2,128,070	\$4,245,000	\$2,307,907

Capital Appreciation Bonds		
Year Ending	Principal	Interest
2012	\$41,324	\$318,676
2013	35,330	324,670
Totals	\$76,654	\$643,346

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
2012	\$0	\$17,650
2013	0	17,650
2014	60,000	17,650
2015	60,000	14,650
2016	65,000	11,650
2017-2019	210,000	17,200
Totals	\$395,000	\$96,450

Crawford County, Ohio
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Year Ending	Capital Appreciation Bonds		OPWC Loans
	Principal	Interest	Principal
2012	\$6,313	\$48,687	\$2,479
2013	5,399	49,601	2,479
2014	0	0	2,479
2015	0	0	2,479
2016	0	0	2,479
2017-2021	0	0	12,394
2022-2026	0	0	13,635
Totals	\$11,712	\$98,288	\$38,424

Note 17 - Conduit Debt

On August 28, 2001, the County issued \$1,400,000 in Health Care Facilities Revenue Bonds on behalf of Community Counseling Services, Inc. The proceeds were used to acquire, construct, install, and equip property. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2011, \$918,218 in Health Care Facilities Revenue Bonds was still outstanding.

On June 17, 2004, the County issued \$360,000 in Health Care Facilities Revenue Bonds on behalf of Waycraft, Inc. The proceeds were used to acquire, construct, equip, renovate, and install a development facility. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2011, \$258,930 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, 2011, \$1,023,802 in Health Care Facilities Revenue Bonds was still outstanding.

On December 29, 2010, the County issued \$27,430,000 in Hospital Facilities Revenue Refunding and Improvement Bonds on behalf of Avita Health System. The proceeds were used to acquire, construct, renovate, and equip hospital facilities. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2011, \$27,375,000 in Health Care Facilities Revenue Refunding and Improvement Bonds was still outstanding.

Note 18 - Interfund Transfers

During 2011, the General Fund transferred \$130,622 to the Criminal Justice Services Levy Fund, \$149,187 to the Job and Family Services Fund, \$913,873 to the Jail Operation Levy Fund, and \$588,107 to other governmental funds.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Transfers from the General Fund were used to subsidize activities in those funds and to make debt payments when due.

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

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

A. Closure and Postclosure Care Costs

State and federal laws and regulations require the County to place a final cover on the landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the Santek lease agreement stipulates that Santek Waste Services, Inc. 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 Waste Services, Inc. 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 Waste Services, Inc., 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 2011 was \$5,311,389.

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 2011, the County met the Local Government Financial Test requirements. The lease agreement with Santek Waste Services, Inc. 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 2011, these costs were \$7,335,673. 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 Waste Services, Inc. lease agreement also stipulate that Santek Waste Services, Inc. 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 Waste Services, Inc. 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 states that the County will 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.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 20 - Fund Balance

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below.

Fund Balance	General	Auto License and Gas Tax	Child Welfare	County Home
Nonspendable for:				
Prepaid Items	\$160,283	\$96	\$0	\$0
Materials and Supplies Inventory	28,585	124,307	0	0
Unclaimed Monies	69,919	0	0	0
Total Nonspendable	<u>258,787</u>	<u>124,403</u>	<u>0</u>	<u>0</u>
Restricted for:				
Child Welfare Operations	0	0	708,072	0
County Home Operations	0	0	0	40,335
Road and Bridge Repair/ Improvement	0	4,490,395	0	0
Total Restricted	<u>0</u>	<u>4,490,395</u>	<u>708,072</u>	<u>40,335</u>
Assigned for:				
Document Recording	7,738	0	0	0
Vehicle Titling	163,094	0	0	0
Unpaid Obligations	91,018	0	0	0
Total Assigned	<u>261,850</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned:	<u>3,399,135</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u><u>\$3,919,772</u></u>	<u><u>\$4,614,798</u></u>	<u><u>\$708,072</u></u>	<u><u>\$40,335</u></u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Fund Balance	Criminal Justice Services Levy	Job and Family Services	Jail Operation Levy	Developmental Disabilities
Nonspendable for:				
Prepaid Items	\$4,899	\$48,847	\$16,110	\$11,013
Materials and Supplies Inventory	17,494	8,351	14,512	5,434
Total Nonspendable	22,393	57,198	30,622	16,447
Restricted for:				
Developmental Disabilities Operations	0	0	0	4,102,505
Jail Operations	0	0	412,892	0
Job and Family Services Operations	0	462,429	0	0
Sheriff Operations	25,434	0	0	0
Total Restricted	25,434	462,429	412,892	4,102,505
Unassigned:	0	0	0	0
Total Fund Balance	\$47,827	\$519,627	\$443,514	\$4,118,952

Fund Balance	Other Governmental Funds
Nonspendable for:	
Prepaid Items	\$17,274
Materials and Supplies Inventory	12,229
Total Nonspendable	29,503
Restricted for:	
Child Support Enforcement	256,056
Court Operations	1,290,422
Crime Victims Assistance	5,216
Debt Retirement	43,997
Delinquent Tax Collections	49,772
Ditch Maintenance	126,771
Dog and Kennel Operations	86,224
Economic Development	69,802
Emergency Management	228,584
Jail Operations	72,926
Real Estate Assessments	839,671
Road and Bridge Repair/ Improvement	30,750

(continued)

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Fund Balance	Other Governmental Funds
Restricted for: (continued)	
Senior Citizens	\$35,486
Sheriff Operations	303,502
Solid Waste Management	912,279
Total Restricted	4,351,458
Committed for:	
Debt Service	69,572
Unassigned for:	
Economic Development	(233,998)
Road and Bridge Repair/ Improvement	(2,021)
Sewer Construction	(336,314)
Sheriff Operations	(2,381)
Total Unassigned	(574,714)
Total Fund Balance	\$3,875,819

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 \$15,485 and the unadjusted bank balance (before outstanding checks were deducted) was \$76,436, which was covered by federal depository insurance.

Depository	Description	2011	2010
United Bank	Operating and Payroll	\$11,606	\$30,156
Famers Citizens Bank	Savings	1,020	1,018
First Federal Community Bank	Donation Checking	2,859	6,439
		\$15,485	\$37,613

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, 2011, consisted of government securities and certificates of deposit, in the amount of \$147,142, reported at fair value. The net unrealized loss for 2011 was \$3,518.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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, 2011, follows:

	Balance at December 31, 2010	Additions	Reductions	Balance at December 31, 2011
Nondepreciable Capital Assets				
Land	\$39,440	\$0	\$0	\$39,440
Depreciable Capital Assets				
Buildings	526,087	4,059	0	530,146
Improvements Other Than Buildings	45,849	0	0	45,849
Trucks	24,875	18,594	0	43,469
Tools and Equipment	125,701	0	0	125,701
Leasehold Improvements	48,643	0	0	48,643
Office Equipment	37,607	270	0	37,877
Total Depreciable Capital Assets	808,762	22,923	0	831,685
Total Capital Assets	848,202	22,923	0	871,125
Accumulated Depreciation	(277,854)	(34,602)	0	(312,456)
Net Capital Assets	\$570,348	(\$11,679)	0	\$558,669

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

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

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

	Balance at December 31, 2010	Additions	Reductions	Balance at December 31, 2011	Amount Due in One Year
Loan from CCBDD	\$10,413	\$0	\$1,038	\$9,375	\$2,700
Mortgage Payable	274,397	0	15,467	258,930	16,015
	\$284,810	\$0	\$16,505	\$268,305	\$18,715

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

The annual requirements to retire the debt as of December 31, 2011, are as follows:

Year Ending	Principal	Interest
2012	\$18,715	\$10,782
2013	20,081	10,054
2014	20,809	9,325
2015	18,233	8,564
2016	19,004	7,793
2017-2021	108,280	25,705
2022-2024	63,183	3,661
Totals	\$268,305	\$75,884

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 Developmental Disabilities (DD) entered into a contract with three other local DD Boards to establish Northland Homes and Properties, Inc. (Corporation). The Corporation is a non-profit 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 eight members.

The housing purchases are financed by State grants that are distributed to each DD Board and then to the Corporation. The DD Boards also fund the operational costs of the Corporation. The Corporation is not accumulating significant financial resources or experiencing fiscal stress which would cause an additional benefit to or burden on the County. During 2011, \$45,810 in contributions was made by the Crawford County Board of Developmental Disabilities to Northland Homes and Properties, Inc. for operational costs.

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

Information can be obtained from Northland Homes and Properties, Inc., 602-C South Corporate Drive, Fostoria, Ohio 44830.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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 an agency 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, 2011. The Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is located at 907 North Sandusky Avenue, Bucyrus, Ohio 44820.

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.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 25 - Related Party Transaction

The County provides the management and staff personnel, at no charge, to Waycraft Workshop, Inc. In addition, management services and salaries, land and facilities, utilities, and certain other general and administrative costs are provided by the County to the Workshop. The Workshop's management has estimated the value of this support to be approximately \$379,195 for the year ended December 31, 2011. 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 \$1,297,055.

Note 26 - 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 Director of the Ohio Environmental Protection Agency (EPA) asserts that the County improperly received a total of \$860,000 from the Solid Waste Management District (District) in 2009 for rent. Based on the terms of the lease, the District was required in 2009 to pay a lump sum payment of \$500,000 plus \$30,000 per month for each month in 2009 and is to continue at that rate for a period of five years. Additional similar payments for 2010 were placed in escrow pending resolution of the assertion. The County maintains that these payments were properly made by the District in compliance with the District's Solid Waste Management Plan. The EPA disagrees with this contention. Although litigation has been threatened by the Ohio Attorney General acting on behalf of the EPA to recover some or all of these payments, along with payment of civil penalties for alleged violations of Ohio's solid waste laws and regulations, no litigation has yet been instituted. At present, the parties are in discussion to resolve the EPA's claims. It cannot be determined at this time what the ultimate outcome will be or if any potential loss will occur in the event of an unfavorable outcome.

Crawford County, Ohio

Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

Bridge Load Rating Fund - To account for grants from the Ohio Department of Transportation restricted for consulting services for load rating for bridges.

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

Guardrails Project Fund - To account for grants from the Ohio Department of Transportation restricted for the installation of guardrails at various locations within the County.

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

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

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

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

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

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

Law Enforcement Records Management Fund - To account for per capita fees received from local law enforcement agencies utilizing the countywide records management system restricted for upgrading and replacing the records management system.

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

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

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

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

Sanction Costs Fund - To account for fees restricted to providing probation services within the County.

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

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

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

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

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

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

Nonmajor Debt Service Fund

Debt service funds are used to account for resources that are restricted, committed, or assigned to expenditure for debt principal, interest, and related costs.

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

Nonmajor Capital Projects Funds

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

Brandt Road Paving Project Fund - To account for grants from the Ohio Public Works Commission restricted for paving Brandt Road.

(continued)

Crawford County, Ohio

Nonmajor Capital Projects Funds (continued)

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

Marion-Crawford Joint Bridge Project Fund - To account for grants from the Ohio Public Works Commission restricted for the replacement of a bridge on Crawford-Marion County Line Road.

New Washington Road Paving Project Fund - To account for grants from the Ohio Public Works Commission restricted for paving New Washington Road.

Remlinger Road Paving Project Fund - To account for grants from the Ohio Public Works Commission restricted for paving Remlinger Road.

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

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,611,201	\$13,135	\$66,091	\$4,690,427
Cash and Cash Equivalents in Segregated Accounts	37,708	0	0	37,708
Accounts Receivable	51,328	177,028	0	228,356
Sales Taxes Receivable	0	106,594	0	106,594
Due from Other Governments	642,333	0	355,610	997,943
Special Assessments Receivable	82,516	0	0	82,516
Prepaid Items	17,274	0	0	17,274
Materials and Supplies Inventory	12,229	0	0	12,229
Interfund Receivable	2,565	0	0	2,565
Property Taxes Receivable	466,927	0	0	466,927
Loans Receivable	46,675	0	0	46,675
<i>Total Assets</i>	<u>\$5,970,756</u>	<u>\$296,757</u>	<u>\$421,701</u>	<u>\$6,689,214</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$51,456	\$0	\$0	\$51,456
Accounts Payable	82,539	0	34,897	117,436
Contracts Payable	56,260	0	0	56,260
Due to Other Governments	69,178	0	0	69,178
Interfund Payable	479,225	178	367,508	846,911
Deferred Revenue	1,133,534	183,010	355,610	1,672,154
<i>Total Liabilities</i>	<u>1,872,192</u>	<u>183,188</u>	<u>758,015</u>	<u>2,813,395</u>
Fund Balances				
Nonspendable	29,503	0	0	29,503
Restricted	4,307,461	43,997	0	4,351,458
Committed	0	69,572	0	69,572
Unassigned (Deficit)	(238,400)	0	(336,314)	(574,714)
<i>Total Fund Balances (Deficit)</i>	<u>4,098,564</u>	<u>113,569</u>	<u>(336,314)</u>	<u>3,875,819</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$5,970,756</u>	<u>\$296,757</u>	<u>\$421,701</u>	<u>\$6,689,214</u>

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2011

	<u>Bridge Load Rating</u>	<u>Court Computer</u>	<u>Community Development Block Grant</u>	<u>Concealed Handgun Expense</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$232,502	\$125,773	\$34,651
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	2,021	0	125,279	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	547
Materials and Supplies Inventory	0	2,112	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$2,021</u>	<u>\$234,614</u>	<u>\$251,052</u>	<u>\$35,198</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	0	753	1,932	0
Contracts Payable	2,021	0	29,400	0
Due to Other Governments	0	0	21,100	405
Interfund Payable	0	0	197,538	0
Deferred Revenue	2,021	0	125,279	0
<i>Total Liabilities</i>	<u>4,042</u>	<u>753</u>	<u>375,249</u>	<u>405</u>
Fund Balances				
Nonspendable	0	2,112	0	547
Restricted	0	231,749	0	34,246
Unassigned (Deficit)	<u>(2,021)</u>	<u>0</u>	<u>(124,197)</u>	<u>0</u>
<i>Total Fund Balances (Deficit)</i>	<u>(2,021)</u>	<u>233,861</u>	<u>(124,197)</u>	<u>34,793</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$2,021</u>	<u>\$234,614</u>	<u>\$251,052</u>	<u>\$35,198</u>

Council on Aging Levy	Commissary	Child Support Enforcement Agency	Dog and Kennel	Drug Law Enforcement	Ditch Maintenance	Delinquent Real Estate Tax Collection
\$76,308	\$62,591	\$299,768	\$105,226	\$41,810	\$126,771	\$57,904
0	11,268	0	0	0	0	0
0	0	0	0	0	0	0
43,050	0	0	0	0	0	0
0	0	0	0	0	82,516	0
0	0	108	0	0	0	63
0	0	0	428	0	0	2,283
0	0	2,565	0	0	0	0
466,927	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$586,285</u>	<u>\$73,859</u>	<u>\$302,441</u>	<u>\$105,654</u>	<u>\$41,810</u>	<u>\$209,287</u>	<u>\$60,250</u>
\$0	\$0	\$13,273	\$4,781	\$0	\$0	\$1,537
40,822	933	0	895	0	0	3,539
0	0	41	0	0	0	0
0	0	13,355	2,728	0	0	1,468
0	0	17,043	10,598	0	0	0
509,977	0	2,565	0	0	82,516	1,588
<u>550,799</u>	<u>933</u>	<u>46,277</u>	<u>19,002</u>	<u>0</u>	<u>82,516</u>	<u>8,132</u>
0	0	108	428	0	0	2,346
35,486	72,926	256,056	86,224	41,810	126,771	49,772
0	0	0	0	0	0	0
<u>35,486</u>	<u>72,926</u>	<u>256,164</u>	<u>86,652</u>	<u>41,810</u>	<u>126,771</u>	<u>52,118</u>
<u>\$586,285</u>	<u>\$73,859</u>	<u>\$302,441</u>	<u>\$105,654</u>	<u>\$41,810</u>	<u>\$209,287</u>	<u>\$60,250</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2011

	Economic Development	Enforcement and Education	Emergency Management Agency	Felony Delinquent Care
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,010	\$3,316	\$162,337	\$150,662
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	107,676	0	19,024	100,348
Special Assessments Receivable	0	0	0	0
Prepaid Items	100	0	3,470	0
Materials and Supplies Inventory	0	0	84	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$112,786</u>	<u>\$3,316</u>	<u>\$184,915</u>	<u>\$251,010</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$2,720	\$0	\$2,915	\$2,375
Accounts Payable	0	0	7,369	8,349
Contracts Payable	0	0	0	0
Due to Other Governments	2,803	0	2,943	2,289
Interfund Payable	107,676	0	55,257	0
Deferred Revenue	107,676	0	19,024	46,909
<i>Total Liabilities</i>	<u>220,875</u>	<u>0</u>	<u>87,508</u>	<u>59,922</u>
Fund Balances				
Nonspendable	100	0	3,554	0
Restricted	0	3,316	93,853	191,088
Unassigned (Deficit)	(108,189)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>(108,089)</u>	<u>3,316</u>	<u>97,407</u>	<u>191,088</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$112,786</u>	<u>\$3,316</u>	<u>\$184,915</u>	<u>\$251,010</u>

Indigent Driver Alcohol Treatment	Indigent Driver Interlock and Alcohol Monitoring	Indigent Guardianship	Law Enforcement Assistance	Law Enforcement Overtime Project	Law Enforcement Records Management	Law Enforcement Trust
\$70,316	\$17,171	\$2,009	\$10,000	\$21,867	\$9,065	\$178,625
0	0	0	0	0	0	26,440
0	0	0	0	0	0	0
3,980	1,232	0	0	8,829	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$74,296</u>	<u>\$18,403</u>	<u>\$2,009</u>	<u>\$10,000</u>	<u>\$30,696</u>	<u>\$9,065</u>	<u>\$205,065</u>
\$0	\$0	\$0	\$0	\$870	\$0	\$0
3,282	0	1,034	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	908	0	0
0	0	0	0	22,470	0	0
3,711	608	0	0	8,829	0	0
<u>6,993</u>	<u>608</u>	<u>1,034</u>	<u>0</u>	<u>33,077</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
67,303	17,795	975	10,000	0	9,065	205,065
0	0	0	0	(2,381)	0	0
<u>67,303</u>	<u>17,795</u>	<u>975</u>	<u>10,000</u>	<u>(2,381)</u>	<u>9,065</u>	<u>205,065</u>
<u>\$74,296</u>	<u>\$18,403</u>	<u>\$2,009</u>	<u>\$10,000</u>	<u>\$30,696</u>	<u>\$9,065</u>	<u>\$205,065</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2011

	Law Library Resource	Library and Legal Research	Municipal Court Probation Officer	Ohio Childrens Trust
Assets				
Equity in Pooled Cash and Cash Equivalents	\$115,866	\$31,852	\$70,800	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	15,000
Special Assessments Receivable	0	0	0	0
Prepaid Items	112	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$115,978</u>	<u>\$31,852</u>	<u>\$70,800</u>	<u>\$15,000</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$250	\$0	\$2,687	\$0
Accounts Payable	4,831	0	195	0
Contracts Payable	0	0	0	0
Due to Other Governments	262	0	2,505	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	0	15,000
<i>Total Liabilities</i>	<u>5,343</u>	<u>0</u>	<u>5,387</u>	<u>15,000</u>
Fund Balances				
Nonspendable	112	0	0	0
Restricted	110,523	31,852	65,413	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>110,635</u>	<u>31,852</u>	<u>65,413</u>	<u>0</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$115,978</u>	<u>\$31,852</u>	<u>\$70,800</u>	<u>\$15,000</u>

Probate Court	Prepayment Interest	Real Estate Assessment	Revolving Loan	Railroad Grade Crossing Improvement	Sanction Costs	Special Projects
\$6,277	\$20,187	\$850,420	\$23,127	\$30,750	\$81,311	\$383,375
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	2,732	0	0	0	0
0	1,465	3,704	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	46,675	0	0	0
<u>\$6,277</u>	<u>\$21,652</u>	<u>\$856,856</u>	<u>\$69,802</u>	<u>\$30,750</u>	<u>\$81,311</u>	<u>\$383,375</u>
\$0	\$286	\$5,528	\$0	\$0	\$439	\$3,747
0	0	423	0	0	0	0
0	0	19,376	0	0	0	0
0	264	5,059	0	0	413	3,216
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>550</u>	<u>30,386</u>	<u>0</u>	<u>0</u>	<u>852</u>	<u>6,963</u>
0	1,465	6,436	0	0	0	0
6,277	19,637	820,034	69,802	30,750	80,459	376,412
0	0	0	0	0	0	0
<u>6,277</u>	<u>21,102</u>	<u>826,470</u>	<u>69,802</u>	<u>30,750</u>	<u>80,459</u>	<u>376,412</u>
<u>\$6,277</u>	<u>\$21,652</u>	<u>\$856,856</u>	<u>\$69,802</u>	<u>\$30,750</u>	<u>\$81,311</u>	<u>\$383,375</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2011

	Special Projects- Common Pleas	Solid Waste Management District	Tax Incentive Review	Victims of Crime
Assets				
Equity in Pooled Cash and Cash Equivalents	\$110,576	\$952,004	\$2,646	\$15,601
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	51,328	0	0
Due from Other Governments	0	175,000	0	28,890
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	574	0	0
Materials and Supplies Inventory	0	2,153	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$110,576</u>	<u>\$1,181,059</u>	<u>\$2,646</u>	<u>\$44,491</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$0	\$8,175	\$203	\$1,670
Accounts Payable	0	8,182	0	0
Contracts Payable	0	5,422	0	0
Due to Other Governments	0	7,340	555	1,565
Interfund Payable	0	57,993	3,500	7,150
Deferred Revenue	0	178,941	0	28,890
<i>Total Liabilities</i>	<u>0</u>	<u>266,053</u>	<u>4,258</u>	<u>39,275</u>
Fund Balances				
Nonspendable	0	2,727	0	0
Restricted	110,576	912,279	0	5,216
Unassigned (Deficit)	0	0	(1,612)	0
<i>Total Fund Balances (Deficit)</i>	<u>110,576</u>	<u>915,006</u>	<u>(1,612)</u>	<u>5,216</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$110,576</u>	<u>\$1,181,059</u>	<u>\$2,646</u>	<u>\$44,491</u>

Wireless E-911	Total
\$122,727	\$4,611,201
0	37,708
0	51,328
12,004	642,333
0	82,516
9,568	17,274
0	12,229
0	2,565
0	466,927
0	46,675
<u>\$144,299</u>	<u>\$5,970,756</u>

\$0	\$51,456
0	82,539
0	56,260
0	69,178
0	479,225
0	1,133,534
<u>0</u>	<u>1,872,192</u>

9,568	29,503
134,731	4,307,461
0	(238,400)
<u>144,299</u>	<u>4,098,564</u>
<u>\$144,299</u>	<u>\$5,970,756</u>

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$438,688	\$0	\$0	\$438,688
Sales Taxes	0	343,779	0	343,779
Special Assessments	60,543	4,115	0	64,658
Charges for Services	2,128,030	319,304	0	2,447,334
Licenses and Permits	13,542	0	0	13,542
Fines and Forfeitures	340,037	0	0	340,037
Intergovernmental	2,460,133	0	376,019	2,836,152
Interest	5,321	0	0	5,321
Rent	0	160,529	0	160,529
Other	282,971	0	0	282,971
<i>Total Revenues</i>	<u>5,729,265</u>	<u>827,727</u>	<u>376,019</u>	<u>6,933,011</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	835,840	0	0	835,840
Judicial	437,828	0	0	437,828
Public Safety	818,805	0	0	818,805
Public Works	657,961	0	0	657,961
Health	1,179,914	0	0	1,179,914
Human Services	1,370,984	0	0	1,370,984
Economic Development	135,824	0	0	135,824
Capital Outlay	0	0	1,330,716	1,330,716
Debt Service:				
Principal Retirement	0	538,334	0	538,334
Interest and Fiscal Charges	0	842,063	0	842,063
<i>Total Expenditures</i>	<u>5,437,156</u>	<u>1,380,397</u>	<u>1,330,716</u>	<u>8,148,269</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	292,109	(552,670)	(954,697)	(1,215,258)
Other Financing Sources				
Transfers In	39,121	548,986	0	588,107
<i>Net Changes in Fund Balances</i>	331,230	(3,684)	(954,697)	(627,151)
<i>Fund Balances Beginning of Year</i>	<u>3,767,334</u>	<u>117,253</u>	<u>618,383</u>	<u>4,502,970</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$4,098,564</u></u>	<u><u>\$113,569</u></u>	<u><u>(\$336,314)</u></u>	<u><u>\$3,875,819</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, 2011

	Bridge Load Rating	Court Computer	Community Development Block Grant	Concealed Handgun Expense
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	23,642	0	0
Licenses and Permits	0	0	0	13,542
Fines and Forfeitures	0	0	0	0
Intergovernmental	6,073	0	123,829	0
Interest	0	0	127	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>6,073</u>	<u>23,642</u>	<u>123,956</u>	<u>13,542</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	40,554	0	0
Public Safety	0	0	0	7,255
Public Works	8,094	0	316,790	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>8,094</u>	<u>40,554</u>	<u>316,790</u>	<u>7,255</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,021)	(16,912)	(192,834)	6,287
Other Financing Sources				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	(2,021)	(16,912)	(192,834)	6,287
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>0</u>	<u>250,773</u>	<u>68,637</u>	<u>28,506</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$2,021)</u></u>	<u><u>\$233,861</u></u>	<u><u>(\$124,197)</u></u>	<u><u>\$34,793</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, 2011

	<u>Council on Aging Levy</u>	<u>Commissary</u>	<u>Child Support Enforcement Agency</u>	<u>Dog and Kennel</u>
Revenues				
Property Taxes	\$438,688	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	195,020	165,978	149,460
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	960
Intergovernmental	125,293	0	613,236	0
Interest	0	0	0	0
Other	0	0	127,365	880
<i>Total Revenues</i>	<u>563,981</u>	<u>195,020</u>	<u>906,579</u>	<u>151,300</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	168,714	0	0
Public Works	0	0	0	0
Health	0	0	0	136,194
Human Services	565,097	0	805,887	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>565,097</u>	<u>168,714</u>	<u>805,887</u>	<u>136,194</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,116)	26,306	100,692	15,106
Other Financing Sources				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	(1,116)	26,306	100,692	15,106
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>36,602</u>	<u>46,620</u>	<u>155,472</u>	<u>71,546</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$35,486</u></u>	<u><u>\$72,926</u></u>	<u><u>\$256,164</u></u>	<u><u>\$86,652</u></u>

<u>Drug Law Enforcement</u>	<u>Ditch Maintenance</u>	<u>Delinquent Real Estate Tax Collection</u>	<u>Economic Development</u>	<u>Enforcement and Education</u>	<u>Emergency Management Agency</u>	<u>Felony Delinquent Care</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	60,543	0	0	0	0	0
0	0	82,823	1,000	0	9,393	0
0	0	0	0	0	0	0
8,998	0	0	0	1,109	0	0
0	0	0	450,600	0	141,256	283,978
0	0	0	0	0	0	0
0	0	592	57,802	0	23,982	878
<u>8,998</u>	<u>60,543</u>	<u>83,415</u>	<u>509,402</u>	<u>1,109</u>	<u>174,631</u>	<u>284,856</u>
0	0	84,767	0	0	0	0
0	0	0	0	3,751	0	0
0	0	0	0	0	184,444	230,125
0	48,492	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	135,824	0	0	0
<u>0</u>	<u>48,492</u>	<u>84,767</u>	<u>135,824</u>	<u>3,751</u>	<u>184,444</u>	<u>230,125</u>
8,998	12,051	(1,352)	373,578	(2,642)	(9,813)	54,731
<u>0</u>	<u>0</u>	<u>0</u>	<u>26,640</u>	<u>0</u>	<u>0</u>	<u>0</u>
8,998	12,051	(1,352)	400,218	(2,642)	(9,813)	54,731
<u>32,812</u>	<u>114,720</u>	<u>53,470</u>	<u>(508,307)</u>	<u>5,958</u>	<u>107,220</u>	<u>136,357</u>
<u>\$41,810</u>	<u>\$126,771</u>	<u>\$52,118</u>	<u>(\$108,089)</u>	<u>\$3,316</u>	<u>\$97,407</u>	<u>\$191,088</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, 2011

	Guardrails Project	Indigent Driver Alcohol Treatment	Indigent Driver Interlock and Alcohol Monitoring	Indigent Guardianship
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	0	7,770
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	19,477	0	0
Intergovernmental	284,585	269	7,437	0
Interest	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>284,585</u>	<u>19,746</u>	<u>7,437</u>	<u>7,770</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	13,042	0	8,286
Public Safety	0	0	0	0
Public Works	284,585	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>284,585</u>	<u>13,042</u>	<u>0</u>	<u>8,286</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	6,704	7,437	(516)
Other Financing Sources				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	0	6,704	7,437	(516)
<i>Fund Balances (Deficit) Beginning of Year</i>	0	60,599	10,358	1,491
<i>Fund Balances (Deficit) End of Year</i>	<u>\$0</u>	<u>\$67,303</u>	<u>\$17,795</u>	<u>\$975</u>

Law Enforcement Assistance	Law Enforcement Overtime Project	Law Enforcement Records Management	Law Enforcement Trust	Law Library Resource	Library and Legal Research	Municipal Court Probation Officer
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	9,065	0	0	3,230	80,513
0	0	0	0	0	0	0
0	0	0	192,957	95,792	0	0
680	36,273	0	0	0	0	0
0	0	0	43	0	0	0
0	288	0	0	1,131	0	724
<u>680</u>	<u>36,561</u>	<u>9,065</u>	<u>193,000</u>	<u>96,923</u>	<u>3,230</u>	<u>81,237</u>
0	0	0	0	0	0	0
0	0	0	0	49,603	0	98,268
0	35,516	0	66,561	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>35,516</u>	<u>0</u>	<u>66,561</u>	<u>49,603</u>	<u>0</u>	<u>98,268</u>
680	1,045	9,065	126,439	47,320	3,230	(17,031)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
680	1,045	9,065	126,439	47,320	3,230	(17,031)
9,320	(3,426)	0	78,626	63,315	28,622	82,444
<u>\$10,000</u>	<u>(\$2,381)</u>	<u>\$9,065</u>	<u>\$205,065</u>	<u>\$110,635</u>	<u>\$31,852</u>	<u>\$65,413</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, 2011

	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	288	0	557,362
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	0	45,277
Interest	0	0	2,597	0
Other	0	0	215	6,967
<i>Total Revenues</i>	<u>0</u>	<u>288</u>	<u>2,812</u>	<u>609,606</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	11,395	726,133
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	8,000	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
<i>Total Expenditures</i>	<u>8,000</u>	<u>0</u>	<u>11,395</u>	<u>726,133</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(8,000)	288	(8,583)	(116,527)
Other Financing Sources				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	(8,000)	288	(8,583)	(116,527)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>8,000</u>	<u>5,989</u>	<u>29,685</u>	<u>942,997</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$0</u></u>	<u><u>\$6,277</u></u>	<u><u>\$21,102</u></u>	<u><u>\$826,470</u></u>

Revolving Loan	Railroad Grade Crossing Improvement	Sanction Costs	Special Projects	Special Projects- Common Pleas	Solid Waste Management District	Tax Incentive Review
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	18,645	150,507	24,543	636,091	12,700
0	0	0	0	0	0	0
0	7,000	0	13,744	0	0	0
0	0	0	0	0	191,364	0
2,554	0	0	0	0	0	0
0	0	173	1,157	0	60,242	0
<u>2,554</u>	<u>7,000</u>	<u>18,818</u>	<u>165,408</u>	<u>24,543</u>	<u>887,697</u>	<u>12,700</u>
0	0	0	0	0	0	13,545
0	0	15,232	134,102	74,990	0	0
0	0	0	0	0	0	0
0	0	0	0	0	1,035,720	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>15,232</u>	<u>134,102</u>	<u>74,990</u>	<u>1,035,720</u>	<u>13,545</u>
2,554	7,000	3,586	31,306	(50,447)	(148,023)	(845)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2,554	7,000	3,586	31,306	(50,447)	(148,023)	(845)
<u>67,248</u>	<u>23,750</u>	<u>76,873</u>	<u>345,106</u>	<u>161,023</u>	<u>1,063,029</u>	<u>(767)</u>
<u>\$69,802</u>	<u>\$30,750</u>	<u>\$80,459</u>	<u>\$376,412</u>	<u>\$110,576</u>	<u>\$915,006</u>	<u>(\$1,612)</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, 2011

	Victims of Crime	Wireless E-911	Total
Revenues			
Property Taxes	\$0	\$0	\$438,688
Special Assessments	0	0	60,543
Charges for Services	0	0	2,128,030
Licenses and Permits	0	0	13,542
Fines and Forfeitures	0	0	340,037
Intergovernmental	39,743	110,240	2,460,133
Interest	0	0	5,321
Other	575	0	282,971
<i>Total Revenues</i>	<u>40,318</u>	<u>110,240</u>	<u>5,729,265</u>
Expenditures			
Current:			
General Government			
Legislative and Executive	0	0	835,840
Judicial	0	0	437,828
Public Safety	55,761	70,429	818,805
Public Works	0	0	657,961
Health	0	0	1,179,914
Human Services	0	0	1,370,984
Economic Development	0	0	135,824
<i>Total Expenditures</i>	<u>55,761</u>	<u>70,429</u>	<u>5,437,156</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(15,443)	39,811	292,109
Other Financing Sources			
Transfers In	12,481	0	39,121
<i>Net Changes in Fund Balances</i>	(2,962)	39,811	331,230
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>8,178</u>	<u>104,488</u>	<u>3,767,334</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$5,216</u></u>	<u><u>\$144,299</u></u>	<u><u>\$4,098,564</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, 2011

	Brandt Road Paving Project	County Road 31 Bridge Project	Marion-Crawford Joint Bridge Project	New Washington Road Paving Project
Revenues				
Intergovernmental	\$97,327	\$31,400	\$87,504	\$63,605
Expenditures				
Capital Outlay	97,327	31,400	0	63,605
<i>Net Changes in Fund Balances</i>	0	0	87,504	0
<i>Fund Balances (Deficit) Beginning of Year</i>	0	0	(87,504)	0
<i>Fund Balances (Deficit) End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</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, 2011

	Remlinger Road Paving Project	Westmoor Sewer Construction	Total
Revenues			
Intergovernmental	\$96,183	\$0	\$376,019
Expenditures			
Capital Outlay	96,183	1,042,201	1,330,716
<i>Net Changes in Fund Balances</i>	0	(1,042,201)	(954,697)
<i>Fund Balances (Deficit) Beginning of Year</i>	0	705,887	618,383
<i>Fund Balances (Deficit) End of Year</i>	\$0	(\$336,314)	(\$336,314)

Crawford County, Ohio

Combining Statements - Fiduciary Funds

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

Private Purpose Trust Funds

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

Probate Trust Fund - To account for the custodial savings accounts held in trust by the Probate Court. For 2011, 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.

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

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.

(continued)

Crawford County, Ohio

Agency Funds (continued)

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

Coder-Wechter Ditch

County Health

Domestic Shelter

Special Emergency Planning

Sheriff Civil

Soil and Water

Park District

Ohio Elections Commission

Regional Planning Commission

Crawford County, Ohio
Combining Statement of Fiduciary Net Assets
Private Purpose Trust Funds
December 31, 2011

	<u>County Home Resident Trust</u>	<u>Probate Trust</u>	<u>Total</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$786	\$0	\$786
Cash and Cash Equivalents in Segregated Accounts	<u>244</u>	<u>55,443</u>	<u>55,687</u>
<i>Total Assets</i>	<u><u>\$1,030</u></u>	<u><u>\$55,443</u></u>	<u><u>\$56,473</u></u>
Net Assets			
Held in Trust for Residents	\$1,030	\$0	\$1,030
Held in Trust for Undistributed Probate	<u>0</u>	<u>55,443</u>	<u>55,443</u>
<i>Total Net Assets</i>	<u><u>\$1,030</u></u>	<u><u>\$55,443</u></u>	<u><u>\$56,473</u></u>

Crawford County, Ohio
Combining Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2011

	<u>County Home Resident Trust</u>	<u>Probate Trust</u>	<u>Total</u>
Additions			
Interest	\$0	\$250	\$250
Deductions			
Human Services	<u>3,485</u>	<u>0</u>	<u>3,485</u>
<i>Net Changes in Net Assets</i>	(3,485)	250	(3,235)
<i>Net Assets Beginning of Year</i>	<u>4,515</u>	<u>55,193</u>	<u>59,708</u>
<i>Net Assets End of Year</i>	<u><u>\$1,030</u></u>	<u><u>\$55,443</u></u>	<u><u>\$56,473</u></u>

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2011

	Balance at December 31, 2010	Additions	Reductions	Balance at December 31, 2011
County Court Fund				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$339,611	\$3,255,231	\$3,296,733	\$298,109
Liabilities				
Undistributed Assets	\$339,611	\$3,255,231	\$3,296,733	\$298,109
Estate Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$384,162	\$1,704,520	\$1,435,006	\$653,676
Liabilities				
Due to Other Governments	\$384,162	\$1,704,520	\$1,435,006	\$653,676
Tangible Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$41,108	\$834,167	\$872,603	\$2,672
Due from Other Governments	244,808	53,719	244,808	53,719
Property Taxes Receivable	406,607	0	406,607	0
Total Assets	\$692,523	\$887,886	\$1,524,018	\$56,391
Liabilities				
Due to Other Governments	\$692,523	\$887,886	\$1,524,018	\$56,391
Undivided Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,799	\$1,231,414	\$1,229,205	\$10,008
Due from Other Governments	889,451	871,998	889,451	871,998
Total Assets	\$897,250	\$2,103,412	\$2,118,656	\$882,006
Liabilities				
Due to Other Governments	\$897,250	\$2,103,412	\$2,118,656	\$882,006
Undivided General Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,843,447	\$25,276,062	\$25,308,750	\$1,810,759
Special Assessments Receivable	176,539	206,401	176,539	206,401
Property Taxes Receivable	23,700,575	24,065,003	23,700,575	24,065,003
Total Assets	\$25,720,561	\$49,547,466	\$49,185,864	\$26,082,163
Liabilities				
Due to Other Governments	\$25,720,561	\$49,547,466	\$49,185,864	\$26,082,163

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2011

	Balance at December 31, 2010	Additions	Reductions	Balance at December 31, 2011
<i>Housing Trust Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$38,849	\$134,292	\$137,878	\$35,263
Liabilities				
Due to Other Governments	\$38,849	\$134,292	\$137,878	\$35,263
<i>Indigent Application Fee Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$29	\$662	\$637	\$54
Liabilities				
Due to Other Governments	\$29	\$662	\$637	\$54
<i>Local Government Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,095,424	\$1,095,424	\$0
Due from Other Governments	547,522	547,712	547,522	547,712
Total Assets	\$547,522	\$1,643,136	\$1,642,946	\$547,712
Liabilities				
Due to Other Governments	\$547,522	\$1,643,136	\$1,642,946	\$547,712
<i>Library Local Government Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,446,768	\$1,446,768	\$0
Due from Other Governments	694,437	1,475,715	1,446,768	723,384
Total Assets	\$694,437	\$2,922,483	\$2,893,536	\$723,384
Liabilities				
Due to Other Governments	\$694,437	\$2,922,483	\$2,893,536	\$723,384
<i>Mental Health Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$44,598	\$769,535	\$706,386	\$107,747
Due from Other Governments	73,894	54,891	73,894	54,891
Property Taxes Receivable	577,856	583,658	577,856	583,658
Total Assets	\$696,348	\$1,408,084	\$1,358,136	\$746,296
Liabilities				
Due to Other Governments	\$696,348	\$1,408,084	\$1,358,136	\$746,296

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2011

	Balance at December 31, 2010	Additions	Reductions	Balance at December 31, 2011
<i>Payroll Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$202,156	\$17,827,063	\$17,891,216	\$138,003
Liabilities				
Payroll Taxes Withholding Due to External Party	\$202,156 0	\$17,683,921 143,142	\$17,891,216 0	(\$5,139) 143,142
<i>Total Liabilities</i>	\$202,156	\$17,827,063	\$17,891,216	\$138,003
<i>Coder-Wechter Ditch Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$44,611	\$0	\$44,611
Liabilities				
Due to Other Governments	\$0	\$44,611	\$0	\$44,611
<i>County Health Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$706,488	\$1,524,215	\$1,570,264	\$660,439
Liabilities				
Undistributed Assets	\$706,488	\$1,524,215	\$1,570,264	\$660,439
<i>Domestic Shelter Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,767	\$10,912	\$11,163	\$6,516
Liabilities				
Undistributed Assets	\$6,767	\$10,912	\$11,163	\$6,516
<i>Special Emergency Planning Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$23,600	\$16,116	\$12,081	\$27,635
Liabilities				
Due to Other Governments	\$23,600	\$16,116	\$12,081	\$27,635
<i>Sheriff Civil Fund</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$110,383	\$841,779	\$895,438	\$56,724
Liabilities				
Undistributed Assets	\$110,383	\$841,779	\$895,438	\$56,724

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2011

	Balance at December 31, 2010	Additions	Reductions	Balance at December 31, 2011
<i>Soil and Water Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$30,263	\$225,372	\$204,458	\$51,177
Liabilities				
Undistributed Assets	\$30,263	\$225,372	\$204,458	\$51,177
<i>Park District Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$97,757	\$132,810	\$157,500	\$73,067
Liabilities				
Undistributed Assets	\$97,757	\$132,810	\$157,500	\$73,067
<i>Ohio Elections Commission Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$25	\$3,030	\$0	\$3,055
Liabilities				
Due to Other Governments	\$25	\$3,030	\$0	\$3,055
<i>Regional Planning Commission Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$27,883	\$66,715	\$48,912	\$45,686
Liabilities				
Undistributed Assets	\$27,883	\$66,715	\$48,912	\$45,686
<i>All Agency Funds</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,454,931	\$52,343,688	\$52,128,251	\$3,670,368
Cash and Cash Equivalents in Segregated Accounts	449,994	4,097,010	4,192,171	354,833
Due from Other Governments	2,450,112	3,004,035	3,202,443	2,251,704
Special Assessments Receivable	176,539	206,401	176,539	206,401
Property Taxes Receivable	24,685,038	24,648,661	24,685,038	24,648,661
Total Assets	\$31,216,614	\$84,299,795	\$84,384,442	\$31,131,967
Liabilities				
Payroll Taxes Withholding	\$202,156	\$17,683,921	\$17,891,216	(\$5,139)
Due to Other Governments	29,695,306	60,415,698	60,308,758	29,802,246
Due to External Party	0	143,142	0	143,142
Undistributed Assets	1,319,152	6,057,034	6,184,468	1,191,718
Total Liabilities	\$31,216,614	\$84,299,795	\$84,384,442	\$31,131,967

**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, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,229,142	\$1,229,142	\$1,214,511	(\$14,631)
Sales Taxes	2,938,627	2,938,627	3,173,897	235,270
Charges for Services	2,738,408	2,738,408	2,916,688	178,280
Licenses and Permits	2,310	2,310	2,726	416
Fines and Forfeitures	169,000	169,000	173,158	4,158
Intergovernmental	1,508,824	1,508,824	1,476,571	(32,253)
Interest	200,000	200,000	195,200	(4,800)
Other	45,108	45,108	78,392	33,284
<i>Total Revenues</i>	<u>8,831,419</u>	<u>8,831,419</u>	<u>9,231,143</u>	<u>399,724</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Commissioners				
Personal Services	303,910	303,885	301,752	2,133
Materials and Supplies	2,009	1,509	1,232	277
Contractual Services	8,500	17,101	15,101	2,000
Other	11,452	154,122	152,135	1,987
Auditor				
Personal Services	333,567	339,867	330,106	9,761
Materials and Supplies	6,036	4,886	3,000	1,886
Other	3,083	2,798	2,798	0
Treasurer				
Personal Services	136,824	136,824	133,116	3,708
Materials and Supplies	4,500	4,500	3,001	1,499
Other	2,100	2,100	1,641	459
Prosecutor				
Personal Services	551,973	558,903	550,851	8,052
Materials and Supplies	7,544	5,489	4,377	1,112
Contractual Services	3,398	3,398	2,926	472
Capital Outlay	0	30	30	0
Other	62,040	60,935	46,029	14,906
Bureau of Examination				
Contractual Services	75,000	75,000	72,700	2,300
Auto Data Processing Board				
Personal Services	58,709	58,709	58,678	31
Materials and Supplies	1,000	1,000	454	546
Contractual Services	44,046	42,641	41,360	1,281
Other	766	766	366	400
Board of Elections				
Personal Services	310,550	305,514	278,927	26,587
Materials and Supplies	20,000	20,000	8,982	11,018
Contractual Services	80,783	65,689	53,838	11,851
Capital Outlay	8,388	21,752	17,964	3,788
Other	22,359	22,359	13,375	8,984

(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, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Courthouse and Jail				
Personal Services	\$211,212	\$208,411	\$206,053	\$2,358
Materials and Supplies	21,030	20,316	15,242	5,074
Contractual Services	339,474	427,182	420,213	6,969
Capital Outlay	1,500	6,259	6,259	0
Other	180,952	188,850	182,157	6,693
Recorder				
Personal Services	126,297	126,297	120,110	6,187
Materials and Supplies	3,000	3,000	1,818	1,182
Contractual Services	35,592	35,553	34,376	1,177
Other	2,800	2,800	2,378	422
Insurances				
Contractual Services	196,000	145,318	145,318	0
Planning Commission				
Other	10,000	10,000	10,000	0
Clerk of Courts Title				
Personal Services	141,500	148,100	140,039	8,061
Materials and Supplies	4,200	4,000	2,462	1,538
Contractual Services	32,655	32,517	21,887	10,630
Capital Outlay	3,000	3,000	1,278	1,722
Other	6,000	6,000	2,012	3,988
Total General Government - Legislative and Executive	<u>3,373,749</u>	<u>3,577,380</u>	<u>3,406,341</u>	<u>171,039</u>
General Government - Judicial				
Commissioners				
Other	8,978	7,774	7,774	0
Court of Appeals				
Other	25,500	25,265	24,486	779
Common Pleas Court				
Personal Services	438,822	433,619	432,503	1,116
Materials and Supplies	8,288	8,148	7,058	1,090
Contractual Services	7,114	1,963	1,963	0
Capital Outlay	0	150	150	0
Other	138,323	163,171	163,096	75
Jury Commission				
Personal Services	1,421	1,404	1,404	0
Materials and Supplies	500	500	453	47
Juvenile Court				
Personal Services	254,954	255,954	249,361	6,593
Materials and Supplies	7,054	7,054	4,917	2,137
Contractual Services	4,600	4,586	2,574	2,012
Other	105,244	103,052	80,217	22,835
Probate Court				
Personal Services	108,231	108,230	106,680	1,550
Materials and Supplies	2,000	2,000	1,331	669
Contractual Services	1,243	1,343	1,242	101
Other	1,375	1,275	825	450

(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, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Clerk of Courts				
Personal Services	\$254,660	\$254,258	\$245,561	\$8,697
Materials and Supplies	9,686	9,336	7,424	1,912
Contractual Services	4,730	4,605	3,137	1,468
Other	3,000	2,383	457	1,926
Municipal Court				
Personal Services	370,370	370,370	365,588	4,782
Materials and Supplies	7,800	6,800	2,547	4,253
Contractual Services	1,800	1,800	1,602	198
Other	88,573	89,500	83,701	5,799
Total General Government - Judicial	1,854,266	1,864,540	1,796,051	68,489
Public Safety				
Adult Probation				
Personal Services	69,769	69,698	69,629	69
Materials and Supplies	98	98	98	0
Contractual Services	1,130	728	728	0
Other	200	0	0	0
Probation Department				
Personal Services	251,946	251,946	239,201	12,745
Contractual Services	112,831	102,831	77,682	25,149
Other	10,650	10,483	9,964	519
Coroner				
Personal Services	64,967	67,066	66,785	281
Contractual Services	52,544	51,793	47,357	4,436
Capital Outlay	0	500	500	0
Other	1,300	1,300	1,124	176
Sheriff				
Materials and Supplies	3,784	3,084	3,084	0
Contractual Services	3,869	2,568	2,568	0
Other	3,794	3,644	3,644	0
Total Public Safety	576,882	565,739	522,364	43,375
Public Works				
Engineer				
Personal Services	103,635	104,023	103,908	115
Materials and Supplies	3,060	2,959	2,948	11
Contractual Services	8,290	8,282	8,282	0
Capital Outlay	0	6,950	6,950	0
Other	0	184	184	0
Sanitary Engineer				
Personal Services	37,914	37,914	35,299	2,615
Total Public Works	152,899	160,312	157,571	2,741

(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, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Health				
Agriculture				
Personal Services	\$979	\$155	\$114	\$41
Other	240,171	251,378	251,018	360
T.B. Hospital				
Materials and Supplies	1,300	800	800	0
Other	110	110	60	50
Vital Statistics				
Other	1,000	1,000	777	223
Other Health				
Other	69,047	69,047	69,047	0
Total Health	<u>312,607</u>	<u>322,490</u>	<u>321,816</u>	<u>674</u>
Human Services				
Veterans Service Commission				
Personal Services	30,055	31,597	30,729	868
Materials and Supplies	3,280	3,062	3,050	12
Contractual Services	6,696	5,624	5,426	198
Capital Outlay	0	575	572	3
Other	125,961	120,135	66,552	53,583
Veterans Services				
Personal Services	169,667	171,248	169,155	2,093
Other	19,000	22,320	21,022	1,298
Total Human Services	<u>354,659</u>	<u>354,561</u>	<u>296,506</u>	<u>58,055</u>
Total Expenditures	<u>6,625,062</u>	<u>6,845,022</u>	<u>6,500,649</u>	<u>344,373</u>
<i>Excess of Revenues Over Expenditures</i>	<u>2,206,357</u>	<u>1,986,397</u>	<u>2,730,494</u>	<u>744,097</u>
Other Financing Sources (Uses)				
Advances In	0	0	436,128	436,128
Advances Out	0	0	(690,618)	(690,618)
Transfers Out	(1,755,375)	(1,782,544)	(1,781,789)	755
Total Other Financing Sources (Uses)	<u>(1,755,375)</u>	<u>(1,782,544)</u>	<u>(2,036,279)</u>	<u>(253,735)</u>
Net Changes in Fund Balance	450,982	203,853	694,215	490,362
Fund Balance Beginning of Year	1,226,121	1,226,121	1,226,121	0
Prior Year Outstanding Advances	619,135	619,135	0	(619,135)
Prior Year Encumbrances Appropriated	138,987	138,987	138,987	0
Fund Balance End of Year	<u>\$2,435,225</u>	<u>\$2,188,096</u>	<u>\$2,059,323</u>	<u>(\$128,773)</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, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$55,000	\$55,000	\$84,066	\$29,066
Fines and Forfeitures	55,000	55,000	25,380	(29,620)
Intergovernmental	3,575,000	3,575,000	3,649,274	74,274
Interest	60,000	60,000	18,859	(41,141)
Other	0	0	3,553	3,553
<i>Total Revenues</i>	<u>3,745,000</u>	<u>3,745,000</u>	<u>3,781,132</u>	<u>36,132</u>
Expenditures				
Current:				
Public Works				
Personal Services	1,550,900	1,555,900	1,481,318	74,582
Materials and Supplies	539,111	602,711	552,456	50,255
Contractual Services	2,027,680	2,068,151	1,955,892	112,259
Capital Outlay	394,138	505,138	497,248	7,890
Other	320,327	289,033	209,887	79,146
<i>Total Expenditures</i>	<u>4,832,156</u>	<u>5,020,933</u>	<u>4,696,801</u>	<u>324,132</u>
<i>Net Changes in Fund Balance</i>	(1,087,156)	(1,275,933)	(915,669)	360,264
<i>Fund Balance Beginning of Year</i>	4,933,063	4,933,063	4,933,063	0
Prior Year Encumbrances Appropriated	<u>214,258</u>	<u>214,258</u>	<u>214,258</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,060,165</u></u>	<u><u>\$3,871,388</u></u>	<u><u>\$4,231,652</u></u>	<u><u>\$360,264</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, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$216,000	\$216,000	\$184,274	(\$31,726)
Charges for Services	82,000	82,000	71,227	(10,773)
Intergovernmental	1,479,557	1,479,557	1,513,576	34,019
Interest	0	0	4	4
Other	41,050	41,050	84,577	43,527
<i>Total Revenues</i>	<u>1,818,607</u>	<u>1,818,607</u>	<u>1,853,658</u>	<u>35,051</u>
Expenditures				
Current:				
Human Services				
Children Services				
Personal Services	1,000	12,845	9,785	3,060
Contractual Services	801,663	889,175	883,727	5,448
Other	958,225	955,851	923,524	32,327
Independent Living				
Contractual Services	15,000	11,474	1,474	10,000
Other	1,000	1,000	842	158
<i>Total Expenditures</i>	<u>1,776,888</u>	<u>1,870,345</u>	<u>1,819,352</u>	<u>50,993</u>
<i>Net Changes in Fund Balance</i>	41,719	(51,738)	34,306	86,044
<i>Fund Balance Beginning of Year</i>	596,310	596,310	596,310	0
Prior Year Encumbrances Appropriated	15,696	15,696	15,696	0
<i>Fund Balance End of Year</i>	<u><u>\$653,725</u></u>	<u><u>\$560,268</u></u>	<u><u>\$646,312</u></u>	<u><u>\$86,044</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, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$500,000	\$500,000	\$515,802	\$15,802
Charges for Services	706,500	289,970	111,783	(178,187)
Intergovernmental	0	0	145,922	145,922
Other	0	0	16,764	16,764
<i>Total Revenues</i>	<u>1,206,500</u>	<u>789,970</u>	<u>790,271</u>	<u>301</u>
Expenditures				
Current:				
Human Services				
Personal Services	766,010	525,021	456,529	68,492
Materials and Supplies	65,300	10,181	8,900	1,281
Contractual Services	99,295	95,516	67,550	27,966
Capital Outlay	2,000	2,000	129	1,871
Other	26,641	261,110	239,363	21,747
<i>Total Expenditures</i>	<u>959,246</u>	<u>893,828</u>	<u>772,471</u>	<u>121,357</u>
<i>Net Changes in Fund Balance</i>	247,254	(103,858)	17,800	121,658
<i>Fund Balance Beginning of Year</i>	86,447	86,447	86,447	0
Prior Year Encumbrances Appropriated	<u>18,236</u>	<u>18,236</u>	<u>18,236</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$351,937</u></u>	<u><u>\$825</u></u>	<u><u>\$122,483</u></u>	<u><u>\$121,658</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Criminal Justice Services Levy Fund
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,829,136	\$1,487,972	\$1,485,635	(\$2,337)
Intergovernmental	14,741	268,417	276,482	8,065
<i>Total Revenues</i>	<u>1,843,877</u>	<u>1,756,389</u>	<u>1,762,117</u>	<u>5,728</u>
Expenditures				
Current:				
Public Safety				
Personal Services	1,706,347	1,640,937	1,598,681	42,256
Materials and Supplies	35,000	91,383	91,383	0
Contractual Services	115,000	36,953	36,953	0
Capital Outlay	5,000	1,606	1,606	0
Other	110,461	115,950	110,769	5,181
<i>Total Expenditures</i>	<u>1,971,808</u>	<u>1,886,829</u>	<u>1,839,392</u>	<u>47,437</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(127,931)	(130,440)	(77,275)	53,165
Other Financing Sources				
Transfers In	130,622	130,622	130,622	0
<i>Net Changes in Fund Balance</i>	2,691	182	53,347	53,165
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,691</u></u>	<u><u>\$182</u></u>	<u><u>\$53,347</u></u>	<u><u>\$53,165</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, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$1,275,000	\$1,148,860	\$1,134,816	(\$14,044)
Intergovernmental	3,690,796	3,163,283	3,149,007	(14,276)
Other	176,000	143,000	167,423	24,423
<i>Total Revenues</i>	<u>5,141,796</u>	<u>4,455,143</u>	<u>4,451,246</u>	<u>(3,897)</u>
Expenditures				
Current:				
Human Services				
Public Assistance/Administration				
Personal Services	1,735,212	1,660,013	1,580,415	79,598
Materials and Supplies	36,304	36,204	20,476	15,728
Contractual Services	380,387	361,015	340,266	20,749
Capital Outlay	9,369	19,369	12,928	6,441
Other	637,704	636,680	552,193	84,487
Public Assistance/Social Services				
Personal Services	890,420	890,420	786,074	104,346
Contractual Services	522,974	437,852	383,175	54,677
Other	88,707	87,246	56,498	30,748
Public Assistance/Transfers				
Personal Services	399,996	399,996	349,242	50,754
Workforce Investment Act				
Personal Services	0	18,409	11,799	6,610
Contractual Services	472,980	400,297	315,497	84,800
Capital Outlay	21,617	19,664	8,854	10,810
Other	232,293	283,245	271,236	12,009
<i>Total Expenditures</i>	<u>5,427,963</u>	<u>5,250,410</u>	<u>4,688,653</u>	<u>561,757</u>
<i>Excess of Revenues Under Expenditures</i>	(286,167)	(795,267)	(237,407)	557,860
Other Financing Sources				
Transfers In	144,425	144,425	149,187	4,762
<i>Net Changes in Fund Balance</i>	(141,742)	(650,842)	(88,220)	562,622
<i>Fund Balance Beginning of Year</i>	505,068	505,068	505,068	0
Prior Year Encumbrances Appropriated	145,774	145,774	145,774	0
<i>Fund Balance End of Year</i>	<u>\$509,100</u>	<u>\$0</u>	<u>\$562,622</u>	<u>\$562,622</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, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$1,103,900	\$1,103,900	\$1,242,648	\$138,748
Charges for Services	62,000	62,000	53,682	(8,318)
Other	75,000	75,000	87,270	12,270
<i>Total Revenues</i>	<u>1,240,900</u>	<u>1,240,900</u>	<u>1,383,600</u>	<u>142,700</u>
Expenditures				
Current:				
Public Safety				
Personal Services	1,606,467	1,554,456	1,458,524	95,932
Materials and Supplies	27,996	35,260	31,146	4,114
Contractual Services	682,338	723,439	667,331	56,108
Capital Outlay	500	500	315	185
Other	5,230	5,717	5,557	160
<i>Total Expenditures</i>	<u>2,322,531</u>	<u>2,319,372</u>	<u>2,162,873</u>	<u>156,499</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(1,081,631)	(1,078,472)	(779,273)	299,199
Other Financing Sources				
Transfers In	<u>913,873</u>	<u>913,873</u>	<u>913,873</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	(167,758)	(164,599)	134,600	299,199
<i>Fund Balance Beginning of Year</i>	152,717	152,717	152,717	0
Prior Year Encumbrances Appropriated	<u>31,264</u>	<u>31,264</u>	<u>31,264</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$16,223</u>	<u>\$19,382</u>	<u>\$318,581</u>	<u>\$299,199</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$3,453,000	\$3,400,000	\$2,629,737	(\$770,263)
Intergovernmental	1,820,130	1,620,883	2,558,192	937,309
Interest	0	0	440	440
Other	146,200	205,200	295,001	89,801
<i>Total Revenues</i>	<u>5,419,330</u>	<u>5,226,083</u>	<u>5,483,370</u>	<u>257,287</u>
Expenditures				
Current:				
Health				
Personal Services	3,038,062	3,039,671	2,909,314	130,357
Materials and Supplies	35,585	34,740	30,667	4,073
Contractual Services	1,691,126	1,668,404	1,587,521	80,883
Capital Outlay	55,000	71,309	62,243	9,066
Other	79,889	76,263	67,037	9,226
<i>Total Expenditures</i>	<u>4,899,662</u>	<u>4,890,387</u>	<u>4,656,782</u>	<u>233,605</u>
<i>Net Changes in Fund Balance</i>	519,668	335,696	826,588	490,892
<i>Fund Balance Beginning of Year</i>	2,374,349	2,374,349	2,374,349	0
Prior Year Encumbrances Appropriated	<u>61,336</u>	<u>61,336</u>	<u>61,336</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,955,353</u></u>	<u><u>\$2,771,381</u></u>	<u><u>\$3,262,273</u></u>	<u><u>\$490,892</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, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$141,820	\$203,220	\$215,246	\$12,026
Expenses				
Personal Services	33,951	34,477	32,895	1,582
Materials and Supplies	6,975	7,000	2,881	4,119
Contractual Services	98,346	97,227	71,551	25,676
Capital Outlay	6,700	5,674	340	5,334
Other	17,400	16,828	8,376	8,452
Debt Service:				
Principal Retirement	29,506	9,884	9,884	0
Interest Expense	45,644	65,266	65,266	0
<i>Total Expenses</i>	<u>238,522</u>	<u>236,356</u>	<u>191,193</u>	<u>45,163</u>
<i>Net Changes in Fund Balance</i>	(96,702)	(33,136)	24,053	57,189
<i>Fund Balance Beginning of Year</i>	133,462	133,462	133,462	0
Prior Year Encumbrances Appropriated	<u>12,171</u>	<u>12,171</u>	<u>12,171</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$48,931</u></u>	<u><u>\$112,497</u></u>	<u><u>\$169,686</u></u>	<u><u>\$57,189</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Bridge Load Rating Fund
For the Year Ended December 31, 2011

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Intergovernmental	\$6,073	\$6,073	\$6,073	\$0
Expenditures				
Current:				
Public Works				
Contractual Services	<u>6,073</u>	<u>6,073</u>	<u>6,073</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Court Computer Fund
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$11,000	\$10,250	\$23,659	\$13,409
Expenditures				
Current:				
General Government - Judicial				
Common Pleas Court				
Materials and Supplies	1,010	1,010	0	1,010
Contractual Services	10,800	10,800	10,800	0
Capital Outlay	20,200	20,200	0	20,200
Juvenile Court				
Materials and Supplies	500	500	0	500
Contractual Services	3,000	3,000	0	3,000
Capital Outlay	6,382	5,632	586	5,046
Probate Court				
Materials and Supplies	200	200	0	200
Contractual Services	6,000	6,000	0	6,000
Capital Outlay	4,000	4,000	0	4,000
Municipal Court				
Materials and Supplies	8,000	8,000	6,748	1,252
Contractual Services	13,560	13,541	4,522	9,019
Capital Outlay	30,500	30,500	17,693	12,807
<i>Total Expenditures</i>	<u>104,152</u>	<u>103,383</u>	<u>40,349</u>	<u>63,034</u>
<i>Net Changes in Fund Balance</i>	(93,152)	(93,133)	(16,690)	76,443
<i>Fund Balance Beginning of Year</i>	246,401	246,401	246,401	0
Prior Year Encumbrances Appropriated	<u>60</u>	<u>60</u>	<u>60</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$153,309</u>	<u>\$153,328</u>	<u>\$229,771</u>	<u>\$76,443</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, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$373,720	\$316,523	\$123,829	(\$192,694)
Interest	0	0	130	130
<i>Total Revenues</i>	<u>373,720</u>	<u>316,523</u>	<u>123,959</u>	<u>(192,564)</u>
Expenditures				
Current:				
Public Works				
Contractual Services	399,422	342,226	282,266	59,960
Other	53,127	53,127	53,127	0
<i>Total Expenditures</i>	<u>452,549</u>	<u>395,353</u>	<u>335,393</u>	<u>59,960</u>
<i>Excess of Revenues Under Expenditures</i>	(78,829)	(78,830)	(211,434)	(132,604)
Other Financing Sources				
Advances In	0	0	179,988	179,988
<i>Net Changes in Fund Balance</i>	(78,829)	(78,830)	(31,446)	47,384
<i>Fund Balance Beginning of Year</i>	78,707	78,707	78,707	0
Prior Year Outstanding Advances	(17,550)	(17,550)	0	17,550
Prior Year Encumbrances Appropriated	22,502	22,502	22,502	0
<i>Fund Balance End of Year</i>	<u>\$4,830</u>	<u>\$4,829</u>	<u>\$69,763</u>	<u>\$64,934</u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Concealed Handgun Expense Fund
 For the Year Ended December 31, 2011*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Licenses and Permits	\$13,563	\$13,563	\$13,542	(\$21)
Expenditures				
Current:				
Public Safety				
Materials and Supplies	5,000	5,000	419	4,581
Contractual Services	10,531	10,222	7,231	2,991
Capital Outlay	13,750	13,750	0	13,750
<i>Total Expenditures</i>	<u>29,281</u>	<u>28,972</u>	<u>7,650</u>	<u>21,322</u>
<i>Net Changes in Fund Balance</i>	(15,718)	(15,409)	5,892	21,301
<i>Fund Balance Beginning of Year</i>	27,728	27,728	27,728	0
Prior Year Encumbrances Appropriated	531	531	531	0
<i>Fund Balance End of Year</i>	<u><u>\$12,541</u></u>	<u><u>\$12,850</u></u>	<u><u>\$34,151</u></u>	<u><u>\$21,301</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Council on Aging Levy Fund
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$427,699	\$565,097	\$439,804	(\$125,293)
Intergovernmental	0	0	125,293	125,293
<i>Total Revenues</i>	427,699	565,097	565,097	0
Expenditures				
Current:				
Human Services				
Contractual Services	427,700	565,098	524,275	40,823
<i>Net Changes in Fund Balance</i>	(1)	(1)	40,822	40,823
<i>Fund Balance Beginning of Year</i>	1	1	1	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$40,823	\$40,823

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Commissary Fund
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$87,500	\$87,500	\$78,308	(\$9,192)
Other	1,000	1,000	0	(1,000)
<i>Total Revenues</i>	<u>88,500</u>	<u>88,500</u>	<u>78,308</u>	<u>(10,192)</u>
Expenditures				
Current:				
Public Safety				
Materials and Supplies	75,700	75,179	63,898	11,281
Contractual Services	10,000	10,000	0	10,000
Capital Outlay	10,000	10,000	0	10,000
<i>Total Expenditures</i>	<u>95,700</u>	<u>95,179</u>	<u>63,898</u>	<u>31,281</u>
<i>Net Changes in Fund Balance</i>	(7,200)	(6,679)	14,410	21,089
<i>Fund Balance Beginning of Year</i>	45,388	45,388	45,388	0
Prior Year Encumbrances Appropriated	700	700	700	0
<i>Fund Balance End of Year</i>	<u><u>\$38,888</u></u>	<u><u>\$39,409</u></u>	<u><u>\$60,498</u></u>	<u><u>\$21,089</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Fund
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$180,000	\$180,000	\$165,978	(\$14,022)
Intergovernmental	707,140	707,140	613,236	(93,904)
Other	60,000	60,000	119,715	59,715
<i>Total Revenues</i>	<u>947,140</u>	<u>947,140</u>	<u>898,929</u>	<u>(48,211)</u>
Expenditures				
Current:				
Human Services				
Personal Services	645,240	595,111	532,498	62,613
Contractual Services	72,963	116,441	115,710	731
Other	262,894	263,875	252,307	11,568
<i>Total Expenditures</i>	<u>981,097</u>	<u>975,427</u>	<u>900,515</u>	<u>74,912</u>
<i>Net Changes in Fund Balance</i>	(33,957)	(28,287)	(1,586)	26,701
<i>Fund Balance Beginning of Year</i>	203,078	203,078	203,078	0
Prior Year Encumbrances Appropriated	29,851	29,851	29,851	0
<i>Fund Balance End of Year</i>	<u>\$198,972</u>	<u>\$204,642</u>	<u>\$231,343</u>	<u>\$26,701</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, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$154,000	\$154,000	\$150,712	(\$3,288)
Fines and Forfeitures	1,000	1,000	1,136	136
<i>Total Revenues</i>	<u>155,000</u>	<u>155,000</u>	<u>151,848</u>	<u>(3,152)</u>
Expenditures				
Current:				
Health				
Personal Services	87,077	78,957	75,949	3,008
Materials and Supplies	7,412	7,462	6,945	517
Contractual Services	32,220	41,435	41,342	93
Capital Outlay	1,000	1,000	506	494
Other	11,000	9,800	5,486	4,314
<i>Total Expenditures</i>	<u>138,709</u>	<u>138,654</u>	<u>130,228</u>	<u>8,426</u>
<i>Net Changes in Fund Balance</i>	16,291	16,346	21,620	5,274
<i>Fund Balance Beginning of Year</i>	81,994	81,994	81,994	0
Prior Year Encumbrances Appropriated	432	432	432	0
<i>Fund Balance End of Year</i>	<u>\$98,717</u>	<u>\$98,772</u>	<u>\$104,046</u>	<u>\$5,274</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, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$5,000	\$5,000	\$8,998	\$3,998
Expenditures				
Current:				
Public Safety				
Contractual Services	16,000	16,000	0	16,000
Capital Outlay	16,000	16,000	0	16,000
<i>Total Expenditures</i>	<u>32,000</u>	<u>32,000</u>	<u>0</u>	<u>32,000</u>
<i>Net Changes in Fund Balance</i>	(27,000)	(27,000)	8,998	35,998
<i>Fund Balance Beginning of Year</i>	<u>32,812</u>	<u>32,812</u>	<u>32,812</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,812</u></u>	<u><u>\$5,812</u></u>	<u><u>\$41,810</u></u>	<u><u>\$35,998</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 2011

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	Variance With Final Budget Over (Under)
Revenues				
Special Assessments	\$75,000	\$75,000	\$60,543	(\$14,457)
Expenditures				
Current:				
Public Works				
Other	<u>66,074</u>	<u>171,343</u>	<u>48,492</u>	<u>122,851</u>
<i>Net Changes in Fund Balance</i>	8,926	(96,343)	12,051	108,394
<i>Fund Balance Beginning of Year</i>	<u>114,720</u>	<u>114,720</u>	<u>114,720</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$123,646</u></u>	<u><u>\$18,377</u></u>	<u><u>\$126,771</u></u>	<u><u>\$108,394</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Collection Fund
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$68,500	\$78,500	\$84,168	\$5,668
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Treasurer				
Personal Services	30,365	30,365	28,190	2,175
Materials and Supplies	4,000	4,000	2,999	1,001
Contractual Services	3,000	3,000	538	2,462
Capital Outlay	1,000	1,000	0	1,000
Other	1,500	1,500	825	675
Prosecutor				
Personal Services	25,305	25,305	24,677	628
Materials and Supplies	2,000	0	0	0
Contractual Services	8,500	8,500	6,454	2,046
Capital Outlay	2,071	1,571	0	1,571
Other	8,500	21,102	19,686	1,416
<i>Total Expenditures</i>	<u>86,241</u>	<u>96,343</u>	<u>83,369</u>	<u>12,974</u>
<i>Net Changes in Fund Balance</i>	(17,741)	(17,843)	799	18,642
<i>Fund Balance Beginning of Year</i>	53,590	53,590	53,590	0
Prior Year Encumbrances Appropriated	<u>102</u>	<u>102</u>	<u>102</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$35,951</u></u>	<u><u>\$35,849</u></u>	<u><u>\$54,491</u></u>	<u><u>\$18,642</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, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$2,000	\$2,240	\$1,000	(\$1,240)
Intergovernmental	503,276	553,276	450,600	(102,676)
Other	58,000	58,000	56,240	(1,760)
<i>Total Revenues</i>	<u>563,276</u>	<u>613,516</u>	<u>507,840</u>	<u>(105,676)</u>
Expenditures				
Current:				
Economic Development				
Personal Services	82,640	82,880	81,885	995
Materials and Supplies	1,006	1,007	629	378
Contractual Services	1,087	1,087	1,016	71
Other	2,000	52,000	50,575	1,425
<i>Total Expenditures</i>	<u>86,733</u>	<u>136,974</u>	<u>134,105</u>	<u>2,869</u>
<i>Excess of Revenues Over Expenditures</i>	<u>476,543</u>	<u>476,542</u>	<u>373,735</u>	<u>(102,807)</u>
Other Financing Sources (Uses)				
Advances Out	0	0	(395,600)	(395,600)
Transfers In	26,640	26,640	26,640	0
<i>Total Other Financing Sources (Uses)</i>	<u>26,640</u>	<u>26,640</u>	<u>(368,960)</u>	<u>(395,600)</u>
<i>Net Changes in Fund Balance</i>	503,183	503,182	4,775	(498,407)
<i>Fund Balance Beginning of Year</i>	148	148	148	0
Prior Year Outstanding Advances	(503,276)	(503,276)	0	503,276
Prior Year Encumbrances Appropriated	87	87	87	0
<i>Fund Balance End of Year</i>	<u>\$142</u>	<u>\$141</u>	<u>\$5,010</u>	<u>\$4,869</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, 2011*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Fines and Forfeitures	\$1,200	\$1,200	\$1,207	\$7
Expenditures				
Current:				
General Government - Judicial				
Capital Outlay	<u>14,602</u>	<u>14,602</u>	<u>11,293</u>	<u>3,309</u>
<i>Net Changes in Fund Balance</i>	(13,402)	(13,402)	(10,086)	3,316
<i>Fund Balance Beginning of Year</i>	5,859	5,859	5,859	0
Prior Year Encumbrances Appropriated	<u>7,543</u>	<u>7,543</u>	<u>7,543</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$3,316</u></u>	<u><u>\$3,316</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Fund
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$9,393	\$9,393	\$9,393	\$0
Intergovernmental	113,096	113,251	141,256	28,005
Other	37,474	37,474	22,895	(14,579)
<i>Total Revenues</i>	<u>159,963</u>	<u>160,118</u>	<u>173,544</u>	<u>13,426</u>
Expenditures				
Current:				
Public Safety				
Personal Services	105,733	109,733	108,514	1,219
Materials and Supplies	1,379	1,379	1,015	364
Contractual Services	45,815	30,659	29,995	664
Capital Outlay	23,663	59,209	58,857	352
Other	5,090	4,700	4,175	525
<i>Total Expenditures</i>	<u>181,680</u>	<u>205,680</u>	<u>202,556</u>	<u>3,124</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>(21,717)</u>	<u>(45,562)</u>	<u>(29,012)</u>	<u>16,550</u>
Other Financing Sources				
Advances In	0	0	19,894	19,894
Transfers In	25,000	25,000	0	(25,000)
<i>Total Other Financing Sources</i>	<u>25,000</u>	<u>25,000</u>	<u>19,894</u>	<u>(5,106)</u>
<i>Net Changes in Fund Balance</i>	3,283	(20,562)	(9,118)	11,444
<i>Fund Balance Beginning of Year</i>	137,307	137,307	137,307	0
Prior Year Outstanding Advances	(35,311)	(35,311)	0	35,311
Prior Year Encumbrances Appropriated	20,370	20,370	20,370	0
<i>Fund Balance End of Year</i>	<u>\$125,649</u>	<u>\$101,804</u>	<u>\$148,559</u>	<u>\$46,755</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, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$248,754	\$248,754	\$265,635	\$16,881
Expenditures				
Current:				
Public Safety				
Personal Services	96,560	84,295	77,162	7,133
Materials and Supplies	6,000	6,000	3,214	2,786
Contractual Services	242,288	225,132	148,457	76,675
Capital Outlay	1,400	700	0	700
Other	8,850	22,899	13,540	9,359
<i>Total Expenditures</i>	<u>355,098</u>	<u>339,026</u>	<u>242,373</u>	<u>96,653</u>
<i>Net Changes in Fund Balance</i>	(106,344)	(90,272)	23,262	113,534
<i>Fund Balance Beginning of Year</i>	89,898	89,898	89,898	0
Prior Year Encumbrances Appropriated	<u>30,938</u>	<u>30,938</u>	<u>30,938</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$14,492</u></u>	<u><u>\$30,564</u></u>	<u><u>\$144,098</u></u>	<u><u>\$113,534</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Guardrails Project Fund
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$300,000	\$284,585	\$284,585	\$0
Expenditures				
Capital Outlay				
Contractual Services	300,000	284,585	284,585	0
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<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
Help America Vote Act Fund
For the Year Ended December 31, 2011

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Intergovernmental	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government-				
Legislative and Executive				
Contractual Services	<u>140</u>	<u>140</u>	<u>140</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	(140)	(140)	(140)	0
<i>Fund Balance Beginning of Year</i>	<u>140</u>	<u>140</u>	<u>140</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Indigent Driver Alcohol Treatment Fund
 For the Year Ended December 31, 2011*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$9,291	\$9,291	\$19,713	\$10,422
Expenditures				
Current:				
General Government - Judicial				
Contractual Services	53,000	53,000	19,841	33,159
<i>Net Changes in Fund Balance</i>	(43,709)	(43,709)	(128)	43,581
<i>Fund Balance Beginning of Year</i>	59,933	59,933	59,933	0
<i>Fund Balance End of Year</i>	\$16,224	\$16,224	\$59,805	\$43,581

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Driver Interlock and Alcohol Monitoring Fund
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$3,000	\$3,000	\$7,263	\$4,263
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	3,000	3,000	7,263	4,263
<i>Fund Balance Beginning of Year</i>	9,908	9,908	9,908	0
<i>Fund Balance End of Year</i>	<u>\$12,908</u>	<u>\$12,908</u>	<u>\$17,171</u>	<u>\$4,263</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2011

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Charges for Services	\$8,000	\$7,980	\$7,980	\$0
Expenditures				
Current:				
General Government - Judicial				
Other	<u>8,711</u>	<u>8,691</u>	<u>8,179</u>	<u>512</u>
<i>Net Changes in Fund Balance</i>	(711)	(711)	(199)	512
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	<u>711</u>	<u>711</u>	<u>711</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$512</u></u>	<u><u>\$512</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Enforcement Assistance Fund
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$1,000	\$1,000	\$680	(\$320)
Expenditures				
Current:				
Public Safety				
Contractual Services	7,300	7,300	0	7,300
Other	2,000	2,000	0	2,000
<i>Total Expenditures</i>	9,300	9,300	0	9,300
<i>Net Changes in Fund Balance</i>	(8,300)	(8,300)	680	8,980
<i>Fund Balance Beginning of Year</i>	9,320	9,320	9,320	0
<i>Fund Balance End of Year</i>	\$1,020	\$1,020	\$10,000	\$8,980

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, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$26,671	\$36,876	\$36,273	(\$603)
Expenditures				
Current:				
Public Safety				
Personal Services	25,298	25,503	25,503	0
Capital Outlay	0	10,000	10,000	0
<i>Total Expenditures</i>	<u>25,298</u>	<u>35,503</u>	<u>35,503</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	1,373	1,373	770	(603)
Other Financing Uses				
Advances Out	0	0	(1,000)	(1,000)
<i>Net Change in Fund Balance</i>	1,373	1,373	(230)	(1,603)
<i>Fund Balance Beginning of Year</i>	22,097	22,097	22,097	0
Prior Year Outstanding Advances	(23,470)	(23,470)	0	23,470
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$21,867</u>	<u>\$21,867</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Enforcement Records Management Fund
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$0	\$0	\$9,065	\$9,065
Expenditures	0	0	0	0
<i>Net Changes in Fund Balance</i>	0	0	9,065	9,065
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$9,065	\$9,065

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Library Resource Fund
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$90,000	\$90,000	\$100,216	\$10,216
Other	0	0	853	853
<i>Total Revenues</i>	<u>90,000</u>	<u>90,000</u>	<u>101,069</u>	<u>11,069</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	11,703	17,533	16,399	1,134
Materials and Supplies	1,000	1,000	79	921
Contractual Services	63,250	62,910	40,319	22,591
Capital Outlay	2,100	2,085	0	2,085
Other	5,000	4,905	1,303	3,602
<i>Total Expenditures</i>	<u>83,053</u>	<u>88,433</u>	<u>58,100</u>	<u>30,333</u>
<i>Net Changes in Fund Balances</i>	6,947	1,567	42,969	41,402
<i>Fund Balance Beginning of Year</i>	58,885	58,885	58,885	0
Prior Year Encumbrances Appropriated	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$67,082</u></u>	<u><u>\$61,702</u></u>	<u><u>\$103,104</u></u>	<u><u>\$41,402</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Library and Legal Research Fund
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$3,000	\$3,000	\$3,239	\$239
Expenditures				
Current:				
General Government - Judicial				
Common Pleas Court				
Materials and Supplies	500	500	0	500
Contractual Services	9,710	9,710	0	9,710
Capital Outlay	3,000	3,000	0	3,000
Other	1,500	1,500	0	1,500
<i>Total Expenditures</i>	<u>14,710</u>	<u>14,710</u>	<u>0</u>	<u>14,710</u>
<i>Net Changes in Fund Balances</i>	(11,710)	(11,710)	3,239	14,949
<i>Fund Balance Beginning of Year</i>	<u>28,409</u>	<u>28,409</u>	<u>28,409</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$16,699</u></u>	<u><u>\$16,699</u></u>	<u><u>\$31,648</u></u>	<u><u>\$14,949</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Municipal Court Probation Officer Fund
For the Year Ended December 31, 2011

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Charges for Services	\$61,672	\$61,672	\$78,989	\$17,317
Expenditures				
Current:				
General Government - Judicial				
Personal Services	95,442	95,442	93,368	2,074
Other	12,200	12,153	3,472	8,681
<i>Total Expenditures</i>	<u>107,642</u>	<u>107,595</u>	<u>96,840</u>	<u>10,755</u>
<i>Net Changes in Fund Balance</i>	(45,970)	(45,923)	(17,851)	28,072
<i>Fund Balance Beginning of Year</i>	82,398	82,398	82,398	0
Prior Year Encumbrances Appropriated	<u>200</u>	<u>200</u>	<u>200</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$36,628</u></u>	<u><u>\$36,675</u></u>	<u><u>\$64,747</u></u>	<u><u>\$28,072</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ohio Childrens Trust Fund
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$15,000	\$0	\$0	\$0
Expenditures				
Current:				
Health				
Contractual Services	15,000	9,470	9,470	0
Other	13,720	4,250	4,250	0
Total Expenditures	28,720	13,720	13,720	0
<i>Net Changes in Fund Balance</i>	(13,720)	(13,720)	(13,720)	0
<i>Fund Balance Beginning of Year</i>	13,720	13,720	13,720	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Probate Court Fund
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$200	\$200	\$292	\$92
Expenditures				
Current:				
General Government - Judicial				
Materials and Supplies	100	100	0	100
Other	150	150	0	150
<i>Total Expenditures</i>	250	250	0	250
<i>Net Changes in Fund Balance</i>	(50)	(50)	292	342
<i>Fund Balance Beginning of Year</i>	5,971	5,971	5,971	0
<i>Fund Balance End of Year</i>	\$5,921	\$5,921	\$6,263	\$342

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, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$2,400	\$2,400	\$2,691	\$291
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	12,283	12,318	10,927	1,391
Materials and Supplies	1,000	1,000	715	285
Capital Outlay	1,000	1,000	0	1,000
Other	1,150	1,115	307	808
<i>Total Expenditures</i>	<u>15,433</u>	<u>15,433</u>	<u>11,949</u>	<u>3,484</u>
<i>Net Changes in Fund Balance</i>	(13,033)	(13,033)	(9,258)	3,775
<i>Fund Balance Beginning of Year</i>	<u>29,098</u>	<u>29,098</u>	<u>29,098</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$16,065</u></u>	<u><u>\$16,065</u></u>	<u><u>\$19,840</u></u>	<u><u>\$3,775</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$505,000	\$505,000	\$557,362	\$52,362
Intergovernmental	0	0	45,277	45,277
Other	5,083	5,083	3,730	(1,353)
<i>Total Revenues</i>	<u>510,083</u>	<u>510,083</u>	<u>606,369</u>	<u>96,286</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	381,665	381,665	347,354	34,311
Materials and Supplies	21,600	20,207	10,207	10,000
Contractual Services	591,902	589,323	555,474	33,849
Capital Outlay	15,000	20,000	18,813	1,187
Other	12,597	11,400	10,836	564
<i>Total Expenditures</i>	<u>1,022,764</u>	<u>1,022,595</u>	<u>942,684</u>	<u>79,911</u>
<i>Net Changes in Fund Balance</i>	(512,681)	(512,512)	(336,315)	176,197
<i>Fund Balance Beginning of Year</i>	766,532	766,532	766,532	0
Prior Year Encumbrances Appropriated	<u>240,671</u>	<u>240,671</u>	<u>240,671</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$494,522</u></u>	<u><u>\$494,691</u></u>	<u><u>\$670,888</u></u>	<u><u>\$176,197</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Revolving Loan Fund
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$0	\$0	\$2,554	\$2,554
Other	0	0	5,493	5,493
<i>Total Revenues</i>	0	0	8,047	8,047
Expenditures				
Current:				
Public Works				
Contractual Services	2,500	2,500	0	2,500
<i>Net Changes in Fund Balance</i>	(2,500)	(2,500)	8,047	10,547
<i>Fund Balance Beginning of Year</i>	15,074	15,074	15,074	0
<i>Fund Balance End of Year</i>	<u>\$12,574</u>	<u>\$12,574</u>	<u>\$23,121</u>	<u>\$10,547</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, 2011

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Fines and Forfeitures	\$2,000	\$2,000	\$7,500	\$5,500
Expenditures				
Current:				
Public Works				
Contractual Services	<u>11,750</u>	<u>11,750</u>	<u>0</u>	<u>11,750</u>
<i>Net Changes in Fund Balance</i>	(9,750)	(9,750)	7,500	17,250
<i>Fund Balance Beginning of Year</i>	<u>23,250</u>	<u>23,250</u>	<u>23,250</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$13,500</u></u>	<u><u>\$13,500</u></u>	<u><u>\$30,750</u></u>	<u><u>\$17,250</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sanction Costs Fund
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$15,000	\$15,000	\$18,525	\$3,525
Expenditures				
Current:				
General Government - Judicial				
Personal Services	15,194	15,194	15,002	192
Contractual Services	1,500	1,500	0	1,500
Capital Outlay	3,000	3,000	0	3,000
<i>Total Expenditures</i>	19,694	19,694	15,002	4,692
<i>Net Changes in Fund Balance</i>	(4,694)	(4,694)	3,523	8,217
<i>Fund Balance Beginning of Year</i>	77,054	77,054	77,054	0
<i>Fund Balance End of Year</i>	<u>\$72,360</u>	<u>\$72,360</u>	<u>\$80,577</u>	<u>\$8,217</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, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$125,000	\$125,000	\$147,332	\$22,332
Fines and Forfeitures	2,500	2,500	13,527	11,027
<i>Total Revenues</i>	<u>127,500</u>	<u>127,500</u>	<u>160,859</u>	<u>33,359</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	129,533	129,533	124,437	5,096
Contractual Services	3,000	3,000	0	3,000
Capital Outlay	25,000	25,000	3,484	21,516
Other	5,000	5,000	3,828	1,172
<i>Total Expenditures</i>	<u>162,533</u>	<u>162,533</u>	<u>131,749</u>	<u>30,784</u>
<i>Net Changes in Fund Balance</i>	(35,033)	(35,033)	29,110	64,143
<i>Fund Balance Beginning of Year</i>	<u>342,288</u>	<u>342,288</u>	<u>342,288</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$307,255</u></u>	<u><u>\$307,255</u></u>	<u><u>\$371,398</u></u>	<u><u>\$64,143</u></u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Special Projects-Common Pleas Fund
 For the Year Ended December 31, 2011*

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$20,000	\$20,000	\$24,767	\$4,767
Expenditures				
Current:				
General Government - Judicial				
Contractual Services	500	500	0	500
Capital Outlay	10,000	80,000	74,853	5,147
Other	10,000	10,000	137	9,863
<i>Total Expenditures</i>	<u>20,500</u>	<u>90,500</u>	<u>74,990</u>	<u>15,510</u>
<i>Net Changes in Fund Balance</i>	(500)	(70,500)	(50,223)	20,277
<i>Fund Balance Beginning of Year</i>	<u>158,935</u>	<u>158,935</u>	<u>158,935</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$158,435</u></u>	<u><u>\$88,435</u></u>	<u><u>\$108,712</u></u>	<u><u>\$20,277</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Solid Waste Management District Fund
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$555,000	\$555,000	\$655,920	\$100,920
Intergovernmental	0	175,000	175,000	0
Other	50,000	50,000	74,188	24,188
<i>Total Revenues</i>	<u>605,000</u>	<u>780,000</u>	<u>905,108</u>	<u>125,108</u>
Expenditures				
Current:				
Health				
Personal Services	277,000	277,000	260,929	16,071
Materials and Supplies	41,800	57,048	53,860	3,188
Contractual Services	276,134	223,886	208,256	15,630
Capital Outlay	50,908	562,150	549,545	12,605
Other	20,267	22,267	21,748	519
<i>Total Expenditures</i>	<u>666,109</u>	<u>1,142,351</u>	<u>1,094,338</u>	<u>48,013</u>
<i>Net Changes in Fund Balance</i>	(61,109)	(362,351)	(189,230)	173,121
<i>Fund Balance Beginning of Year</i>	967,519	967,519	967,519	0
Prior Year Encumbrances Appropriated	100,648	100,648	100,648	0
<i>Fund Balance End of Year</i>	<u>\$1,007,058</u>	<u>\$705,816</u>	<u>\$878,937</u>	<u>\$173,121</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, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$16,200	\$16,200	\$12,700	(\$3,500)
Expenditures				
Current:				
General Government - Legislative and Executive				
Personal Services	7,350	7,350	7,350	0
Other	8,850	8,850	6,350	2,500
<i>Total Expenditures</i>	16,200	16,200	13,700	2,500
<i>Excess of Revenues Under Expenditures</i>	0	0	(1,000)	(1,000)
Other Financing Sources				
Advances In	0	0	3,500	3,500
<i>Net Changes in Fund Balance</i>	0	0	2,500	2,500
<i>Fund Balance Beginning of Year</i>	146	146	146	0
<i>Fund Balance End of Year</i>	\$146	\$146	\$2,646	\$2,500

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Victims of Crime Fund
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$44,000	\$44,000	\$39,743	(\$4,257)
Expenditures				
Current:				
Public Safety				
Personal Services	57,960	57,960	54,894	3,066
Materials and Supplies	309	309	0	309
Contractual Services	550	550	0	550
Capital Outlay	515	515	0	515
Other	2,270	2,270	0	2,270
<i>Total Expenditures</i>	61,604	61,604	54,894	6,710
<i>Excess of Revenues Under Expenditures</i>	(17,604)	(17,604)	(15,151)	2,453
Other Financing Sources				
Advances In	0	0	7,150	7,150
Transfers In	12,000	12,000	12,481	481
<i>Total Other Financing Sources</i>	12,000	12,000	19,631	7,631
<i>Net Changes in Fund Balance</i>	(5,604)	(5,604)	4,480	10,084
<i>Fund Balance Beginning of Year</i>	11,121	11,121	11,121	0
<i>Fund Balance End of Year</i>	\$5,517	\$5,517	\$15,601	\$10,084

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Wireless E-911 Fund
For the Year Ended December 31, 2011

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Intergovernmental	\$90,000	\$90,000	\$106,651	\$16,651
Expenditures				
Current:				
Public Safety				
Contractual Services	66,086	82,286	82,051	235
Capital Outlay	10,000	10,000	0	10,000
<i>Total Expenditures</i>	<u>76,086</u>	<u>92,286</u>	<u>82,051</u>	<u>10,235</u>
<i>Net Changes in Fund Balance</i>	13,914	(2,286)	24,600	26,886
<i>Fund Balance Beginning of Year</i>	92,287	92,287	92,287	0
Prior Year Encumbrances Appropriated	<u>840</u>	<u>840</u>	<u>840</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$107,041</u></u>	<u><u>\$90,841</u></u>	<u><u>\$117,727</u></u>	<u><u>\$26,886</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, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$343,800	\$343,800	\$343,800	\$0
Special Assessments	0	0	4,115	4,115
Charges for Services	287,388	225,988	321,233	95,245
Rent	175,123	175,123	160,529	(14,594)
<i>Total Revenues</i>	<u>806,311</u>	<u>744,911</u>	<u>829,677</u>	<u>84,766</u>
Expenditures				
Debt Service:				
Principal Retirement	788,678	538,334	538,334	0
Interest and Fiscal Charges	591,719	842,063	842,063	0
<i>Total Expenditures</i>	<u>1,380,397</u>	<u>1,380,397</u>	<u>1,380,397</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(574,086)</u>	<u>(635,486)</u>	<u>(550,720)</u>	<u>84,766</u>
Other Financing Sources				
Advances In	0	0	178	178
Transfers In	649,235	635,486	548,986	(86,500)
<i>Total Other Financing Sources</i>	<u>649,235</u>	<u>635,486</u>	<u>549,164</u>	<u>(86,322)</u>
<i>Net Changes in Fund Balance</i>	75,149	0	(1,556)	(1,556)
<i>Fund Balance Beginning of Year</i>	<u>14,691</u>	<u>14,691</u>	<u>14,691</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$89,840</u></u>	<u><u>\$14,691</u></u>	<u><u>\$13,135</u></u>	<u><u>(\$1,556)</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Brandt Road Paving Project Fund
For the Year Ended December 31, 2011

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Intergovernmental	\$97,327	\$97,327	\$97,327	\$0
Expenditures				
Capital Outlay				
Contractual Services	<u>97,327</u>	<u>97,327</u>	<u>97,327</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Road 31 Bridge Project Fund
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$39,528	\$39,528	\$31,400	(\$8,128)
Expenditures				
Capital Outlay				
Contractual Services	31,400	31,400	31,400	0
<i>Excess of Revenues Over Expenditures</i>	8,128	8,128	0	(8,128)
Other Financing Uses				
Advances Out	0	0	(39,528)	(39,528)
<i>Fund Balance Beginning of Year</i>	8,128	8,128	8,128	0
Prior Year Outstanding Advances	(39,528)	(39,528)	0	39,528
Prior Year Encumbrances Appropriated	31,400	31,400	31,400	0
<i>Fund Balance End of Year</i>	<u>\$8,128</u>	<u>\$8,128</u>	<u>\$0</u>	<u>(\$8,128)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Marion-Crawford Joint Bridge Project Fund
For the Year Ended December 31, 2011

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Intergovernmental	\$87,504	\$87,504	\$87,504	\$0
Expenditures				
Capital Outlay				
Contractual Services	<u>87,504</u>	<u>87,504</u>	<u>87,504</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
New Washington Road Paving Project Fund
For the Year Ended December 31, 2011

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Intergovernmental	\$63,605	\$63,605	\$63,605	\$0
Expenditures				
Capital Outlay				
Contractual Services	<u>63,605</u>	<u>63,605</u>	<u>63,605</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Crawford County, Ohio
*Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Remlinger Road Paving Project Fund
 For the Year Ended December 31, 2011*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Revenues				
Intergovernmental	\$96,183	\$96,183	\$96,183	\$0
Expenditures				
Capital Outlay				
Contractual Services	<u>96,183</u>	<u>96,183</u>	<u>96,183</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Westmoor Sewer Construction Fund
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$696,446	\$247,508	\$0	(\$247,508)
Interest	120,000	120,000	0	(120,000)
<i>Total Revenues</i>	<u>816,446</u>	<u>367,508</u>	<u>0</u>	<u>(367,508)</u>
Expenditures				
Capital Outlay				
Contractual Services	1,366,397	1,063,241	1,063,241	0
Other	35,936	10,154	10,154	0
Debt Service				
Interest and Fiscal Charges	120,000	0	0	0
<i>Total Expenditures</i>	<u>1,522,333</u>	<u>1,073,395</u>	<u>1,073,395</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(705,887)	(705,887)	(1,073,395)	(367,508)
Other Financing Sources				
Advances In	0	0	367,508	367,508
<i>Net Changes in Fund Balance</i>	(705,887)	(705,887)	(705,887)	0
<i>Fund Balance Beginning of Year</i>	304,883	304,883	304,883	0
Prior Year Encumbrances Appropriated	401,004	401,004	401,004	0
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Health Benefits Fund
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	\$0	\$0	\$0	\$0
Expenses				
Claims	138,435	476,747	250,838	225,909
<i>Excess of Revenues Under Expenses Before Advances and Transfers</i>	(138,435)	(476,747)	(250,838)	225,909
Advances In	0	0	112,400	112,400
Transfers In	0	387,060	0	(387,060)
<i>Net Changes in Fund Balance</i>	(138,435)	(89,687)	(138,438)	(48,751)
<i>Fund Balance Beginning of Year</i>	3	3	3	0
Prior Year Encumbrances Appropriated	138,435	138,435	138,435	0
<i>Fund Balance End of Year</i>	<u>\$3</u>	<u>\$48,751</u>	<u>\$0</u>	<u>(\$48,751)</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, 2011*

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

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Crawford County, Ohio
Statistical Section Description

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

CONTENTS

Financial 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 sources.

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 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.

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

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$28,535,880	\$31,269,287	\$29,268,778	\$29,422,090
Restricted	10,844,236	9,176,515	9,881,613	10,617,689
Unrestricted	<u>5,321,246</u>	<u>3,864,028</u>	<u>6,213,057</u>	<u>6,005,346</u>
Total Governmental Activities Net Assets	<u>44,701,362</u>	<u>44,309,830</u>	<u>45,363,448</u>	<u>46,045,125</u>
Business-Type Activities				
Invested in Capital Assets, Net of Related Debt	(2,251,974)	(2,055,712)	(1,437,483)	(1,387,953)
Unrestricted (Deficit)	<u>(4,250,551)</u>	<u>(3,456,413)</u>	<u>(1,012,624)</u>	<u>(704,319)</u>
Total Business-Type Activities Net Assets	<u>(6,502,525)</u>	<u>(5,512,125)</u>	<u>(2,450,107)</u>	<u>(2,092,272)</u>
Primary Government				
Invested in Capital Assets, Net of Related Debt	26,283,906	29,213,575	27,831,295	28,034,137
Restricted	10,844,236	9,176,515	9,881,613	10,617,689
Unrestricted	<u>1,070,695</u>	<u>407,615</u>	<u>5,200,433</u>	<u>5,301,027</u>
Total Primary Government Net Assets	<u>\$38,198,837</u>	<u>\$38,797,705</u>	<u>\$42,913,341</u>	<u>\$43,952,853</u>

Source: Crawford County Auditor

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
\$36,519,505	\$34,876,678	\$37,319,817	\$36,891,541	\$41,980,979	\$42,543,058
12,758,602	15,268,104	16,049,799	15,509,679	19,282,135	18,254,085
<u>6,260,916</u>	<u>6,632,328</u>	<u>5,076,544</u>	<u>3,153,956</u>	<u>2,045,068</u>	<u>3,831,465</u>
<u>55,539,023</u>	<u>56,777,110</u>	<u>58,446,160</u>	<u>55,555,176</u>	<u>63,308,182</u>	<u>64,628,608</u>
(785,180)	350,386	1,273,683	1,270,584	1,224,380	1,174,473
<u>(653,156)</u>	<u>(672,021)</u>	<u>89,246</u>	<u>5,125</u>	<u>50,058</u>	<u>119,397</u>
<u>(1,438,336)</u>	<u>(321,635)</u>	<u>1,362,929</u>	<u>1,275,709</u>	<u>1,274,438</u>	<u>1,293,870</u>
35,734,325	35,227,064	38,593,500	38,162,125	43,205,359	43,717,531
12,758,602	15,268,104	16,049,799	15,509,679	19,282,135	18,254,085
<u>5,607,760</u>	<u>5,960,307</u>	<u>5,165,790</u>	<u>3,159,081</u>	<u>2,095,126</u>	<u>3,950,862</u>
<u>\$54,100,687</u>	<u>\$56,455,475</u>	<u>\$59,809,089</u>	<u>\$56,830,885</u>	<u>\$64,582,620</u>	<u>\$65,922,478</u>

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

	2002	2003	2004	2005
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	\$3,174,674	\$3,721,433	\$3,456,823	\$4,083,474
Judicial	2,055,061	2,220,693	2,023,302	2,035,724
Public Safety				
Criminal Justice Services	0	0	0	0
Jail Operation	2,472,138	2,136,886	2,094,060	2,189,785
Other Public Safety	2,880,234	3,320,515	3,418,134	3,394,749
Public Works	4,153,889	3,999,798	3,901,126	4,667,665
Health				
Developmental Disabilities	3,271,655	3,770,648	3,867,618	3,627,055
Other Health	853,794	1,072,518	824,856	852,069
Intergovernmental	0	0	0	0
Human Services				
Child Welfare	1,997,379	1,983,616	1,906,369	1,489,404
County Home	1,561,334	1,627,730	1,745,013	1,801,938
Job and Family Services	4,880,079	4,385,992	5,026,622	5,610,459
Other Human Services	1,736,333	1,831,406	1,962,194	1,896,512
Economic Development	0	0	0	0
Intergovernmental	489,802	686,176	462,796	480,828
Interest and Fiscal Charges	523,280	540,028	574,173	650,907
Total Governmental Activities Expenses	<u>30,049,652</u>	<u>31,297,439</u>	<u>31,263,086</u>	<u>32,780,569</u>
Business-Type Activities				
Sewer	146,427	146,553	159,751	164,444
Sanitary Landfill	2,615,599	1,226,562	1,703,450	3,667,640
Total Business-Type Activities Expenses	<u>2,762,026</u>	<u>1,373,115</u>	<u>1,863,201</u>	<u>3,832,084</u>
Total Primary Government Expenses	<u>32,811,678</u>	<u>32,670,554</u>	<u>33,126,287</u>	<u>36,612,653</u>
Program Revenues				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	1,841,318	1,899,232	2,010,948	2,231,697
Judicial	948,576	1,031,703	1,004,817	1,036,924
Public Safety				
Criminal Justice Services	0	0	0	0
Jail Operation	343,387	313,311	236,736	325,423
Other Public Safety	305,000	268,128	359,146	403,683
Public Works	221,065	209,485	295,707	286,856
Health				
Other Health	236,362	282,380	327,299	554,111
Human Services				
Child Welfare	65,812	61,566	129,713	79,479
County Home	1,151,154	1,193,954	1,131,342	1,431,173
Job and Family Services	243,131	252,463	590,774	682,828
Other Human Services	136,706	130,082	184,182	357,942
Economic Development	0	0	0	11,522
Operating Grants, Contributions, and Interest	11,011,288	12,396,881	13,746,666	12,317,687
Capital Grants and Contributions	810,342	323,468	57,035	729,552
Total Governmental Activities Program Revenues	<u>17,314,141</u>	<u>18,362,653</u>	<u>20,074,365</u>	<u>20,448,877</u>

2006	2007	2008	2009	2010	2011
\$4,257,386	\$3,897,224	\$4,206,245	\$4,318,611	\$4,264,896	\$4,184,705
2,049,387	2,105,455	2,266,083	2,320,533	2,316,244	2,168,933
0	0	0	0	99,629	1,960,973
2,183,103	2,277,125	2,318,046	2,402,949	2,056,087	2,083,728
3,438,817	3,431,062	3,785,606	3,911,061	3,689,988	1,660,143
2,735,317	4,344,607	4,303,304	11,116,383	11,596,896	12,675,447
3,687,084	3,716,048	3,935,917	3,998,040	4,313,585	4,774,233
1,084,483	1,064,754	1,506,528	1,961,382	1,503,309	1,298,936
0	489,447	476,448	774,990	70,280	0
1,657,180	2,381,271	2,161,178	1,986,386	1,895,790	1,798,983
1,868,174	1,901,425	1,861,175	1,907,290	1,374,944	553,065
5,662,972	6,642,540	7,265,263	6,549,016	5,940,657	4,475,883
1,765,187	1,728,602	2,098,065	2,003,395	2,204,258	1,735,252
258,489	67,908	92,507	337,134	657,676	138,378
480,331	0	0	0	0	0
641,449	475,371	597,194	563,420	845,717	649,060
<u>31,769,359</u>	<u>34,522,839</u>	<u>36,873,559</u>	<u>44,150,590</u>	<u>42,829,956</u>	<u>40,157,719</u>
106,176	166,961	200,240	333,296	203,204	201,194
3,757,982	4,999,267	6,968,574	0	0	0
<u>3,864,158</u>	<u>5,166,228</u>	<u>7,168,814</u>	<u>333,296</u>	<u>203,204</u>	<u>201,194</u>
<u>35,633,517</u>	<u>39,689,067</u>	<u>44,042,373</u>	<u>44,483,886</u>	<u>43,033,160</u>	<u>40,358,913</u>
2,171,171	2,070,169	2,059,046	2,920,829	3,177,608	3,248,573
1,089,033	1,069,504	1,162,389	1,181,869	1,063,879	1,245,745
0	0	0	0	0	1,910
233,820	146,857	217,391	196,483	56,005	59,657
386,601	360,438	422,729	389,167	532,899	582,554
266,934	263,405	217,194	6,552,361	6,353,560	6,615,393
626,026	1,013,247	1,094,670	1,050,795	1,039,398	725,001
53,053	106,263	111,038	122,068	32,799	71,227
1,267,639	1,072,385	1,058,385	1,018,894	611,904	75,035
985,418	1,738,220	1,394,091	1,367,870	1,510,181	1,126,165
268,934	342,980	372,315	168,759	170,905	165,978
11,084	11,361	10,667	67,000	37,000	1,000
13,881,175	14,840,329	14,756,482	14,483,649	15,620,291	12,722,777
6,701,845	0	281,708	47,556	7,763,950	541,700
<u>27,942,733</u>	<u>23,035,158</u>	<u>23,158,105</u>	<u>29,567,300</u>	<u>37,970,379</u>	<u>27,182,715</u>

(continued)

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

	2002	2003	2004	2005
Business-Type Activities				
Charges for Services				
Sewer	\$175,333	\$131,312	\$154,317	\$157,319
Sanitary Landfill	2,191,092	2,176,199	2,195,801	4,032,098
Capital Grants and Contributions	0	42,450	0	0
Total Business-Type Activities	2,366,425	2,349,961	2,350,118	4,189,417
Total Primary Government				
Program Revenues	19,680,566	20,712,614	22,424,483	24,638,294
Net (Expense)/Revenue				
Governmental Activities	(12,735,511)	(12,934,786)	(11,188,721)	(12,331,692)
Business-Type Activities	(395,601)	976,846	486,917	357,333
Total Primary Government Net Expense	(13,131,112)	(11,957,940)	(10,701,804)	(11,974,359)
General Revenues and Other				
Changes in Net Assets				
Governmental Activities				
Property Taxes Levied for:				
General Operating	1,298,814	1,260,830	1,358,743	1,356,872
Public Safety-Criminal Justice Services	0	0	0	0
Health-Mental Health	446,143	424,800	430,281	424,472
Health-Developmental Disabilities	1,586,094	1,531,991	1,618,091	2,157,592
Human Services-Child Welfare	242,425	231,757	234,829	226,028
Human Services-County Home	484,187	460,678	465,644	464,974
Human Services-Council on Aging	342,671	301,286	305,731	307,270
Sales Taxes Levied for:				
General Operating	3,098,464	3,247,875	3,372,329	3,390,957
Public Safety-Jail Operation	1,548,182	1,632,525	1,297,566	1,333,029
Public Safety-Jail Debt	0	0	355,774	362,196
Grants and Entitlements not Restricted to Specific Purposes	1,627,684	1,637,839	1,541,123	1,434,342
Interest	442,860	602,026	303,052	527,577
Other	1,367,027	1,217,684	959,623	1,028,562
Transfers	(3,746)	(6,037)	(447)	(502)
Total Governmental Activities	12,480,805	12,543,254	12,242,339	13,013,369
Business-Type Activities				
Other	982	7,517	111,896	0
Gain on Landfill Operating Agreement	0	0	2,462,758	0
Transfers	3,746	6,037	447	502
Total Business-Type Activities	4,728	13,554	2,575,101	502
Total Primary Government	12,485,533	12,556,808	14,817,440	13,013,871
Change in Net Assets				
Governmental Activities	(254,706)	(391,532)	1,053,618	681,677
Business-Type Activities	(390,873)	990,400	3,062,018	357,835
Total Primary Government	(\$645,579)	\$598,868	\$4,115,636	\$1,039,512

Source: Crawford County Auditor

2006	2007	2008	2009	2010	2011
\$157,097	\$181,811	\$184,384	\$194,843	\$201,395	\$219,887
4,409,383	5,530,383	7,415,609	0	0	0
20,000	0	0	50,737	0	0
4,586,480	5,712,194	7,599,993	245,580	201,395	219,887
32,529,213	28,747,352	30,758,098	29,812,880	38,171,774	27,402,602
(3,826,626)	(11,487,681)	(13,715,454)	(14,583,290)	(4,859,577)	(12,975,004)
722,322	545,966	431,179	(87,716)	(1,809)	18,693
(3,104,304)	(10,941,715)	(13,284,275)	(14,671,006)	(4,861,386)	(12,956,311)
1,389,967	1,380,564	1,290,082	1,240,244	1,209,754	1,379,673
0	0	0	0	190,382	1,349,190
435,237	384,096	368,980	563,697	0	0
2,190,253	2,023,633	1,886,334	1,930,352	2,590,606	2,658,218
237,773	212,584	195,971	185,793	181,706	185,855
492,467	576,121	538,953	517,801	509,940	451,457
375,454	346,906	323,370	310,682	322,743	444,357
3,266,092	3,332,049	3,350,905	2,887,839	3,042,845	3,274,582
1,361,847	1,308,421	1,303,818	1,328,481	1,366,950	1,292,162
270,854	357,366	371,121	116,068	154,355	343,736
1,517,968	1,526,363	1,586,344	1,381,547	1,465,074	1,464,173
853,929	993,766	883,494	484,621	330,574	197,143
860,297	854,250	1,212,359	901,690	1,247,654	1,254,884
68,386	(570,351)	(1,205)	0	0	0
13,320,524	12,725,768	13,310,526	11,848,815	12,612,583	14,295,430
0	384	550	496	538	739
0	0	0	0	0	0
(68,386)	570,351	1,205	0	0	0
(68,386)	570,735	1,755	496	538	739
13,252,138	13,296,503	13,312,281	11,849,311	12,613,121	14,296,169
9,493,898	1,238,087	(404,928)	(2,734,475)	7,753,006	1,320,426
653,936	1,116,701	432,934	(87,220)	(1,271)	19,432
\$10,147,834	\$2,354,788	\$28,006	(\$2,821,695)	\$7,751,735	\$1,339,858

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

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
General Fund				
Reserved	\$946,192	\$778,573	\$735,792	\$512,947
Unreserved	3,510,261	2,884,065	4,580,930	4,650,120
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Assigned	0	0	0	0
Unassigned	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total General Fund	<u>4,456,453</u>	<u>3,662,638</u>	<u>5,316,722</u>	<u>5,163,067</u>
All Other Governmental Funds				
Reserved	2,553,794	1,199,238	930,948	929,486
Unreserved, reported in				
Special Revenue Funds	5,892,739	6,046,053	5,137,073	7,057,012
Debt Service Fund	610,049	159,710	192,691	149,623
Capital Projects Funds (Deficit)	160,028	(262,038)	72,538	(389,251)
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned (Deficit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total All Other Governmental Funds	<u>9,216,610</u>	<u>7,142,963</u>	<u>6,333,250</u>	<u>7,746,870</u>
Total Governmental Funds	<u>\$13,673,063</u>	<u>\$10,805,601</u>	<u>\$11,649,972</u>	<u>\$12,909,937</u>

Source: Crawford County Auditor

Note: GASB Statement No. 54 was implemented in 2010

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
\$443,599	\$339,603	\$350,266	\$0	\$0	\$0
4,585,069	3,982,442	4,142,873	0	0	0
0	0	0	268,335	205,954	258,787
0	0	0	184,844	54,284	0
0	0	0	160,057	223,539	261,850
<u>0</u>	<u>0</u>	<u>0</u>	<u>2,612,183</u>	<u>2,119,238</u>	<u>3,399,135</u>
<u>5,028,668</u>	<u>4,322,045</u>	<u>4,493,139</u>	<u>3,225,419</u>	<u>2,603,015</u>	<u>3,919,772</u>
689,624	667,179	538,301	0	0	0
8,542,645	10,737,672	12,022,329	0	0	0
145,727	168,277	151,741	0	0	0
(51,599)	12,579	87,675	0	0	0
0	0	0	277,157	291,364	280,566
0	0	0	12,289,524	14,549,811	14,593,520
0	0	0	279,916	81,700	69,572
0	0	0	5,235	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>(746,047)</u>	<u>(712,925)</u>	<u>(574,714)</u>
<u>9,326,397</u>	<u>11,585,707</u>	<u>12,800,046</u>	<u>12,105,785</u>	<u>14,209,950</u>	<u>14,368,944</u>
<u>\$14,355,065</u>	<u>\$15,907,752</u>	<u>\$17,293,185</u>	<u>\$15,331,204</u>	<u>\$16,812,965</u>	<u>\$18,288,716</u>

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

	2002	2003	2004	2005
Revenues				
Property Taxes	\$4,388,618	\$4,219,701	\$4,382,951	\$4,915,233
Sales Taxes	4,652,408	4,830,279	5,028,685	5,084,380
Special Assessments	99,634	94,846	109,080	153,793
Charges for Services	5,041,983	5,224,169	5,746,967	6,600,687
Licenses and Permits	4,261	5,209	12,540	5,597
Fines and Forfeitures	316,478	268,633	284,082	277,579
Intergovernmental	13,560,483	14,222,540	13,699,478	15,077,308
Interest	749,710	693,816	335,053	604,476
Rent	81,952	17,344	18,789	202,271
Other	1,392,530	1,214,315	974,811	1,028,562
Total Revenues	30,288,057	30,790,852	30,592,436	33,949,886
Expenditures				
Current:				
General Government				
Legislative and Executive	3,245,774	3,539,192	3,581,420	3,788,011
Judicial	2,061,426	2,285,795	2,152,575	1,965,032
Public Safety	4,978,739	5,216,477	5,298,771	5,336,695
Public Works	4,687,404	3,937,247	4,255,307	4,460,095
Health	4,103,915	4,842,356	4,746,300	4,452,371
Intergovernmental	0	0	0	0
Human Services	10,280,689	9,948,115	10,686,566	10,696,274
Economic Development	0	0	0	0
Capital Outlay	1,688,717	2,510,501	575,624	467,627
Intergovernmental	490,712	479,034	470,586	487,385
Debt Service:				
Principal Retirement	3,973,373	383,373	380,000	3,290,000
Interest and Fiscal Charges	498,149	510,187	500,469	651,159
Issuance Costs	115,439	0	0	67,599
Total Expenditures	36,124,337	33,652,277	32,647,618	35,662,248
Excess of Revenues Over (Under) Expenditures	(5,836,280)	(2,861,425)	(2,055,182)	(1,712,362)
Other Financing Sources (Uses)				
Bond Anticipation Notes Issued	0	0	2,900,000	0
General Obligation Bonds Issued	6,495,000	0	0	2,900,000
General Obligation Refunding Bonds Issued	0	0	0	0
Premium on General Obligation Bonds Issued	129,938	0	0	72,830
Premium on General Obligation Refunding Bonds Issued	0	0	0	0
Payment to Refunding Bond Escrow Agent	0	0	0	0
Transfers In	2,445,210	1,523,729	3,580,105	1,397,046
Transfers Out	(2,448,956)	(1,529,766)	(3,580,552)	(1,397,548)
Total Other Financing Sources (Uses)	6,621,192	(6,037)	2,899,553	2,972,328
Net Changes in Fund Balances	\$784,912	(\$2,867,462)	\$844,371	\$1,259,966
Debt Service as a Percentage of Noncapital Expenditures	14.1%	3.0%	2.9%	11.9%

Source: Crawford County Auditor

2006	2007	2008	2009	2010	2011
\$4,966,835	\$5,010,847	\$4,593,182	\$4,664,714	\$4,995,942	\$6,412,708
4,886,663	4,964,071	5,059,585	4,473,474	4,461,226	4,788,146
141,997	123,828	94,619	74,479	63,268	64,658
6,912,255	7,508,809	7,567,705	14,304,222	13,813,196	13,182,703
5,250	7,470	19,019	14,773	16,685	16,268
292,531	290,491	316,022	285,470	409,574	541,269
15,130,094	15,598,627	16,855,323	16,038,062	21,510,562	15,763,128
925,092	1,097,280	1,214,187	483,152	434,021	230,280
197,846	198,423	204,044	157,521	198,445	160,529
860,299	854,250	1,212,359	901,620	1,234,159	1,241,638
<u>34,318,862</u>	<u>35,654,096</u>	<u>37,136,045</u>	<u>41,397,487</u>	<u>47,137,078</u>	<u>42,401,327</u>
3,953,311	3,672,009	3,866,689	4,025,650	3,996,782	3,909,667
2,041,553	2,117,820	2,223,636	2,267,622	2,142,540	2,210,445
5,396,276	5,541,432	5,715,853	6,194,252	5,352,996	5,324,787
3,756,949	3,508,568	4,122,926	9,552,598	10,792,634	11,846,803
4,794,319	4,736,142	5,329,485	5,919,854	5,388,566	6,251,419
0	489,447	465,294	756,229	0	0
11,052,399	12,729,864	13,127,323	12,266,920	10,990,597	8,535,518
258,489	61,384	90,565	333,757	654,966	135,824
180,888	225,796	315,233	196,496	4,863,722	1,330,716
492,990	0	0	0	0	0
410,000	565,000	565,000	1,145,000	3,373,106	538,334
604,946	434,453	536,511	652,410	994,408	842,063
0	142,133	0	0	0	0
<u>32,942,120</u>	<u>34,224,048</u>	<u>36,358,515</u>	<u>43,310,788</u>	<u>48,550,317</u>	<u>40,925,576</u>
<u>1,376,742</u>	<u>1,430,048</u>	<u>777,530</u>	<u>(1,913,301)</u>	<u>(1,413,239)</u>	<u>1,475,751</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	6,535,000	0	0	2,895,000	0
0	0	0	0	0	0
0	86,323	0	0	0	0
0	(6,479,187)	0	0	0	0
1,965,062	1,987,707	1,947,939	1,923,183	1,595,852	1,781,789
(1,896,676)	(2,007,204)	(1,949,144)	(1,923,183)	(1,595,852)	(1,781,789)
<u>68,386</u>	<u>122,639</u>	<u>(1,205)</u>	<u>0</u>	<u>2,895,000</u>	<u>0</u>
<u>\$1,445,128</u>	<u>\$1,552,687</u>	<u>\$776,325</u>	<u>(\$1,913,301)</u>	<u>\$1,481,761</u>	<u>\$1,475,751</u>
3.1%	3.4%	3.2%	3.1%	10.2%	3.7%

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			
2002	\$420,755,200	\$78,932,500	\$1,427,679,143	\$29,129,390	\$33,101,580
2003	425,424,720	82,406,380	1,450,946,000	29,271,850	33,263,466
2004	474,126,180	88,744,210	1,608,201,114	28,489,840	32,374,818
2005	479,064,790	89,668,750	1,624,952,971	28,716,830	32,632,761
2006	483,303,010	90,988,440	1,640,832,714	27,357,020	31,087,523
2007	530,916,770	107,004,300	1,822,631,628	26,869,670	30,533,716
2008	534,429,660	106,876,430	1,832,303,114	21,898,020	24,884,114
2009	538,149,490	106,782,910	1,842,664,000	21,691,330	24,649,239
2010	535,927,610	107,297,280	1,837,785,400	21,958,570	24,952,920
2011	536,319,940	111,305,330	1,850,357,914	23,102,330	26,252,648

Source: Crawford County Auditor

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

Note: The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax was phased out. The assessment percentage was 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes have been levied or collected since 2009 from general business taxpayers, except telephone companies whose last year to pay tangible personal property tax was 2010.

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

Tangible Personal Property		Total		Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
\$103,174,334	\$412,697,336	\$631,991,424	\$1,873,478,059	\$7.36
98,622,075	410,925,313	635,725,025	1,895,134,779	7.03
96,865,320	421,153,565	688,225,550	2,061,729,497	8.00
96,066,291	436,664,959	693,516,661	2,094,250,691	8.00
74,145,404	395,442,155	675,793,874	2,067,362,392	7.89
49,513,891	396,111,128	714,304,631	2,249,276,472	7.85
23,845,402	381,526,432	687,049,512	2,238,713,660	8.22
1,650,210	1,650,210	668,273,940	1,868,963,449	9.76
743,070	743,070	665,926,530	1,863,481,390	12.77
0	0	670,727,600	1,876,610,562	11.86

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

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
County					
General	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
Fairway					
Effective Millage Rates					
Residential/Agriculture	2.30	2.08	3.50	3.50	3.21
Commercial/Industrial	3.40	3.24	3.50	3.50	3.09
Tangible/Personal	3.50	3.50	3.50	3.50	3.50
Fairview					
Effective Millage Rates					
Residential/Agriculture	0.71	0.65	0.65	0.65	0.92
Commercial/Industrial	0.97	0.92	0.93	0.93	0.88
Tangible/Personal	1.00	1.00	1.00	1.00	1.00
Mental Health					
Effective Millage Rates					
Residential/Agriculture	0.61	0.56	0.56	0.56	0.51
Commercial/Industrial	0.94	0.90	0.90	0.90	0.80
Tangible/Personal	1.00	1.00	1.00	1.00	1.00
Childrens Services					
Effective Millage Rates					
Residential/Agriculture	0.36	0.32	0.32	0.32	0.30
Commercial/Industrial	0.49	0.46	0.46	0.46	0.41
Tangible/Personal	0.50	0.50	0.50	0.50	0.50
Council on Aging					
Effective Millage Rates					
Residential/Agriculture	0.50	0.45	0.45	0.45	0.55
Commercial/Industrial	0.58	0.55	0.56	0.56	0.53
Tangible/Personal	0.60	0.60	0.60	0.60	0.60
Criminal Justice Services					
Effective Millage Rates					
Residential/Agriculture	0.00	0.00	0.00	0.00	0.00
Commercial/Industrial	0.00	0.00	0.00	0.00	0.00
Tangible/Personal	0.00	0.00	0.00	0.00	0.00
Total County	<u>8.80</u>	<u>8.80</u>	<u>8.80</u>	<u>8.80</u>	<u>8.80</u>
Effective Millage Rates					
Residential/Agriculture	6.68	6.26	7.68	7.68	7.69
Commercial/Industrial	8.58	8.27	8.55	8.55	7.91
Tangible/Personal	8.80	8.80	8.80	8.80	8.80
School Districts					
Buckeye Central	21.32-45.00	20.12-45.00	20.13-45.00	20.00-45.00	20.00-45.00
Bucyrus	30.53-50.30	29.65-49.25	30.02-49.60	30.29-49.86	36.21-55.91
Colonel Crawford	27.51-49.70	33.58-57.14	33.64-57.19	33.29-56.84	31.03-55.80
Crestline	30.38-61.60	32.23-64.83	32.19-64.80	32.16-64.82	31.04-64.42
Galion	31.60-61.63	35.31-68.47	35.32-68.47	33.25-59.57	28.90-56.53
Wynford	28.57-50.10	33.93-56.35	33.83-56.35	34.07-56.59	30.22-54.02

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
3.21	3.21	4.74	4.75	4.77
3.11	3.12	4.70	4.74	4.79
3.50	3.50	5.00	5.00	5.00
0.92	0.92	0.93	0.93	0.00
0.89	0.89	0.92	0.92	0.00
1.00	1.00	1.00	1.00	0.00
0.51	1.00	1.00	1.00	1.00
0.80	1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00	1.00
0.30	0.30	0.30	0.30	0.30
0.41	0.41	0.43	0.43	0.44
0.50	0.50	0.50	0.50	0.50
0.55	0.55	0.56	0.80	0.80
0.53	0.54	0.55	0.80	0.80
0.60	0.60	0.60	0.80	0.80
0.00	0.00	0.00	2.75	2.75
0.00	0.00	0.00	2.75	2.75
0.00	0.00	0.00	2.75	2.75
<u>8.80</u>	<u>8.80</u>	<u>10.30</u>	<u>13.25</u>	<u>12.25</u>
7.69	8.18	9.73	12.73	11.82
7.94	8.16	9.80	12.84	11.98
8.80	8.80	10.30	13.25	12.25
26.32-51.30	28.08-30.22	28.08-30.26	28.08-30.34	28.08-30.18
35.69-55.35	36.23-38.73	37.74-39.07	37.94-39.46	38.07-40.56
27.75-52.50	27.72-36.68	26.96-42.77	26.99-42.72	27.00-43.07
29.81-63.17	30.43-44.21	39.99-53.13	40.25-55.34	40.49-55.47
29.64-57.23	29.63-39.80	33.72-41.95	33.80-42.34	33.79-42.49
30.24-54.54	32.58-34.73	30.54-34.12	30.24-34.31	30.20-34.22

(continued)

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

	2002	2003	2004	2005	2006
Out-of-County School Districts					
Mohawk	20.00-36.90	25.99-42.89	25.98-42.89	25.96-42.89	25.89-42.81
Plymouth	30.28-36.00	30.27-36.00	29.87-35.60	27.29-33.10	27.29-33.10
Ridgedale	26.81-47.52	26.74-47.39	27.41-47.39	27.40-47.39	27.25-47.60
Upper Sandusky	20.00-33.70	20.00-33.70	20.00-33.70	20.00-33.70	20.00-33.70
Willard	23.76-44.45	23.31-44.29	23.24-44.29	28.97-49.89	27.91-48.95
Joint Vocational School Districts					
Pioneer	\$2.32-4.70	\$2.23-4.70	\$2.23-4.70	\$2.09-4.70	\$2.02-4.70
Tri-Rivers	2.56-4.40	2.56-4.40	2.53-4.40	2.40-4.40	2.39-4.40
Vanguard	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60
Cities					
Bucyrus/City	5.33-5.80	5.22-5.80	5.22-5.80	5.23-5.80	4.30-4.30
Bucyrus/Colonel Crawford	3.83-4.30	3.72-4.30	3.72-4.30	3.73-4.30	2.80-2.80
Bucyrus/Wynford	3.23-3.70	3.12-3.70	3.12-3.70	3.13-3.70	2.20-2.20
Crestline/City	7.20-7.20	7.20-7.20	7.30-7.30	5.50-5.50	5.25-5.25
Crestline/Colonel Crawford	6.10-6.10	6.10-6.10	5.40-5.40	3.60-3.60	3.35-3.35
Galion/City	4.25-4.25	4.45-4.45	3.90-3.90	3.90-3.90	1.95-1.95
Galion/Crestline	.70-.70	.70-.70	.70-.70	.70-.70	.70-.70
Villages					
Chatfield	1.90-1.90	1.90-1.90	1.30-1.30	1.30-1.30	1.30-1.30
New Washington	5.36-5.80	6.06-6.80	5.26-6.00	5.26-6.00	4.86-6.00
North Robinson	3.86-4.60	4.34-4.60	4.35-4.60	4.35-4.60	4.39-4.60
Tiro	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
Townships					
Auburn	5.95-8.20	5.78-8.20	5.92-8.20	5.10-7.20	3.90-7.20
Bucyrus	4.73-5.20	4.68-5.20	4.03-4.20	4.20-4.20	5.10-5.20
Chatfield	4.45-6.20	3.88-5.40	3.93-5.40	3.96-5.43	3.46-5.05
Cranberry	2.07-3.90	2.03-3.90	2.22-3.90	2.22-3.90	1.98-3.90
Dallas	3.67-4.80	3.65-4.80	3.66-4.80	3.35-4.30	4.07-4.30
Holmes	3.53-3.70	3.43-3.70	3.44-3.70	3.37-3.70	3.22-3.70
Jackson	.70-1.40	.70-1.40	3.45-4.15	3.45-4.15	2.90-4.15
Jefferson	6.19-7.70	5.74-7.70	3.70-5.20	3.70-5.20	3.29-5.20
Liberty	4.45-4.80	4.19-4.80	4.20-4.80	4.38-4.80	4.22-4.80
Lykens	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
Polk	9.25-9.40	6.71-9.00	5.67-9.00	5.67-9.00	5.39-9.00
Sandusky	2.00-2.00	2.00-2.00	2.40-2.40	2.40-2.40	2.40-2.40
Texas	1.70-1.70	1.70-1.70	1.70-1.70	1.70-1.70	1.70-1.70
Tod	2.20-2.20	2.20-2.20	2.20-2.20	2.20-4.70	2.20-4.70
Vernon	4.29-4.30	4.16-4.30	4.16-4.30	4.16-4.30	3.89-4.30
Whetstone	.75-2.70	.73-2.70	1.04-2.90	1.04-2.90	1.00-2.90

Source: Crawford County Auditor

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.

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.

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

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.

2007	2008	2009	2010	2011
25.13-42.13	25.15-27.92	25.15-27.93	25.14-28.44	25.13-28.34
27.19-33.00	27.18-28.68	26.98-28.52	26.99-28.51	26.95-28.46
26.98-47.68	25.82-25.96	25.82-29.35	22.72-25.82	25.00-25.02
20.00-33.70	20.03-21.16	20.05-21.16	20.00-21.24	20.00-21.26
27.94-48.95	27.94-32.74	27.48-33.76	27.17-33.22	30.17-36.27
\$2.02-4.70	\$2.00-3.10	\$2.00-2.26	\$2.00-2.31	\$2.03-2.40
2.25-4.40	2.22-3.25	2.23-3.32	2.20-3.37	2.21-3.49
1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60
4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30	4.30-4.30
2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80	2.80-2.80
2.74-2.74	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
5.25-5.25	4.00-4.00	4.00-4.00	4.00-4.00	4.00-4.00
3.47-3.70	2.10-2.10	2.10-2.10	2.80-2.80	2.80-2.80
1.95-1.95	1.95-1.95	2.08-2.08	3.00-3.00	3.00-3.00
.70-.70	.70-.70	.83-.83	.70-.70	.70-.70
1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30
4.87-6.00	4.87-5.36	4.38-4.48	4.38-4.49	4.38-4.49
4.39-4.60	4.60-4.60	4.60-4.60	4.60-4.60	4.60-4.60
1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
4.10-4.10	4.10-4.10	3.77-4.10	3.77-4.10	3.77-4.10
5.12-5.20	5.12-5.12	4.79-5.15	4.80-5.15	4.80-5.15
4.30-4.30	4.30-4.30	3.94-4.30	3.95-4.30	4.40-4.75
1.98-2.30	2.09-2.17	2.30-2.30	2.30-2.30	2.30-2.30
4.07-4.30	4.07-4.30	3.62-4.30	3.63-4.30	3.63-4.30
3.22-3.70	3.22-3.32	3.19-3.22	3.20-3.22	3.20-3.22
2.90-3.45	2.90-3.27	2.90-3.22	2.90-3.22	2.90-3.22
3.47-3.70	3.47-3.50	3.70-3.70	3.70-3.70	3.70-3.70
4.22-4.80	5.54-5.77	5.21-5.77	5.22-5.77	5.22-5.77
2.20-2.20	2.20-2.20	3.06-3.20	3.07-3.20	3.07-3.20
5.40-6.30	6.45-6.73	6.77-6.81	5.72-5.77	5.72-5.78
2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40	2.40-2.40
1.70-1.70	1.70-1.70	1.70-1.70	2.70-2.70	2.70-2.70
2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
3.89-4.30	3.89-3.89	3.89-3.94	3.89-3.94	4.30-4.30
1.00-1.10	1.00-1.02	.94-1.10	.94-1.10	.94-1.10

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

Year	Current Taxes Levied (1)(2)	Current Taxes Collected	Percent of Current Taxes Collected	Delinquent Taxes Collected (3)
2002	\$3,336,280	\$3,212,585	96.29%	\$130,656
2003	3,354,386	3,220,751	96.02	138,078
2004	3,493,914	3,323,525	95.12	139,550
2005	4,137,362	3,979,007	96.17	201,879
2006	4,307,821	4,126,176	95.78	186,761
2007	4,630,389	4,432,467	95.73	196,218
2008	4,456,962	4,271,932	95.85	207,059
2009	4,716,345	4,455,654	94.47	206,753
2010	6,418,873	5,320,709	82.89	262,761
2011	8,497,858	6,926,716	81.51	322,384

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. Beginning in 2011, tangible personal property is no longer assessed.
- (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
\$3,343,241	100.21%	\$192,209	5.76%
3,358,829	100.13	190,528	5.68
3,463,075	99.12	281,697	8.06
4,180,886	101.05	262,641	6.35
4,312,937	100.12	277,272	6.44
4,628,685	99.96	297,107	6.42
4,478,991	100.49	319,956	7.18
4,662,407	98.86	408,416	8.66
5,583,470	86.99	553,294	8.62
7,249,100	85.31	570,414	6.71

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

	2011			2002		
	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation
Galion Community Hospital	\$29,128,085	1	4.34%			
Blair, Leonard Paul	23,008,857	2	3.43			
General Electric	11,732,971	3	1.75	\$7,401,540	3	1.17%
TPI Acquisition	5,558,685	4	0.83			
Worcester, Ronald	5,310,456	5	0.79			
Timken Company	5,065,000	6	0.76	27,410,180	1	4.33
Imasen Bucyrus Tech	5,029,742	7	0.75			
Arctic Cat	4,933,400	8	0.74			
Hydraulic Technologies, Inc.	4,579,057	9	0.68			
Keller Farms	4,412,914	10	0.66			
Dayco Swan				7,411,578	2	1.17
Bucyrus Blades				3,991,057	4	0.63
PECO II				3,622,300	5	0.57
McClain Easy Pack				3,420,386	6	0.54
Brunswick Corporation				2,884,961	7	0.46
Bucyrus Precision Tech				2,570,338	8	0.41
National Lime and Stone				2,497,141	9	0.40
Covert Manufacturing				2,125,797	10	0.34
All Other	<u>571,968,433</u>		<u>85.27</u>	<u>568,656,146</u>		<u>89.98</u>
Total	<u>\$670,727,600</u>		<u>100.00%</u>	<u>\$631,991,424</u>		<u>100.00%</u>

Source: Crawford County Auditor

Crawford County, Ohio
Taxable Sales by Type
Last Ten Years

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Sales Tax Payments	\$1,785,431	\$1,822,062	\$1,854,515	\$1,936,363
Direct Pay Tax Return Payments	156,537	216,876	285,295	248,154
Seller's Use Tax Return Payments	379,412	381,073	384,512	400,437
Consumer's Use Tax Return Payments	149,169	183,352	197,447	174,095
Motor Vehicle Tax Payments	1,151,028	1,165,956	1,087,559	1,037,657
Non-Resident Motor Vehicle Tax Payments	0	0	0	0
Watercraft and Outboard Motors	18,338	11,028	8,350	9,939
Department of Liquor Control	10,889	11,906	13,326	15,356
Sales Tax on Motor Vehicle Fuel Refunds	268	3,069	234	877
Sales/Use Tax Voluntary Payments	2,798	19,014	14,543	6,197
Statewide Master Numbers	1,040,276	1,131,782	1,250,139	1,310,783
Sales/Use Tax Assessment Payments	8,057	4,516	6,791	13,276
Streamlined Sales Tax	0	0	0	0
Use Tax Amnesty	0	0	0	0
Managed Audits	0	0	0	0
County Tax Receipts	4,702,203	4,950,634	5,102,711	5,153,134
Adjustments	<u>(55,557)</u>	<u>(70,234)</u>	<u>(77,042)</u>	<u>(66,952)</u>
Total Sales Tax	<u>\$4,646,646</u>	<u>\$4,880,400</u>	<u>\$5,025,669</u>	<u>\$5,086,182</u>
Total Taxable Sales Rate (1)	1.50%	1.50%	1.50%	1.50%

Source: Crawford County Auditor

- (1) The County Commissioners established by resolution a one-half percent sales tax in 1978.
 In 1993, the County Commissioners imposed an additional one-half percent sales tax.
 In 1994, the voters approved a twenty-five year one-half percent sales tax for the construction and operation of a county jail.

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

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

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
\$1,797,780	\$1,898,806	\$1,763,349	\$1,580,414	\$1,661,644	\$1,672,215
279,750	228,510	347,715	259,177	533,712	554,943
404,895	425,115	462,931	410,951	474,675	503,075
159,225	146,599	238,360	116,177	86,756	116,170
949,568	990,343	888,896	796,037	896,213	1,007,597
0	1,108	3,711	2,172	1,465	2,273
9,157	9,809	5,513	7,510	7,727	6,254
16,308	17,245	17,987	19,100	19,706	20,779
1,042	683	899	696	814	775
4,345	4,359	4,842	5,683	4,781	4,775
1,327,570	1,313,404	1,306,248	1,283,142	1,220,883	1,310,093
8,914	17,298	44,023	30,407	30,211	30,989
0	1,459	2,405	2,766	5,588	4,929
0	0	0	0	0	833
0	0	0	0	0	62
4,958,554	5,054,738	5,086,879	4,514,232	4,944,175	5,235,762
<u>(59,761)</u>	<u>(56,902)</u>	<u>(61,035)</u>	<u>(181,844)</u>	<u>(380,025)</u>	<u>(325,282)</u>
<u>\$4,898,793</u>	<u>\$4,997,836</u>	<u>\$5,025,844</u>	<u>\$4,332,388</u>	<u>\$4,564,150</u>	<u>\$4,910,480</u>
1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

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

Year	General Obligation Bonds				Business-Type Activities		
	Governmental Activities						
	Jail	Job and Family Services Building	Landfill Improvements	Other	Waterline	Bulldozer	OPWC Loan
2002	\$4,136,743	\$530,000	\$6,195,542	\$6,428,660	\$860,246	\$41,106	\$0
2003	3,969,224	490,000	5,497,520	6,280,636	820,178	3,232	0
2004	3,788,221	450,000	4,769,352	6,150,985	781,622	0	0
2005	3,604,106	405,000	5,142,454	8,990,523	744,835	0	0
2006	3,406,381	360,000	4,350,258	8,852,231	705,116	0	49,578
2007	3,293,123	310,000	4,071,673	8,558,926	657,470	0	47,099
2008	3,076,707	255,000	3,603,663	8,303,224	615,876	0	44,620
2009	2,846,638	200,000	3,116,078	8,042,522	577,592	0	43,381
2010	2,812,165	135,000	2,837,196	7,771,820	537,368	0	39,663
2011	2,571,561	70,000	2,672,673	7,491,118	500,407	0	38,424

Source: Crawford County Auditor

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

<u>Total Primary Government</u>	<u>Per Capita (1)</u>	<u>Percentage of Personal Income (1)</u>
\$18,192,297	\$394	1.59%
17,060,790	373	1.43
15,940,180	350	1.35
18,886,918	418	1.61
17,723,564	399	1.50
16,938,291	384	1.40
15,899,090	364	1.28
14,826,211	342	1.18
14,133,212	323	1.11
13,344,183	308	1.06

Crawford County, Ohio
Legal Debt Margin Information
Last Ten Years

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Debt Limit	\$14,299,786	\$14,393,126	\$15,705,639	\$15,837,917
Total Net Debt Applicable to Limit	<u>4,693,373</u>	<u>4,575,000</u>	<u>4,480,000</u>	<u>7,285,000</u>
Legal Debt Margin	<u>\$9,606,413</u>	<u>\$9,818,126</u>	<u>\$11,225,639</u>	<u>\$8,552,917</u>
Total Net Debt Applicable to the Debt Limit as a Percentage of the Debt Limit	32.82%	31.79%	28.52%	46.00%

Source: Crawford County Auditor

Legal Debt Margin Calculation for Year 2011

Assessed Value	\$670,727,600
Debt Limit ^a	15,268,190
Debt Applicable to Limit	
General Obligation Bonds	12,923,366
OPWC Loans	38,424
Less Exemptions	<u>(6,616,790)</u>
Total Net Debt Applicable to Limit	<u>6,345,000</u>
 Legal Debt Margin	 <u><u>\$8,923,190</u></u>

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
\$15,394,847	\$16,357,616	\$15,676,238	\$15,206,849	\$15,148,163	\$15,268,190
<u>7,184,999</u>	<u>7,290,000</u>	<u>7,065,000</u>	<u>6,829,765</u>	<u>6,595,000</u>	<u>6,345,000</u>
<u><u>\$8,209,848</u></u>	<u><u>\$9,067,616</u></u>	<u><u>\$8,611,238</u></u>	<u><u>\$8,377,084</u></u>	<u><u>\$8,553,163</u></u>	<u><u>\$8,923,190</u></u>
46.67%	44.57%	45.07%	44.91%	43.54%	41.56%

^a The Debt Limit is calculated as follows

Six million plus	\$6,000,000
2 1/2% of Assessed Value	<u>9,268,190</u>
in excess of 300,000,000	<u><u>\$15,268,190</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>
2002	\$17,290,945	0.92%	\$374.48
2003	16,237,380	0.86	355.13
2004	15,158,558	0.74	333.23
2005	18,142,083	0.87	401.74
2006	16,968,870	0.82	381.67
2007	16,233,722	0.72	367.72
2008	15,238,594	0.68	348.41
2009	14,205,238	0.76	327.29
2010	13,556,181	0.73	309.61
2011	12,805,352	0.68	295.13

Source: Crawford County Auditor

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

Crawford County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population	Personal Income (in thousands)	Per Capita Personal Income	Unemployment Rate
2002	46,173	\$1,143,806	\$24,772	7.2%
2003	45,722	1,192,746	26,087	7.60
2004	45,490	1,177,653	25,888	7.50
2005	45,159	1,173,866	25,994	6.50
2006	44,460	1,183,569	26,621	6.40
2007	44,147	1,210,893	27,429	6.90
2008	43,738	1,242,438	28,406	8.60
2009	43,403	1,251,959	28,845	14.40
2010	43,784	1,274,522	29,109	12.40
2011	43,389	1,263,878	29,129	11.20

Source: Labor Market Information

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

Employer	2011			2002		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Imasen Bucyrus Tech	650	1	3.53%	272	7	1.27%
Avita Healthcare	604	2	3.28			
General Electric	343	3	1.86	280	5	1.31
Timken Company	300	4	1.63	1,000	1	4.67
Covert Manufacturing	300	5	1.63			
Bucyrus Precision Tech	185	6	1.01			
Lifetouch	175	7	0.95	200	9	0.93
ESCO Bucyrus	150	8	0.82	185	10	0.86
Arctic Cat	130	9	0.71			
Hydraulic Technologies, Inc.	118	10	0.64			
Galion Community Hospital				352	2	1.65
Dayco Swan				300	3	1.40
Baja Boats				300	4	1.40
PECO II				275	6	1.29
Bucyrus Community Hospital				244	8	1.14
Total	<u>2,955</u>		<u>16.06%</u>	<u>3,408</u>		<u>15.92%</u>
Total Employed within County	<u>18,400</u>			<u>21,400</u>		

Sources: Crawford County Economic Development and Labor Market Information

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

Program	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Government										
Legislative and Executive	56	56	55	50	50	49	50	50	47	49
Judicial	51	47	46	42	36	40	37	38	38	38
Public Safety										
Jail Operation	38	36	34	34	29	29	30	29	27	28
Other Public Safety	38	38	37	44	43	44	42	42	40	38
Public Works	34	34	34	29	28	28	28	28	28	27
Health										
Developmental Disabilities	59	59	58	57	55	51	53	53	52	53
Other Health	8	7	7	6	6	7	7	7	9	8
Human Services										
Child Welfare	26	30	25	0	0	0	0	0	0	0
County Home	40	40	40	36	36	33	36	30	18	0
Job and Family Services	51	44	41	62	64	63	62	61	59	52
Other Human Services	22	21	21	21	19	17	18	19	17	13
Economic Development	0	0	0	0	0	1	1	2	1	1
Total	<u>423</u>	<u>412</u>	<u>398</u>	<u>381</u>	<u>366</u>	<u>362</u>	<u>364</u>	<u>359</u>	<u>336</u>	<u>307</u>

Source: Crawford County Auditor

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

Program/Department	2002	2003	2004	2005	2006
Legislative/Executive					
Auditor					
Number of Non-Exempt Conveyances	1,049	1,116	1,174	1,137	1,112
Number of Exempt Conveyances	995	1,001	941	889	980
Number of Transfers	2,044	2,117	2,115	2,026	2,092
Board of Elections					
Number of Registered Voters	28,992	27,506	29,591	28,285	28,923
Number of Voters Last General Election	13,608	11,775	22,289	13,858	17,339
Percent of Registered Voters Voting	47%	43%	75%	49%	60%
Recorder					
Number of Deeds Filed	2,024	2,062	2,046	1,959	2,001
Number of Mortgages Filed	3,688	4,016	2,955	2,880	2,584
Judicial					
Common Pleas Court					
Number of Civil Cases Filed	463	453	511	523	554
Number of Criminal Cases Filed	151	175	172	198	179
Number of Domestic Cases Filed	383	378	337	332	322
Juvenile Court					
Number of Civil Cases Filed	225	187	216	186	160
Number of Criminal Cases Filed	9	18	22	17	13
Number of Adjudged Delinquent Cases Filed	1,039	889	891	662	307
Probate Court					
Number of Civil Cases Filed	15	8	11	7	7
Municipal Court					
Number of Civil Cases Filed	1,507	1,377	1,386	1,461	1,415
Number of Criminal Cases Filed	10,560	9,751	7,748	7,489	8,394
Public Safety					
Jail Operation					
Prison Arrivals	2,175	2,262	2,078	2,418	2,090
Releases	2,153	2,256	2,077	2,409	2,079
Average Daily Count	94	99	92	102	110
Public Works					
Engineer					
Roads Resurfaced	21	13	8	8	7
Bridges Repaired	0	3	5	0	2
Bridges Replaced	4	1	3	0	5
Culverts Built	5	23	14	1	1
Health					
Dog and Kennel					
Number of Dog Licenses Sold	7,103	7,293	7,306	7,874	8,055
Number of Kennel Licenses Sold	149	142	143	139	121
Developmental Disabilities					
Number of Students Enrolled at Fairway	14	13	16	8	8
Number of Students Enrolled at Waycraft	123	123	128	138	133
Business-Type Activity					
Sewer					
Water Consumption (thousands of gallons)	9,435	9,519	9,638	10,742	9,010

Source: Various county departments

2007	2008	2009	2010	2011
1,036	874	834	845	726
857	829	753	757	758
1,893	1,703	1,587	1,602	1,484
28,562	29,754	28,951	29,170	28,832
11,897	21,448	12,654	14,325	14,024
42%	72%	44%	49%	49%
1,797	1,519	1,514	1,487	1,389
2,132	1,571	1,464	1,161	1,087
587	622	644	598	467
217	190	204	187	241
334	337	320	330	298
163	166	194	202	150
14	7	8	7	14
425	313	305	404	345
12	11	13	12	6
1,559	1,881	1,916	1,720	1,832
7,978	7,649	7,970	7,160	8,783
1,930	2,195	2,014	1,460	1,569
1,909	2,206	1,994	1,495	1,531
112	110	119	77	81
6	6	3	5	6
4	4	4	7	0
1	0	1	1	1
1	0	1	8	2
8,108	8,274	8,373	8,703	8,559
122	119	101	99	93
7	12	7	15	12
139	119	138	141	113
9,334	9,175	8,900	8,783	9,740

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

Program/Department	2002	2003	2004	2005
Legislative and Executive				
Auditor				
Vehicles	1	1	1	1
Commissioners				
Vehicles	1	1	1	1
Judicial				
Juvenile Court				
Vehicles	3	3	3	3
Public Safety				
Emergency Management				
Vehicles	1	1	1	1
Sheriff				
Vehicles	28	30	30	30
Public Works				
Engineer				
Vehicles	57	60	64	66
Roads (miles)	224.2	224.2	224.2	224.2
Bridges	172	173	176	175
Culverts	2,203	2,226	2,240	2,241
Sewer Plants	1	1	2	2
Sewer Lines (miles)	1.50	1.50	2.00	2.00
Water Lines (miles)	7.00	7.00	7.00	7.00
Health				
Developmental Disabilities				
Vehicles	0	0	0	0
Dog and Kennel				
Vehicles	2	2	2	3
Solid Waste				
Vehicles	14	14	14	16
Human Services				
Child Support				
Vehicles	1	1	1	1
Child Welfare				
Vehicles	1	1	1	2
County Home				
Vehicles	3	5	5	5
Job and Family Services				
Vehicles	5	5	5	7
Veterans Services				
Vehicles	1	1	1	1

Source: Various county departments

2006	2007	2008	2009	2010	2011
1	1	1	1	1	1
1	1	1	1	1	1
3	3	0	2	2	2
2	2	2	2	2	2
33	39	33	33	28	26
66	68	70	69	71	73
233.9	233.9	233.9	233.9	233.9	233.9
182	182	182	183	183	182
2,242	2,243	2,243	2,244	2,244	2,246
3	3	3	3	3	3
2.50	3.50	3.50	3.50	3.50	3.50
7.50	7.50	7.50	7.50	7.50	7.50
0	0	0	0	0	2
2	2	1	1	1	1
21	23	22	27	24	23
1	1	1	0	0	0
2	2	2	2	2	1
5	5	6	6	5	1
9	7	8	8	8	8
2	2	2	2	2	2

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Dave Yost • Auditor of State

CRAWFORD COUNTY

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
JULY 31, 2012