

Mary Taylor, CPA
Auditor of State

CRAWFORD COUNTY

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CRAWFORD COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDING DECEMBER 31, 2006**

<u>FEDERAL GRANTOR/ Pass Through Grantor Program Title</u>	<u>Pass Through Entity Number</u>	<u>Federal CFDA Number</u>	<u>Disbursements</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed Through the Ohio Department of Education</i>			
State Grants for Innovative Programs	071084-C2-S1-06	84.298	\$ 320
<u>Special Education Cluster:</u>			
Special Education Grants to States	071084-6B-SF-06P	84.027	38,260
Special Education Preschool Grants	071084-PG-S1-06P	84.173	19,418
Total Special Education Cluster			<u>57,678</u>
Total U.S. Department of Education			<u>57,998</u>
<u>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Passed through the Ohio Department of Development</i>			
Community Development Block Grants/State's Program	B-C-05-017-1	14.228	110,096
Community Development Block Grants/State's Program	B-F-04-017-1	14.228	38,695
Community Development Block Grants/State's Program	B-W-04-017-1	14.228	36,962
Total Community Development Block Grants/State's Program			<u>185,753</u>
HOME Investment Partnerships Program	B-C-03-017-2	14.239	18,080
HOME Investment Partnerships Program	B-C-05-017-2	14.239	132,492
Total HOME Investment Partnerships Program			<u>150,572</u>
Total U.S. Department of Housing and Urban Development			<u>336,325</u>
<u>U. S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed through the Ohio Emergency Management Agency</i>			
<u>Homeland Security Grant Cluster:</u>			
Emergency Management Performance Grants	2005-EM-T5-0001	97.067	15,914
Citizen Corps	2005-GC-T5-0001	97.067	1,500
Total			<u>17,414</u>
Citizen Corps	2004-GC-T4-0025	97.004	11,019
State Homeland Security Program	2004-GE-T4-0025	97.004	46,768
Total			<u>57,787</u>
State Homeland Security Program	2005-GE-T5-0001	97.073	105,332
Total U.S. Department of Homeland Security - Homeland Security Grant Cluster			<u>180,533</u>
<u>U. S. DEPARTMENT OF TRANSPORTATION</u>			
<i>Passed through the Ohio Department of Public Safety</i>			
State and Community Highway Safety	34-6400-345	20.600	17,296
Total U.S. Department of Transportation			<u>17,296</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
<i>Passed through Ohio Attorney General</i>			
Crime Victim Assistance	34-6400-345	16.575	53,365
Total U.S. Department of Justice			<u>53,365</u>

CRAWFORD COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDING DECEMBER 31, 2006
(Continued)**

<u>FEDERAL GRANTOR/ Pass Through Grantor Program Title</u>	<u>Pass Through Entity Number</u>	<u>Federal CFDA Number</u>	<u>Disbursements</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant	34-6400-345	93.667	36,572
State Children's Health Insurance Program	E05-0159-17	93.767	693
Medical Assistance Program	34-6400-345	93.778	
Active Treatment			140,162
Targeted Case Management			110,968
CAFS Medicaid			258,238
Total Medical Assistance Program			<u>509,368</u>
<i>Passed through Ohio Department of Jobs and Family Services</i>			
Promoting Safe and Stable Families	34-6400-345	93.556	27,942
Voting Access for Individuals with Disabilities Grants to States	06-SOS-HHS-17	93.617	13,831
Child Welfare Services State Grants	34-6400-345	93.645	71,939
Chafee Foster Care Independence Program	34-6400-345	93.674	7,122
Total U.S. Department of Health and Human Services			<u>667,467</u>
<u>U.S. GENERAL SERVICES ADMINISTRATION</u>			
<i>Passed Through Ohio Secretary of State</i>			
Election Reform Payments	05-SOS-HAVA-17	39.011	13,605
Total U.S. General Services Administration			<u>13,605</u>
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed through Ohio Department of Job & Family Services</i>			
WIA Cluster:			
Workforce Investment Act -- Adult			198,182
Workforce Investment Act -- Adult Administrative			16,010
Workforce Investment Act -- Adult Total	34-6400-345	17.258	<u>214,192</u>
Workforce Investment Act -- Youth			1,822
Workforce Investment Act -- Youth Administrative			147
Workforce Investment Act -- Youth Total	34-6400-345	17.259	<u>1,969</u>
Workforce Investment Act -- Dislocated Workers			164,255
Workforce Investment Act -- Dislocated Workers Administrative			13,269
Workforce Investment Act -- Dislocated Workers Total	34-6400-345	17.260	<u>177,524</u>
Total U.S. Department of Labor - WIA Cluster			<u>393,685</u>
TOTAL FEDERAL AWARDS EXPENDITURES			<u>\$ 1,720,274</u>

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

CRAWFORD COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

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

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

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

These loans are collateralized by liens placed on personal property. At December 31, 2006, there are no outstanding loans under this program.

NOTE 3 - MATCHING REQUIREMENTS

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

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Mary Taylor, CPA

Auditor of State

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

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Crawford County, Ohio, (the County) as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 1, 2007, wherein we noted the financial statements of Waycraft Workshop, Inc., the County's discretely presented component unit, were audited by 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., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and, accordingly, this report does not extend to that component unit.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider significant deficiencies.

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

We consider the following deficiencies described in the accompanying schedule of findings to be significant deficiencies in internal control over financial reporting: 2006-001 through 2006-003.

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

Our consideration of the 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 the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. We believe none of the significant deficiencies described above are material weaknesses.

We also noted certain internal control matters that we reported to the County's management in a separate letter dated June 1, 2007.

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 instances of noncompliance or other matters that we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2006-001 and 2006-002.

We also noted certain noncompliance or other matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 1, 2007.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the County's responses and, accordingly, we express no opinion on them.

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



Mary Taylor, CPA
Auditor of State

June 1, 2007



Mary Taylor, CPA

Auditor of State

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

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of County Commissioners:

Compliance

We have audited the compliance of Crawford County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement that apply to each of its major federal programs for the year ended December 31, 2006. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2006.

Internal Control Over Compliance

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

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Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

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

Federal Awards Expenditures Schedule

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2006, and have issued our report thereon dated June 1, 2007. That report indicated the financial statements of Waycraft Workshop, Inc., the County's discretely presented component unit, were audited by other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Mary Taylor, CPA
Auditor of State

June 1, 2007

CRAWFORD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2006

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Workforce Investment Act Cluster – CFDA #17.258, 17.259, and 17.260 Home Investment Partnerships Program – CFDA #14.239
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

Finding Number	2006-001
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**Noncompliance and Significant Deficiency
Force Account Projects**

In general, the law requires that before undertaking a project by force account, a public entity must estimate the cost of the project. If the total cost exceeds certain statutory limits, the project must be subject to competitive bidding.

CRAWFORD COUNTY

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2006
(Continued)**

**2. FINDING RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)**

Finding Number	2006-001 (Continued)
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**Noncompliance and Significant Deficiency (Continued)
Force Account Projects (Continued)**

Ohio Revised Code § 117.16(A)(1) states the auditor of state shall develop a force account project assessment form that each public office that undertakes force account projects shall use to estimate or report the cost of a force account project. The form shall include costs for employee salaries and benefits, any other labor costs, materials, freight, fuel, hauling, overhead expense, workers' compensation premiums, and all other items of cost and expense, including a reasonable allowance for the use of all tools and equipment used on or in connection with such work and the depreciation on the tools and equipment.

Ohio Revised Code § 5543.19(B) states the county engineer may, when authorized by the board of county commissioners and not required by this section or other law to use competitive bidding, employ such laborers and vehicles, use such county employees and property, lease such implements and tools, and purchase such materials as are necessary in the construction, reconstruction, improvement, maintenance, or repair of bridges and culverts by force account. In determining whether such construction, reconstruction, improvement, maintenance, or repair of bridges or culverts may be undertaken by force account, the county engineer shall first cause to be made an estimate of the cost of such work using the force account project assessment form. When the total estimated cost of the work exceeds one hundred thousand dollars, the board of county commissioners shall invite and receive competitive bids for furnishing all the labor, materials, and equipment necessary to complete the work, in accordance with sections 307.86 to 307.92 of the Revised Code. The county engineer shall obtain the approval required by section 5543.02 of the Revised Code.

Ohio Revised Code § 5543.19(C) states "force account," as used in this section means that the county engineer will act as contractor, using labor employed by the engineer using material and equipment either owned by the county or leased or purchased in compliance with sections 307.86 to 307.92 of the Revised Code and excludes subcontracting any part of such work unless done pursuant to sections 307.86 to 307.92 of the Revised Code.

Ohio Revised Code § 117.16(C)(1) provides if the auditor of state finds that a county violated the force account limits, the auditor of state, in addition to any other action authorized by this chapter, shall notify the county that, for a period of one year from the date of the notification, the force account limits shall be reduced to ten thousand dollars per mile for construction or reconstruction of a road and forty thousand dollars for construction, reconstruction, maintenance, or repair of a bridge or culvert. If the auditor of state identifies a second instance of noncompliance in the same or any subsequent audit, the force account limits for the public office shall be reduced in the same manner as described above for a period of two years. For a third or subsequent instance of noncompliance, the force account limits for the public office shall be reduced in the same manner as described above for a period of two years and an amount equal to 20 percent of the total cost of the force account project(s) found to be in violation of the limits shall be certified to the state tax commissioner and deducted from any funds due or payable to the public office.

CRAWFORD COUNTY

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2006
(Continued)**

**2. FINDING RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)**

Finding Number	2006-001 (Continued)
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**Noncompliance and Significant Deficiency (Continued)
Force Account Projects (Continued)**

In 2004, the County was notified of the first violation. The estimates calculated by the Engineer on the Force Account Project Assessment Forms used an overhead cost rate of 10% of materials rather than the safe harbor rate of 15% established by the Auditor of State in Auditor of State Bulletin 2003-003, which caused the County to complete a project by force account that should have been competitively bid. The thresholds were reduced accordingly from August 1, 2005, to July 31, 2006.

On February 28, 2006, the County Engineer completed a Force Account Project Assessment Form for an 18' concrete bridge replacement project on Stetzer Road. It would have been proper to proceed by force account if the cost estimate was less than \$40,000. The estimate calculated by the Engineer on the Force Account Project Assessment Form was \$60,442.18. Additionally, the Engineer used an overhead cost rate of 10% of materials rather than the safe harbor rate of 15% established by the Auditor of State in Auditor of State Bulletin 2003-003. Using the safe harbor overhead rate would have increased the total cost estimate by \$1,985.31. Considering the errors in the project estimate above, the total estimated cost of the project would have been \$62,427.49. Since the amount exceeded \$40,000, the project should not have been completed using force account but rather competitive bidding procedures should have been used; therefore, a second violation occurred.

On March 2, 2006, the County Engineer completed a Force Account Project Assessment Form for a bridge and culvert replacement project on Stetzer Road. It would have been proper to proceed by force account if the cost estimate was less than \$40,000. The estimate calculated by the Engineer on the Force Account Project Assessment Form was \$21,597.65. Additionally, the Engineer used an overhead cost rate of 10% of materials rather than the safe harbor rate of 15% established by the Auditor of State in Auditor of State Bulletin 2003-003. Using the safe harbor overhead rate would have increased the cost estimate by \$151.95. Considering the errors in the project estimate above, the total estimated cost of the project would have been \$21,749.60. However, this estimate did not include materials and labor purchased from a local contractor in the amount of \$89,378.40 for the project. This purchase increased the total estimated cost of the project to \$111,128. This contract with the local contractor was not competitively bid by the County. Furthermore, the estimated cost of this project exceeded the \$40,000 threshold and the entire project should have been competitively bid. Since this amount exceeded \$40,000, the project should not have been completed using force account but rather competitive bidding procedures should have been used; therefore, a third violation occurred.

As a result of the second violation, the County was notified by the Auditor of State that its force account limits have been reduced for two years to ten thousand dollars per mile for construction or reconstruction of a road and forty thousand dollars for construction, reconstruction, maintenance, or repair of a bridge or culvert. Additionally, because the County has a third violation, they will be required to pay 20 percent, i.e. \$22,225.60, of the total cost of the third force account project found to be in violation of the limits to the state tax commissioner.

CRAWFORD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2006
(Continued)

2. FINDING RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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Finding Number	2006-001 (Continued)
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Noncompliance and Significant Deficiency (Continued)
Force Account Projects (Continued)

We recommend the County familiarize itself with the force account requirements of the Ohio Revised Code and Auditor of State Bulletin 2003-003 to ensure the County does not complete projects by force account that should be competitively bid. Further, we recommend the County familiarize itself with the safe harbor requirements of Auditor of State Bulletin 2003-003 to ensure proper safe harbor rates are used when completing force account assessment forms. As an alternative to the safe harbor provisions provided in the aforementioned Bulletin, the County could provide acceptable justification for using a rate other than the safe harbor rate specified in the Bulletin.

Officials' Response

See the letter dated July 18, 2007 from the Crawford County Prosecutor's office located at the end of this report.

Auditor of State's Conclusion

See the letter dated August 29, 2007 from the Auditor of State's Office at the end of this report.

Finding Number	2006-002
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Noncompliance and Significant Deficiency
Timely Deposits of Municipal Court Fees

Ohio Revised Code § 9.38 states a person who is a public official other than a state officer, employee, or agent shall deposit monies received by that person with the treasurer of the public office or properly designated depository on the business day next following the day of the receipt, if the total amount of such monies received exceeds one thousand dollars.

If the total amount of the public monies so received does not exceed one thousand dollars, the person shall deposit the monies on the business day next following the day of receipt, unless the public office of which that person is a public official adopts a policy permitting a different time period, not to exceed three business days next following the day of receipt, for making such deposits, and the person is able to safeguard the monies until such time as the monies are deposited.

Deposits were not made on the business day next following the day of receipts in twenty percent of municipal court civil cases tested. In these instances, receipts were held for up to seven days prior to being deposited. During 2006, the court had no such policy whereby receipts may be deposited less often than the following business day.

We recommend the municipal court deposit all receipts collected by the following business day. If daily receipts are less than one thousand dollars, the court may adopt a written policy whereby receipts are deposited less often, provided the monies are properly safeguarded until such time of deposit.

Officials' Response

We did not receive a response from Officials to this finding.

CRAWFORD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2006
(Continued)

2. FINDING RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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Finding Number	2006-003
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Significant Deficiency
Housing of Prisoner Contracts

The County has written contracts with several law enforcement agencies to house the agencies' prisoners. These contracts specify the daily rate to be charged per prisoner, as well as other details regarding the housing of prisoners.

In 2006, the County housed prisoners for certain law enforcement agencies and transportation companies, of which four had no written contract and five had out of date contracts that indicated an incorrect daily rate. The lack of enforceable, up-to-date, written contracts exposes the County to risk of loss from possible non-payments by the law enforcement agencies or transportation companies, as well as from personal injury to the prisoners.

We recommend the County obtain and update written contracts for all law enforcement agencies and transportation companies for which it houses prisoners.

Officials' Response

We are in the process of reviewing our current out-of-county inmate housing contracts to bring them up to date.

We will also be attempting to secure contracts with agencies who we do occasional housing for and do not have contracts with at this time.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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None

CRAWFORD COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2006

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2005-001	Finding for Recovery Repaid Under Audit - Interest Receipt	Yes	Fully corrected.



STANLEY E. FLEGM

CRAWFORD COUNTY PROSECUTING ATTORNEY

July 18, 2007

The Auditor of State
35 North Fourth Street
Columbus, Ohio 43215-3612

To Whom It May Concern:

This opinion is being made in response to the Auditor of State's Preliminary Schedule of Finding Number 2006-001, regarding the use of Force Account Projects by the Crawford County Engineer. The State Auditor's report sets out a statement of events and an opinion as to purported violations of the use of the Force Account statute, Ohio Revised Code 5543.19.

Overview of Facts

The first citation involves a bridge replacement project on Stetzer Road (February 26, 2006) and the second citation involves a bridge and culvert replacement also on Stetzer Road (March 2, 2006). Both citations indicate that the County Engineer used incorrect "safe harbor" rates and there appears to be a difference of opinion as to what constitutes the beginning of a project that is used by Force Account. The State Auditor's Office also determined that the bridge and culvert replacement project (March 2, 2006) should have been competitively bid because the material and labor from a local contractor was not included in the estimated cost of the Force Account project.

Facts In Question

The County Engineer has determined that a Force Account project actually begins when the work is started. The State Auditor's Office has determined that the Force Account project begins with the County Engineer's estimate of cost. Furthermore, the County Engineer used 10% when calculating "safe harbor" rates for overhead and the State Auditor's Office has determined that 15% should be used. On the question of not including the material and labor from a local contractor on the bridge and culvert project, the County Engineer indicates that this contractor was in fact a sole source vendor. This issue is not a Force Account question but rather an issue of whether the County was in compliance with the competitive bidding requirements set forth in Ohio law.

Questions:

The following questions have been formulated as it relates to the Auditor of State's preliminary findings and the use and application of the Force Account statute:

1. In applying 5543.19 of the Ohio Revised Code, at what point is a Force Account project considered started? Does the project begin when the Engineer makes an estimate? Is it when the work actually begins, or is it when the goods and services are actually paid?
2. In applying 5543.19 and 117.16 of the Ohio Revised Code, what statutory authority exists for the State Auditor to direct, through technical bulletin or otherwise, the utilization of "safe harbor" rates for overhead of 15%? What basis was used by the Auditor of State to determine that the 15% rate is appropriate?
3. If the project is determined to not be in compliance with the competitive bidding statute, should the Force Account statutes be applied to this project?

Opinion on Question 1 – When Does a Force Account Project Begin?

Before the above question can be answered, the following facts involving the February 28, 2006 Force Account Finding by the State Auditor's Office should be considered:

- February 28, 2006 - County Engineer completes cost estimate of \$60,442.18 using Force Account Assessment Form as prescribed by State Auditor's Office.
- February 28, 2006 - County Engineer determines that project is in excess of allowable Force Account limits.
- February 28, 2006 - County Engineer determines the project should be delayed until the Force Account limits are restored on August 1, 2006.
- June 14, 2006 - In anticipation of the Force Account limits being restored on August 1, 2006, and to avoid delivery and project delays, County Engineer reviews February preliminary estimate of cost (no changes to estimate were made because of the elapsed time between February and June) and orders the necessary materials and supplies to undertake the August Force Account project.
- August 7, 2006 - work began on the Force Account Project.
- August 15, 2006 - materials for the project delivered.
- September 8, 2006 - Materials for project paid.

The undertaking of a project by Force Account is governed by Ohio Revised Code Section 5543.19 and any judicial decisions interpreting the statute. Pursuant to the statute, "*In determining whether*" the Engineer can undertake a project by Force Account the Engineer "shall first cause an estimate of the cost of the project". It is the opinion of the Crawford County Prosecutor's Office that the creation of an estimate is not the commencement date, but is a preliminary step used to determine whether to proceed under the Force Account Statute.

This position is reinforced by further reading 5543.19 which directs the County Commissioners to "invite and receive competitive bids" if the Engineer's estimate of cost exceeds certain dollar thresholds. The statute clearly acknowledges that the Engineer's estimate is only a preliminary step to "determine whether construction or reconstruction ... of roads may be undertaken by force account" because if the estimate exceeds certain limits the law requires, the project is required to be competitively bid and will be governed by another statute in Ohio law.

The Auditor of State has also acknowledged this statutory distinction in two directives issued by them with Bulletins, 2003-003 and 2007-001. Both bulletins indicate that "existing law requires that **BEFORE** undertaking a project by force account..." the Engineer is required to make an estimate of the cost.

Therefore, and you are so advised that given the statutory interpretations as outlined above, and given the fact that there isn't any definitive statutory guidance or clear judicial authority to support otherwise, the County Engineer's position that a Force Account project begins when the physical construction of the project starts, seems reasonable.

Accordingly, it is the opinion of this office that the February 28, 2006 citation should be removed.

Opinion on Question 2 – Authority of State Auditor to Establish Safe Harbor Rates?

The County Engineer has provided to the State Auditor his reasons why a 15% "safe harbor" rate for overhead is not appropriate in Crawford County. Furthermore, the County Engineer has requested that the State Auditor provide a basis for how the 15% was determined.

There is no reference in the statute for a "safe harbor" rate, nor are there specifics or formulas outlined in the directives set forth by the Auditor of State. Therefore, and you are so advised, that it is the opinion of this office that Auditor of State is without legal authority to mandate and determine the percentage to be used as a "safe harbor" rate for overhead. Failure to not use the 15% "safe harbor" rate is not a violation of the statute. Accordingly, the reference to these findings should be removed.

Opinion on Question 3 - If a Project Exceeds the Statutory Force Account Limits and is Required to be Competitive Bid, Does the Force Account Statute Even Apply?

The County Engineer did not include in the project estimate costs for materials and labor to be purchased from a local contractor. The services required by this contractor could only be provided by that company as a sole source vendor. The project completion date was dependent on a State of Ohio project that involved the lowering of reservoir water levels. As such, it was imperative for the County to consider this project as an emergency. While not including these costs may be a technical violation of the use of the form, the fact that the supplier is the sole source for the material and the fact that the competitive bidding statutes should have been applied; and given the fact that there wasn't any misappropriation or misuse of public funds or even excessive amounts spent for this project; it is the opinion of this office that the finding should be reduced to that of a management comment and/or recommendation.

Conclusion

It is the opinion of this office and you are so advised that in evaluating all of the alleged violations as outlined above, the status of the Force Account should be:

- The 2004 finding expired on August 1, 2006 and does not impact the current findings.
- The February 28, 2006 finding is not a violation because the project began on August 7, 2006 after the Force Account limits had been legally restored.
- The March 2, 2006 finding should be reduced to a management comment on the application of the competitive bidding statutes because the Force Account statute does not apply.

Furthermore, it is the opinion of this office that all proposed Force Account reductions should be reconsidered, and all third violation penalties removed. Thus, the current status of the Crawford County Force Account is that there aren't any current violations and the County Engineer's Office has the full use of the statutory Force Account procedures.


Stanley E. Flaherty
Crawford County Prosecutor

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Mary Taylor, CPA
Auditor of State

August 29, 2007

Honorable Stanley E. Flegm, Prosecuting Attorney
Crawford County Prosecutor's Office
Crawford County Courthouse
112 East Mansfield Street, Suite 305
Bucyrus, Ohio 44820

Re: Crawford County Engineer Force Account Project

Dear Prosecutor Flegm:

Thank you for your legal opinion regarding our Preliminary Schedule of Findings 2006-001 regarding Crawford County's use of Force Accounts. We appreciate your client's views, however we cannot agree with your conclusion that the finding is not warranted or that the third time penalties are inappropriate.

In regard to your arguments regarding the lack of specific legal authority regarding the force account statutes, the lack of definitive statutory guidance makes it incumbent on the Auditor of State, in her discretion, to determine the appropriate interpretation: "[w]here an officer is directed by the constitution or a statute of the state to do a particular thing, in the absence of specific directions covering in detail the manner and method of doing it, the command carries with it the implied power and authority necessary to the performance of the duty imposed. *See State ex rel. Hunt v. Hildebrant*, 93 Ohio St. 1, 112 N.E. 138 (1995). "[I]f a statute provides the authority for an administrative agency to perform a specified act, but does not provide the details by which the act should be performed, the agency is to perform the act in a reasonable manner based upon a reasonable construction of the statutory scheme," and a "court must give due deference to the agency's reasonable interpretation of the legislative scheme"). *See also Northwestern Ohio Building and Construction Trades Council v. Conrad*, 92 Ohio St. 3d 282, 287, 750 N.E.2d 130 (2001).

Therefore the Auditor must interpret the statutory scheme to carry out the legislative intent. AOS Bulletin 2003-003 and 2007-001 are controlling in the absence of statutory or judicial precedent. This is likewise true of when "work begins" and that it is when the AOS form is filled out. There is no reliable way to audit otherwise. The county engineer's work on any project often begins before trucks and equipment go out, materials and supplies are purchased in advance. Using the AOS form as the date when work begins provides a date certain that all concerned can use as the starting point.

Finally you assert that the \$89,378.40 spent on labor and material provided by an unbid contract should not be counted against the force account limit. The county is asserting that the work was a result of an emergency and that the contractor was a sole source vendor. An emergency exception to the competitive bidding statute requires a unanimous vote of the board of county commissioners, which determines that the county faces a real and present emergency and where either the cost is less than \$50,000 or where there is actual disaster to structures, radio communications equipment, or computers. (O.R.C. § 307.86(A)). Our auditors went back to the county and there is neither resolution by the commissioners nor any documentation of emergency.

In regard to the sole source vendor, the county must demonstrate that the contractor is the only source of supply for these pipes. (O.R.C. § 307.86 (B)(1)) Again, the auditors went back and could find no documentation from the commissioners and/or engineer that this was a sole source vendor. Such documentation is necessary when asserting emergency or sole source vendor exceptions.

We therefore will not be modifying our audit findings as requested. If you disagree with our conclusions, the county does have the option of requesting a formal opinion of the Attorney General on these matters. We appreciate your time and cooperation.

Sincerely,

Mary Taylor, CPA
Ohio Auditor of State



Mary Beth Foley
Deputy Chief Legal Counsel
(614) 752-8683

MBF/dlc

Crawford County, Ohio

COMPREHENSIVE ANNUAL

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2006

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, 2006
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Crawford County Auditor

Robin Hildebrand



June 1, 2007

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, 2006. This CAFR conforms to generally accepted accounting principles (GAAP), as applicable to governmental entities.

The responsibility for both the accuracy of presented data and the completeness and fairness of the presentation rests with the County Auditor. 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, 2006. The Independent Accountants' Report is located at the front of the financial section of this report.

PROFILE OF THE COUNTY

The County was formed by an act of the General Assembly on April 1, 1826. Located approximately sixty miles from the state capital of Columbus, the County encompasses three municipalities, four villages, and sixteen townships. The central part of the County is comprised largely of the three municipalities, Bucyrus (which is the County seat), Crestline, and Galion. The remaining areas of the County are semi-rural to rural. The County includes 400 square miles and has an estimated population of 45,047.

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, Prosecuting Attorney, and Sheriff. The Common Pleas Court Judges and the County Municipal Court Judge are elected to six-year terms.

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

LOCAL ECONOMY

Durable manufacturing and agriculture dominate the local economy. Manufacturing accounts for 34 percent of all jobs and agriculture accounts for 88 percent of all land use. Locally manufactured products include auto parts, lighting, marine recreation, telecommunications, and heavy industry. In agriculture, crop cash receipts exceed livestock cash receipts by more than three to one. Hogs and soybeans are dominant products, with total farm cash receipts of approximately \$80 million. Manufacturing touts an annual payroll of over \$200 million with approximately six thousand employees at eighty-eight firms.

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

The manufacturing sector benefits from a highly skilled workforce from a labor market comprised by Crawford and its contiguous counties. Skill training centers support ongoing workforce development addressing the needs of the manufacturing employers. Excellent rail and highway access support area manufacturing. The recently completed four-lane U.S. Route 30 corridor connecting I-71 and I-75 enhances the existing transportation assets for existing employers and provides new highway accessible sites for the attraction of new manufacturing firms.

Crawford County's unemployment rate decreased in 2006 from 6.7 percent to 6.5 percent and is consistent with area counties. The rate continues to exceed the state and national rates of 5.5 percent and 4.6 percent, respectively. Although, it has remained relatively stable over the last ten years, new local programs have been developed to reduce the county unemployment rate and provide area employers with skilled workers.

That same stability can be seen with a review of the County's expenditures over the last ten years. Expenditures increased 30.1 percent or about 3 percent annually. This can be compared to revenue increases of 36.2 percent or about 3.6 percent annually.

The increases in expenditures can be attributed in large part to the general increase in the cost of providing services and the increases in revenues can be attributed in large part to the increase in property tax revenues that have resulted from appreciating property values within the County. Sales tax revenues over the last ten years also reflect the same relative growth that has been realized with local property values.

LONG-TERM FINANCIAL PLANNING

The County Commissioners are continuing to develop a long-range capital asset acquisition plan for the equipment needs of the various County agencies. The goal of this plan is to provide some stability in the annual budget process as the County's computer systems and office equipment systems need to be replaced. This plan is being done in conjunction with the Data Processing Board who has oversight responsibilities for the acquisition of new computer systems within the County.

The County Auditor is continuing the process of preparing a Financial Trends Report that will identify the many factors that influence the financial condition of the County. This report will evaluate the County's financial condition as it relates to providing existing services and the revenues necessary to support these services on a continuing basis. While the County has seen its share of economic disruption, it is necessary to evaluate the County's financial condition in terms of its ability to withstand local, regional, and national economic disruptions. The recent recession and pressures in the manufacturing sector for globalization are examples of economic disruptions that could be affecting the County's ability to continue providing services at its current level. This report will evaluate the County's financial ability to meet the demands of change on a long-term basis.

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 investments 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.

MAJOR INITIATIVES

In February 2007, the County Commissioners created an Office of Economic Development and Planning and hired the Governor's former regional representative to help develop and oversee the county-wide economic development program. This department combines the Economic Development Office and the Regional Planning Office to assure that County resources are efficiently used and that County economic development is coordinated with the state and other local governments. The current goals of the new department are to prepare a three year strategic plan for economic development within the County, undertake marketing activities to retain and attract new business to the County, develop a systematic business retention and expansion plan, work to stimulate and expand high growth entrepreneurial development in the County, and act as a source for workforce development that will meet business and industry needs.

Construction continued throughout 2006 on a centralized sewer system to replace failing or non-existent individual systems in the Sugar Grove area of Whetstone Township. The majority of the total cost of the project was funded with CDBG and Issue II grants and available unspent funds from the revolving loan program. The sewer system became fully functional in 2007.

As the result of a mandate by the EPA, the County is required to install wastewater lines within the Westmoor subdivision located in Polk Township. Sources of funding for the project include a loan covering approximately 55 percent of the total cost from USDA Rural Development, a grant from USDA, and a County contribution. In addition, the County is actively pursuing an OWDA loan to finance the remainder of the project. Currently, easement of land is being done and construction is expected to start in August 2007.

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, 2005.

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

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

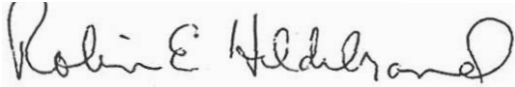
ACKNOWLEDGEMENTS

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

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

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

Sincerely,

A handwritten signature in black ink that reads "Robin E. Hildebrand". The signature is written in a cursive style with a large, looped initial "R".

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, 2005

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.



President

Executive Director

Crawford County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2006
Elected Officials

Board of Commissioners

Carl Watt (President)
Ronald Hoeft
Mohsen Ressallat

Auditor

Robin E. Hildebrand

Treasurer

Gary Cole

Recorder

Karen Scott

Clerk of Courts

Sue E. SeEVERS

Coroner

Michael Johnson

Engineer

Cecil Newcome

Prosecuting Attorney

Stanley E. Flegm

Sheriff

Ronny J. Shawber

Common Pleas Court Judge

Russell Wiseman

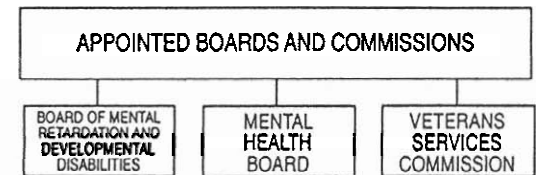
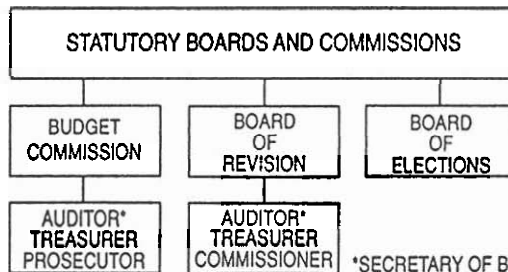
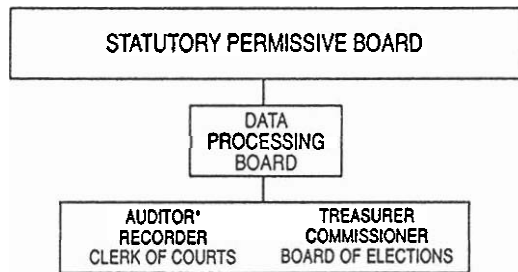
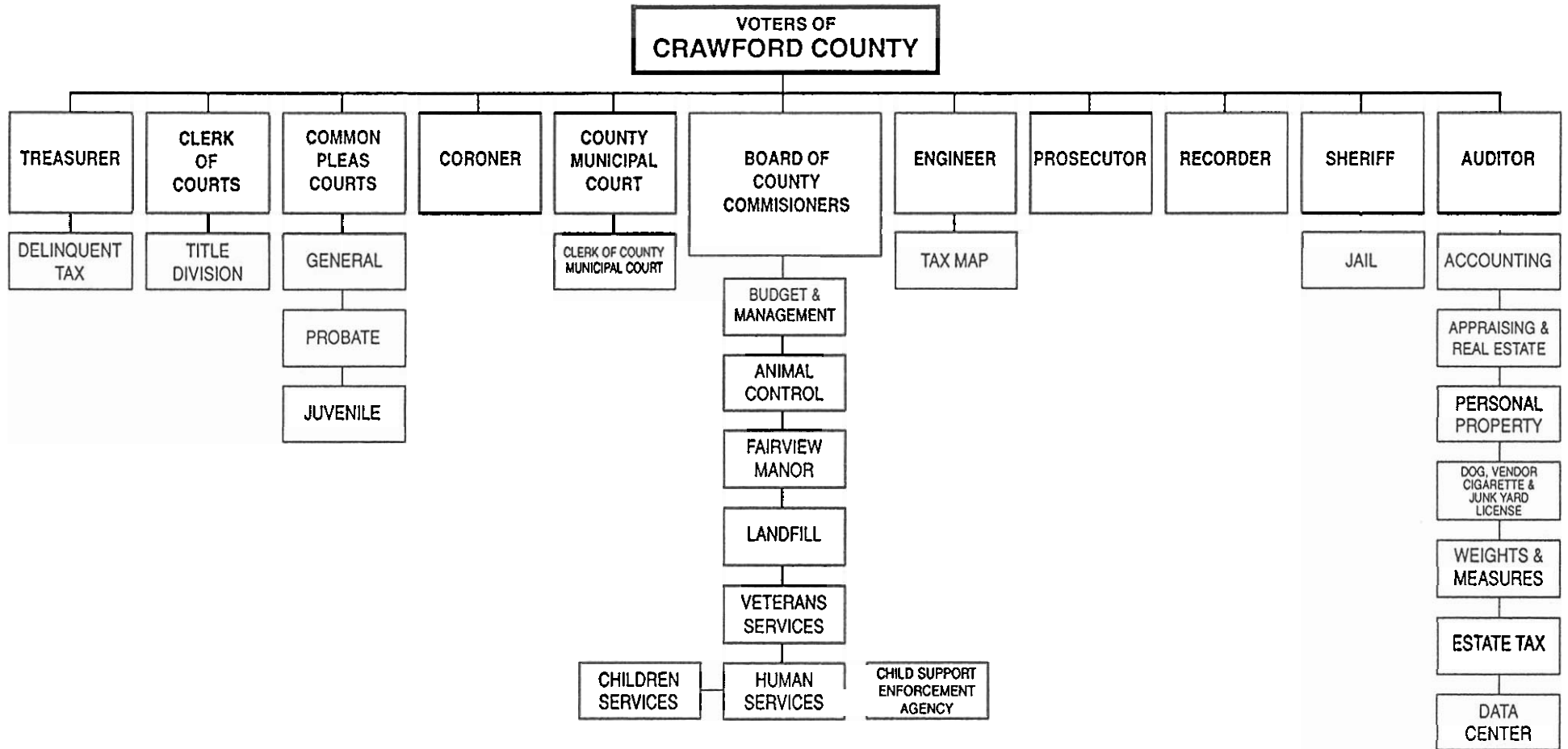
Probate/Juvenile Court Judge

Steven D. Eckstein

Municipal Court Judge

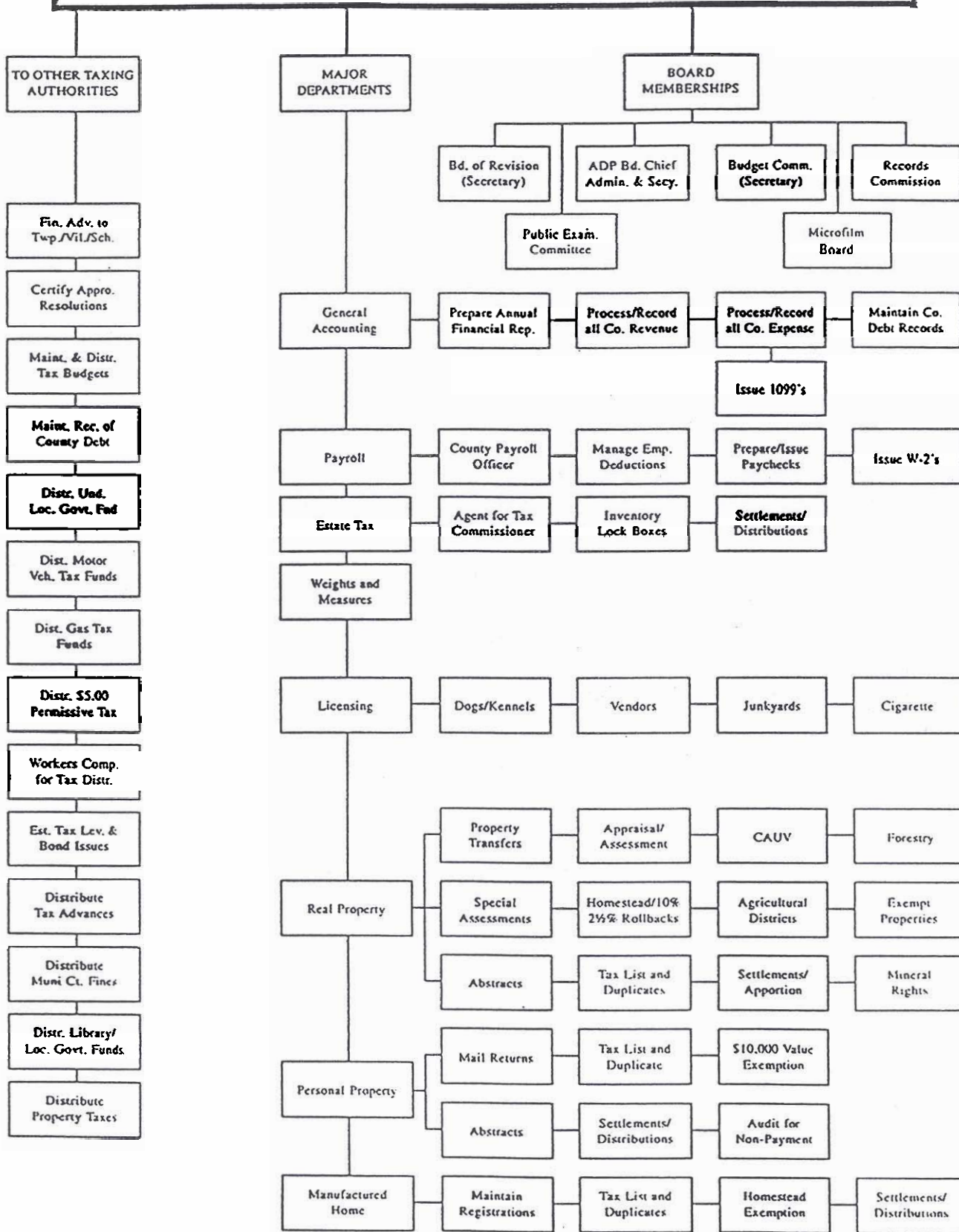
James Hoover

ORGANIZATION CHART



*SECRETARY OF BOARD OR COMMISSION

DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



ROBIN E. HILDEBRAND, CRAWFORD COUNTY AUDITOR

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Crawford County
112 East Mansfield Street
Bucyrus, Ohio 44820

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Crawford County, Ohio, (the County) as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Waycraft Workshop, Inc., the County's discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Waycraft Workshop, Inc., on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Crawford County, Ohio, as of December 31, 2006, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Auto License and Gas Tax, Child Welfare, County Home, Job and Family Services, Jail Operation Levy, and Mental Retardation and Developmental Disabilities funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 1, 2007, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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



Mary Taylor, CPA
Auditor of State

June 1, 2007

Crawford County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
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, 2006. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Highlights

Highlights for 2006 are as follows:

Net assets increased \$3,034 thousand for governmental activities. The increase is a result of a combination of factors including an increase in interest revenues for the County, a change in the operating focus for Mental Retardation and Developmental Disabilities, and a reduction in expenses for Auto License and Gas Tax.

Net assets increased \$654 thousand for business-type activities. This trend has continued forward from 2005 as a result of leasing the County's landfill to a private corporation. This has provided sufficient cash to pay the outstanding general obligation bonds.

Using This Annual Report

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

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

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

Reporting the County as a Whole

One of the most important questions asked about the County's finances is "How did the County do financially during 2006". The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting that is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

Reporting the County's Most Significant Funds

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

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

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

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

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

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

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

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

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

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

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2006 and 2005:

Table 1
Net Assets
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2006	2005	2006	2005	2006	2005
Assets:						
Current and Other Assets	\$26,633	\$24,257	\$271	\$321	\$26,904	\$24,578
Capital Assets, Net	41,729	41,418	3,418	3,496	45,147	44,914
Total Assets	<u>68,362</u>	<u>65,675</u>	<u>3,689</u>	<u>3,817</u>	<u>72,051</u>	<u>69,492</u>
Liabilities:						
Current and Other Liabilities	6,636	6,619	21	21	6,657	6,640
Long-Term Liabilities	13,621	13,985	5,106	5,888	18,727	19,873
Total Liabilities	<u>20,257</u>	<u>20,604</u>	<u>5,127</u>	<u>5,909</u>	<u>25,384</u>	<u>26,513</u>
Net Assets:						
Invested in Capital Assets, Net of Related Debt	30,136	29,422	(785)	(1,388)	29,351	28,034
Restricted	12,035	9,976	0	0	12,035	9,976
Unrestricted (Deficit)	5,934	5,673	(653)	(704)	5,281	4,969
Total Net Assets (Deficit)	<u>\$48,105</u>	<u>\$45,071</u>	<u>(\$1,438)</u>	<u>(\$2,092)</u>	<u>\$46,667</u>	<u>\$42,979</u>

Current and other assets increased by \$2,376 thousand for governmental activities. The most significant change was in cash and cash equivalents. The focus of the Mental Retardation and Developmental Disabilities Department has been changed from operating a school to facilitating aid to the families. The County has continued to increase the reserves for the health self-insurance program.

Current and other liabilities did not change significantly.

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The increase in cash position coupled with minimal change in total liabilities resulted in an increase in restricted net assets of \$2,059 for governmental activities.

Table 2 shows the change in net assets for 2006 and 2005.

Table 2
Change in Net Assets
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2006	2005	2006	2005	2006	2005
Revenues						
Program Revenues						
Charges for Services	\$7,360	\$7,402	\$4,566	\$4,190	\$11,926	\$11,592
Operating Grants, Contributions, and Interest	13,733	12,151	0	0	13,733	12,151
Capital Grants and Contributions	109	729	20	0	129	729
Total Program Revenues	<u>21,202</u>	<u>20,282</u>	<u>4,586</u>	<u>4,190</u>	<u>25,788</u>	<u>24,472</u>
General Revenues						
Property Taxes	5,121	4,937	0	0	5,121	4,937
Sales Taxes	4,908	5,068	0	0	4,908	5,068
Grants and Entitlements	1,518	1,434	0	0	1,518	1,434
Interest	854	528	0	0	854	528
Other	860	1,029	0	0	860	1,029
Total General Revenues	<u>13,261</u>	<u>12,996</u>	<u>0</u>	<u>0</u>	<u>13,261</u>	<u>12,996</u>
Total Revenues	<u>34,463</u>	<u>33,278</u>	<u>4,586</u>	<u>4,190</u>	<u>39,049</u>	<u>37,468</u>
Transfers	68	0	(68)	0	0	0
Total Revenues and Transfers	<u>34,531</u>	<u>33,278</u>	<u>4,518</u>	<u>4,190</u>	<u>39,049</u>	<u>37,468</u>
Program Expenses						
General Government						
Legislative and Executive	4,257	4,083	0	0	4,257	4,083
Judicial	2,049	2,036	0	0	2,049	2,036
Public Safety	5,622	5,585	0	0	5,622	5,585
Public Works	2,526	4,668	0	0	2,526	4,668
Health	4,709	4,392	0	0	4,709	4,392
Human Services	10,954	10,798	0	0	10,954	10,798
Economic Development	259	0	0	0	259	0
Intergovernmental	480	481	0	0	480	481
Interest and Fiscal Charges	641	651	0	0	641	651
Sewer	0	0	106	164	106	164
Sanitary Landfill	0	0	3,758	3,668	3,758	3,668
Total Expenses	<u>31,497</u>	<u>32,694</u>	<u>3,864</u>	<u>3,832</u>	<u>35,361</u>	<u>36,526</u>
Increase in Net Assets	3,034	584	654	358	3,688	942
Net Assets (Deficit)						
Beginning of Year	<u>45,071</u>	<u>44,487</u>	<u>(2,092)</u>	<u>(2,450)</u>	<u>42,979</u>	<u>42,037</u>
Net Assets (Deficit)						
End of Year	<u>\$48,105</u>	<u>\$45,071</u>	<u>(\$1,438)</u>	<u>(\$2,092)</u>	<u>\$46,667</u>	<u>\$42,979</u>

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

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Charges for services did not change significantly. Operating grants, contributions, and interest increased principally from an increase in grant funding for Mental Retardation and Developmental Disabilities, Auto License and Gas Tax, and Job and Family Services funds. Capital grants and contributions decreased as a result of not receiving Issue II moneys for capital projects. Property taxes increased 4 percent, mostly due to steadily appreciating property values. Other general revenues such as sales taxes decreased slightly.

The major program expenses for the County are General Government, Public Safety, Public Works, Health, and Human Services. These programs account for 96 percent of total governmental costs. General Government represents the County's Legislative and Executive and Judicial programs. Legislative and Executive represents costs associated with the general administration of County government including the County Commissioners, Auditor, Treasurer, Recorder, and Prosecuting Attorney. Judicial represents costs associated with the administration of the County's court system including Municipal and Common Pleas courts. Public Safety represents costs associated with the operation of the County Jail and the Sheriff's Department. Public Works represents costs associated with the operation of the County Engineer and Highway Department. The cost of services for public works decreased significantly as a result of a change in administration, the retirement of a few employees, and a reduction of projects performed for the townships. The Health program represents costs associated with the Mental Retardation and Developmental Disabilities School. Human Services represents costs associated with providing services for various state and locally mandated welfare programs. These programs consist of operating a County Home, providing services to the elderly through the Council on Aging, and implementing state and federal requirements for the Child Support, Child Welfare, and Jobs and Family Services Departments. Economic Development represents costs associated with creating an economic development office.

Charges for services continued to increase in business-type activities principally from an increase in tonnage received at the landfill as a result of an increased market area.

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.

Table 3
Governmental Activities
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2006	2005	2006	2005
General Government				
Legislative and Executive	\$4,257	\$4,083	\$2,019	\$1,798
Judicial	2,049	2,036	906	937
Public Safety	5,622	5,585	4,558	4,543
Public Works	2,526	4,668	(2,226)	150
Health	4,709	4,392	2,259	2,213
Human Services	10,954	10,798	1,497	1,650
Economic Development	259	0	162	(12)
Intergovernmental	480	481	480	481
Interest and Fiscal Charges	641	651	641	651
Total Expenses	\$31,497	\$32,694	\$10,296	\$12,411

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For Legislative and Executive and Judicial programs, approximately 54 percent of the costs of services are derived from program revenues, including charges for services. For Public Works, the net cost of services decreased significantly due to an increase of approximately 13 percent in intergovernmental revenue for the Auto License and Gas Tax fund. This combined with a decrease in expenses caused a significant decrease in net cost of services for Public Works.

The County Jail and Sheriff's Departments are principally funded by the General Fund and sales tax support. During 2006, the County realized a decrease in expenses as a result of outsourcing the food service operation at the County Jail.

The majority of the Health services costs are associated with the Mental Retardation and Developmental Disabilities program which is supported by an approved property tax levy.

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

Governmental Funds Financial Analysis

The County's major governmental funds are the General Fund, Auto License and Gas Tax Fund, Child Welfare Fund, County Home Fund, Job and Family Services Fund, Jail Operation Levy Fund, and Mental Retardation and Development Disabilities Fund. The fund balance of the General Fund only decreased slightly. The fund balance of the Auto License and Gas Tax Fund continues to increase to fund future projects. The County Home Fund had a negative net change in fund balance due to reduction in the number of billable resident days. The net change in fund balance in the Job and Family Services Fund increased as a result of reimbursements for services provided to the Child Welfare Department and changes in administration.

Business-Type Financial Analysis

The County's enterprise funds consist of the Sewer Fund and the Sanitary Landfill Fund. The County provides water and sewer services to approximately one hundred twenty customers. Water is being provided to these customers through a water line constructed from the City of Bucyrus to the Village of North Robinson. Construction costs were paid from the users of the water line and from a grant received by the County. For 2006, program revenues for water and sewer services exceeded expenses by \$71 thousand. This was largely a result of the County receiving a grant and increased user charges to repair a wastewater treatment plant that was donated to the County. The rates computed for water and sewer services do not include the costs associated with the aging of the capital assets.

The Sanitary Landfill Fund has posted deficit net assets for several years. In 2006, the Sanitary Landfill fund reported its first increase in net assets from the first full year of operation under a lease agreement between the County and Santek Environmental. Under this agreement, Santek Environmental operates the landfill and pays monthly fees to the County. These fees are used for debt retirement of the Landfill. Santek will assume all future construction costs of landfill cells and costs associated with closure of the facility. The agreement allows the County to retain ownership. Santek Environmental has expanded the market area of the Sanitary Landfill.

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

From 2005 to 2006, the County realized an increase in charges for services and a decrease in rent revenue as a result of the change from a management agreement to a lease agreement with Santek Environmental.

For 2006, net assets of the Sanitary Landfill increased by \$652,518.

Budgetary Highlights

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

Actual revenues in the General Fund were higher than the final budget, in the amount of \$1,277,072. The most material changes were increases in charges for services, sales taxes, and interest revenues. Total expenditures were \$666,318 less than the final budget. Other expenditures for the Common Pleas Court, Juvenile Court, and Municipal Court within the Judicial program were less than budgeted. These expenditures consist of fees charged to the court system for any special services during court proceedings.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2006, was \$29,350,604 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment, roads, and bridges.

Note 10 provides capital asset activity during 2006. During 2006, additional costs of \$386,078 were incurred for the various construction projects of the County. During 2006, various roads were resurfaced and bridges improved bringing the infrastructure investment of the County to \$24,331,338. Additions to capital assets consisted of equipment for the Solid Waste and Recycling Department, cars for the Sheriff's Department, and heavy-duty vehicles for the County Engineer.

Long-Term Debt - At December 31, 2006, the County had total bonded debt outstanding of \$17,674 thousand. Of this amount, \$5,055 thousand is expected to be repaid from business-type activities. Payments made on the County's long-term bonded debt were \$1,325 thousand.

Standards & Poor's Corporation and Moody's Investors Service, Inc. have assigned an underlying rating of A- and BAA1, respectively, to the outstanding general obligation debt of the County. However, a AAA credit rating was listed on the bonds since the County purchased insurance from AMBAC Indemnity Corporation guaranteeing bond payments. In 2007, the County's credit rating was upgraded by both Moody's and Standards & Poor's to A3 and A, respectively.

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

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Economic Factors

Crawford County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. The County's \$2 billion tax base has grown approximately 5.3 percent since 2002. This growth is almost entirely attributed to the revaluation of property within the County.

The unemployment rate for the County is currently 6.5 percent, which decreased from a rate of 6.7 percent a year ago. This rate exceeds the State's average unemployment rate of 5.5 percent and the national average of 4.6 percent.

The General Fund balance at December 31, 2006, was \$5,028,668, which is a slight decrease from the 2005 balance of \$5,163,067. In 2006, expenditures increased slightly but are still comparable to the prior year.

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

Requests for Information

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

Crawford County, Ohio
Statement of Net Assets
December 31, 2006

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$15,155,093	\$323,084	\$15,478,177	\$0
Cash and Cash Equivalents				
in Segregated Accounts	126,470	0	126,470	146,783
Cash and Cash Equivalents with Escrow Agent	7,143	0	7,143	0
Investments in Segregated Accounts	0	0	0	202,917
Accounts Receivable	140,613	121,976	262,589	103,857
Accrued Interest Receivable	135,174	0	135,174	0
Sales Taxes Receivable	762,056	0	762,056	0
Due from Other Governments	4,380,887	0	4,380,887	0
Special Assessments Receivable	110,718	0	110,718	0
Prepaid Items	77,060	426	77,486	997
Materials and Supplies Inventory	191,337	0	191,337	0
Internal Balances	246,985	(246,985)	0	0
Property Taxes Receivable	5,143,622	0	5,143,622	0
Unamortized Issuance Costs	155,573	72,894	228,467	0
Other Assets	0	0	0	928
Nondepreciable Capital Assets	3,460,447	1,273,314	4,733,761	39,440
Depreciable Capital Assets, Net	38,269,171	2,144,298	40,413,469	510,908
<i>Total Assets</i>	68,362,349	3,689,007	72,051,356	1,005,830
Liabilities				
Wages Payable	251,411	314	251,725	39,873
Accounts Payable	478,557	384	478,941	21,062
Contracts Payable	337,789	0	337,789	0
Due to Other Governments	429,868	515	430,383	11,945
Deferred Revenue	4,842,423	0	4,842,423	0
Matured Compensated Absences Payable	9,180	0	9,180	4,035
Claims Payable	234,834	0	234,834	0
Accrued Interest Payable	45,394	20,434	65,828	0
Retainage Payable	7,143	0	7,143	0
Long-Term Liabilities				
Due Within One Year	525,508	972,479	1,497,987	12,968
Due in More Than One Year	13,095,318	4,133,217	17,228,535	316,936
<i>Total Liabilities</i>	20,257,425	5,127,343	25,384,768	406,819
Net Assets				
Invested in Capital Assets, Net of Related Debt	30,135,784	(785,180)	29,350,604	220,444
Restricted for				
Capital Projects	348,319	0	348,319	0
Debt Service	60,039	0	60,039	0
Public Safety	681,574	0	681,574	0
Public Works	5,068,635	0	5,068,635	0
Health	1,935,487	0	1,935,487	0
Human Services	1,928,361	0	1,928,361	0
Other Purposes	2,012,210	0	2,012,210	0
Unrestricted (Deficit)	5,934,515	(653,156)	5,281,359	378,567
<i>Total Net Assets (Deficit)</i>	\$48,104,924	(\$1,438,336)	\$46,666,588	\$599,011

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Activities
For the Year Ended December 31, 2006

	Expenses	Program Revenues		
		Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
Governmental Activities				
General Government				
Legislative and Executive	\$4,257,386	\$2,171,171	\$66,808	\$0
Judicial	2,049,387	1,089,033	54,279	0
Public Safety				
Jail Operation	2,183,103	233,820	0	0
Other Public Safety	3,438,817	386,601	443,770	0
Public Works	2,525,992	266,934	4,376,332	108,799
Health				
Mental Retardation and Developmental Disabilities	3,624,677	0	1,707,049	0
Other Health	1,084,483	626,026	117,834	0
Human Services				
Child Welfare	1,657,180	53,053	1,382,887	0
County Home	1,868,174	1,267,639	97,647	0
Job and Family Services	5,662,972	985,418	4,515,938	0
Other Human Services	1,765,187	268,934	885,142	0
Economic Development	258,489	11,084	85,393	0
Intergovernmental	480,331	0	0	0
Interest and Fiscal Charges	641,449	0	0	0
<i>Total Governmental Activities</i>	<u>31,497,627</u>	<u>7,359,713</u>	<u>13,733,079</u>	<u>108,799</u>
Business-Type Activities				
Sewer	106,176	157,097	0	20,000
Sanitary Landfill	3,757,982	4,409,383	0	0
<i>Total Business-Type Activities</i>	<u>3,864,158</u>	<u>4,566,480</u>	<u>0</u>	<u>20,000</u>
<i>Total Primary Government</i>	<u>\$35,361,785</u>	<u>\$11,926,193</u>	<u>\$13,733,079</u>	<u>\$128,799</u>
Component Unit				
Waycraft Workshop, Inc.	<u>\$956,463</u>	<u>\$877,044</u>	<u>\$79,373</u>	<u>\$0</u>

General Revenues

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

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets (Deficit) Beginning of Year

Net Assets (Deficit) End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Assets			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
(\$2,019,407)	\$0	(\$2,019,407)	\$0
(906,075)	0	(906,075)	0
(1,949,283)	0	(1,949,283)	0
(2,608,446)	0	(2,608,446)	0
2,226,073	0	2,226,073	0
(1,917,628)	0	(1,917,628)	0
(340,623)	0	(340,623)	0
(221,240)	0	(221,240)	0
(502,888)	0	(502,888)	0
(161,616)	0	(161,616)	0
(611,111)	0	(611,111)	0
(162,012)	0	(162,012)	0
(480,331)	0	(480,331)	0
(641,449)	0	(641,449)	0
(10,296,036)	0	(10,296,036)	0
0	70,921	70,921	0
0	651,401	651,401	0
0	722,322	722,322	0
(10,296,036)	722,322	(9,573,714)	0
0	0	0	(46)
1,389,967	0	1,389,967	0
435,237	0	435,237	0
2,190,253	0	2,190,253	0
237,773	0	237,773	0
492,467	0	492,467	0
375,454	0	375,454	0
3,271,872	0	3,271,872	0
1,270,453	0	1,270,453	0
365,280	0	365,280	0
1,517,968	0	1,517,968	0
853,929	0	853,929	25,967
860,297	0	860,297	4,468
13,260,950	0	13,260,950	30,435
68,386	(68,386)	0	0
13,329,336	(68,386)	13,260,950	30,435
3,033,300	653,936	3,687,236	30,389
45,071,624	(2,092,272)	42,979,352	568,622
<u>\$48,104,924</u>	<u>(\$1,438,336)</u>	<u>\$46,666,588</u>	<u>\$599,011</u>

Crawford County, Ohio

Balance Sheet

Governmental Funds

December 31, 2006

	General	Auto License and Gas Tax	Child Welfare
Assets			
Equity in Pooled Cash and Cash Equivalents	\$3,385,192	\$2,702,636	\$945,905
Cash and Cash Equivalents			
in Segregated Accounts	0	0	112,943
Accounts Receivable	0	0	0
Accrued Interest Receivable	135,174	0	0
Sales Taxes Receivable	508,048	0	0
Due from Other Governments	724,249	1,792,043	331,791
Special Assessments Receivable	0	0	0
Prepaid Items	40,823	102	59
Materials and Supplies Inventory	31,111	119,034	0
Restricted Assets			
Cash and Cash Equivalents with Escrow Agent	0	0	0
Interfund Receivable	1,618,490	2,577	0
Property Taxes Receivable	1,436,281	0	225,197
<i>Total Assets</i>	<u>\$7,879,368</u>	<u>\$4,616,392</u>	<u>\$1,615,895</u>
Liabilities and Fund Balances			
Liabilities			
Wages Payable	\$73,999	\$30,538	\$0
Accounts Payable	75,085	19,738	118,301
Contracts Payable	9,461	0	11,943
Due to Other Governments	131,406	59,257	214
Interfund Payable	10	83,933	2,495
Deferred Revenue	2,560,739	1,514,153	405,510
Matured Compensated Absences Payable	0	0	0
Liabilities Payable from Restricted Assets			
Retainage Payable	0	0	0
<i>Total Liabilities</i>	<u>2,850,700</u>	<u>1,707,619</u>	<u>538,463</u>
Fund Balances			
Reserved for Encumbrances	85,472	77,206	103,151
Reserved for Interfund Receivable	358,127	0	0
Unreserved, reported in			
General Fund	4,585,069	0	0
Special Revenue Funds	0	2,831,567	974,281
Debt Service Fund	0	0	0
Capital Projects Funds (Deficit)	0	0	0
<i>Total Fund Balances</i>	<u>5,028,668</u>	<u>2,908,773</u>	<u>1,077,432</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,879,368</u>	<u>\$4,616,392</u>	<u>\$1,615,895</u>

See accompanying notes to the basic financial statements

County Home	Job and Family Services	Jail Operation Levy	Mental Retardation and Developmental Disabilities	Other Governmental	Total Governmental Funds
\$263,431	\$519,319	\$163,523	\$1,181,382	\$4,437,655	\$13,599,043
0	0	4,184	0	9,343	126,470
82,728	6,350	0	0	51,535	140,613
0	0	0	0	0	135,174
0	0	0	0	254,008	762,056
49,030	0	32,690	633,072	818,012	4,380,887
0	0	0	0	110,718	110,718
668	8,753	15,341	2,384	8,930	77,060
8,306	8,303	13,624	2,104	8,855	191,337
0	0	0	0	7,143	7,143
0	49,315	650	0	0	1,671,032
602,465	0	0	2,108,630	771,049	5,143,622
<u>\$1,006,628</u>	<u>\$592,040</u>	<u>\$230,012</u>	<u>\$3,927,572</u>	<u>\$6,477,248</u>	<u>\$26,345,155</u>
\$24,561	\$38,988	\$24,488	\$33,873	\$24,816	\$251,263
3,870	118,885	5,903	58,242	78,533	478,557
0	44,074	14,091	1,076	257,144	337,789
32,951	65,136	36,990	50,023	53,869	429,846
60	590	0	6,984	1,329,975	1,424,047
650,141	55,665	864	2,618,191	1,807,926	9,613,189
6,200	0	0	0	2,980	9,180
0	0	0	0	7,143	7,143
<u>717,783</u>	<u>323,338</u>	<u>82,336</u>	<u>2,768,389</u>	<u>3,562,386</u>	<u>12,551,014</u>
21,056	108,013	6,087	45,229	328,882	775,096
0	0	0	0	0	358,127
0	0	0	0	0	4,585,069
267,789	160,689	141,589	1,113,954	2,491,852	7,981,721
0	0	0	0	145,727	145,727
0	0	0	0	(51,599)	(51,599)
<u>288,845</u>	<u>268,702</u>	<u>147,676</u>	<u>1,159,183</u>	<u>2,914,862</u>	<u>13,794,141</u>
<u>\$1,006,628</u>	<u>\$592,040</u>	<u>\$230,012</u>	<u>\$3,927,572</u>	<u>\$6,477,248</u>	<u>\$26,345,155</u>

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Crawford County, Ohio
*Reconciliation of Total Governmental Fund Balances
to Net Assets of Governmental Activities
December 31, 2006*

<i>Total Governmental Fund Balances</i>	\$13,794,141
 <i>Amounts reported for governmental activities on the statement of net assets are different because of the following:</i>	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	41,729,618
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:	
Accounts Receivable	9,818
Accrued Interest Receivable	135,174
Sales Taxes Receivable	395,819
Due from Other Governments	3,684,050
Special Assessments Receivable	110,718
Interfund Receivable	145,487
Property Taxes Receivable	289,700
	4,770,766
Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds.	155,573
The internal service fund is used to charge the costs of health care benefits to individual funds. The assets and liabilities of the internal service fund are included on the statement of net assets.	1,321,046
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Accrued Interest Payable	(45,394)
General Obligation Bonds Payable	(12,446,381)
Premium on General Obligation Bonds Payable	(172,231)
Compensated Absences Payable	(1,002,214)
	(13,666,220)
 <i>Net Assets of Governmental Activities</i>	 \$48,104,924

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, 2006

	General	Auto License and Gas Tax	Child Welfare
Revenues			
Property Taxes	\$1,350,157	\$0	\$229,325
Sales Taxes	3,257,910	0	0
Special Assessments	0	0	0
Charges for Services	2,357,007	55,691	53,053
Licenses and Permits	3,375	0	0
Fines and Forfeitures	181,220	66,421	0
Intergovernmental	1,504,899	3,684,106	1,313,975
Interest	755,843	118,435	3,362
Rent	17,344	0	0
Other	63,788	19,334	28,572
<i>Total Revenues</i>	<u>9,491,543</u>	<u>3,943,987</u>	<u>1,628,287</u>
Expenditures			
Current:			
General Government			
Legislative and Executive	3,075,801	0	0
Judicial	1,851,305	0	0
Public Safety	2,526,805	0	0
Public Works	137,944	3,125,833	0
Health	313,327	0	0
Human Services	335,140	0	1,657,180
Economic Development	0	0	0
Capital Outlay	0	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>8,240,322</u>	<u>3,125,833</u>	<u>1,657,180</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,251,221</u>	<u>818,154</u>	<u>(28,893)</u>
Other Financing Sources (Uses)			
Transfers In	142,665	0	215,000
Transfers Out	(1,528,285)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,385,620)</u>	<u>0</u>	<u>215,000</u>
<i>Net Changes in Fund Balances</i>	(134,399)	818,154	186,107
<i>Fund Balances Beginning of Year</i>	<u>5,163,067</u>	<u>2,090,619</u>	<u>891,325</u>
<i>Fund Balances End of Year</i>	<u><u>\$5,028,668</u></u>	<u><u>\$2,908,773</u></u>	<u><u>\$1,077,432</u></u>

See accompanying notes to the basic financial statements

County Home	Job and Family Services	Jail Operation Levy	Mental Retardation and Developmental Disabilities	Other Governmental	Total Governmental Funds
\$471,449	\$0	\$0	\$2,132,149	\$783,755	\$4,966,835
0	0	1,270,453	0	358,300	4,886,663
0	0	0	0	141,997	141,997
1,267,639	945,076	249,082	0	1,871,982	6,799,530
0	0	0	0	114,600	117,975
0	0	0	0	44,890	292,531
79,154	4,515,938	0	1,748,802	2,135,123	14,981,997
0	0	0	2,567	44,885	925,092
0	0	0	0	180,502	197,846
45,004	209,991	127,258	123,386	242,966	860,299
<u>1,863,246</u>	<u>5,671,005</u>	<u>1,646,793</u>	<u>4,006,904</u>	<u>5,919,000</u>	<u>34,170,765</u>
0	0	0	0	877,510	3,953,311
0	0	0	0	190,248	2,041,553
0	0	2,183,257	0	686,214	5,396,276
0	0	0	0	426,059	3,689,836
0	0	0	3,608,979	809,606	4,731,912
1,877,750	5,638,505	0	0	1,543,824	11,052,399
0	0	0	0	325,602	325,602
0	0	0	0	180,888	180,888
0	0	0	0	492,990	492,990
0	0	0	0	410,000	410,000
0	0	0	0	604,946	604,946
<u>1,877,750</u>	<u>5,638,505</u>	<u>2,183,257</u>	<u>3,608,979</u>	<u>6,547,887</u>	<u>32,879,713</u>
<u>(14,504)</u>	<u>32,500</u>	<u>(536,464)</u>	<u>397,925</u>	<u>(628,887)</u>	<u>1,291,052</u>
0	190,252	515,151	0	901,994	1,965,062
(44,000)	0	0	(90,000)	(234,391)	(1,896,676)
<u>(44,000)</u>	<u>190,252</u>	<u>515,151</u>	<u>(90,000)</u>	<u>667,603</u>	<u>68,386</u>
(58,504)	222,752	(21,313)	307,925	38,716	1,359,438
<u>347,349</u>	<u>45,950</u>	<u>168,989</u>	<u>851,258</u>	<u>2,876,146</u>	<u>12,434,703</u>
<u>\$288,845</u>	<u>\$268,702</u>	<u>\$147,676</u>	<u>\$1,159,183</u>	<u>\$2,914,862</u>	<u>\$13,794,141</u>

Crawford County, Ohio
*Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to Statement of Activities
For the Year Ended December 31, 2006*

Net Change in Fund Balances - Total Governmental Funds \$1,359,438

***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	386,078	
Capital Outlay - Depreciable Capital Assets	2,691,375	
Depreciation	<u>(2,606,723)</u>	470,730

The net book value of the capital assets is removed from the capital asset account on the statement of net assets when disposed of which results in a loss on disposal of capital assets on the statement of activities. (159,515)

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

Property Taxes	154,316	
Sales Taxes	20,942	
Special Assessments	2,725	
Charges for Services	(192,893)	
Intergovernmental	213,436	
Interest	<u>93,250</u>	291,776

Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net assets. 410,000

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

Premium	8,292	
Issuance Costs	(7,521)	
Annual Accretion of Capital Appreciation Bonds	<u>(37,275)</u>	(36,504)

The internal service fund is used to charge the costs of health care benefits to individual funds. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities. 713,897

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. (16,522)

Change in Net Assets of Governmental Activities \$3,033,300

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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,275,000	\$1,275,000	\$1,345,731	\$70,731
Sales Taxes	3,150,000	3,150,000	3,265,839	115,839
Charges for Services	1,723,887	1,723,887	2,355,913	632,026
Licenses and Permits	3,410	3,410	3,375	(35)
Fines and Forfeitures	150,000	150,000	179,174	29,174
Intergovernmental	1,445,258	1,445,258	1,503,260	58,002
Interest	300,000	300,000	645,546	345,546
Rent	17,344	17,344	17,344	0
Other	34,100	34,100	59,889	25,789
<i>Total Revenues</i>	<u>8,098,999</u>	<u>8,098,999</u>	<u>9,376,071</u>	<u>1,277,072</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	3,224,063	3,328,200	3,122,704	205,496
Judicial	2,101,166	2,081,709	1,891,899	189,810
Public Safety	2,731,710	2,763,464	2,565,810	197,654
Public Works	146,141	155,600	138,006	17,594
Health	373,089	363,098	321,999	41,099
Human Services	348,308	347,638	332,973	14,665
<i>Total Expenditures</i>	<u>8,924,477</u>	<u>9,039,709</u>	<u>8,373,391</u>	<u>666,318</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(825,478)</u>	<u>(940,710)</u>	<u>1,002,680</u>	<u>1,943,390</u>
Other Financing Sources (Uses)				
Advances In	0	0	342,301	342,301
Transfers In	0	0	142,665	142,665
Advances Out	0	0	(689,661)	(689,661)
Transfers Out	(1,676,947)	(1,531,619)	(1,528,285)	3,334
<i>Total Other Financing Sources (Uses)</i>	<u>(1,676,947)</u>	<u>(1,531,619)</u>	<u>(1,732,980)</u>	<u>(201,361)</u>
<i>Net Changes in Fund Balance</i>	(2,502,425)	(2,472,329)	(730,300)	1,742,029
<i>Fund Balance Beginning of Year</i>	3,444,901	3,444,901	3,444,901	0
Prior Year Encumbrances Appropriated	<u>129,214</u>	<u>129,214</u>	<u>129,214</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,071,690</u></u>	<u><u>\$1,101,786</u></u>	<u><u>\$2,843,815</u></u>	<u><u>\$1,742,029</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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$50,000	\$50,000	\$55,952	\$5,952
Fines and Forfeitures	65,000	65,000	66,883	1,883
Intergovernmental	3,410,000	3,410,000	3,673,351	263,351
Interest	25,000	25,000	113,914	88,914
<i>Total Revenues</i>	3,550,000	3,550,000	3,910,100	360,100
Expenditures				
Current:				
Public Works	3,728,361	3,967,086	3,431,577	535,509
<i>Net Changes in Fund Balance</i>	(178,361)	(417,086)	478,523	895,609
<i>Fund Balance Beginning of Year</i>	1,927,627	1,927,627	1,927,627	0
Prior Year Encumbrances Appropriated	194,835	194,835	194,835	0
<i>Fund Balance End of Year</i>	<u>\$1,944,101</u>	<u>\$1,705,376</u>	<u>\$2,600,985</u>	<u>\$895,609</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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$205,900	\$205,900	\$230,132	\$24,232
Charges for Services	81,000	81,000	53,053	(27,947)
Intergovernmental	1,627,147	1,627,147	1,328,029	(299,118)
Interest	3	3	66	63
Other	10,050	10,050	28,572	18,522
<i>Total Revenues</i>	1,924,100	1,924,100	1,639,852	(284,248)
Expenditures				
Current:				
Human Services	2,107,790	2,274,991	1,944,130	330,861
<i>Excess of Revenues Under Expenditures</i>	(183,690)	(350,891)	(304,278)	46,613
Other Financing Sources				
Transfers In	215,000	215,000	215,000	0
<i>Net Changes in Fund Balance</i>	31,310	(135,891)	(89,278)	46,613
<i>Fund Balance Beginning of Year</i>	584,591	584,591	584,591	0
Prior Year Encumbrances Appropriated	213,289	213,289	213,289	0
<i>Fund Balance End of Year</i>	<u>\$829,190</u>	<u>\$661,989</u>	<u>\$708,602</u>	<u>\$46,613</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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$477,000	\$477,000	\$460,264	(\$16,736)
Charges for Services	1,286,700	1,286,700	1,296,926	10,226
Intergovernmental	55,000	55,000	79,154	24,154
Other	4,000	4,000	27,560	23,560
<i>Total Revenues</i>	1,822,700	1,822,700	1,863,904	41,204
Expenditures				
Current:				
Human Services	1,994,419	1,991,749	1,873,970	117,779
<i>Excess of Revenues Under Expenditures</i>	(171,719)	(169,049)	(10,066)	158,983
Other Financing Uses				
Transfers Out	(15,000)	(44,000)	(44,000)	0
<i>Net Changes in Fund Balance</i>	(186,719)	(213,049)	(54,066)	158,983
<i>Fund Balance Beginning of Year</i>	227,450	227,450	227,450	0
Prior Year Encumbrances Appropriated	22,770	22,770	22,770	0
<i>Fund Balance End of Year</i>	<u>\$63,501</u>	<u>\$37,171</u>	<u>\$196,154</u>	<u>\$158,983</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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$908,000	\$908,000	\$1,020,463	\$112,463
Intergovernmental	4,584,000	4,432,000	4,515,938	83,938
Other	240,000	392,000	175,975	(216,025)
<i>Total Revenues</i>	5,732,000	5,732,000	5,712,376	(19,624)
Expenditures				
Current:				
Human Services	6,061,083	6,093,269	5,921,719	171,550
<i>Excess of Revenues Under Expenditures</i>	(329,083)	(361,269)	(209,343)	151,926
Other Financing Sources				
Transfers In	207,000	207,000	190,252	(16,748)
<i>Net Changes in Fund Balance</i>	(122,083)	(154,269)	(19,091)	135,178
<i>Fund Balance Beginning of Year</i>	91,931	91,931	91,931	0
Prior Year Encumbrances Appropriated	237,465	237,465	237,465	0
<i>Fund Balance End of Year</i>	<u>\$207,313</u>	<u>\$175,127</u>	<u>\$310,305</u>	<u>\$135,178</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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$1,250,000	\$1,250,000	\$1,270,453	\$20,453
Charges for Services	220,000	220,000	217,276	(2,724)
Other	50,000	50,000	108,733	58,733
<i>Total Revenues</i>	1,520,000	1,520,000	1,596,462	76,462
Expenditures				
Current:				
Public Safety	2,235,947	2,263,393	2,251,656	11,737
<i>Excess of Revenues Under Expenditures</i>	(715,947)	(743,393)	(655,194)	88,199
Other Financing Sources				
Transfers In	515,151	515,151	515,151	0
<i>Net Changes in Fund Balance</i>	(200,796)	(228,242)	(140,043)	88,199
<i>Fund Balance Beginning of Year</i>	198,676	198,676	198,676	0
Prior Year Encumbrances Appropriated	75,174	75,174	75,174	0
<i>Fund Balance End of Year</i>	<u>\$73,054</u>	<u>\$45,608</u>	<u>\$133,807</u>	<u>\$88,199</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Mental Retardation and Developmental Disabilities Fund
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$2,427,010	\$2,427,010	\$2,140,075	(\$286,935)
Intergovernmental	1,240,418	1,232,947	1,742,468	509,521
Other	100,700	119,790	92,088	(27,702)
<i>Total Revenues</i>	3,768,128	3,779,747	3,974,631	194,884
Expenditures				
Current:				
Health	3,760,135	3,850,502	3,612,946	237,556
<i>Excess of Revenues Over (Under) Expenditures</i>	7,993	(70,755)	361,685	432,440
Other Financing Uses				
Transfers Out	(26,506)	(90,000)	(90,000)	0
<i>Net Changes in Fund Balance</i>	(18,513)	(160,755)	271,685	432,440
<i>Fund Balance Beginning of Year</i>	654,530	654,530	654,530	0
Prior Year Encumbrances Appropriated	13,218	13,218	13,218	0
<i>Fund Balance End of Year</i>	<u>\$649,235</u>	<u>\$506,993</u>	<u>\$939,433</u>	<u>\$432,440</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2006

	Business-Type Activities			Governmental Activity- Internal Service Fund
	Sewer	Sanitary Landfill	Total Enterprise Funds	
Assets				
Current Assets				
Equity in Pooled Cash and Cash Equivalents	\$232,710	\$90,374	\$323,084	\$1,556,050
Accounts Receivable	14,179	107,797	121,976	0
Prepaid Items	426	0	426	0
Interfund Receivable	15	0	15	0
<i>Total Current Assets</i>	<u>247,330</u>	<u>198,171</u>	<u>445,501</u>	<u>1,556,050</u>
Noncurrent Assets				
Unamortized Issuance Costs	10,551	62,343	72,894	0
Capital Assets				
Nondepreciable Capital Assets	0	1,273,314	1,273,314	0
Depreciable Capital Assets, Net	1,367,314	776,984	2,144,298	0
<i>Total Noncurrent Assets</i>	<u>1,377,865</u>	<u>2,112,641</u>	<u>3,490,506</u>	<u>0</u>
<i>Total Assets</i>	<u>1,625,195</u>	<u>2,310,812</u>	<u>3,936,007</u>	<u>1,556,050</u>
Liabilities				
Current Liabilities				
Wages Payable	314	0	314	148
Accounts Payable	384	0	384	0
Due to Other Governments	515	0	515	22
Interfund Payable	72,000	0	72,000	0
Claims Payable	0	0	0	234,834
Accrued Interest Payable	2,397	18,037	20,434	0
General Obligation Bonds Payable	50,000	920,000	970,000	0
OPWC Loans Payable	2,479	0	2,479	0
<i>Total Current Liabilities</i>	<u>128,089</u>	<u>938,037</u>	<u>1,066,126</u>	<u>235,004</u>
Long-Term Liabilities				
Interfund Payable	0	175,000	175,000	0
General Obligation Bonds Payable	655,116	3,430,258	4,085,374	0
OPWC Loans Payable	47,099	0	47,099	0
Compensated Absences Payable	744	0	744	0
<i>Total Long-Term Liabilities</i>	<u>702,959</u>	<u>3,605,258</u>	<u>4,308,217</u>	<u>0</u>
<i>Total Liabilities</i>	<u>831,048</u>	<u>4,543,295</u>	<u>5,374,343</u>	<u>235,004</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	692,995	(1,478,175)	(785,180)	0
Unrestricted (Deficit)	101,152	(754,308)	(653,156)	1,321,046
<i>Total Net Assets (Deficit)</i>	<u>\$794,147</u>	<u>(\$2,232,483)</u>	<u>(\$1,438,336)</u>	<u>\$1,321,046</u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2006

	Business-Type Activities		Total Enterprise Funds	Governmental Activity - Internal Service Fund
	Sewer	Sanitary Landfill		
Operating Revenues				
Charges for Services	\$156,816	\$3,322,695	\$3,479,511	\$3,305,204
Rent	0	1,086,642	1,086,642	0
Other	281	46	327	0
<i>Total Operating Revenues</i>	<u>157,097</u>	<u>4,409,383</u>	<u>4,566,480</u>	<u>3,305,204</u>
Operating Expenses				
Personal Services	19,656	54	19,710	7,672
Materials and Supplies	3,664	0	3,664	0
Contractual Services	0	3,387,330	3,387,330	333,621
Claims	0	0	0	2,250,014
Depreciation	44,358	104,651	149,009	0
Other	0	1,857	1,857	0
<i>Total Operating Expenses</i>	<u>67,678</u>	<u>3,493,892</u>	<u>3,561,570</u>	<u>2,591,307</u>
<i>Operating Income</i>	89,419	915,491	1,004,910	713,897
Non-Operating Revenues (Expenses)				
Capital Contributions	20,000	0	20,000	0
Interest Expense	(38,498)	(264,090)	(302,588)	0
<i>Income Before Transfers</i>	70,921	651,401	722,322	713,897
Transfers In	0	1,117	1,117	0
Transfers Out	(69,503)	0	(69,503)	0
<i>Changes in Net Assets</i>	1,418	652,518	653,936	713,897
<i>Net Assets (Deficit) Beginning of Year</i>	<u>792,729</u>	<u>(2,885,001)</u>	<u>(2,092,272)</u>	<u>607,149</u>
<i>Net Assets (Deficit) End of Year</i>	<u><u>\$794,147</u></u>	<u><u>(\$2,232,483)</u></u>	<u><u>(\$1,438,336)</u></u>	<u><u>\$1,321,046</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2006

	Business-Type Activities			Governmental Activity- Internal Service Fund
	Sewer	Sanitary Landfill	Total Enterprise Funds	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$155,919	\$2,349	\$158,268	\$3,305,204
Cash Received from Other Sources	0	1,086,642	1,086,642	0
Cash Payments for Personal Services	(19,080)	(43)	(19,123)	(7,666)
Cash Payments for Materials and Supplies	(3,664)	0	(3,664)	(335,371)
Cash Payments for Contractual Services	(241)	0	(241)	0
Cash Payments for Claims	0	0	0	(2,355,434)
Cash Payments for Other	0	(1,857)	(1,857)	0
<i>Net Cash Provided by Operating Activities</i>	<u>132,934</u>	<u>1,087,091</u>	<u>1,220,025</u>	<u>606,733</u>
Cash Flows from Noncapital Financing Activities				
Advances In	72,000	0	72,000	0
Transfers In	0	1,117	1,117	0
Advances Out	0	(25,000)	(25,000)	0
Transfers Out	(69,503)	0	(69,503)	0
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>2,497</u>	<u>(23,883)</u>	<u>(21,386)</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Cash Received from Capital Grant	20,000	0	20,000	0
Cash Received from OPWC Loan	49,578	0	49,578	0
Acquisition of Capital Assets	(70,458)	0	(70,458)	0
Principal Paid on General Obligation Bonds	(50,000)	(835,000)	(885,000)	0
Interest Paid on General Obligation Bonds	(27,405)	(208,758)	(236,163)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(78,285)</u>	<u>(1,043,758)</u>	<u>(1,122,043)</u>	<u>0</u>
<i>Net Increase in Cash and Cash Equivalents</i>	57,146	19,450	76,596	606,733
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>175,564</u>	<u>70,924</u>	<u>246,488</u>	<u>949,317</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$232,710</u></u>	<u><u>\$90,374</u></u>	<u><u>\$323,084</u></u>	<u><u>\$1,556,050</u></u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities				
Operating Income	\$89,419	\$915,491	\$1,004,910	\$713,897
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities				
Depreciation	44,358	104,651	149,009	0
(Increase) Decrease in Assets				
Accounts Receivable	(882)	66,986	66,104	0
Prepaid Items	(163)	0	(163)	0
Interfund Receivable	(15)	0	(15)	0
Increase (Decrease) in Liabilities				
Wages Payable	9	0	9	5
Accounts Payable	(78)	0	(78)	0
Contracts Payable	0	0	0	(1,750)
Due to Other Governments	76	(37)	39	1
Claims Payable	0	0	0	(105,420)
Compensated Absences Payable	210	0	210	0
<i>Net Cash Provided by Operating Activities</i>	<u><u>\$132,934</u></u>	<u><u>\$1,087,091</u></u>	<u><u>\$1,220,025</u></u>	<u><u>\$606,733</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2006

	Private Purpose Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$786	\$2,956,605
Cash and Cash Equivalents in Segregated Accounts	61,533	366,542
Due from Other Governments	0	3,666,786
Special Assessments Receivable	0	120,208
Property Taxes Receivable	0	29,691,378
<i>Total Assets</i>	62,319	\$36,801,519
Liabilities		
Payroll Taxes Withholding	0	\$177,752
Due to Other Governments	0	35,772,900
Undistributed Assets	0	850,867
<i>Total Liabilities</i>	0	\$36,801,519
Net Assets		
Held in Trust for Other Purposes	\$62,319	

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Change in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2006

Additions	
Donations	\$24,812
Interest	<u>599</u>
<i>Total Additions</i>	25,411
Deductions	
Human Services	<u>22,543</u>
<i>Change in Net Assets</i>	2,868
<i>Net Assets Beginning of Year</i>	<u>59,451</u>
<i>Net Assets End of Year</i>	<u><u>\$62,319</u></u>

See accompanying notes to the basic financial statements

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Note 1 - Reporting Entity

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

Primary Government

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

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

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

Waycraft Workshop, Inc. - Waycraft Workshop, Inc. (Workshop) is a legally separate not-for-profit non-governmental corporation served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Crawford County Board of Mental Retardation and Developmental Disabilities, provides sheltered employment for mentally retarded or handicapped adults in Crawford County. The Crawford County Board of MRDD provides the Workshop with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the retarded and handicapped adults of Crawford County, the Workshop is reflected as a component unit of Crawford County. 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, 2006

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

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

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

The Crawford County Park District is statutorily created as a separate and distinct political subdivision of the State. The probate judge appoints three commissioners who are authorized to contract and sue on behalf of the District. The Commissioners adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits. The Crawford County Park District is a related organization to the County. (See Note 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 MRDD and two other county MRDD boards, and the Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is a joint venture between the Crawford County Board of Mental Health and the Marion County Board of Mental Health. (See Note 23)

The County also participates in the County Commissioners Association 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 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, 2006

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

Crawford County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2006

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

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

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

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

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

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

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

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

Proprietary Funds

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

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

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

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

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Fiduciary Funds

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

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

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

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.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Revenues - Exchange and Nonexchange Transactions

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

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

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

Deferred Revenues

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

Property taxes for which there was an enforceable legal claim at December 31, 2006, but were levied to finance 2007 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.

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.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County 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.

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

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

F. Cash and Investments

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

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

The County's investments included federal agency securities, nonnegotiable certificates of deposit, and STAR Ohio. The County's investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2006.

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 2006 was \$755,843, which includes \$598,423 assigned from other County funds.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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, 2006, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. Restricted Assets

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

J. Unamortized Issuance Costs/Bond Premium/Accounting Loss

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

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

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

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

K. Capital Assets

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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

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

The County's infrastructure consists of roads, bridges, storm and sanitary sewer lines, and water lines. The County reports all infrastructure including that acquired prior to June 30, 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".

M. Compensated Absences

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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

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

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

N. Accrued Liabilities and Long-Term Obligations

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

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

O. Net Assets

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

The County did not have any net assets restricted by enabling legislation at December 31, 2006.

P. Fund Balance Reserves

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Q. Operating Revenues and Expenses

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

R. 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. 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 - Change in Accounting Principles

For 2006, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 47, "Accounting for Termination Benefits". This statement establishes accounting and financial reporting standards for benefits associated with either voluntary or involuntary terminations. The implementation of this statement did not result in any change to the County's financial statements.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Note 4 - Accountability

The following funds had deficit fund balances/net assets as of December 31, 2006.

	Deficit Fund Balances/ Net Assets
Special Revenue Funds	
Community Development Block Grant	\$301,428
Economic Development	185,490
Law Enforcement Overtime Project	930
 Capital Projects Funds	
Sugar Grove Sewer Project	54,335
Westmoor Sewer Construction	160,654
 Enterprise	
Sanitary Landfill	2,232,483

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

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

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

Note 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).

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

3. Encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis).

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

	Net Changes in Fund Balance			
	General	Auto License and Gas Tax	Child Welfare	County Home
GAAP Basis	(\$134,399)	\$818,154	\$186,107	(\$58,504)
Non-Budgeted Cash Activity	(109,448)	174	(2,013)	(7,961)
Net Adjustment for Revenue Accruals	4,356	(13,332)	13,578	27,933
Net Adjustment for Expenditure Accruals	(24,583)	(261,283)	(65,868)	11,329
Prepaid Items	12,292	102	50	(44)
Materials and Supplies Inventory	(1,140)	16,512	0	(3,307)
Advances In	342,301	0	0	0
Advances Out	(689,661)	0	0	0
Encumbrances	(130,018)	(81,804)	(221,132)	(23,512)
Budget Basis	(\$730,300)	\$478,523	(\$89,278)	(\$54,066)

	Net Changes in Fund Balance		
	Job and Family Services	Jail Operation Levy	Mental Retardation and Developmental Disabilities
GAAP Basis	\$222,752	(\$21,313)	\$307,925
Non-Budgeted Cash Activity	3,648	2,586	13,662
Net Adjustment for Revenue Accruals	75,387	(32,406)	(11,281)
Net Adjustment for Expenditure Accruals	(109,586)	(62,271)	42,129
Prepaid Items	(5,186)	(14,334)	7,182
Materials and Supplies Inventory	1,187	16,206	(146)
Encumbrances	(207,293)	(28,511)	(87,786)
Budget Basis	(\$19,091)	(\$140,043)	\$271,685

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, 2006

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
12. Up to 1 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

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

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

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$4,407,143 of the County's bank balance of \$15,260,802 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although the State statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Investments

As of December 31, 2006, the County had the following investments:

	Total	Maturities		
		Less Than 6 Months	6 Months to 1 Year	More Than 1 Year
Federal Home Loan Mortgage Corporation Notes	\$998,380	\$0	\$0	\$998,380
Federal National Mortgage Association Notes	498,590	0	498,590	0
Federal Home Loan Bank Bonds	741,668	0	0	741,668
STAR Ohio	1,796,768	1,796,768	0	0
Total Investments	\$4,035,406	\$1,796,768	\$498,590	\$1,740,048

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

The Federal Home Loan Mortgage Corporation Notes, Federal National Mortgage Association Notes, and Federal Home Loan Bank Bonds carry a rating of Aaa by Moody'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 that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

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

	Fair Value	Percentage of Portfolio
Federal Home Loan Mortgage Corporation Notes	\$998,380	24.74%
Federal National Mortgage Association Notes	498,590	12.36
Federal Home Loan Bank Bonds	741,668	18.38

Note 7 - Receivables

Receivables at December 31, 2006, consisted of accounts (billings for user charged services, including unbilled utility services), accrued interest, sales taxes, grants, entitlements, shared revenues, special assessments, interfund, and property taxes. All amounts due from other governments are considered collectible in full. Delinquent property taxes may be certified and collected as a special assessment, subject to foreclosure for nonpayment. At December 31, 2006, the amount of delinquent special assessments was \$41,640. All receivables are expected to be collected within one year, except interfund receivables, in the amount of \$358,127.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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

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

Fund Type/Fund	Description	Amount
Governmental Activities		
Major Funds		
General Fund	Local Government Revenue Assistance	\$593,343
	Grants and Subsidies	130,906
Total General Fund		724,249
Auto License and Gas Tax	Motor Vehicle License Tax and Gas Tax	1,792,043
Child Welfare	Tangible Tax, Homestead, and Rollback	18,966
	Child Welfare Grant	312,825
Total Child Welfare		331,791
County Home	Tangible Tax, Homestead, and Rollback	49,030
Jail Operation Levy	Housing of Prisoners	32,690
MRDD	Tangible Tax, Homestead, and Rollback	171,606
	MRDD Grants	461,406
Total MRDD		633,072
Total Major Funds		3,562,875
Nonmajor Funds		
Community Development Block Grant	Community Development Grant	552,645
Council on Aging Levy	Tangible Tax, Homestead, and Rollback	29,419
Economic Development	Ohio Department of Development Grant	35,000
Emergency Management Agency	Emergency Management Grants	64,147
Felony Delinquent Care	Felony Delinquent Care Grant	41,721
Law Enforcement Overtime Project	Law Enforcement Overtime Grant	9,142
Mental Health	Tangible Tax, Homestead, and Rollback	34,990
Ohio Childrens Trust	Ohio Childrens Trust Grant	7,500
Solid Waste Management District	Solid Waste Grants	19,900
Victims of Crime	Victims of Crime Grant	23,548
Total Nonmajor Funds		818,012
Total Governmental Activities		\$4,380,887

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Fund Type/Fund	Description	Amount
Agency Funds		
Local Government	Local Government Revenue Assistance	\$642,788
Library Local Government	Library Local Government	914,009
Tangible Tax	Tangible Tax	1,217,935
Undivided Tax	Motor Vehicle License Tax and Gas Tax	892,054
Total Agency Funds		\$3,666,786

Note 8 - Permissive Sales and Use Tax

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

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

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

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2006. 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.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Note 9 - Property Taxes

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2006 represent the collection of 2005 taxes. Real property taxes received in 2006 were levied after October 1, 2005, on the assessed values as of January 1, 2005, 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 2006 represent the collection of 2005 taxes. Public utility real and tangible personal property taxes received in 2006 became a lien on December 31, 2004, were levied after October 1, 2005, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

Tangible personal property tax revenues received in 2006 (other than public utility property) represent the collection of 2006 taxes. Tangible personal property taxes received in 2006 were levied after October 1, 2005, on the value as of December 31, 2005. In prior years, tangible personal property was assessed at 25 percent of true value for capital assets and 23 percent for inventory. The tangible personal property tax is being phased out. The assessment percentage for all property, including inventory, for 2006 is 18.75 percent. This will be reduced to 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

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

Accrued property taxes receivable represents real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2006, and for which there was an enforceable legal claim. The entire receivable has been deferred since current taxes were not levied to finance 2006 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, 2006, was \$8.80 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2006 property tax receipts were based are as follows:

	Amount
Agricultural/Residential and Other Real Estate	\$574,291,450
Public Utility	27,357,020
Tangible Personal	76,449,204
Total Assessed Value	\$678,097,674

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Note 10 - Capital Assets

Capital asset activity for the year ended December 31, 2006, was as follows:

	Balance at December 31, 2005	Additions	Reductions	Balance at December 31, 2006
Primary Government				
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$686,015	\$0	\$0	\$686,015
Land Improvements	1,804,461	236,217	(36,197)	2,004,481
Construction in Progress	4,676,999	149,861	(4,056,909)	769,951
Total Nondepreciable Capital Assets	<u>7,167,475</u>	<u>386,078</u>	<u>(4,093,106)</u>	<u>3,460,447</u>
Depreciable Capital Assets				
Buildings and Building Improvements	24,825,353	4,070,179	0	28,895,532
Improvements Other Than Buildings	10,000	0	0	10,000
Equipment	1,244,156	47,712	0	1,291,868
Vehicles	4,299,294	505,186	(264,368)	4,540,112
Furniture/Fixtures	384,215	0	(123,860)	260,355
Infrastructure	22,327,237	2,125,207	(121,106)	24,331,338
Total Depreciable Capital Assets	<u>53,090,255</u>	<u>6,748,284</u>	<u>(509,334)</u>	<u>59,329,205</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(5,168,834)	(1,043,449)	0	(6,212,283)
Improvements Other Than Buildings	(10,000)	0	0	(10,000)
Equipment	(758,088)	(114,117)	0	(872,205)
Vehicles	(2,850,006)	(367,116)	221,913	(2,995,209)
Furniture/Fixtures	(117,271)	(17,793)	66,059	(69,005)
Infrastructure	(9,935,128)	(1,064,248)	98,044	(10,901,332)
Total Accumulated Depreciation	<u>(18,839,327)</u>	<u>(2,606,723)</u>	<u>386,016</u>	<u>(21,060,034)</u>
Total Depreciable Capital Assets, Net	<u>34,250,928</u>	<u>4,141,561</u>	<u>(123,318)</u>	<u>38,269,171</u>
Governmental Activities Capital Assets, Net	<u>\$41,418,403</u>	<u>\$4,527,639</u>	<u>(\$4,216,424)</u>	<u>\$41,729,618</u>

Crawford County, Ohio
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For the Year Ended December 31, 2006

	Balance at December 31, 2005	Additions	Reductions	Balance at December 31, 2006
Business-Type Activities				
Nondepreciable Capital Assets				
Land	\$175,550	\$0	\$0	\$175,550
Landfill Improvements	1,097,764	0	0	1,097,764
Total Nondepreciable Capital Assets	1,273,314	0	0	1,273,314
Depreciable Capital Assets				
Buildings and Building Improvements	488,225	0	0	488,225
Landfill Cells	8,181,566	0	0	8,181,566
Equipment	2,055,227	0	0	2,055,227
Vehicles	14,200	0	0	14,200
Infrastructure	1,545,417	70,458	0	1,615,875
Total Depreciable Capital Assets	12,284,635	70,458	0	12,355,093
Less Accumulated Depreciation for				
Buildings and Building Improvements	(161,346)	(12,510)	0	(173,856)
Landfill Cells	(7,789,524)	(39,608)	0	(7,829,132)
Equipment	(1,739,723)	(58,228)	0	(1,797,951)
Vehicles	(14,200)	0	0	(14,200)
Infrastructure	(356,993)	(38,663)	0	(395,656)
Total Accumulated Depreciation	(10,061,786)	(149,009)	0	(10,210,795)
Total Depreciable Capital Assets, Net	2,222,849	(78,551)	0	2,144,298
Business-Type Activities Capital Assets, Net	\$3,496,163	(\$78,551)	\$0	\$3,417,612

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$382,415
Judicial	28,423
Public Safety	
Jail Operation	455,036
Other Public Safety	37,276
Public Works	1,384,645
Health	
Mental Retardation and Developmental Disabilities	104,372
Other Health	31,228
Human Services	
Child Welfare	35,416
County Home	43,146
Job and Family Services	101,815
Other Human Services	2,951
Total Depreciation Expense-Governmental Activities	\$2,606,723

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Note 11 - Interfund Receivables/Payables

Interfund balances at December 31, 2006, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Auto License and Gas Tax Fund	\$83,933
Mental Retardation and Developmental Disabilities Fund	6,984
Other Governmental Funds	1,280,573
Sewer Fund	72,000
Sanitary Landfill Fund	175,000
Total General Fund	\$1,618,490
Due to Auto License and Gas Tax Fund from:	
General Fund	\$10
Other Governmental Funds	2,567
Total Auto License and Gas Tax Fund	\$2,577
Due to Job and Family Services Fund from:	
Child Welfare Fund	\$2,495
Other Governmental Funds	46,820
Total Job and Family Services Fund	\$49,315
Due to Jail Operation Levy Fund from:	
County Home Fund	\$60
Job and Family Services Fund	590
Total Jail Operation Levy Fund	\$650
Due to Sewer Fund from:	
Other Governmental Funds	\$15

The balance due to the General Fund included loans made to provide working capital for operations or projects; \$358,127 of the balance is not scheduled to be collected in the subsequent year.

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

Note 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 2006, the County contracted with Midland Service Agency, Inc. for property, general liability, auto liability, and physical damage insurance. Building and personal property liability insurance has a limit of \$44,957,473. The primary general liability limit is \$3,000,000. Primary auto liability insurance has a limit of \$1,000,000. Law enforcement professional liability insurance has a limit of \$1,000,000, subject to a \$2,500 retention. Liability insurance for the county home has a limit of \$1,000,000, health care facility professional liability is \$1,000,000, and umbrella liability coverage has a limit of \$2,000,000.

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

B. Employee Health Benefits

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

All funds of the County participate in the program and make payments to the Health Benefits self-insurance fund based on actuarial estimates of the amounts needed to pay prior- and current-year claims. The liability for unpaid claims costs reported in the fund at December 31, 2006, is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The liability was based on a review of all claims paid after the balance sheet date. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

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

	Beginning of Year <u>Liability</u>	Current Year Claims and Changes in <u>Estimate</u>	Claims <u>Payments</u>	Balance at <u>Year End</u>
2005	\$146,693	\$2,733,411	\$2,539,850	\$340,254
2006	340,254	2,250,014	2,355,434	234,834

C. Workers' Compensation

For 2006, the County participated in the County Commissioners Association Service Corporation (Plan), a workers' compensation insurance purchasing pool. The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, annually the Plan's executive committee calculates the total savings which accrued to the Plan through its formation.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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

Note 13 - Construction Commitments

At December 31, 2006, the County had entered into contracts for the construction or renovation of the following facilities:

	Outstanding Commitment
Courthouse Renovation	\$16,263
Roadwork Development Project	218,875
Westmoor Sewer	14,556

Note 14 - Defined Benefit Retirement Plans

A. Ohio Public Employees Retirement System

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

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

Crawford County, Ohio
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For the Year Ended December 31, 2006

For the year ended December 31, 2006, members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 9 percent of their annual covered salary to fund pension obligations. Members participating in the traditional plan, who were in law enforcement, contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The County's contribution rate for pension benefits for 2006 was 9.2 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 12.43 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2006, 2005, and 2004 was \$1,161,766, \$1,227,677, and \$1,253,522, respectively; 92 percent has been contributed for 2006 and 100 percent has been contributed for 2005 and 2004. The unpaid contribution for 2006, in the amount of \$93,128, is recorded as a liability. Contributions to the member-directed plan for 2006 were \$15,738 made by the County and \$10,334 made by plan members.

B. State Teachers Retirement System

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

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

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

Crawford County, Ohio
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For the year ended December 31, 2006, plan members were required to contribute 10 percent of their annual covered salary and the County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers.

The County's required contribution for pension obligations for the DBP for the years ended December 31, 2006, 2005, and 2004 was \$48,247, \$52,644, and \$63,795, respectively; 100 percent has been contributed for all three years. Contributions for the DCP and CP for the year ended December 31, 2006, were \$3,571 made by the County and \$3,401 made by plan members.

Note 15 - Postemployment Benefits

A. Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2006 employer contribution rate was 13.7 percent of covered payroll (16.93 percent for law enforcement and public safety); 4.5 percent was the portion used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2005, include a rate of return on investments of 6.5 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees), and an additional increase in total payroll of between .5 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase .5 to 6 percent annually for the next nine years and 4 percent annually after nine years.

All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually, not to exceed a 12 percent corridor.

The number of active contributing participants in the traditional and combined plans was 369,214. Actual employer contributions for 2006 which were used to fund postemployment benefits was \$564,490. The actual contribution and the actuarial required contribution amounts are the same. OPERS's net assets available for the payment of benefits at December 31, 2005 (the latest information available), was \$11.1 billion. The actuarial accrued liability and the unfunded actuarial accrued liability were \$31.3 billion and \$20.2 billion, respectively.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

In September 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to increasing health care costs. As an additional component of the HCPP, member and employer contribution rates increased as of January 1, 2006, and January 1, 2007, which will allow additional funds to be allocated to the health care plan.

B. State Teachers Retirement System

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

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. For 2006, the Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount was \$3,986.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund was \$3.5 billion at June 30, 2006. For the fiscal year ended June 30, 2006, net health care costs paid by STRS were \$282,743,000, and STRS had 119,184 eligible benefit recipients.

Note 16 - Other Employee Benefits

A. Health Insurance

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

B. Compensated Absences

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

Crawford County, Ohio
Notes to the Basic Financial Statements
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Note 17 - Long-Term Liabilities

Changes in the County's long-term obligations during 2006 were as follows:

	Balance at December 31, 2005	Additions	Reductions	Balance at December 31, 2006	Amount Due in One Year
Governmental Activities					
General Obligation Bonds					
1999 New Jail Facility 3.15-5.80%					
Serial Bonds	\$990,000	\$0	\$235,000	\$755,000	\$240,000
Term Bonds	1,820,000	0	0	1,820,000	0
Capital Appreciation Bonds	134,407	0	0	134,407	0
Capital Appreciation Accretion	659,699	37,275	0	696,974	0
Total 1999 New Jail Facility Bonds	<u>3,604,106</u>	<u>37,275</u>	<u>235,000</u>	<u>3,406,381</u>	<u>240,000</u>
2002 Various Purpose Bonds 2.25 - 5.25%					
Serial Bonds	1,400,000	0	130,000	1,270,000	135,000
Term Bonds	4,510,000	0	0	4,510,000	0
Premium	111,334	0	4,651	106,683	0
Total 2002 Various Purpose Bonds	<u>6,021,334</u>	<u>0</u>	<u>134,651</u>	<u>5,886,683</u>	<u>135,000</u>
2005 Various Purpose Bonds 3.25 - 5.00%					
Serial Bonds	345,000	0	0	345,000	35,000
Term Bonds	555,000	0	0	555,000	0
Premium	20,939	0	1,102	19,837	0
Total 2005 Various Purpose Bonds	<u>920,939</u>	<u>0</u>	<u>1,102</u>	<u>919,837</u>	<u>35,000</u>
1992 Job and Family Services Building 6.25-6.60%	405,000	0	45,000	360,000	50,000
2005 Administrative Building 5.25% - 6.00%					
Term Bonds	2,000,000	0	0	2,000,000	60,000
Premium	48,250	0	2,539	45,711	0
Total 2005 Administrative Building Bonds	<u>2,048,250</u>	<u>0</u>	<u>2,539</u>	<u>2,045,711</u>	<u>60,000</u>
Total General Obligation Bonds	12,999,629	37,275	418,292	12,618,612	520,000
Compensated Absences	985,692	114,768	98,246	1,002,214	5,508
Total Governmental Activities	<u>\$13,985,321</u>	<u>\$152,043</u>	<u>\$516,538</u>	<u>\$13,620,826</u>	<u>\$525,508</u>

Crawford County, Ohio
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For the Year Ended December 31, 2006

	Balance at December 31, 2005	Additions	Reductions	Balance at December 31, 2006	Amount Due in One Year
Business-Type Activities					
General Obligation Bonds					
1999 Waterline Improvement 3.15-4.80%					
Serial Bonds	\$210,000	\$0	\$50,000	\$160,000	\$50,000
Term Bonds	395,000	0	0	395,000	0
Capital Appreciation Bonds	28,518	0	0	28,518	0
Capital Appreciation Accretion	55,561	14,263	0	69,824	0
Bond Premium	55,756	0	3,982	51,774	0
Total 1999 Waterline Improvement Bonds	744,835	14,263	53,982	705,116	50,000
1999 Landfill Improvements 3.15-4.80%					
Serial Bonds	1,585,000	0	610,000	975,000	635,000
Term Bonds	1,255,000	0	0	1,255,000	0
Capital Appreciation Bonds	91,547	0	0	91,547	0
Capital Appreciation Accretion	178,356	45,787	0	224,143	0
Bond Premium	179,825	0	12,845	166,980	0
Accounting Loss	(209,033)	14,931	0	(194,102)	0
Total 1999 Landfill Improvements Bonds	3,080,695	60,718	622,845	2,518,568	635,000
2002 Various Purpose Bonds 2.25 - 3.95%					
Serial Bonds	925,000	0	225,000	700,000	275,000
Premium	11,167	0	3,722	7,445	0
Total 2002 Various Purpose Bonds	936,167	0	228,722	707,445	275,000
2005 Various Purpose Bonds 3.25% - 5.00%					
Serial Bonds	390,000	0	0	390,000	10,000
Term Bonds	710,000	0	0	710,000	0
Premium	25,592	0	1,347	24,245	0
Total 2005 Various Purpose Bonds	1,125,592	0	1,347	1,124,245	10,000
Total General Obligation Bonds	5,887,289	74,981	906,896	5,055,374	970,000
OPWC Loans Payable	0	49,578	0	49,578	2,479
Compensated Absences	534	210	0	744	0
Total Business-Type Activities	\$5,887,823	\$124,769	\$906,896	\$5,105,696	\$972,479

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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

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

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

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

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

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

The capital appreciation bonds will mature in the years 2010 through 2013. The maturity amount of the bonds is \$1,065,000. For 2006, \$37,275 was accreted for a total bond value of \$831,381.

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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

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

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

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

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

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

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

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

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

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

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 landfill improvements will be paid from the Sanitary Landfill enterprise fund. The bonds issued for renovating and remodeling the courthouse will be paid from the General Fund.

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

Year	Amount
2016	\$100,000

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Notes to the Basic Financial Statements
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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

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 from the General Fund.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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 is to occur 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
2007	\$60,000
2008	65,000
2009	65,000

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

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

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

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

Crawford County, Ohio
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For the Year Ended December 31, 2006

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%

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

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

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

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

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

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

The capital appreciation bonds will mature in the years 2010 through 2013. The maturity amount of the bonds is \$225,000. For 2006, \$14,263 was accreted for a total bond value of \$98,342.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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

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

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

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

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

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

The capital appreciation bonds will mature in the years 2010 through 2013. The maturity amount of the bonds is \$725,000. For 2006, \$45,787 was accreted for a total bond value of \$315,690.

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 \$535,299 and is not included in the computation of invested in capital assets, net of related debt.

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

Crawford County, Ohio

Notes to the Basic Financial Statements

For the Year Ended December 31, 2006

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

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

The County's legal debt margin as of December 31, 2006, was \$5,672,287.

Principal and interest requirements to retire the general obligation debt outstanding at December 31, 2006, were as follows:

Year Ending	Governmental Activities			
	General Obligation Bonds			
	Serial		Term	
	Principal	Interest	Principal	Interest
2007	\$460,000	\$120,753	\$60,000	\$465,370
2008	485,000	101,462	65,000	462,220
2009	505,000	80,648	65,000	458,807
2010	255,000	58,730	70,000	455,395
2011	260,000	46,628	75,000	451,720
2012-2016	765,000	67,947	1,745,000	2,134,611
2017-2021	0	0	3,040,000	1,426,320
2022-2026	0	0	2,435,000	717,284
2027-2031	0	0	1,330,000	216,826
Totals	<u>\$2,730,000</u>	<u>\$476,168</u>	<u>\$8,885,000</u>	<u>\$6,788,553</u>

Year Ending	Capital Appreciation	
	Principal	Interest
2007	\$0	\$0
2008	0	0
2009	0	0
2010	42,402	227,598
2011	35,579	229,421
2012-2016	56,426	473,574
2017-2021	0	0
2022-2026	0	0
2023-2031	0	0
Totals	<u>\$134,407</u>	<u>\$930,593</u>

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Business-Type Activities - Sewer Enterprise Fund				
General Obligation Bonds				
Year Ending	Serial		Term	
	Principal	Interest	Principal	Interest
2007	\$50,000	\$6,643	\$0	\$18,763
2008	55,000	4,593	0	18,763
2009	55,000	2,310	0	18,763
2010	0	0	0	18,763
2011	0	0	0	18,763
2012-2016	0	0	185,000	85,265
2017-2019	0	0	210,000	20,426
Totals	<u>\$160,000</u>	<u>\$13,546</u>	<u>\$395,000</u>	<u>\$199,506</u>

Year Ending	Capital Appreciation		OPWC Loans
	Principal	Interest	Principal
2007	\$0	\$0	\$2,479
2008	0	0	2,479
2009	0	0	2,479
2010	9,422	50,578	2,479
2011	7,384	47,616	2,479
2012-2016	11,712	98,288	12,395
2017-2021	0	0	12,395
2022-2026	0	0	12,393
Totals	<u>\$28,518</u>	<u>\$196,482</u>	<u>\$49,578</u>

Business-Type Activities - Sanitary Landfill Enterprise Fund				
General Obligation Bonds				
Year Ending	Serial		Term	
	Principal	Interest	Principal	Interest
2007	\$920,000	\$80,945	\$0	\$92,613
2008	630,000	44,272	0	92,613
2009	220,000	19,338	0	92,613
2010	45,000	10,525	0	92,613
2011	45,000	8,950	0	92,613
2012-2016	205,000	18,938	640,000	433,500
2017-2021	0	0	1,000,000	186,400
2022-2025	0	0	325,000	39,426
Totals	<u>\$2,065,000</u>	<u>\$182,968</u>	<u>\$1,965,000</u>	<u>\$1,122,391</u>

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Year Ending	Capital Appreciation	
	Principal	Interest
2007	\$0	\$0
2008	0	0
2009	0	0
2010	29,053	155,947
2011	24,167	155,833
2012-2013	38,327	321,673
Totals	\$91,547	\$633,453

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

Note 18 - Conduit Debt

On August 28, 2001, the County issued \$1,400,000 in Health Care Facilities Revenue Bonds on behalf of Community Counseling Services, Inc. The proceeds were used to acquire, construct, install, and equip property. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2006, \$1,202,348 in Health Care Facilities Revenue Bonds was still outstanding.

On September 30, 2003, the County issued \$9,525,000 in Hospital Facilities Revenue Refunding and Improvement Bonds on behalf of Galion Community Hospital. The proceeds were used to acquire, construct, install, and equip property. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2006, \$8,251,666 in Hospital Facilities Revenue Refunding and Improvement Bonds was still outstanding.

On June 17, 2004, the County issued \$360,000 in Health Care Facilities Revenue Bonds on behalf of Waycraft, Inc. The proceeds were used to acquire, construct, equip, renovate, and install a development facility. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2006, \$329,904 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, 2006, \$1,200,000 in Health Care Facilities Revenue Bonds was still outstanding.

On November 7, 2006, the County issued \$5,000,000 in Hospital Facilities Revenue Bonds on behalf of Galion Community Hospital. The proceeds were used to acquire, construct, improve, furnish, and equip hospital facilities. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities on the accompanying financial statements. As of December 31, 2006, \$4,989,167 in Hospital Facilities Revenue Bonds was still outstanding.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Note 19 - Interfund Transfers

During 2006, the following transfers were made:

		Transfers Out					
		General	County Home	Mental Retardation and Developmental Disabilities	Other Governmental	Sewer	Total
Transfers In	General	\$0	\$0	\$0	\$142,665	\$0	\$142,665
	Child Welfare	215,000	0	0	0	0	215,000
	Job and Family Services	190,252	0	0	0	0	190,252
	Jail Operation Levy	515,151	0	0	0	0	515,151
	Other Governmental	606,765	44,000	90,000	91,726	69,503	901,994
	Total Governmental Funds	1,527,168	44,000	90,000	234,391	69,503	1,965,062
	Business-Type Activities						
	Sanitary Landfill	1,117	0	0	0	0	1,117
	Total	<u>\$1,528,285</u>	<u>\$44,000</u>	<u>\$90,000</u>	<u>\$234,391</u>	<u>\$69,503</u>	<u>\$1,966,179</u>

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

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

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

A. Closure and Postclosure Care Costs

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

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

However, in the event of default by Santek Environmental, the County would be contingently liable for closure and postclosure care costs due to the County's responsibility for financial assurance. The liability for closure and postclosure care costs for 2006 was \$2,945,105.

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 2006, the County met the Local Government Financial Test requirements. The lease agreement with Santek Environmental stipulates that the County will continue to meet the annual financial assurance obligations with Ohio EPA.

For financial assurance purposes, Ohio EPA requires closure and postclosure costs to be reported based on the worst-case scenario of when closure will occur. For 2006, these costs were \$4,501,860. The County expects to close the landfill in 2039. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

B. Landfill Lease Agreement

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

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

Note 21 - Waycraft Workshop, Inc.

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

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

Cash and Cash Equivalents - At year end, the carrying amount (book balance) of the Workshop's deposits and cash on hand was \$146,783 and the unadjusted bank balance (before outstanding checks were deducted) was \$150,798, which is covered by federal depository insurance.

Depository	Description	2006	2005
United Bank	Operating and Payroll	\$82,610	\$95,381
First Merit	Maintenance Accounts	58,837	52,204
First Federal Community Bank	Donation Checking	5,336	6,701
		\$146,783	\$154,286

Crawford County, Ohio
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For the Year Ended December 31, 2006

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, 2006, consisted of a mutual fund, government securities, and certificates of deposit, in the amount of \$202,917, reported at fair value. The net unrealized gain for 2006 was \$23,872.

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

Capital Assets - Additions and improvements to property and equipment are recorded at cost when purchased and at fair market value when donated. A summary of the Workshop's capital assets at December 31, 2006, follows:

	Balance at December 31, 2005	Additions	Reductions	Balance at December 31, 2006
Nondepreciable Capital Assets				
Land	\$39,440	\$0	\$0	\$39,440
Depreciable Capital Assets				
Buildings	421,189	21,315	0	442,504
Improvements Other Than Buildings	45,499	0	0	45,499
Vehicles	14,745	0	0	14,745
Trucks	24,875	0	0	24,875
Tools and Equipment	88,353	16,917	0	105,270
Leasehold Improvements	0	450	0	450
Office Equipment	36,394	0	0	36,394
Total Capital Assets	670,495	38,682	0	709,177
Accumulated Depreciation	(135,034)	(23,795)	0	(158,829)
Net Capital Assets	\$535,461	\$14,887	0	\$550,348

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

Long-Term Debt - In 2003, a capital lease was entered into with Citicorp Vendor Finance for the use of a copier located at the River Street building. This lease is now complete.

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 Workshop's facility located at 118 River Street.

	Balance at December 31, 2005	Additions	Reductions	Balance at December 31, 2006	Amount Due in One Year
Capital Lease Payable	\$336	\$0	\$336	\$0	\$0
Mortgage Payable	342,337	0	12,433	329,904	12,968
Total	\$342,673	\$0	\$12,769	\$329,904	\$12,968

Crawford County, Ohio
Notes to the Basic Financial Statements
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The annual requirements to retire the mortgage debt as of December 31, 2006, are as follows:

Year Ending	Mortgage Payable	
	Principal	Interest
2007	\$12,969	\$13,828
2008	13,495	13,302
2009	14,121	12,676
2010	14,735	12,062
2011	15,377	11,420
2012-2016	87,467	46,518
2017-2021	108,280	25,705
2022-2024	63,460	3,565
Totals	\$329,904	\$139,076

Related Party Transaction - The County provides the management and staff personnel, at no charge, to the Workshop. In addition, management services and salaries, land and facilities, utilities, and certain other general and administrative costs are provided by the County to the Workshop. The Workshop's management has estimated the value of this support to be approximately \$79,322 for the year ended December 31, 2006. 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 \$1,674,159.

Note 22 - Related Organization

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

Note 23 - Joint Ventures

A. Northland Homes and Properties, Inc.

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

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

The MRDD Boards also fund the operational costs of the Corporation. For 2006, the Crawford County Board of Mental Retardation and Developmental Disabilities contributed \$112,223 for operational costs.

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

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

Further financial information can be found in the Northland Homes and Properties, Inc.'s financial report as of December 31, 2006. Northland Homes and Properties, Inc. is located at 602-C South Corporate Drive, Fostoria, Ohio 44830.

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

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

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

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

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

Further financial information can be found in the Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board's financial report as of December 31, 2006. The Crawford-Marion Alcohol, Drug Addiction, and Mental Health Services Board is located at 907 North Sandusky Avenue, Bucyrus, Ohio 44820.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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 Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as an insurance purchasing pool.

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

Note 25 - Contingent Liabilities

A. Grants

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

B. Housing Loans

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

C. Litigation

A lawsuit has been filed by the Columbia Gas Transmission Corporation arguing that the Corporation's public utility property tax assessment rate should be 25 percent of true value rather than the 88 percent used by the Tax Commissioner. The Board of Tax Appeals has agreed with the Corporation and the case has been appealed by the Tax Commissioner to the Ohio Supreme Court. The County receives property tax from the Corporation. Should the Corporation prevail in the Supreme Court, the Corporation may be entitled to a refund from the County based on the lower assessment rate beginning from tax year 2001. The amount of the refund is estimated to be approximately \$16,917 per year. A portion of the refund may be recovered from additional State entitlement payments.

Crawford County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Note 26 - Subsequent Event

On May 17, 2007, the County issued \$7,660,000 in general obligation bonds to refund bonds previously issued for constructing, equipping, and furnishing offices for the courthouse, an administration building, the Job and Family Services building, a new jail, and for constructing waterlines.

The refunding bonds have interest rates from 4 to 5 percent and refunded a portion of the 2002 general obligation bonds and a portion of the 1999 general obligation bonds. The refunding bond issue includes serial and term bonds, in the amount of \$5,015,000 and \$2,645,000, respectively. The net proceeds of \$7,604,331 (after payments of \$55,669 in underwriter fees, insurance, and other issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded general obligation bonds.

Crawford County, Ohio

Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Crawford County, Ohio

Nonmajor Debt Service Fund

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

Nonmajor Capital Projects Funds

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

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

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

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

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

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

Joint Paving Project Fund - To account for State Issue II moneys for paving certain township roads.

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

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

Morton Sewer Plant Upgrade Fund - To account for State Issue II moneys for the Morton Sewer Plant upgrade project.

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

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

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

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2006

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,837,229	\$23,656	\$576,770	\$4,437,655
Cash and Cash Equivalents in Segregated Accounts	9,343	0	0	9,343
Accounts Receivable	51,535	0	0	51,535
Sales Taxes Receivable	0	254,008	0	254,008
Due from Other Governments	818,012	0	0	818,012
Special Assessments Receivable	110,718	0	0	110,718
Prepaid Items	8,930	0	0	8,930
Materials and Supplies Inventory	8,855	0	0	8,855
Restricted Assets				
Cash and Cash Equivalents with Escrow Agent	0	0	7,143	7,143
Property Taxes Receivable	771,049	0	0	771,049
<i>Total Assets</i>	<u>\$5,615,671</u>	<u>\$277,664</u>	<u>\$583,913</u>	<u>\$6,477,248</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$24,816	\$0	\$0	\$24,816
Accounts Payable	70,283	0	8,250	78,533
Contracts Payable	255,189	0	1,955	257,144
Due to Other Governments	48,209	0	5,660	53,869
Interfund Payable	741,748	0	588,227	1,329,975
Deferred Revenue	1,675,989	131,937	0	1,807,926
Matured Compensated Absences Payable	2,980	0	0	2,980
Liabilities Payable from Restricted Assets				
Retainage Payable	0	0	7,143	7,143
<i>Total Liabilities</i>	<u>2,819,214</u>	<u>131,937</u>	<u>611,235</u>	<u>3,562,386</u>
Fund Balances				
Reserved for Encumbrances	304,605	0	24,277	328,882
Unreserved, reported in				
Special Revenue Funds	2,491,852	0	0	2,491,852
Debt Service Fund	0	145,727	0	145,727
Capital Projects Funds (Deficit)	0	0	(51,599)	(51,599)
<i>Total Fund Balances (Deficit)</i>	<u>2,796,457</u>	<u>145,727</u>	<u>(27,322)</u>	<u>2,914,862</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$5,615,671</u>	<u>\$277,664</u>	<u>\$583,913</u>	<u>\$6,477,248</u>

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Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006

	Court Computer	Clerk of Courts Title	Community Development Block Grant	Concealed Handgun Expense
Assets				
Equity in Pooled Cash and Cash Equivalents	\$354,906	\$133,026	\$167,122	\$3,706
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	552,645	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	505	1,195	0	0
Materials and Supplies Inventory	0	1,541	0	0
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$355,411</u>	<u>\$135,762</u>	<u>\$719,767</u>	<u>\$3,706</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$0	\$1,530	\$0	\$0
Accounts Payable	0	462	14,089	0
Contracts Payable	0	0	22,900	0
Due to Other Governments	0	2,332	5,775	0
Interfund Payable	0	0	425,786	0
Deferred Revenue	0	0	552,645	0
Matured Compensated Absences Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>4,324</u>	<u>1,021,195</u>	<u>0</u>
Fund Balances				
Reserved for Encumbrances	0	328	106,653	0
Unreserved (Deficit)	<u>355,411</u>	<u>131,110</u>	<u>(408,081)</u>	<u>3,706</u>
<i>Total Fund Balances (Deficit)</i>	<u>355,411</u>	<u>131,438</u>	<u>(301,428)</u>	<u>3,706</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$355,411</u>	<u>\$135,762</u>	<u>\$719,767</u>	<u>\$3,706</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2006

	COPS Fast	Council on Aging Levy	Sheriff Commissary	Child Support Enforcement Agency
Assets				
Equity in Pooled Cash and Cash Equivalents	\$35,098	\$25,610	\$59,748	\$279,834
Cash and Cash Equivalents in Segregated Accounts	0	0	8,537	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	29,419	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	0	2,604
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	361,480	0	0
<i>Total Assets</i>	<u>\$35,098</u>	<u>\$416,509</u>	<u>\$68,285</u>	<u>\$282,438</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$0	\$0	\$0	\$10,326
Accounts Payable	0	0	743	574
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	0	15,221
Interfund Payable	0	0	0	42,715
Deferred Revenue	0	390,087	0	0
Matured Compensated Absences Payable	0	0	0	2,980
<i>Total Liabilities</i>	<u>0</u>	<u>390,087</u>	<u>743</u>	<u>71,816</u>
Fund Balances				
Reserved for Encumbrances	0	0	11,544	100,016
Unreserved (Deficit)	35,098	26,422	55,998	110,606
<i>Total Fund Balances (Deficit)</i>	<u>35,098</u>	<u>26,422</u>	<u>67,542</u>	<u>210,622</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$35,098</u>	<u>\$416,509</u>	<u>\$68,285</u>	<u>\$282,438</u>

Dog and Kennel	Drug Law Enforcement	Ditch Maintenance	Delinquent Real Estate Tax Collection	Economic Development	Enforcement and Education	Emergency Management Agency
\$33,743	\$73,058	\$157,311	\$135,629	\$276,249	\$8,505	\$148,341
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	35,000	0	64,147
0	0	110,718	0	0	0	0
0	0	0	20	0	0	159
203	0	0	1,358	0	0	429
0	0	0	0	0	0	0
<u>\$33,946</u>	<u>\$73,058</u>	<u>\$268,029</u>	<u>\$137,007</u>	<u>\$311,249</u>	<u>\$8,505</u>	<u>\$213,076</u>
\$2,004	\$0	\$0	\$1,711	\$0	\$0	\$1,252
316	0	0	825	0	0	3,871
0	0	0	0	207,864	0	0
1,533	0	0	2,611	0	0	2,012
2,668	0	0	0	253,875	0	2,884
0	0	110,718	0	35,000	0	64,147
0	0	0	0	0	0	0
<u>6,521</u>	<u>0</u>	<u>110,718</u>	<u>5,147</u>	<u>496,739</u>	<u>0</u>	<u>74,166</u>
1,501	17,461	0	325	0	0	956
<u>25,924</u>	<u>55,597</u>	<u>157,311</u>	<u>131,535</u>	<u>(185,490)</u>	<u>8,505</u>	<u>137,954</u>
<u>27,425</u>	<u>73,058</u>	<u>157,311</u>	<u>131,860</u>	<u>(185,490)</u>	<u>8,505</u>	<u>138,910</u>
<u>\$33,946</u>	<u>\$73,058</u>	<u>\$268,029</u>	<u>\$137,007</u>	<u>\$311,249</u>	<u>\$8,505</u>	<u>\$213,076</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2006

	Felony Delinquent Care	Help America Vote Act	Indigent Driver Alcohol Treatment	Indigent Guardianship
Assets				
Equity in Pooled Cash and Cash Equivalents	\$221,920	\$3	\$84,308	\$43,355
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	41,721	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	14	0	0	0
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$263,655</u>	<u>\$3</u>	<u>\$84,308</u>	<u>\$43,355</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$487	\$0	\$0	\$0
Accounts Payable	3,664	0	10,546	5,410
Contracts Payable	0	0	0	0
Due to Other Governments	1,840	0	0	0
Interfund Payable	13,627	0	0	0
Deferred Revenue	19,270	0	0	0
Matured Compensated Absences Payable	0	0	0	0
<i>Total Liabilities</i>	<u>38,888</u>	<u>0</u>	<u>10,546</u>	<u>5,410</u>
Fund Balances				
Reserved for Encumbrances	4,379	0	0	4,004
Unreserved (Deficit)	220,388	3	73,762	33,941
<i>Total Fund Balances (Deficit)</i>	<u>224,767</u>	<u>3</u>	<u>73,762</u>	<u>37,945</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$263,655</u>	<u>\$3</u>	<u>\$84,308</u>	<u>\$43,355</u>

Law Enforcement Block Grant	Law Enforcement Overtime Project	Law Enforcement Trust	Library and Legal Research	Municipal Court Probation Officer	Mental Health	Ohio Childrens Trust
\$600	\$516	\$0	\$24,331	\$75,381	\$26,963	\$7,504
0	0	806	0	0	0	0
0	0	0	0	0	0	0
0	9,142	0	0	0	34,990	7,500
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	409,569	0
<u>\$600</u>	<u>\$9,658</u>	<u>\$806</u>	<u>\$24,331</u>	<u>\$75,381</u>	<u>\$471,522</u>	<u>\$15,004</u>
\$0	\$1,020	\$0	\$0	\$564	\$0	\$0
0	0	0	397	303	0	0
0	0	0	0	0	0	0
0	426	0	0	863	0	1,988
0	0	0	0	0	0	0
0	9,142	0	0	0	443,716	7,500
0	0	0	0	0	0	0
<u>0</u>	<u>10,588</u>	<u>0</u>	<u>397</u>	<u>1,730</u>	<u>443,716</u>	<u>9,488</u>
0	0	0	3	0	0	0
<u>600</u>	<u>(930)</u>	<u>806</u>	<u>23,931</u>	<u>73,651</u>	<u>27,806</u>	<u>5,516</u>
<u>600</u>	<u>(930)</u>	<u>806</u>	<u>23,934</u>	<u>73,651</u>	<u>27,806</u>	<u>5,516</u>
<u>\$600</u>	<u>\$9,658</u>	<u>\$806</u>	<u>\$24,331</u>	<u>\$75,381</u>	<u>\$471,522</u>	<u>\$15,004</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2006

	Probate Court	Prepayment Interest	Real Estate Assessment	Recorder Equipment
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,809	\$47,320	\$708,414	\$22,426
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
Special Assessments Receivable	0	0	0	0
Prepaid Items	0	0	3,652	0
Materials and Supplies Inventory	0	596	3,354	0
Property Taxes Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$4,809</u>	<u>\$47,916</u>	<u>\$715,420</u>	<u>\$22,426</u>
Liabilities and Fund Balances				
Liabilities				
Wages Payable	\$0	\$81	\$2,298	\$0
Accounts Payable	0	0	980	0
Contracts Payable	0	0	21,774	2,651
Due to Other Governments	0	151	4,259	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>232</u>	<u>29,311</u>	<u>2,651</u>
Fund Balances				
Reserved for Encumbrances	0	0	46,657	7,800
Unreserved (Deficit)	4,809	47,684	639,452	11,975
<i>Total Fund Balances (Deficit)</i>	<u>4,809</u>	<u>47,684</u>	<u>686,109</u>	<u>19,775</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$4,809</u>	<u>\$47,916</u>	<u>\$715,420</u>	<u>\$22,426</u>

Revolving Loan	Sanction Costs	Special Projects	Special Projects- Common Pleas	Solid Waste Management District	Tax Incentive Review
\$200,874	\$59,028	\$110,947	\$46,619	\$200,134	\$52,420
0	0	0	0	0	0
0	0	0	0	51,535	0
0	0	0	0	19,900	0
0	0	0	0	0	0
0	0	100	0	681	0
0	160	0	0	1,214	0
0	0	0	0	0	0
<u>\$200,874</u>	<u>\$59,188</u>	<u>\$111,047</u>	<u>\$46,619</u>	<u>\$273,464</u>	<u>\$52,420</u>
\$0	\$191	\$0	\$0	\$2,542	\$0
0	0	0	0	28,103	0
0	0	0	0	0	0
0	303	0	0	4,407	3,250
0	0	0	0	193	0
0	0	0	0	23,368	0
0	0	0	0	0	0
<u>0</u>	<u>494</u>	<u>0</u>	<u>0</u>	<u>58,613</u>	<u>3,250</u>
0	0	0	0	2,978	0
<u>200,874</u>	<u>58,694</u>	<u>111,047</u>	<u>46,619</u>	<u>211,873</u>	<u>49,170</u>
<u>200,874</u>	<u>58,694</u>	<u>111,047</u>	<u>46,619</u>	<u>214,851</u>	<u>49,170</u>
<u>\$200,874</u>	<u>\$59,188</u>	<u>\$111,047</u>	<u>\$46,619</u>	<u>\$273,464</u>	<u>\$52,420</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2006

	Victims of Crime	Total
Assets		
Equity in Pooled Cash and Cash Equivalents	\$7,471	\$3,837,229
Cash and Cash Equivalents in Segregated Accounts	0	9,343
Accounts Receivable	0	51,535
Due from Other Governments	23,548	818,012
Special Assessments Receivable	0	110,718
Prepaid Items	0	8,930
Materials and Supplies Inventory	0	8,855
Property Taxes Receivable	0	771,049
	\$31,019	\$5,615,671
Liabilities and Fund Balances		
Liabilities		
Wages Payable	\$810	\$24,816
Accounts Payable	0	70,283
Contracts Payable	0	255,189
Due to Other Governments	1,238	48,209
Interfund Payable	0	741,748
Deferred Revenue	20,396	1,675,989
Matured Compensated Absences Payable	0	2,980
	22,444	2,819,214
Fund Balances		
Reserved for Encumbrances	0	304,605
Unreserved (Deficit)	8,575	2,491,852
	8,575	2,796,457
<i>Total Fund Balances (Deficit)</i>	8,575	2,796,457
<i>Total Liabilities and Fund Balances</i>	\$31,019	\$5,615,671

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2006

	Courthouse Renovation	Engineer Office Building	Fairview Manor	Hord Joint Ditch
Assets				
Equity in Pooled Cash and Cash Equivalents	\$16,270	\$50	\$45,173	\$24,121
Restricted Assets				
Cash and Cash Equivalents with Escrow Agent	7,143	0	0	0
<i>Total Assets</i>	<u>\$23,413</u>	<u>\$50</u>	<u>\$45,173</u>	<u>\$24,121</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	0	0
Interfund Payable	0	0	0	0
Liabilities Payable from Restricted Assets				
Retainage Payable	7,143	0	0	0
<i>Total Liabilities</i>	<u>7,143</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Reserved for Encumbrances	9,120	0	0	0
Unreserved (Deficit)	7,150	50	45,173	24,121
<i>Total Fund Balances (Deficit)</i>	<u>16,270</u>	<u>50</u>	<u>45,173</u>	<u>24,121</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$23,413</u>	<u>\$50</u>	<u>\$45,173</u>	<u>\$24,121</u>

(continued)

Crawford County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds (continued)
December 31, 2006

	Job and Family Services Addition	Mental Retardation and Developmental Disabilities	Northeast Water Project
Assets			
Equity in Pooled Cash and Cash Equivalents	\$15,552	\$93,811	\$6,600
Restricted Assets			
Cash and Cash Equivalents with Escrow Agent	0	0	0
<i>Total Assets</i>	<u>\$15,552</u>	<u>\$93,811</u>	<u>\$6,600</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$0	\$8,250	\$0
Contracts Payable	0	0	0
Due to Other Governments	0	0	5,660
Interfund Payable	0	0	0
Liabilities Payable from Restricted Assets			
Retainage Payable	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>8,250</u>	<u>5,660</u>
Fund Balances			
Reserved for Encumbrances	0	0	600
Unreserved (Deficit)	15,552	85,561	340
<i>Total Fund Balances (Deficit)</i>	<u>15,552</u>	<u>85,561</u>	<u>940</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$15,552</u>	<u>\$93,811</u>	<u>\$6,600</u>

<u>Sugar Grove Sewer Project</u>	<u>Westmoor Sewer Construction</u>	<u>Total</u>
\$352,720	\$22,473	\$576,770
<u>0</u>	<u>0</u>	<u>7,143</u>
<u>\$352,720</u>	<u>\$22,473</u>	<u>\$583,913</u>
\$0	\$0	\$8,250
1,955	0	1,955
0	0	5,660
405,100	183,127	588,227
<u>0</u>	<u>0</u>	<u>7,143</u>
<u>407,055</u>	<u>183,127</u>	<u>611,235</u>
0	14,557	24,277
<u>(54,335)</u>	<u>(175,211)</u>	<u>(51,599)</u>
<u>(54,335)</u>	<u>(160,654)</u>	<u>(27,322)</u>
<u>\$352,720</u>	<u>\$22,473</u>	<u>\$583,913</u>

Crawford County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2006

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$783,755	\$0	\$0	\$783,755
Sales Taxes	0	358,300	0	358,300
Special Assessments	141,997	0	0	141,997
Charges for Services	1,871,982	0	0	1,871,982
Licenses and Permits	114,600	0	0	114,600
Fines and Forfeitures	44,890	0	0	44,890
Intergovernmental	1,675,124	0	459,999	2,135,123
Interest	44,844	0	41	44,885
Rent	0	180,502	0	180,502
Other	241,566	0	1,400	242,966
<i>Total Revenues</i>	<u>4,918,758</u>	<u>538,802</u>	<u>461,440</u>	<u>5,919,000</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	877,510	0	0	877,510
Judicial	190,248	0	0	190,248
Public Safety	686,214	0	0	686,214
Public Works	419,261	0	6,798	426,059
Health	809,606	0	0	809,606
Human Services	1,543,824	0	0	1,543,824
Economic Development	325,602	0	0	325,602
Capital Outlay	0	0	180,888	180,888
Intergovernmental	492,990	0	0	492,990
Debt Service:				
Principal Retirement	0	410,000	0	410,000
Interest and Fiscal Charges	0	604,946	0	604,946
<i>Total Expenditures</i>	<u>5,345,255</u>	<u>1,014,946</u>	<u>187,686</u>	<u>6,547,887</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(426,497)</u>	<u>(476,144)</u>	<u>273,754</u>	<u>(628,887)</u>
Other Financing Sources (Uses)				
Transfers In	210,643	472,248	219,103	901,994
Transfers Out	0	0	(234,391)	(234,391)
<i>Total Other Financing Sources (Uses)</i>	<u>210,643</u>	<u>472,248</u>	<u>(15,288)</u>	<u>667,603</u>
<i>Net Changes in Fund Balances</i>	(215,854)	(3,896)	258,466	38,716
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>3,012,311</u>	<u>149,623</u>	<u>(285,788)</u>	<u>2,876,146</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$2,796,457</u></u>	<u><u>\$145,727</u></u>	<u><u>(\$27,322)</u></u>	<u><u>\$2,914,862</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, 2006

	Court Computer	Clerk of Courts Title	Community Development Block Grant	Concealed Handgun Expense
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	98,113	134,743	0	0
Licenses and Permits	0	0	0	1,875
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	180,828	0
Interest	0	0	915	0
Other	0	1,468	24,710	0
<i>Total Revenues</i>	<u>98,113</u>	<u>136,211</u>	<u>206,453</u>	<u>1,875</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	155,169	0	0
Judicial	40,586	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	340,677	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
Intergovernmental	0	0	0	0
<i>Total Expenditures</i>	<u>40,586</u>	<u>155,169</u>	<u>340,677</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	57,527	(18,958)	(134,224)	1,875
Other Financing Sources				
Transfers In	0	0	0	0
<i>Net Changes in Fund Balances</i>	57,527	(18,958)	(134,224)	1,875
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>297,884</u>	<u>150,396</u>	<u>(167,204)</u>	<u>1,831</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$355,411</u></u>	<u><u>\$131,438</u></u>	<u><u>(\$301,428)</u></u>	<u><u>\$3,706</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, 2006

	COPS Fast	Council on Aging Levy	Sheriff Commissary	Child Support Enforcement Agency
Revenues				
Property Taxes	\$0	\$365,493	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	224,564	148,986
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	60,806	0	819,962
Interest	0	0	0	0
Other	0	0	0	119,759
<i>Total Revenues</i>	<u>0</u>	<u>426,299</u>	<u>224,564</u>	<u>1,088,707</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	219,290	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	427,660	0	1,116,164
Economic Development	0	0	0	0
Intergovernmental	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>427,660</u>	<u>219,290</u>	<u>1,116,164</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(1,361)	5,274	(27,457)
Other Financing Sources				
Transfers In	0	0	0	85,000
<i>Net Changes in Fund Balances</i>	0	(1,361)	5,274	57,543
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>35,098</u>	<u>27,783</u>	<u>62,268</u>	<u>153,079</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$35,098</u></u>	<u><u>\$26,422</u></u>	<u><u>\$67,542</u></u>	<u><u>\$210,622</u></u>

<u>Dog and Kennel</u>	<u>Drug Law Enforcement</u>	<u>Ditch Maintenance</u>	<u>Delinquent Real Estate Tax Collection</u>	<u>Economic Development</u>	<u>Enforcement and Education</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	141,997	0	0	0
0	0	0	116,567	11,084	0
112,725	0	0	0	0	0
1,461	19,902	0	0	0	1,304
0	0	0	0	50,000	0
0	0	0	0	393	0
861	0	0	1,278	0	0
<u>115,047</u>	<u>19,902</u>	<u>141,997</u>	<u>117,845</u>	<u>61,477</u>	<u>1,304</u>
0	0	0	106,675	0	0
0	12,963	0	0	0	4382
0	0	0	0	0	0
0	0	78,584	0	0	0
115,110	0	4,022	0	0	0
0	0	0	0	0	0
0	0	0	0	258,489	0
0	0	0	0	0	0
<u>115,110</u>	<u>12,963</u>	<u>82,606</u>	<u>106,675</u>	<u>258,489</u>	<u>4,382</u>
(63)	6,939	59,391	11,170	(197,012)	(3,078)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(63)	6,939	59,391	11,170	(197,012)	(3,078)
<u>27,488</u>	<u>66,119</u>	<u>97,920</u>	<u>120,690</u>	<u>11,522</u>	<u>11,583</u>
<u>\$27,425</u>	<u>\$73,058</u>	<u>\$157,311</u>	<u>\$131,860</u>	<u>(\$185,490)</u>	<u>\$8,505</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, 2006

	Emergency Management Agency	Felony Delinquent Care	Help America Vote Act	Indigent Driver Alcohol Treatment
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	9,578	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	17,566
Intergovernmental	122,943	170,363	13,831	0
Interest	0	0	0	0
Other	12,436	816	2	0
<i>Total Revenues</i>	<u>144,957</u>	<u>171,179</u>	<u>13,833</u>	<u>17,566</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	27,091	0
Judicial	0	0	0	25,077
Public Safety	227,725	166,258	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
Intergovernmental	0	0	0	0
<i>Total Expenditures</i>	<u>227,725</u>	<u>166,258</u>	<u>27,091</u>	<u>25,077</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(82,768)	4,921	(13,258)	(7,511)
Other Financing Sources				
Transfers In	75,000	0	0	0
<i>Net Changes in Fund Balances</i>	(7,768)	4,921	(13,258)	(7,511)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>146,678</u>	<u>219,846</u>	<u>13,261</u>	<u>81,273</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$138,910</u></u>	<u><u>\$224,767</u></u>	<u><u>\$3</u></u>	<u><u>\$73,762</u></u>

Indigent Guardianship	Law Enforcement Block Grant	Law Enforcement Overtime Project	Law Enforcement Trust	Library and Legal Research	Municipal Court Probation Officer	Mental Health
\$0	\$0	\$0	\$0	\$0	\$0	\$418,262
0	0	0	0	0	0	0
8,408	0	0	0	4,152	69,227	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	20,076	0	0	0	73,274
0	0	0	4	0	0	0
0	0	183	0	0	509	0
<u>8,408</u>	<u>0</u>	<u>20,259</u>	<u>4</u>	<u>4,152</u>	<u>69,736</u>	<u>491,536</u>
0	0	0	0	0	0	0
28,389	0	0	0	4,701	58,295	0
0	0	18,696	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	492,990
<u>28,389</u>	<u>0</u>	<u>18,696</u>	<u>0</u>	<u>4,701</u>	<u>58,295</u>	<u>492,990</u>
(19,981)	0	1,563	4	(549)	11,441	(1,454)
<u>38,948</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18,967	0	1,563	4	(549)	11,441	(1,454)
<u>18,978</u>	<u>600</u>	<u>(2,493)</u>	<u>802</u>	<u>24,483</u>	<u>62,210</u>	<u>29,260</u>
<u>\$37,945</u>	<u>\$600</u>	<u>(\$930)</u>	<u>\$806</u>	<u>\$23,934</u>	<u>\$73,651</u>	<u>\$27,806</u>

(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, 2006

	Ohio Childrens Trust	Probate Court	Prepayment Interest
Revenues			
Property Taxes	\$0	\$0	\$0
Special Assessments	0	0	0
Charges for Services	0	281	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	15,000	0	0
Interest	0	0	32,751
Other	0	0	65
<i>Total Revenues</i>	<u>15,000</u>	<u>281</u>	<u>32,816</u>
Expenditures			
Current:			
General Government			
Legislative and Executive	0	0	13,377
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	10,507	0	0
Human Services	0	0	0
Economic Development	0	0	0
Intergovernmental	0	0	0
<i>Total Expenditures</i>	<u>10,507</u>	<u>0</u>	<u>13,377</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	4,493	281	19,439
Other Financing Sources			
Transfers In	0	0	0
<i>Net Changes in Fund Balances</i>	4,493	281	19,439
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>1,023</u>	<u>4,528</u>	<u>28,245</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$5,516</u></u>	<u><u>\$4,809</u></u>	<u><u>\$47,684</u></u>

<u>Real Estate Assessment</u>	<u>Recorder Equipment</u>	<u>Revolving Loan</u>	<u>Sanction Costs</u>	<u>Special Projects</u>	<u>Special Projects-Common Pleas</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
375,697	33,400	100	22,116	56,475	23,054
0	0	0	0	0	0
0	0	0	4,657	0	0
0	0	0	0	0	0
0	0	9,348	0	0	0
7,427	0	0	162	193	0
<u>383,124</u>	<u>33,400</u>	<u>9,448</u>	<u>26,935</u>	<u>56,668</u>	<u>23,054</u>
530,253	32,845	0	0	0	0
0	0	0	12,735	3,120	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	67,113	0	0	0
0	0	0	0	0	0
<u>530,253</u>	<u>32,845</u>	<u>67,113</u>	<u>12,735</u>	<u>3,120</u>	<u>0</u>
(147,129)	555	(57,665)	14,200	53,548	23,054
0	0	0	0	0	0
(147,129)	555	(57,665)	14,200	53,548	23,054
<u>833,238</u>	<u>19,220</u>	<u>258,539</u>	<u>44,494</u>	<u>57,499</u>	<u>23,565</u>
<u>\$686,109</u>	<u>\$19,775</u>	<u>\$200,874</u>	<u>\$58,694</u>	<u>\$111,047</u>	<u>\$46,619</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, 2006

	Solid Waste Management District	Tax Incentive Review	Victims of Crime	Total
Revenues				
Property Taxes	\$0	\$0	\$0	\$783,755
Special Assessments	0	0	0	141,997
Charges for Services	514,237	21,200	0	1,871,982
Licenses and Permits	0	0	0	114,600
Fines and Forfeitures	0	0	0	44,890
Intergovernmental	103,412	0	44,629	1,675,124
Interest	1,433	0	0	44,844
Other	71,077	0	620	241,566
<i>Total Revenues</i>	<u>690,159</u>	<u>21,200</u>	<u>45,249</u>	<u>4,918,758</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	12,100	0	877,510
Judicial	0	0	0	190,248
Public Safety	0	0	54,245	686,214
Public Works	0	0	0	419,261
Health	679,967	0	0	809,606
Human Services	0	0	0	1,543,824
Economic Development	0	0	0	325,602
Intergovernmental	0	0	0	492,990
<i>Total Expenditures</i>	<u>679,967</u>	<u>12,100</u>	<u>54,245</u>	<u>5,345,255</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	10,192	9,100	(8,996)	(426,497)
Other Financing Sources				
Transfers In	0	0	11,695	210,643
<i>Net Changes in Fund Balances</i>	10,192	9,100	2,699	(215,854)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>204,659</u>	<u>40,070</u>	<u>5,876</u>	<u>3,012,311</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$214,851</u></u>	<u><u>\$49,170</u></u>	<u><u>\$8,575</u></u>	<u><u>\$2,796,457</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, 2006

	Courthouse Renovation	Engineer Office Building	Fairview Manor	Hord Joint Ditch
Revenues				
Intergovernmental	\$0	\$0	\$0	\$0
Interest	41	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>41</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Current:				
Public Works	0	0	0	0
Capital Outlay	2,641	0	33,394	0
<i>Total Expenditures</i>	<u>2,641</u>	<u>0</u>	<u>33,394</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,600)</u>	<u>0</u>	<u>(33,394)</u>	<u>0</u>
Other Financing Sources (Uses)				
Transfers In	0	0	44,000	0
Transfers Out	(91,728)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(91,728)</u>	<u>0</u>	<u>44,000</u>	<u>0</u>
<i>Net Changes in Fund Balances</i>	(94,328)	0	10,606	0
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>110,598</u>	<u>50</u>	<u>34,567</u>	<u>24,121</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$16,270</u></u>	<u><u>\$50</u></u>	<u><u>\$45,173</u></u>	<u><u>\$24,121</u></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, 2006

	Job and Family Services Addition	Joint Paving Project	Municipal Court Construction	Mental Retardation and Developmental Disabilities
Revenues				
Intergovernmental	\$0	\$108,799	\$0	\$0
Interest	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>108,799</u>	<u>0</u>	<u>0</u>
Expenditures				
Current:				
Public Works	0	6,798	0	0
Capital Outlay	0	0	0	18,501
<i>Total Expenditures</i>	<u>0</u>	<u>6,798</u>	<u>0</u>	<u>18,501</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>102,001</u>	<u>0</u>	<u>(18,501)</u>
Other Financing Sources (Uses)				
Transfers In	0	0	0	90,000
Transfers Out	0	0	(142,663)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(142,663)</u>	<u>90,000</u>
<i>Net Changes in Fund Balances</i>	0	102,001	(142,663)	71,499
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>15,552</u>	<u>(102,001)</u>	<u>142,663</u>	<u>14,062</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$15,552</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$85,561</u></u>

Morton Sewer Plant Upgrade	Northeast Water Project	Sugar Grove Sewer Project	Westmoor Sewer Construction	Total
\$0	\$0	\$351,200	\$0	\$459,999
0	0	0	0	41
0	1,400	0	0	1,400
0	1,400	351,200	0	461,440
0	0	0	0	6,798
0	5,660	105,592	15,100	180,888
0	5,660	105,592	15,100	187,686
0	(4,260)	245,608	(15,100)	273,754
69,503	500	0	15,100	219,103
0	0	0	0	(234,391)
69,503	500	0	15,100	(15,288)
69,503	(3,760)	245,608	0	258,466
(69,503)	4,700	(299,943)	(160,654)	(285,788)
\$0	\$940	(\$54,335)	(\$160,654)	(\$27,322)

Crawford County, Ohio

Combining Statements - Nonmajor Fiduciary Funds

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

Private Purpose Trust Funds

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

Probate Trust Fund - To account for the custodial savings accounts held in trust for burial costs for indigent individuals. For 2006, this fund was not budgeted.

Agency Funds

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

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

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

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

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

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

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

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

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

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

Park District
Law Enforcement
Ohio Elections Commission
Regional Planning Commission

Crawford County, Ohio
Combining Statement of Fiduciary Net Assets
Private Purpose Trust Funds
December 31, 2006

	<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>8,005</u>	<u>53,528</u>	<u>61,533</u>
<i>Total Assets</i>	<u><u>\$8,791</u></u>	<u><u>\$53,528</u></u>	<u><u>\$62,319</u></u>
Net Assets			
Held in Trust for Other Purposes	<u><u>\$8,791</u></u>	<u><u>\$53,528</u></u>	<u><u>\$62,319</u></u>

Crawford County, Ohio
Combining Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2006

	County Home Resident Trust	Probate Trust	Total
Additions			
Donations	\$24,812	\$0	\$24,812
Interest	0	599	599
<i>Total Additions</i>	24,812	599	25,411
Deductions			
Human Services	22,543	0	22,543
<i>Net Changes in Net Assets</i>	2,269	599	2,868
<i>Net Assets Beginning of Year</i>	6,522	52,929	59,451
<i>Net Assets Ending of Year</i>	<u>\$8,791</u>	<u>\$53,528</u>	<u>\$62,319</u>

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2006

	Balance at December 31, 2005	Additions	Reductions	Balance at December 31, 2006
County Court Fund				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$370,223	\$3,978,901	\$4,016,176	\$332,948
Liabilities				
Undistributed Assets	\$370,223	\$3,978,901	\$4,016,176	\$332,948
MRDD Cluster Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$86,473	\$0	\$0	\$86,473
Liabilities				
Undistributed Assets	\$86,473	\$0	\$0	\$86,473
County Health Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$287,429	\$997,155	\$1,018,335	\$266,249
Liabilities				
Undistributed Assets	\$287,429	\$997,155	\$1,018,335	\$266,249
Domestic Shelter Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,028	\$11,337	\$11,575	\$6,790
Liabilities				
Undistributed Assets	\$7,028	\$11,337	\$11,575	\$6,790

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2006

	Balance at December 31, 2005	Additions	Reductions	Balance at December 31, 2006
<i>Estate Tax Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$459,700	\$1,104,019	\$1,241,765	\$321,954
Liabilities				
Due to Other Governments	\$459,700	\$1,104,019	\$1,241,765	\$321,954
<i>Housing Trust Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$40,336	\$228,747	\$216,229	\$52,854
Liabilities				
Due to Other Governments	\$40,336	\$228,747	\$216,229	\$52,854
<i>Indigent Application Fee</i>				
Assets				
Equity in Pooled Cash and and Cash Equivalents	\$108	\$888	\$892	\$104
Liabilities				
Due to Other Governments	\$60	\$0	\$20	\$40
Undistributed Assets	48	888	872	64
<i>Total Liabilities</i>	\$108	\$888	\$892	\$104
<i>Law Library Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,355	\$126,691	\$127,100	\$8,946
Liabilities				
Due to Other Governments	\$9,355	\$126,691	\$127,100	\$8,946
<i>Special Emergency Planning Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$36,759	\$14,397	\$11,076	\$40,080
Liabilities				
Due to Other Governments	\$36,759	\$14,397	\$11,076	\$40,080

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2006

	Balance at December 31, 2005	Additions	Reductions	Balance at December 31, 2006
<i>Sheriff Civil Fund</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$56,998	\$2,196,982	\$2,220,386	\$33,594
Liabilities				
Undistributed Assets	\$56,998	\$2,196,982	\$2,220,386	\$33,594
<i>Soil and Water Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$80,184	\$210,239	\$206,876	\$83,547
Liabilities				
Undistributed Assets	\$80,184	\$210,239	\$206,876	\$83,547
<i>Park District Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,975	\$323,413	\$324,263	\$8,125
Liabilities				
Undistributed Assets	\$8,975	\$323,413	\$324,263	\$8,125
<i>Law Enforcement Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,062	\$0	\$0	\$2,062
Liabilities				
Undistributed Assets	\$2,062	\$0	\$0	\$2,062
<i>Local Government Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,472,261	\$2,472,261	\$0
Due from Other Governments	638,891	642,788	638,891	642,788
Total Assets	\$638,891	\$3,115,049	\$3,111,152	\$642,788
Liabilities				
Due to Other Governments	\$638,891	\$3,115,049	\$3,111,152	\$642,788

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2006

	Balance at December 31, 2005	Additions	Reductions	Balance at December 31, 2006
<i>Library Local Government Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,828,017	\$1,828,017	\$0
Due from Other Governments	775,560	914,009	775,560	914,009
Total Assets	775,560	2,742,026	2,603,577	914,009
Liabilities				
Due to Other Governments	775,560	2,742,026	2,603,577	914,009
<i>Ohio Elections Commission Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,710	\$240	\$2,870	\$80
Liabilities				
Due to Other Governments	\$2,710	\$240	\$2,870	\$80
<i>Payroll Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$167,580	\$15,145,014	\$15,134,842	\$177,752
Liabilities				
Payroll Taxes Withholding	\$167,580	\$15,145,014	\$15,134,842	\$177,752
<i>Tangible Tax Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$275,335	\$6,827,771	\$7,000,012	\$103,094
Property Taxes Receivable	6,517,829	6,730,149	6,517,829	6,730,149
Due from Other Governments	86,045	1,217,935	86,045	1,217,935
Total Assets	6,879,209	14,775,855	13,603,886	8,051,178
Liabilities				
Due to Other Governments	6,879,209	14,775,855	13,603,886	8,051,178

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2006

	Balance at December 31, 2005	Additions	Reductions	Balance at December 31, 2006
<i>Undivided Tax Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$120,152	\$2,146,476	\$2,252,280	\$14,348
Due from Other Governments	819,028	892,054	819,028	892,054
<i>Total Assets</i>	<u>\$939,180</u>	<u>\$3,038,530</u>	<u>\$3,071,308</u>	<u>\$906,402</u>
Liabilities				
Due to Other Governments	<u>\$939,180</u>	<u>\$3,038,530</u>	<u>\$3,071,308</u>	<u>\$906,402</u>
<i>Undivided General Tax Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,715,095	\$23,777,012	\$23,738,975	\$1,753,132
Special Assessments Receivable	129,786	120,208	129,786	120,208
Property Taxes Receivable	21,842,064	22,961,229	21,842,064	22,961,229
<i>Total Assets</i>	<u>\$23,686,945</u>	<u>\$46,858,449</u>	<u>\$45,710,825</u>	<u>\$24,834,569</u>
Liabilities				
Due to Other Governments	<u>\$23,686,945</u>	<u>\$46,858,449</u>	<u>\$45,710,825</u>	<u>\$24,834,569</u>
<i>Regional Planning Commission Fund</i>				
Assets				
Equity in Pooled Cash and and Cash Equivalents	<u>\$34,868</u>	<u>\$42,532</u>	<u>\$46,385</u>	<u>\$31,015</u>
Liabilities				
Undistributed Assets	<u>\$34,868</u>	<u>\$42,532</u>	<u>\$46,385</u>	<u>\$31,015</u>

(continued)

Crawford County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2006

	Balance at December 31, 2005	Additions	Reductions	Balance at December 31, 2006
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,334,149	\$55,256,209	\$55,633,753	\$2,956,605
Cash and Cash Equivalents in Segregated Accounts	427,221	6,175,883	6,236,562	366,542
Due from Other Governments	2,319,524	3,666,786	2,319,524	3,666,786
Special Assessments Receivable	129,786	120,208	129,786	120,208
Property Taxes Receivable	28,359,893	29,691,378	28,359,893	29,691,378
Total Assets	\$34,570,573	\$94,910,464	\$92,679,518	\$36,801,519
Liabilities				
Payroll Taxes Withholding	\$167,580	\$15,145,014	\$15,134,842	\$177,752
Due to Other Governments	33,468,705	72,004,003	69,699,808	35,772,900
Undistributed Assets	934,288	7,761,447	7,844,868	850,867
Total Liabilities	\$34,570,573	\$94,910,464	\$92,679,518	\$36,801,519

**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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$1,275,000	\$1,275,000	\$1,345,731	\$70,731
Sales Taxes	3,150,000	3,150,000	3,265,839	115,839
Charges for Services	1,723,887	1,723,887	2,355,913	632,026
Licenses and Permits	3,410	3,410	3,375	(35)
Fines and Forfeitures	150,000	150,000	179,174	29,174
Intergovernmental	1,445,258	1,445,258	1,503,260	58,002
Interest	300,000	300,000	645,546	345,546
Rent	17,344	17,344	17,344	0
Other	34,100	34,100	59,889	25,789
Total Revenues	8,098,999	8,098,999	9,376,071	1,277,072
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Commissioners				
Personal Services	318,682	316,582	301,444	15,138
Materials and Supplies	3,605	3,405	2,108	1,297
Contractual Services	12,500	11,000	2,743	8,257
Capital Outlay	0	200	172	28
Other	17,675	17,414	10,431	6,983
Auditor				
Personal Services	348,508	348,508	324,538	23,970
Materials and Supplies	7,000	7,000	5,607	1,393
Capital Outlay	0	12,079	12,079	0
Other	4,219	4,219	3,870	349
Treasurer				
Personal Services	106,529	106,540	105,570	970
Materials and Supplies	3,000	3,000	2,499	501
Contractual Services	1,400	1,400	0	1,400
Other	2,350	2,338	1,760	578
Prosecuting Attorney				
Personal Services	475,426	472,341	471,019	1,322
Materials and Supplies	8,194	6,892	6,717	175
Contractual Services	0	1,070	1,070	0
Capital Outlay	0	3,646	3,646	0
Other	36,126	35,607	32,681	2,926
Budget Commission				
Other	500	500	0	500
Board of Revision				
Other	500	500	0	500

(continued)

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Bureau of Examination				
Contractual Services	\$66,225	\$67,900	\$56,339	\$11,561
Auto Data Processing Board				
Personal Services	45,506	45,506	45,001	505
Materials and Supplies	1,030	1,023	390	633
Contractual Services	61,541	61,500	58,725	2,775
Capital Outlay	5,000	5,000	1,124	3,876
Other	500	500	0	500
Board of Elections				
Personal Services	224,275	237,381	218,138	19,243
Materials and Supplies	20,062	20,062	15,279	4,783
Contractual Services	41,794	40,140	17,943	22,197
Capital Outlay	25,000	54,000	47,644	6,356
Other	16,769	18,269	17,116	1,153
Courthouse and Jail				
Personal Services	230,845	230,377	227,562	2,815
Materials and Supplies	25,466	35,100	35,025	75
Contractual Services	340,290	414,853	404,766	10,087
Capital Outlay	136	7,285	7,117	168
Other	154,904	164,903	162,846	2,057
County Recorder				
Personal Services	185,918	185,918	156,767	29,151
Materials and Supplies	4,716	4,644	2,131	2,513
Contractual Services	3,450	3,298	2,765	533
Other	3,800	3,800	2,302	1,498
Insurances				
Contractual Services	385,622	337,500	320,770	16,730
County Planning Commission				
Other	35,000	35,000	35,000	0
Total General Government - Legislative and Executive	3,224,063	3,328,200	3,122,704	205,496
General Government - Judicial				
Commissioners				
Other	18,720	15,000	15,000	0
Court of Appeals				
Other	34,223	33,223	29,726	3,497
Common Pleas Court				
Personal Services	436,187	420,630	400,091	20,539
Materials and Supplies	8,730	8,605	7,966	639
Contractual Services	10,704	7,397	6,836	561
Other	140,400	148,920	131,575	17,345

(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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Jury Commission				
Personal Services	\$1,454	\$1,454	\$1,400	\$54
Materials and Supplies	1,300	1,300	1,282	18
Juvenile Court				
Personal Services	270,326	268,210	267,486	724
Materials and Supplies	5,220	10,696	9,743	953
Contractual Services	5,610	5,471	5,205	266
Capital Outlay	0	8,462	7,701	761
Other	146,100	130,747	112,195	18,552
Probate Court				
Personal Services	119,435	118,897	112,047	6,850
Materials and Supplies	4,342	4,078	3,362	716
Contractual Services	3,060	3,048	2,438	610
Other	1,350	1,350	486	864
Clerk of Courts				
Personal Services	244,761	244,761	234,483	10,278
Materials and Supplies	12,100	11,683	9,352	2,331
Contractual Services	7,650	7,586	3,873	3,713
Capital Outlay	0	700	700	0
Other	1,750	1,747	596	1,151
Municipal Court				
Personal Services	429,121	429,121	403,340	25,781
Materials and Supplies	10,000	10,000	7,262	2,738
Contractual Services	7,000	7,000	1,685	5,315
Other	118,899	118,899	74,344	44,555
Law Libraries				
Personal Services	62,624	62,624	41,725	20,899
Other	100	100	0	100
Total General Government - Judicial	2,101,166	2,081,709	1,891,899	189,810
Public Safety				
Adult Probation				
Personal Services	64,370	63,896	63,779	117
Materials and Supplies	100	100	0	100
Contractual Services	1,740	1,523	1,486	37
Other	200	200	0	200

(continued)

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Probation Department				
Personal Services	\$320,208	\$317,841	\$307,653	\$10,188
Contractual Services	166,624	131,684	120,340	11,344
Other	9,575	8,908	8,539	369
Coroner				
Personal Services	68,352	68,352	64,502	3,850
Materials and Supplies	152	152	0	152
Contractual Services	61,055	60,494	41,260	19,234
Capital Outlay	0	536	536	0
Other	1,747	1,747	1,076	671
Sheriff				
Personal Services	1,782,754	1,769,507	1,629,378	140,129
Materials and Supplies	33,072	31,925	28,440	3,485
Contractual Services	118,239	114,747	111,160	3,587
Capital Outlay	5,840	80,304	77,893	2,411
Other	97,682	111,548	109,768	1,780
Total Public Safety	2,731,710	2,763,464	2,565,810	197,654
Public Works				
Engineer				
Personal Services	105,320	105,552	102,622	2,930
Materials and Supplies	5,150	5,016	2,606	2,410
Contractual Services	14,325	14,268	10,351	3,917
Capital Outlay	10,000	9,768	2,349	7,419
Other	500	500	220	280
Sanitary Engineer				
Personal Services	10,846	20,496	19,858	638
Total Public Works	146,141	155,600	138,006	17,594
Health				
Agriculture				
Personal Services	245	245	85	160
Other	290,346	290,243	271,956	18,287
T.B. Hospital				
Materials and Supplies	390	765	749	16
Other	110	110	0	110
Vital Statistics				
Other	1,000	1,000	827	173
Other Health				
Other	80,998	70,735	48,382	22,353
Total Health	373,089	363,098	321,999	41,099

(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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Human Services				
Veterans Service Commission				
Personal Services	\$29,265	\$28,725	\$28,275	\$450
Materials and Supplies	3,500	3,438	3,438	0
Contractual Services	6,980	6,548	6,267	281
Capital Outlay	1,300	22,582	22,314	268
Other	119,913	110,104	100,002	10,102
Veterans Services				
Personal Services	167,850	158,151	154,739	3,412
Other	19,500	18,090	17,938	152
Total Human Services	<u>348,308</u>	<u>347,638</u>	<u>332,973</u>	<u>14,665</u>
<i>Total Expenditures</i>	<u>8,924,477</u>	<u>9,039,709</u>	<u>8,373,391</u>	<u>666,318</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(825,478)</u>	<u>(940,710)</u>	<u>1,002,680</u>	<u>1,943,390</u>
Other Financing Sources (Uses)				
Advances In	0	0	342,301	342,301
Transfers In	0	0	142,665	142,665
Advances Out	0	0	(689,661)	(689,661)
Transfers Out	(1,676,947)	(1,531,619)	(1,528,285)	3,334
<i>Total Other Financing Sources (Uses)</i>	<u>(1,676,947)</u>	<u>(1,531,619)</u>	<u>(1,732,980)</u>	<u>(201,361)</u>
<i>Net Changes in Fund Balance</i>	(2,502,425)	(2,472,329)	(730,300)	1,742,029
<i>Fund Balance Beginning of Year</i>	3,444,901	3,444,901	3,444,901	0
Prior Year Encumbrances Appropriated	<u>129,214</u>	<u>129,214</u>	<u>129,214</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,071,690</u></u>	<u><u>\$1,101,786</u></u>	<u><u>\$2,843,815</u></u>	<u><u>\$1,742,029</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto License and Gas Tax Fund
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$50,000	\$50,000	\$55,952	\$5,952
Fines and Forfeitures	65,000	65,000	66,883	1,883
Intergovernmental	3,410,000	3,410,000	3,673,351	263,351
Interest	25,000	25,000	113,914	88,914
<i>Total Revenues</i>	<u>3,550,000</u>	<u>3,550,000</u>	<u>3,910,100</u>	<u>360,100</u>
Expenditures				
Current:				
Public Works				
Personal Services	1,711,776	1,650,636	1,361,764	288,872
Materials and Supplies	345,750	422,630	297,764	124,866
Contractual Services	930,668	1,225,181	1,157,949	67,232
Capital Outlay	419,020	318,139	284,525	33,614
Other	321,147	350,500	329,575	20,925
<i>Total Expenditures</i>	<u>3,728,361</u>	<u>3,967,086</u>	<u>3,431,577</u>	<u>535,509</u>
<i>Net Changes in Fund Balance</i>	(178,361)	(417,086)	478,523	895,609
<i>Fund Balance Beginning of Year</i>	1,927,627	1,927,627	1,927,627	0
Prior Year Encumbrances Appropriated	<u>194,835</u>	<u>194,835</u>	<u>194,835</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,944,101</u></u>	<u><u>\$1,705,376</u></u>	<u><u>\$2,600,985</u></u>	<u><u>\$895,609</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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$205,900	\$205,900	\$230,132	\$24,232
Charges for Services	81,000	81,000	53,053	(27,947)
Intergovernmental	1,627,147	1,627,147	1,328,029	(299,118)
Interest	3	3	66	63
Other	10,050	10,050	28,572	18,522
<i>Total Revenues</i>	<u>1,924,100</u>	<u>1,924,100</u>	<u>1,639,852</u>	<u>(284,248)</u>
Expenditures				
Current:				
Human Services				
Children Services				
Contractual Services	1,557,160	1,541,531	1,246,065	295,466
Capital Outlay	0	15,000	8,610	6,390
Other	526,800	690,867	675,803	15,064
Independent Living				
Contractual Services	9,430	14,065	12,690	1,375
Other	14,000	13,528	962	12,566
Keller Hall				
Personal Services	400	0	0	0
<i>Total Expenditures</i>	<u>2,107,790</u>	<u>2,274,991</u>	<u>1,944,130</u>	<u>330,861</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(183,690)	(350,891)	(304,278)	46,613
Other Financing Sources				
Transfers In	215,000	215,000	215,000	0
<i>Net Changes in Fund Balance</i>	31,310	(135,891)	(89,278)	46,613
<i>Fund Balance Beginning of Year</i>	584,591	584,591	584,591	0
Prior Year Encumbrances Appropriated	213,289	213,289	213,289	0
<i>Fund Balance End of Year</i>	<u>\$829,190</u>	<u>\$661,989</u>	<u>\$708,602</u>	<u>\$46,613</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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$477,000	\$477,000	\$460,264	(\$16,736)
Charges for Services	1,286,700	1,286,700	1,296,926	10,226
Intergovernmental	55,000	55,000	79,154	24,154
Other	4,000	4,000	27,560	23,560
<i>Total Revenues</i>	<u>1,822,700</u>	<u>1,822,700</u>	<u>1,863,904</u>	<u>41,204</u>
Expenditures				
Current:				
Human Services				
Personal Services	1,520,500	1,509,056	1,438,436	70,620
Materials and Supplies	153,000	165,484	144,829	20,655
Contractual Services	168,662	154,645	143,048	11,597
Capital Outlay	10,000	12,500	11,612	888
Other	142,257	150,064	136,045	14,019
<i>Total Expenditures</i>	<u>1,994,419</u>	<u>1,991,749</u>	<u>1,873,970</u>	<u>117,779</u>
<i>Excess of Revenues Under Expenditures</i>	(171,719)	(169,049)	(10,066)	158,983
Other Financing Uses				
Transfers Out	(15,000)	(44,000)	(44,000)	0
<i>Net Changes in Fund Balance</i>	(186,719)	(213,049)	(54,066)	158,983
<i>Fund Balance Beginning of Year</i>	227,450	227,450	227,450	0
Prior Year Encumbrances Appropriated	22,770	22,770	22,770	0
<i>Fund Balance End of Year</i>	<u>\$63,501</u>	<u>\$37,171</u>	<u>\$196,154</u>	<u>\$158,983</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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$908,000	\$908,000	\$1,020,463	\$112,463
Intergovernmental	4,584,000	4,432,000	4,515,938	83,938
Other	240,000	392,000	175,975	(216,025)
<i>Total Revenues</i>	<u>5,732,000</u>	<u>5,732,000</u>	<u>5,712,376</u>	<u>(19,624)</u>
Expenditures				
Current:				
Human Services				
Public Assistance/Administration				
Personal Services	1,885,140	1,687,581	1,645,065	42,516
Materials and Supplies	46,424	47,599	47,599	0
Contractual Services	256,605	300,731	293,370	7,361
Capital Outlay	52,346	92,346	91,193	1,153
Other	947,470	892,712	798,287	94,425
Public Assistance/Social Services				
Personal Services	680,932	726,880	721,478	5,402
Materials and Supplies	100	100	0	100
Contractual Services	1,190,270	1,287,115	1,283,934	3,181
Capital Outlay	25,000	0	0	0
Other	175,696	173,605	168,299	5,306
Public Assistance/Transfers				
Personal Services	465,100	484,600	482,587	2,013
Workforce Investment Act				
Contractual Services	110,000	141,000	140,951	49
Capital Outlay	5,000	0	0	0
Other	221,000	259,000	248,956	10,044
<i>Total Expenditures</i>	<u>6,061,083</u>	<u>6,093,269</u>	<u>5,921,719</u>	<u>171,550</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(329,083)	(361,269)	(209,343)	151,926
Other Financing Sources				
Transfers In	207,000	207,000	190,252	(16,748)
<i>Net Changes in Fund Balance</i>	(122,083)	(154,269)	(19,091)	135,178
<i>Fund Balance Beginning of Year</i>	91,931	91,931	91,931	0
Prior Year Encumbrances Appropriated	237,465	237,465	237,465	0
<i>Fund Balance End of Year</i>	<u>\$207,313</u>	<u>\$175,127</u>	<u>\$310,305</u>	<u>\$135,178</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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$1,250,000	\$1,250,000	\$1,270,453	\$20,453
Charges for Services	220,000	220,000	217,276	(2,724)
Other	50,000	50,000	108,733	58,733
<i>Total Revenues</i>	<u>1,520,000</u>	<u>1,520,000</u>	<u>1,596,462</u>	<u>76,462</u>
Expenditures				
Current:				
Public Safety				
Personal Services	1,490,974	1,548,684	1,538,683	10,001
Materials and Supplies	277,072	104,822	103,562	1,260
Contractual Services	451,391	554,243	554,243	0
Capital Outlay	6,710	47,138	47,068	70
Other	9,800	8,506	8,100	406
<i>Total Expenditures</i>	<u>2,235,947</u>	<u>2,263,393</u>	<u>2,251,656</u>	<u>11,737</u>
<i>Excess of Revenues Under Expenditures</i>	(715,947)	(743,393)	(655,194)	88,199
Other Financing Sources				
Transfers In	<u>515,151</u>	<u>515,151</u>	<u>515,151</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	(200,796)	(228,242)	(140,043)	88,199
<i>Fund Balance Beginning of Year</i>	198,676	198,676	198,676	0
Prior Year Encumbrances Appropriated	<u>75,174</u>	<u>75,174</u>	<u>75,174</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$73,054</u></u>	<u><u>\$45,608</u></u>	<u><u>\$133,807</u></u>	<u><u>\$88,199</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Mental Retardation and Developmental Disabilities Fund
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$2,427,010	\$2,427,010	\$2,140,075	(\$286,935)
Intergovernmental	1,240,418	1,232,947	1,742,468	509,521
Other	100,700	119,790	92,088	(27,702)
<i>Total Revenues</i>	<u>3,768,128</u>	<u>3,779,747</u>	<u>3,974,631</u>	<u>194,884</u>
Expenditures				
Current:				
Health				
Personal Services	2,537,200	2,595,552	2,473,929	121,623
Materials and Supplies	32,685	40,757	35,903	4,854
Contractual Services	1,072,699	1,095,067	1,033,423	61,644
Capital Outlay	20,000	25,757	24,388	1,369
Other	97,551	93,369	45,303	48,066
<i>Total Expenditures</i>	<u>3,760,135</u>	<u>3,850,502</u>	<u>3,612,946</u>	<u>237,556</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	7,993	(70,755)	361,685	432,440
Other Financing Uses				
Transfers Out	<u>(26,506)</u>	<u>(90,000)</u>	<u>(90,000)</u>	<u>0</u>
<i>Net Changes in Fund Balance</i>	(18,513)	(160,755)	271,685	432,440
<i>Fund Balance Beginning of Year</i>	654,530	654,530	654,530	0
Prior Year Encumbrances Appropriated	<u>13,218</u>	<u>13,218</u>	<u>13,218</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$649,235</u></u>	<u><u>\$506,993</u></u>	<u><u>\$939,433</u></u>	<u><u>\$432,440</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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$113,000	\$113,000	\$113,380	\$380
Grants	20,000	20,000	20,000	0
Loans Issued	52,000	52,000	49,578	(2,422)
<i>Total Revenues</i>	<u>185,000</u>	<u>185,000</u>	<u>182,958</u>	<u>(2,042)</u>
Expenses				
Personal Services	19,326	19,478	19,050	428
Materials and Supplies	6,175	6,096	4,031	2,065
Contractual Services	87,457	87,169	68,725	18,444
Other	10,800	20,600	17,848	2,752
<i>Total Expenses</i>	<u>123,758</u>	<u>133,343</u>	<u>109,654</u>	<u>23,689</u>
<i>Excess of Revenues Over Expenses</i>	61,242	51,657	73,304	21,647
Transfers Out	(35,000)	(40,000)	(34,962)	5,038
<i>Net Changes in Fund Balance</i>	26,242	11,657	38,342	26,685
<i>Fund Balance Beginning of Year</i>	166,526	166,526	166,526	0
Prior Year Encumbrances Appropriated	16,236	16,236	16,236	0
<i>Fund Balance End of Year</i>	<u><u>\$209,004</u></u>	<u><u>\$194,419</u></u>	<u><u>\$221,104</u></u>	<u><u>\$26,685</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sanitary Landfill Fund
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$0	\$0	\$2,349	\$2,349
Rent	1,400,000	1,400,000	1,086,642	(313,358)
<i>Total Revenues</i>	<u>1,400,000</u>	<u>1,400,000</u>	<u>1,088,991</u>	<u>(311,009)</u>
Expenses				
Personal Services	10,252	5,765	40	5,725
Other	0	2,234	1,857	377
<i>Total Expenses</i>	<u>10,252</u>	<u>7,999</u>	<u>1,897</u>	<u>6,102</u>
<i>Excess of Revenues Over Expenses</i>	1,389,748	1,392,001	1,087,094	(304,907)
Transfers In	0	0	1,117	1,117
Advances Out	0	0	(25,000)	(25,000)
Transfers Out	(1,045,991)	(1,045,992)	(1,043,758)	2,234
<i>Net Changes in Fund Balance</i>	343,757	346,009	19,453	(326,556)
<i>Fund Balance Beginning of Year</i>	68,325	68,325	68,325	0
Prior Year Encumbrances Appropriated	<u>2,252</u>	<u>2,252</u>	<u>2,252</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$414,334</u></u>	<u><u>\$416,586</u></u>	<u><u>\$90,030</u></u>	<u><u>(\$326,556)</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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$101,000	\$101,000	\$99,585	(\$1,415)
Expenditures				
Current:				
General Government - Judicial				
Common Pleas Court				
Materials and Supplies	1,010	1,010	357	653
Contractual Services	1,700	1,700	1,200	500
Capital Outlay	20,200	20,200	8,509	11,691
Juvenile Court				
Materials and Supplies	500	500	0	500
Contractual Services	3,000	5,500	3,040	2,460
Capital Outlay	1,500	4,000	2,287	1,713
Municipal Court				
Materials and Supplies	6,000	8,000	6,264	1,736
Contractual Services	20,000	18,000	2,339	15,661
Capital Outlay	24,000	24,000	7,250	16,750
Probate Court				
Materials and Supplies	200	200	0	200
Contractual Services	1,900	11,000	9,755	1,245
Capital Outlay	900	800	0	800
<i>Total Expenditures</i>	<u>80,910</u>	<u>94,910</u>	<u>41,001</u>	<u>53,909</u>
<i>Net Changes in Fund Balance</i>	20,090	6,090	58,584	52,494
<i>Fund Balance Beginning of Year</i>	<u>291,560</u>	<u>291,560</u>	<u>291,560</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$311,650</u></u>	<u><u>\$297,650</u></u>	<u><u>\$350,144</u></u>	<u><u>\$52,494</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Clerk of Courts Title Fund
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$100,000	\$100,000	\$135,688	\$35,688
Other	0	0	23	23
<i>Total Revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>135,711</u>	<u>35,711</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	124,025	124,025	121,547	2,478
Materials and Supplies	13,000	12,140	3,208	8,932
Contractual Services	36,225	36,005	24,551	11,454
Capital Outlay	13,000	13,000	0	13,000
Other	8,500	8,500	1,500	7,000
<i>Total Expenditures</i>	<u>194,750</u>	<u>193,670</u>	<u>150,806</u>	<u>42,864</u>
<i>Net Changes in Fund Balance</i>	(94,750)	(93,670)	(15,095)	78,575
<i>Fund Balance Beginning of Year</i>	136,068	136,068	136,068	0
Prior Year Encumbrances Appropriated	<u>2,225</u>	<u>2,225</u>	<u>2,225</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$43,543</u></u>	<u><u>\$44,623</u></u>	<u><u>\$123,198</u></u>	<u><u>\$78,575</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$776,559	\$776,559	\$180,828	(\$595,731)
Interest	0	0	726	726
Other	0	0	24,667	24,667
<i>Total Revenues</i>	<u>776,559</u>	<u>776,559</u>	<u>206,221</u>	<u>(570,338)</u>
Expenditures				
Current:				
Public Works				
Contractual Services	611,525	611,525	430,066	181,459
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>165,034</u>	<u>165,034</u>	<u>(223,845)</u>	<u>(388,879)</u>
Other Financing Sources (Uses)				
Advances In	0	0	410,786	410,786
Advances Out	0	0	(184,559)	(184,559)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>226,227</u>	<u>226,227</u>
<i>Net Changes in Fund Balance</i>	165,034	165,034	2,382	(162,652)
<i>Fund Balance Beginning of Year</i>	27,959	27,959	27,959	0
Prior Year Encumbrances Appropriated	6,932	6,932	6,932	0
<i>Fund Balance End of Year</i>	<u>\$199,925</u>	<u>\$199,925</u>	<u>\$37,273</u>	<u>(\$162,652)</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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Licenses and Permits	\$3,000	\$3,000	\$1,875	(\$1,125)
Expenditures				
Current:				
Public Safety				
Materials and Supplies	1,500	1,500	0	1,500
Contractual Services	3,000	3,000	0	3,000
<i>Total Expenditures</i>	4,500	4,500	0	4,500
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,500)	(1,500)	1,875	3,375
Other Financing Uses				
Advances Out	0	0	(2,642)	(2,642)
<i>Net Changes in Fund Balance</i>	(1,500)	(1,500)	(767)	733
<i>Fund Balance Beginning of Year</i>	4,473	4,473	4,473	0
<i>Fund Balance End of Year</i>	\$2,973	\$2,973	\$3,706	\$733

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
COPS Fast Fund
For the Year Ended December 31, 2006

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

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Council on Aging Levy Fund
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$350,000	\$427,700	\$366,854	(\$60,846)
Intergovernmental	0	0	60,806	60,806
<i>Total Revenues</i>	350,000	427,700	427,660	(40)
Expenditures				
Current:				
Human Services				
Contractual Services	350,000	427,700	427,660	40
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff Commissary Fund
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$75,000	\$75,000	\$68,922	(\$6,078)
Expenditures				
Current:				
Public Safety				
Materials and Supplies	61,963	61,726	60,185	1,541
Contractual Services	12,000	11,243	10,790	453
Capital Outlay	7,688	18,493	18,493	0
<i>Total Expenditures</i>	81,651	91,462	89,468	1,994
<i>Net Changes in Fund Balance</i>	(6,651)	(16,462)	(20,546)	(4,084)
<i>Fund Balance Beginning of Year</i>	58,398	58,398	58,398	0
Prior Year Encumbrances Appropriated	9,651	9,651	9,651	0
<i>Fund Balance End of Year</i>	\$61,398	\$51,587	\$47,503	(\$4,084)

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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$140,000	\$140,000	\$149,075	\$9,075
Intergovernmental	944,066	944,066	819,962	(124,104)
Other	150,000	150,000	111,333	(38,667)
<i>Total Revenues</i>	<u>1,234,066</u>	<u>1,234,066</u>	<u>1,080,370</u>	<u>(153,696)</u>
Expenditures				
Current:				
Human Services				
Personal Services	823,870	816,683	764,791	51,892
Contractual Services	178,320	109,850	108,939	911
Other	372,120	396,544	396,242	302
<i>Total Expenditures</i>	<u>1,374,310</u>	<u>1,323,077</u>	<u>1,269,972</u>	<u>53,105</u>
<i>Excess of Revenues Under Expenditures</i>	(140,244)	(89,011)	(189,602)	(100,591)
Other Financing Sources				
Transfers In	85,000	85,000	85,000	0
<i>Net Changes in Fund Balance</i>	(55,244)	(4,011)	(104,602)	(100,591)
<i>Fund Balance Beginning of Year</i>	138,797	138,797	138,797	0
Prior Year Encumbrances Appropriated	102,740	102,740	102,740	0
<i>Fund Balance End of Year</i>	<u>\$186,293</u>	<u>\$237,526</u>	<u>\$136,935</u>	<u>(\$100,591)</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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$103,000	\$103,000	\$113,226	\$10,226
Fines and Forfeitures	0	0	1,689	1,689
<i>Total Revenues</i>	<u>103,000</u>	<u>103,000</u>	<u>114,915</u>	<u>11,915</u>
Expenditures				
Current:				
Health				
Personal Services	66,531	66,131	64,602	1,529
Materials and Supplies	6,345	7,087	5,837	1,250
Contractual Services	22,609	24,097	23,481	616
Capital Outlay	5,000	3,661	3,661	0
Other	13,527	26,986	22,660	4,326
<i>Total Expenditures</i>	<u>114,012</u>	<u>127,962</u>	<u>120,241</u>	<u>7,721</u>
<i>Net Changes in Fund Balance</i>	(11,012)	(24,962)	(5,326)	19,636
<i>Fund Balance Beginning of Year</i>	34,961	34,961	34,961	0
Prior Year Encumbrances Appropriated	<u>781</u>	<u>781</u>	<u>781</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$24,730</u></u>	<u><u>\$10,780</u></u>	<u><u>\$30,416</u></u>	<u><u>\$19,636</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$5,000	\$5,000	\$19,902	\$14,902
Expenditures				
Current:				
Judicial				
Contractual Services	10,625	10,215	5,602	4,613
Capital Outlay	45,000	45,000	24,822	20,178
Other	10,000	10,000	0	10,000
<i>Total Expenditures</i>	<u>65,625</u>	<u>65,215</u>	<u>30,424</u>	<u>34,791</u>
<i>Net Changes in Fund Balance</i>	(60,625)	(60,215)	(10,522)	49,693
<i>Fund Balance Beginning of Year</i>	65,494	65,494	65,494	0
Prior Year Encumbrances Appropriated	<u>625</u>	<u>625</u>	<u>625</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,494</u></u>	<u><u>\$5,904</u></u>	<u><u>\$55,597</u></u>	<u><u>\$49,693</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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Special Assessments	\$103,000	\$107,022	\$141,997	\$34,975
Expenditures				
Current:				
Public Works				
Ditch Maintenance				
Other	62,509	161,173	78,584	82,589
Health				
Drainage Repair/Engineer				
Other	4,022	4,022	4,022	0
<i>Total Expenditures</i>	66,531	165,195	82,606	82,589
<i>Net Changes in Fund Balance</i>	36,469	(58,173)	59,391	117,564
<i>Fund Balance Beginning of Year</i>	97,920	97,920	97,920	0
<i>Fund Balance End of Year</i>	\$134,389	\$39,747	\$157,311	\$117,564

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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$62,500	\$62,500	\$116,567	\$54,067
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Treasurer				
Personal Services	43,660	48,660	45,732	2,928
Materials and Supplies	8,000	8,000	2,860	5,140
Contractual Services	3,540	3,540	401	3,139
Capital Outlay	3,000	3,000	0	3,000
Other	2,850	2,850	700	2,150
Prosecuting Attorney				
Personal Services	51,772	51,772	51,324	448
Materials and Supplies	202	202	0	202
Contractual Services	5,606	5,606	2,625	2,981
Capital Outlay	2,071	2,071	0	2,071
Other	5,250	5,246	1,401	3,845
<i>Total Expenditures</i>	<u>125,951</u>	<u>130,947</u>	<u>105,043</u>	<u>25,904</u>
<i>Net Changes in Fund Balance</i>	(63,451)	(68,447)	11,524	79,971
<i>Fund Balance Beginning of Year</i>	122,741	122,741	122,741	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>\$59,490</u></u>	<u><u>\$54,494</u></u>	<u><u>\$134,465</u></u>	<u><u>\$79,971</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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$0	\$0	\$11,084	\$11,084
Intergovernmental	313,875	313,875	50,000	(263,875)
Interest	0	0	385	385
<i>Total Revenues</i>	313,875	313,875	61,469	(252,406)
Expenditures				
Current:				
Economic Development Contractual Services	315,397	325,397	304,500	20,897
<i>Excess of Revenues Under Expenditures</i>	(1,522)	(11,522)	(243,031)	(231,509)
Other Financing Sources				
Advances In	0	0	253,875	253,875
<i>Net Changes in Fund Balance</i>	(1,522)	(11,522)	10,844	22,366
<i>Fund Balance Beginning of Year</i>	11,522	11,522	11,522	0
<i>Fund Balance End of Year</i>	<u>\$10,000</u>	<u>\$0</u>	<u>\$22,366</u>	<u>\$22,366</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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$1,200	\$1,200	\$1,170	(\$30)
Expenditures				
Current:				
General Government - Judicial				
Capital Outlay	7,500	7,500	4,382	3,118
<i>Net Changes in Fund Balance</i>	(6,300)	(6,300)	(3,212)	3,088
<i>Fund Balance Beginning of Year</i>	11,512	11,512	11,512	0
<i>Fund Balance End of Year</i>	\$5,212	\$5,212	\$8,300	\$3,088

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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$9,393	\$9,393	\$9,578	\$185
Intergovernmental	126,619	126,619	122,943	(3,676)
Other	7,000	7,000	11,269	4,269
<i>Total Revenues</i>	<u>143,012</u>	<u>143,012</u>	<u>143,790</u>	<u>778</u>
Expenditures				
Current:				
Public Safety				
Personal Services	99,836	99,836	94,353	5,483
Materials and Supplies	17,019	15,808	11,398	4,410
Contractual Services	8,530	17,018	14,017	3,001
Capital Outlay	160,616	150,188	146,060	4,128
Other	14,695	17,175	9,272	7,903
<i>Total Expenditures</i>	<u>300,696</u>	<u>300,025</u>	<u>275,100</u>	<u>24,925</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(157,684)</u>	<u>(157,013)</u>	<u>(131,310)</u>	<u>25,703</u>
Other Financing Sources				
Advances In	0	0	21,547	21,547
Transfers In	75,000	75,000	75,000	0
<i>Total Other Financing Sources</i>	<u>75,000</u>	<u>75,000</u>	<u>96,547</u>	<u>21,547</u>
<i>Net Changes in Fund Balance</i>	(82,684)	(82,013)	(34,763)	47,250
<i>Fund Balance Beginning of Year</i>	119,908	119,908	119,908	0
Prior Year Encumbrances Appropriated	59,011	59,011	59,011	0
<i>Fund Balance End of Year</i>	<u>\$96,235</u>	<u>\$96,906</u>	<u>\$144,156</u>	<u>\$47,250</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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$146,607	\$146,607	\$166,838	\$20,231
Other	0	0	76	76
<i>Total Revenues</i>	<u>146,607</u>	<u>146,607</u>	<u>166,914</u>	<u>20,307</u>
Expenditures				
Current:				
Public Safety				
Personal Services	66,788	68,149	61,882	6,267
Materials and Supplies	3,072	3,672	1,692	1,980
Contractual Services	99,700	87,500	85,593	1,907
Capital Outlay	3,036	3,209	1,095	2,114
Other	9,360	14,112	6,959	7,153
<i>Total Expenditures</i>	<u>181,956</u>	<u>176,642</u>	<u>157,221</u>	<u>19,421</u>
<i>Net Changes in Fund Balance</i>	(35,349)	(30,035)	9,693	39,728
<i>Fund Balance Beginning of Year</i>	197,531	197,531	197,531	0
Prior Year Encumbrances Appropriated	<u>6,991</u>	<u>6,991</u>	<u>6,991</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$169,173</u></u>	<u><u>\$174,487</u></u>	<u><u>\$214,215</u></u>	<u><u>\$39,728</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Help America Vote Act Fund
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$13,831	\$13,831	\$13,831	\$0
Expenditures				
Current:				
General Government-				
Legislative and Executive				
Personal Services	9	2	2	0
Materials and Supplies	592	342	342	0
Contractual Services	25,062	11,110	11,110	0
Capital Outlay	300	14,097	14,097	0
Other	1,471	1,883	1,883	0
<i>Total Expenditures</i>	27,434	27,434	27,434	0
<i>Net Changes in Fund Balance</i>	(13,603)	(13,603)	(13,603)	0
<i>Fund Balance Beginning of Year</i>	13,264	13,264	13,264	0
Prior Year Encumbrances Appropriated	342	342	342	0
<i>Fund Balance End of Year</i>	\$3	\$3	\$3	\$0

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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Fines and Forfeitures	\$15,075	\$15,075	\$17,646	\$2,571
Expenditures				
Current:				
General Government - Judicial				
Contractual Services	53,000	53,000	20,644	32,356
<i>Net Changes in Fund Balance</i>	(37,925)	(37,925)	(2,998)	34,927
<i>Fund Balance Beginning of Year</i>	86,896	86,896	86,896	0
<i>Fund Balance End of Year</i>	\$48,971	\$48,971	\$83,898	\$34,927

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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$9,000	\$9,000	\$8,448	(\$552)
Expenditures				
Current:				
General Government - Judicial				
Other	22,500	65,948	27,810	38,138
<i>Excess of Revenues Under Expenditures</i>	(13,500)	(56,948)	(19,362)	37,586
Other Financing Sources				
Transfers In	0	38,948	38,948	0
<i>Net Changes in Fund Balance</i>	(13,500)	(18,000)	19,586	37,586
<i>Fund Balance Beginning of Year</i>	19,082	19,082	19,082	0
<i>Fund Balance End of Year</i>	<u>\$5,582</u>	<u>\$1,082</u>	<u>\$38,668</u>	<u>\$37,586</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Enforcement Block Grant Fund
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Other Financing Uses				
Advances Out	0	0	(9,372)	(9,372)
<i>Net Changes in Fund Balance</i>	0	0	(9,372)	(9,372)
<i>Fund Balance Beginning of Year</i>	9,972	9,972	9,972	0
<i>Fund Balance End of Year</i>	<u>\$9,972</u>	<u>\$9,972</u>	<u>\$600</u>	<u>(\$9,372)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Enforcement Overtime Project Fund
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$21,222	\$21,222	\$20,076	(\$1,146)
Expenditures				
Current:				
Public Safety				
Personal Services	16,929	17,729	17,296	433
<i>Excess of Revenues Over Expenditures</i>	4,293	3,493	2,780	(713)
Other Financing Uses				
Advances Out	0	0	(16,217)	(16,217)
<i>Net Changes in Fund Balance</i>	4,293	3,493	(13,437)	(16,930)
<i>Fund Balance Beginning of Year</i>	13,953	13,953	13,953	0
<i>Fund Balance End of Year</i>	<u>\$18,246</u>	<u>\$17,446</u>	<u>\$516</u>	<u>(\$16,930)</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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$3,000	\$3,000	\$4,089	\$1,089
Expenditures				
Current:				
General Government - Judicial				
Common Pleas Court				
Materials and Supplies	500	500	0	500
Contractual Services	6,800	6,769	5,474	1,295
Capital Outlay	3,000	3,000	0	3,000
Other	1,500	1,500	0	1,500
Municipal Court				
Contractual Services	2,000	2,000	0	2,000
<i>Total Expenditures</i>	13,800	13,769	5,474	8,295
<i>Net Changes in Fund Balances</i>	(10,800)	(10,769)	(1,385)	9,384
<i>Fund Balance Beginning of Year</i>	24,159	24,159	24,159	0
Prior Year Encumbrances Appropriated	800	800	800	0
<i>Fund Balance End of Year</i>	\$14,159	\$14,190	\$23,574	\$9,384

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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$70,000	\$70,000	\$70,214	\$214
Expenditures				
Current:				
General Government - Judicial				
Personal Services	51,105	51,105	47,104	4,001
Other	12,000	12,000	10,544	1,456
<i>Total Expenditures</i>	63,105	63,105	57,648	5,457
<i>Net Changes in Fund Balance</i>	6,895	6,895	12,566	5,671
<i>Fund Balance Beginning of Year</i>	58,993	58,993	58,993	0
<i>Fund Balance End of Year</i>	\$65,888	\$65,888	\$71,559	\$5,671

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Mental Health Fund
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Property Taxes	\$460,000	\$493,020	\$419,716	(\$73,304)
Intergovernmental	0	0	73,274	73,274
<i>Total Revenues</i>	460,000	493,020	492,990	(30)
Expenditures				
Intergovernmental				
Contractual Services	460,000	493,020	492,990	30
<i>Net Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ohio Childrens Trust Fund
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$7,500	\$7,500	\$15,000	\$7,500
Expenditures				
Current:				
Health				
Contractual Services	10,163	10,163	10,163	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,663)	(2,663)	4,837	7,500
Other Financing Uses				
Advances Out	0	0	(7,500)	(7,500)
<i>Net Changes in Fund Balance</i>	(2,663)	(2,663)	(2,663)	0
<i>Fund Balance Beginning of Year</i>	8,004	8,004	8,004	0
Prior Year Encumbrances Appropriated	2,163	2,163	2,163	0
<i>Fund Balance End of Year</i>	<u>\$7,504</u>	<u>\$7,504</u>	<u>\$7,504</u>	<u>\$0</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Probate Court Fund
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$350	\$350	\$286	(\$64)
Expenditures				
Current:				
General Government - Judicial				
Materials and Supplies	200	200	0	200
Other	150	150	0	150
<i>Total Expenditures</i>	350	350	0	350
<i>Net Changes in Fund Balance</i>	0	0	286	286
<i>Fund Balance Beginning of Year</i>	4,505	4,505	4,505	0
<i>Fund Balance End of Year</i>	\$4,505	\$4,505	\$4,791	\$286

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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Interest	\$9,000	\$9,000	\$31,557	\$22,557
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	10,178	12,588	11,874	714
Materials and Supplies	1,000	1,000	989	11
Capital Outlay	500	90	0	90
Other	1,250	750	354	396
<i>Total Expenditures</i>	12,928	14,428	13,217	1,211
<i>Net Changes in Fund Balance</i>	(3,928)	(5,428)	18,340	23,768
<i>Fund Balance Beginning of Year</i>	23,925	23,925	23,925	0
<i>Fund Balance End of Year</i>	\$19,997	\$18,497	\$42,265	\$23,768

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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$375,000	\$375,000	\$375,697	\$697
Other	5,000	5,000	4,846	(154)
<i>Total Revenues</i>	<u>380,000</u>	<u>380,000</u>	<u>380,543</u>	<u>543</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Personal Services	246,372	256,072	194,903	61,169
Materials and Supplies	10,345	10,288	9,534	754
Contractual Services	997,212	976,856	419,839	557,017
Capital Outlay	10,000	10,000	4,741	5,259
Other	8,400	8,300	4,367	3,933
<i>Total Expenditures</i>	<u>1,272,329</u>	<u>1,261,516</u>	<u>633,384</u>	<u>628,132</u>
<i>Net Changes in Fund Balance</i>	(892,329)	(881,516)	(252,841)	628,675
<i>Fund Balance Beginning of Year</i>	490,142	490,142	490,142	0
Prior Year Encumbrances Appropriated	<u>402,199</u>	<u>402,199</u>	<u>402,199</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$12</u></u>	<u><u>\$10,825</u></u>	<u><u>\$639,500</u></u>	<u><u>\$628,675</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Recorder Equipment Fund
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$32,400	\$32,400	\$33,884	\$1,484
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Contractual Services	47,588	47,588	43,587	4,001
Capital Outlay	4,000	4,000	0	4,000
<i>Total Expenditures</i>	51,588	51,588	43,587	8,001
<i>Net Changes in Fund Balance</i>	(19,188)	(19,188)	(9,703)	9,485
<i>Fund Balance Beginning of Year</i>	5,655	5,655	5,655	0
Prior Year Encumbrances Appropriated	13,588	13,588	13,588	0
<i>Fund Balance End of Year</i>	\$55	\$55	\$9,540	\$9,485

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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$0	\$0	\$100	\$100
Interest	0	0	9,089	9,089
Other	0	0	9,252	9,252
<i>Total Revenues</i>	0	0	18,441	18,441
Expenditures				
Current:				
Public Works				
Contractual Services	2,500	2,500	0	2,500
<i>Net Changes in Fund Balance</i>	(2,500)	(2,500)	18,441	20,941
<i>Fund Balance Beginning of Year</i>	181,566	181,566	181,566	0
<i>Fund Balance End of Year</i>	<u>\$179,066</u>	<u>\$179,066</u>	<u>\$200,007</u>	<u>\$20,941</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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$22,000	\$22,000	\$22,896	\$896
Fines and Forfeitures	300	300	4,658	4,358
<i>Total Revenues</i>	<u>22,300</u>	<u>22,300</u>	<u>27,554</u>	<u>5,254</u>
Expenditures				
Current:				
General Government - Judicial				
Personal Services	11,340	11,614	11,545	69
Contractual Services	1,535	1,530	615	915
Capital Outlay	3,000	3,000	0	3,000
Other	1,500	1,226	171	1,055
<i>Total Expenditures</i>	<u>17,375</u>	<u>17,370</u>	<u>12,331</u>	<u>5,039</u>
<i>Net Changes in Fund Balance</i>	4,925	4,930	15,223	10,293
<i>Fund Balance Beginning of Year</i>	43,203	43,203	43,203	0
Prior Year Encumbrances Appropriated	<u>35</u>	<u>35</u>	<u>35</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$48,163</u></u>	<u><u>\$48,168</u></u>	<u><u>\$58,461</u></u>	<u><u>\$10,293</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Special Projects Fund
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$38,000	\$38,000	\$51,059	\$13,059
Expenditures				
Current:				
General Government - Judicial				
Personal Services	0	536	536	0
Contractual Services	8,000	7,463	2,611	4,852
Capital Outlay	31,000	27,000	1,981	25,019
Other	1,000	5,000	1,046	3,954
<i>Total Expenditures</i>	40,000	39,999	6,174	33,825
<i>Net Changes in Fund Balance</i>	(2,000)	(1,999)	44,885	46,884
<i>Fund Balance Beginning of Year</i>	58,504	58,504	58,504	0
<i>Fund Balance End of Year</i>	\$56,504	\$56,505	\$103,389	\$46,884

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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$20,000	\$20,000	\$22,329	\$2,329
Expenditures				
Current:				
General Government - Judicial				
Contractual Services	500	500	0	500
Capital Outlay	10,000	10,000	0	10,000
Other	10,000	10,000	0	10,000
<i>Total Expenditures</i>	20,500	20,500	0	20,500
<i>Net Changes in Fund Balance</i>	(500)	(500)	22,329	22,829
<i>Fund Balance Beginning of Year</i>	22,335	22,335	22,335	0
<i>Fund Balance End of Year</i>	\$21,835	\$21,835	\$44,664	\$22,829

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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$400,000	\$400,000	\$505,023	\$105,023
Intergovernmental	107,000	127,000	103,412	(23,588)
Interest	0	0	1,561	1,561
Other	70,000	70,000	69,040	(960)
<i>Total Revenues</i>	<u>577,000</u>	<u>597,000</u>	<u>679,036</u>	<u>82,036</u>
Expenditures				
Current:				
Health				
Personal Services	197,253	209,163	205,287	3,876
Materials and Supplies	21,946	27,576	27,576	0
Contractual Services	269,135	346,637	324,297	22,340
Capital Outlay	111,700	121,112	121,112	0
Other	2,950	3,863	3,860	3
<i>Total Expenditures</i>	<u>602,984</u>	<u>708,351</u>	<u>682,132</u>	<u>26,219</u>
<i>Excess of Revenues Under Expenditures</i>	(25,984)	(111,351)	(3,096)	108,255
Other Financing Uses				
Advances Out	0	0	(9,759)	(9,759)
<i>Net Changes in Fund Balance</i>	(25,984)	(111,351)	(12,855)	98,496
<i>Fund Balance Beginning of Year</i>	185,950	185,950	185,950	0
Prior Year Encumbrances Appropriated	19,288	19,288	19,288	0
<i>Fund Balance End of Year</i>	<u>\$179,254</u>	<u>\$93,887</u>	<u>\$192,383</u>	<u>\$98,496</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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$11,000	\$11,000	\$21,200	\$10,200
Expenditures				
Current:				
General Government -				
Legislative and Executive				
Contractual Services	0	10,000	0	10,000
Other	30,000	30,000	11,850	18,150
<i>Total Expenditures</i>	30,000	40,000	11,850	28,150
<i>Net Changes in Fund Balance</i>	(19,000)	(29,000)	9,350	38,350
<i>Fund Balance Beginning of Year</i>	36,570	36,570	36,570	0
<i>Fund Balance End of Year</i>	\$17,570	\$7,570	\$45,920	\$38,350

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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$37,087	\$40,796	\$45,803	\$5,007
Expenditures				
Current:				
Public Safety				
Personal Services	47,913	50,692	50,153	539
Materials and Supplies	309	523	237	286
Contractual Services	550	964	416	548
Capital Outlay	515	95	0	95
Other	2,114	3,528	2,556	972
<i>Total Expenditures</i>	51,401	55,802	53,362	2,440
<i>Excess of Revenues Under Expenditures</i>	(14,314)	(15,006)	(7,559)	7,447
Other Financing Sources				
Transfers In	11,695	11,695	11,695	0
<i>Net Changes in Fund Balance</i>	(2,619)	(3,311)	4,136	7,447
<i>Fund Balance Beginning of Year</i>	3,325	3,325	3,325	0
<i>Fund Balance End of Year</i>	\$706	\$14	\$7,461	\$7,447

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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Sales Taxes	\$357,125	\$362,195	\$362,195	\$0
Charges for Services	40,000	40,000	42,538	2,538
Rent	183,427	183,427	180,502	(2,925)
<i>Total Revenues</i>	<u>580,552</u>	<u>585,622</u>	<u>585,235</u>	<u>(387)</u>
Expenditures				
Debt Service:				
Principal Retirement	1,290,000	1,295,000	1,295,000	0
Interest and Fiscal Charges	841,038	841,108	841,108	0
<i>Total Expenditures</i>	<u>2,131,038</u>	<u>2,136,108</u>	<u>2,136,108</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(1,550,486)	(1,550,486)	(1,550,873)	(387)
Other Financing Sources				
Transfers In	1,553,411	1,553,413	1,550,968	(2,445)
<i>Net Changes in Fund Balance</i>	2,925	2,927	95	(2,832)
<i>Fund Balance Beginning of Year</i>	<u>27,370</u>	<u>27,370</u>	<u>27,370</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$30,295</u></u>	<u><u>\$30,297</u></u>	<u><u>\$27,465</u></u>	<u><u>(\$2,832)</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Courthouse Renovation Fund
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
Revenues				
Expenditures				
Capital Outlay				
Contractual Services	41,263	18,863	18,863	0
<i>Excess of Revenues Under Expenditures</i>	(41,263)	(18,863)	(18,863)	0
Other Financing Uses				
Transfers Out	(69,328)	(91,728)	(91,728)	0
<i>Net Changes in Fund Balance</i>	(110,591)	(110,591)	(110,591)	0
<i>Fund Balance Beginning of Year</i>	94,335	94,335	94,335	0
Prior Year Encumbrances Appropriated	16,263	16,263	16,263	0
<i>Fund Balance End of Year</i>	<u>\$7</u>	<u>\$7</u>	<u>\$7</u>	<u>\$0</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Engineer Office Building Fund
For the Year Ended December 31, 2006

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

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Fairview Manor Fund
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
Revenues				
Expenditures				
Capital Outlay				
Contractual Services	0	21,366	9,941	11,425
Capital Outlay	8,928	26,503	23,453	3,050
<i>Total Expenditures</i>	8,928	47,869	33,394	14,475
<i>Excess of Revenues Under Expenditures</i>	(8,928)	(47,869)	(33,394)	14,475
Other Financing Sources				
Transfers In	0	14,500	44,000	29,500
<i>Net Changes in Fund Balance</i>	(8,928)	(33,369)	10,606	43,975
<i>Fund Balance Beginning of Year</i>	34,567	34,567	34,567	0
<i>Fund Balance End of Year</i>	\$25,639	\$1,198	\$45,173	\$43,975

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Hord Joint Ditch Fund
For the Year Ended December 31, 2006

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

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Addition Fund
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
Revenues				
Expenditures				
Capital Outlay				
Contractual Services	8,652	8,652	8,652	0
<i>Excess of Revenues Under Expenditures</i>	(8,652)	(8,652)	(8,652)	0
Other Financing Uses				
Transfers Out	(15,552)	(15,552)	0	15,552
<i>Net Changes in Fund Balance</i>	(24,204)	(24,204)	(8,652)	15,552
<i>Fund Balance Beginning of Year</i>	15,552	15,552	15,552	0
Prior Year Encumbrances Appropriated	8,652	8,652	8,652	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$15,552</u>	<u>\$15,552</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Joint Paving Project Fund
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	\$108,799	\$108,799	\$108,799	\$0
Expenditures				
Capital Outlay				
Contractual Services	157,246	157,246	157,246	0
<i>Excess of Revenues Under Expenditures</i>	(48,447)	(48,447)	(48,447)	0
Other Financing Uses				
Advances Out	0	0	(108,799)	(108,799)
<i>Net Changes in Fund Balance</i>	(48,447)	(48,447)	(157,246)	(108,799)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	157,246	157,246	157,246	0
<i>Fund Balance End of Year</i>	<u>\$108,799</u>	<u>\$108,799</u>	<u>\$0</u>	<u>(\$108,799)</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Municipal Court Construction Fund
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
Revenues				
Expenditures				
Capital Outlay				
Contractual Services	5,068	0	0	0
<i>Excess of Revenues Under Expenditures</i>	(5,068)	0	0	0
Other Financing Uses				
Transfers Out	(124,932)	(142,663)	(142,663)	0
<i>Net Changes in Fund Balance</i>	(130,000)	(142,663)	(142,663)	0
<i>Fund Balance Beginning of Year</i>	142,663	142,663	142,663	0
<i>Fund Balance End of Year</i>	<u>\$12,663</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
Mental Retardation and Developmental Disabilities Fund
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
Revenues				
Expenditures				
Capital Outlay				
Materials and Supplies	500	500	0	500
Contractual Services	19,000	10,750	10,251	499
Capital Outlay	500	8,750	8,250	500
<i>Total Expenditures</i>	<u>20,000</u>	<u>20,000</u>	<u>18,501</u>	<u>1,499</u>
<i>Excess of Revenues Under Expenditures</i>	(20,000)	(20,000)	(18,501)	1,499
Other Financing Sources				
Transfers In	<u>20,000</u>	<u>20,000</u>	<u>90,000</u>	<u>70,000</u>
<i>Net Changes in Fund Balance</i>	0	0	71,499	71,499
<i>Fund Balance Beginning of Year</i>	<u>14,062</u>	<u>14,062</u>	<u>14,062</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$14,062</u></u>	<u><u>\$14,062</u></u>	<u><u>\$85,561</u></u>	<u><u>\$71,499</u></u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Northeast Water Project Fund
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Tap In Fees	\$1,400	\$1,400	\$1,400	\$0
Expenditures				
Capital Outlay				
Contractual Services	4,699	599	599	0
Other	0	4,100	0	4,100
<i>Total Expenditures</i>	4,699	4,699	599	4,100
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,299)	(3,299)	801	4,100
Other Financing Sources				
Transfers In	200	200	500	300
<i>Net Changes in Fund Balance</i>	(3,099)	(3,099)	1,301	4,400
<i>Fund Balance Beginning of Year</i>	4,100	4,100	4,100	0
Prior Year Encumbrances Appropriated	599	599	599	0
<i>Fund Balance End of Year</i>	<u>\$1,600</u>	<u>\$1,600</u>	<u>\$6,000</u>	<u>\$4,400</u>

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sugar Grove Sewer Project Fund
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
Capital Outlay				
Contractual Services	152,657	152,579	150,698	1,881
Other	<u>0</u>	<u>78</u>	<u>78</u>	<u>0</u>
<i>Total Expenditures</i>	<u>152,657</u>	<u>152,657</u>	<u>150,776</u>	<u>1,881</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(152,657)</u>	<u>(152,657)</u>	<u>(150,776)</u>	<u>1,881</u>
Other Financing Sources				
Advances In	0	0	25,000	25,000
Transfers In	<u>406,300</u>	<u>406,300</u>	<u>0</u>	<u>(406,300)</u>
<i>Total Other Financing Sources</i>	<u>406,300</u>	<u>406,300</u>	<u>25,000</u>	<u>(381,300)</u>
<i>Net Changes in Fund Balance</i>	253,643	253,643	(125,776)	(379,419)
<i>Fund Balance Beginning of Year</i>	1,011	1,011	1,011	0
Prior Year Encumbrances Appropriated	<u>125,448</u>	<u>125,448</u>	<u>125,448</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$380,102</u></u>	<u><u>\$380,102</u></u>	<u><u>\$683</u></u>	<u><u>(\$379,419)</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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
	\$0	\$0	\$0	\$0
Revenues				
Expenditures				
Capital Outlay				
Contractual Services	14,556	14,556	14,556	0
Other	15,100	15,100	15,100	0
<i>Total Expenditures</i>	<u>29,656</u>	<u>29,656</u>	<u>29,656</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(29,656)	(29,656)	(29,656)	0
Other Financing Sources				
Transfers In	175,213	190,313	15,100	(175,213)
<i>Net Changes in Fund Balance</i>	145,557	160,657	(14,556)	(175,213)
<i>Fund Balance Beginning of Year</i>	7,916	7,916	7,916	0
Prior Year Encumbrances Appropriated	14,556	14,556	14,556	0
<i>Fund Balance End of Year</i>	<u>\$168,029</u>	<u>\$183,129</u>	<u>\$7,916</u>	<u>(\$175,213)</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, 2006

	Original Budget	Revised Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Charges for Services	\$2,975,000	\$2,975,000	\$3,305,204	\$330,204
Expenses				
Personal Services	7,533	7,666	7,666	0
Contractual Services	523,261	512,116	408,249	103,867
Claims	2,875,847	2,875,847	2,777,181	98,666
<i>Total Expenses</i>	3,406,641	3,395,629	3,193,096	202,533
<i>Net Changes in Fund Balance</i>	(431,641)	(420,629)	112,108	532,737
<i>Fund Balance Beginning of Year</i>	750,209	750,209	750,209	0
Prior Year Encumbrances Appropriated	199,108	199,108	199,108	0
<i>Fund Balance End of Year</i>	\$517,676	\$528,688	\$1,061,425	\$532,737

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, 2006

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

Schedules of Capital Assets Used in
Governmental Funds

Crawford County, Ohio
 Capital Assets Used in the Operation of Governmental Funds
 Schedule of Changes by Function
 For the Year Ended December 31, 2006

	Balance at December 31, 2005	Additions	Reductions	Balance at December 31, 2006
General Government				
Legislative and Executive	\$8,160,187	\$1,680,556	\$1,675,483	\$8,165,260
Judicial	2,861,581	2,394,451	2,518,311	2,737,721
Public Safety	12,989,701	115,231		13,104,932
Public Works	29,389,606	2,785,139	408,646	31,766,099
Health	2,134,797	88,774	0	2,223,571
Human Services	4,721,858	70,211		4,792,069
Total governmental funds capital assets	<u>\$60,257,730</u>	<u>\$7,134,362</u>	<u>\$4,602,440</u>	<u>\$62,789,652</u>

Crawford County, Ohio
 Capital Assets Used in the Operation of Governmental Funds
 Schedule by Source
 December 31, 2006

Governmental funds capital assets	
Land	\$686,015
Land Improvements	2,004,481
Construction in Progress	769,951
Buildings and Building Improvements	28,895,532
Improvements Other Than Buildings	10,000
Equipment	1,291,868
Vehicles	4,540,112
Furniture/Fixtures	260,355
Infrastructure	24,331,338
	<hr/>
	\$62,789,652
	<hr/> <hr/>
Investment in governmental funds capital assets by source	
General Fund Revenues	\$2,362,711
Federal Grants	294,473
State Grants	53,963
Special Revenue Funds Revenues	31,110,184
Note or Bonded Debt	28,774,453
Donations	193,868
	<hr/>
	\$62,789,652
	<hr/> <hr/>

Crawford County, Ohio
 Capital Assets Used in the Operation of Governmental Funds
 Schedule by Function
 December 31, 2006

	<u>Total</u>	<u>Land</u>	<u>Land Improvements</u>	<u>Construction in Progress</u>
General Government				
Legislative and Executive	\$8,165,260	\$93,297	\$0	\$0
Judicial	2,737,721	0	0	0
Public Safety	13,104,932	513,068	0	0
Public Works	31,766,099	62,500	2,004,481	769,951
Health	2,223,571	0	0	0
Human Services	4,792,069	17,150	0	0
Total governmental funds capital assets	<u>\$62,789,652</u>	<u>\$686,015</u>	<u>\$2,004,481</u>	<u>\$769,951</u>

<u>Buildings and Building Improvements</u>	<u>Improvements Other Than Buildings</u>	<u>Equipment</u>	<u>Vehicles</u>	<u>Furniture/ Fixtures</u>	<u>Infrastructure</u>
\$7,833,130	\$10,000	\$103,590	\$28,392	\$96,851	\$0
2,486,451	0	98,403	59,764	93,103	0
11,038,798	0	827,521	725,545	0	0
1,306,126	0	22,513	3,269,190	0	24,331,338
2,066,171	0	0	157,400	0	0
4,164,856	0	239,841	299,821	70,401	0
<u>\$28,895,532</u>	<u>\$10,000</u>	<u>\$1,291,868</u>	<u>\$4,540,112</u>	<u>\$260,355</u>	<u>\$24,331,338</u>

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Crawford County, Ohio
Statistical Section Description

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

CONTENTS

Financial TrendsS2

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

Revenue Capacity.....S12

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

Debt CapacityS24

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

Demographic and Economic InformationS29

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

Operating InformationS31

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

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

Crawford County, Ohio*Net Assets by Component**Last Six Years*

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

<u>2005</u>	<u>2006</u>
\$29,422,090	\$30,135,784
9,976,369	12,034,625
5,673,165	5,934,515
<u>\$45,071,624</u>	<u>\$48,104,924</u>
(\$1,387,953)	(\$785,180)
(704,319)	(653,156)
<u>(\$2,092,272)</u>	<u>(\$1,438,336)</u>
\$28,034,137	\$29,350,604
9,976,369	12,034,625
4,968,846	5,281,359
<u>\$42,979,352</u>	<u>\$46,666,588</u>

Crawford County, Ohio

Changes in Net Assets

Last Six Years

	<u>2001.00</u>	<u>2002.00</u>	<u>2003.00</u>	<u>2004.00</u>
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	2819494.00	3174674.00	3721433.00	3456823.00
Judicial	1949541.00	2055061.00	2220693.00	2023302.00
Public Safety				
Jail Operation	2271256.00	2472138.00	2136886.00	2094060.00
Other Public Safety	2678241.00	2880234.00	3320515.00	3418134.00
Public Works	3407162.00	4153889.00	3999798.00	3901126.00
Health				
Mental Retardation and Developmental Disabilities	2952865.00	3227385.00	3662872.00	3758929.00
Other Health	903272.00	853794.00	1072518.00	824856.00
Human Services				
Child Welfare	1666909.00	1997379.00	1983616.00	1906369.00
County Home	1645867.00	1561334.00	1627730.00	1745013.00
Job and Family Services	4769996.00	4880079.00	4385992.00	5026622.00
Other Human Services	1519818.00	1736333.00	1831406.00	1962194.00
Economic Development	280.00	0.00	0.00	0.00
Intergovernmental	460160.00	489802.00	686176.00	462796.00
Interest and Fiscal Charges	379299.00	523280.00	540028.00	574173.00
Total Governmental Activities Expenses	<u>27424160.00</u>	<u>30005382.00</u>	<u>31189663.00</u>	<u>31154397.00</u>
Business-Type Activities				
Sewer	145094.00	146427.00	146553.00	159751.00
Sanitary Landfill	2472946.00	2615599.00	1226562.00	1703450.00
Total Business-Type Activities Expenses	<u>2618040.00</u>	<u>2762026.00</u>	<u>1373115.00</u>	<u>1863201.00</u>
Total Primary Government Expenses	<u><u>30042200.00</u></u>	<u><u>32767408.00</u></u>	<u><u>32562778.00</u></u>	<u><u>33017598.00</u></u>
Program Revenues				
Governmental Activities				
Charges for Services				
General Government	2487664.00	2789894.00	2930935.00	3015765.00
Public Safety	474502.00	648387.00	581439.00	595882.00
Public Works	259031.00	221065.00	209485.00	295707.00
Health	218405.00	236362.00	282380.00	327299.00
Human Services	1193924.00	1596803.00	1638065.00	2036011.00
Economic Development	0.00	0.00	0.00	0.00
Operating Grants and Contributions	10281093.00	10888638.00	12213903.00	13568101.00
Capital Grants and Contributions	791347.00	810342.00	323468.00	57035.00
Total Governmental Activities				
Program Revenues	15705966.00	17191491.00	18179675.00	19895800.00
Business-Type Activities				
Charges for Services				
Sewer	169910.00	175333.00	131312.00	154317.00
Sanitary Landfill	1860519.00	2191092.00	2176199.00	2195801.00
Capital Grants and Contributions	0.00	0.00	42450.00	0.00
Total Business-Type Activities				
Program Revenues	<u>2030429.00</u>	<u>2366425.00</u>	<u>2349961.00</u>	<u>2350118.00</u>
Total Primary Government				
Program Revenues	<u><u>17736395.00</u></u>	<u><u>19557916.00</u></u>	<u><u>20529636.00</u></u>	<u><u>22245918.00</u></u>

<u>2005.00</u>	<u>2006.00</u>
4083474.00	4257386.00
2035724.00	2049387.00
2189785.00	2183103.00
3394749.00	3438817.00
4667665.00	2525992.00
3540244.00	3624677.00
852069.00	1084483.00
1489404.00	1657180.00
1801938.00	1868174.00
5610459.00	5662972.00
1896512.00	1765187.00
0.00	258489.00
480828.00	480331.00
650907.00	641449.00
<u>32693758.00</u>	<u>31497627.00</u>
164444.00	106176.00
3667640.00	3757982.00
<u>3832084.00</u>	<u>3864158.00</u>
<u>36525842.00</u>	<u>35361785.00</u>
3268621.00	3260204.00
729106.00	620421.00
286856.00	266934.00
554111.00	626026.00
2551422.00	2575044.00
11522.00	11084.00
12151101.00	13733079.00
<u>729552.00</u>	<u>108799.00</u>
20282291.00	21201591.00
157319.00	157097.00
4032098.00	4409383.00
0.00	20000.00
<u>4189417.00</u>	<u>4586480.00</u>
<u>24471708.00</u>	<u>25788071.00</u>

(continued)

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

	<u>2001.00</u>	<u>2002.00</u>	<u>2003.00</u>	<u>2004.00</u>
Net (Expense)/Revenue				
Governmental Activities	-11718194.00	-12813891.00	-13009988.00	-11258597.00
Business-Type Activities	-587611.00	-395601.00	976846.00	486917.00
Total Primary Government Net Expense	<u>-12305805.00</u>	<u>-13209492.00</u>	<u>-12033142.00</u>	<u>-10771680.00</u>
General Revenues and Other				
Changes in Net Assets				
Governmental Activities				
Property Taxes Levied for				
General Operating	1226568.00	1298814.00	1260830.00	1358743.00
Health-Mental Health	416234.00	446143.00	424800.00	430281.00
Health-Mental Retardation and Developmental Disabilities	1517400.00	1586094.00	1531991.00	1618091.00
Human Services-Child Welfare	226991.00	242425.00	231757.00	234829.00
Human Services-County Home	457902.00	484187.00	460678.00	465644.00
Human Services-Council on Aging	334350.00	342671.00	301286.00	305731.00
Sales Taxes Imposed for				
General Operating	2997511.00	3097790.00	3220382.00	3367218.00
Public Safety-Jail Operation Levy	1496292.00	1547750.00	1618930.00	1270486.00
Public Safety-Jail Debt	0.00	0.00	0.00	380244.00
Grants and Entitlements not Restricted to Specific Purposes	0.00	1627684.00	1637839.00	1541123.00
Intergovernmental	1721481.00	0.00	0.00	0.00
Interest	1060016.00	442860.00	602026.00	303052.00
Other	618010.00	1367027.00	1217684.00	959623.00
Transfers	-29879.00	-3746.00	-6037.00	-447.00
Total Governmental Activities	<u>12042876.00</u>	<u>12479699.00</u>	<u>12502166.00</u>	<u>12234618.00</u>
Business-Type Activities				
Other	45807.00	982.00	7517.00	111896.00
Gain on Landfill Operating Agreement	0.00	0.00	0.00	2462758.00
Transfers	29879.00	3746.00	6037.00	447.00
Total Business-Type Activities	<u>75686.00</u>	<u>4728.00</u>	<u>13554.00</u>	<u>2575101.00</u>
Total Primary Government	<u>12118562.00</u>	<u>12484427.00</u>	<u>12515720.00</u>	<u>14809719.00</u>
Change in Net Assets				
Governmental Activities	324682.00	-334192.00	-507822.00	976021.00
Business-Type Activities	-511925.00	-390873.00	990400.00	3062018.00
Total Primary Government	<u>-187243.00</u>	<u>-725065.00</u>	<u>482578.00</u>	<u>4038039.00</u>

<u>2005.00</u>	<u>2006.00</u>
-12411467.00	-10296036.00
<u>357333.00</u>	<u>722322.00</u>
<u><u>-12054134.00</u></u>	<u><u>-9573714.00</u></u>

1356872.00	1389967.00
424472.00	435237.00

2157592.00	2190253.00
226028.00	237773.00
464974.00	492467.00
307270.00	375454.00

3379027.00	3271872.00
1352767.00	1270453.00
336475.00	365280.00

1434342.00	1517968.00
0.00	0.00
527577.00	853929.00
1028562.00	860297.00
<u>-502.00</u>	<u>68386.00</u>
<u>12995456.00</u>	<u>13329336.00</u>

0.00	0.00
0.00	0.00
<u>502.00</u>	<u>-68386.00</u>
<u>502.00</u>	<u>-68386.00</u>
<u><u>12995958.00</u></u>	<u><u>13260950.00</u></u>

583989.00	3033300.00
<u>357835.00</u>	<u>653936.00</u>
<u><u>941824.00</u></u>	<u><u>3687236.00</u></u>

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

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
General Fund				
Reserved	\$156,678	\$92,008	\$164,863	\$1,062,387
Unreserved	2,705,231	3,953,333	3,742,431	4,306,167
Total General Fund	<u>\$2,861,909</u>	<u>\$4,045,341</u>	<u>\$3,907,294</u>	<u>\$5,368,554</u>
All Other Governmental Funds				
Reserved	\$1,185,915	\$1,240,695	\$1,635,343	\$5,737,438
Unreserved, reported in				
Special Revenue Funds	6,020,895	6,268,905	5,796,880	5,421,208
Debt Service Fund	173,740	236,799	196,056	168,429
Capital Projects Funds (Deficit)	<u>(1,021,001)</u>	<u>418,041</u>	<u>2,412,061</u>	<u>(2,737,027)</u>
Total All Other Governmental Funds	<u>\$6,359,549</u>	<u>\$8,164,440</u>	<u>\$10,040,340</u>	<u>\$8,590,048</u>

<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
\$1,253,597	\$946,192	\$778,573	\$735,792	\$512,947	\$443,599
3,701,281	3,510,261	2,884,065	4,580,930	4,650,120	4,585,069
<u>\$4,954,878</u>	<u>\$4,456,453</u>	<u>\$3,662,638</u>	<u>\$5,316,722</u>	<u>\$5,163,067</u>	<u>\$5,028,668</u>
\$1,352,732	\$2,553,794	\$1,199,238	\$930,948	\$929,486	\$689,624
5,633,605	5,642,357	5,720,469	4,741,613	6,581,777	7,981,721
156,763	610,049	159,710	192,691	149,623	145,727
618,171	160,028	(262,038)	72,538	(389,251)	(51,599)
<u>\$7,761,271</u>	<u>\$8,966,228</u>	<u>\$6,817,379</u>	<u>\$5,937,790</u>	<u>\$7,271,635</u>	<u>\$8,765,473</u>

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

	1997	1998	1999	2000
Revenues				
Property Taxes	\$3,666,045	\$3,810,362	\$3,838,109	\$4,033,842
Sales Taxes	3,699,578	4,049,562	4,479,653	5,024,803
Special Assessments	76,929	87,576	86,745	84,883
Charges for Services	3,852,587	4,115,528	4,387,249	4,461,787
Licenses and Permits	6,430	7,077	6,464	4,968
Fines and Forfeitures	196,074	253,819	293,573	267,765
Intergovernmental	12,297,693	10,299,624	11,208,597	12,980,799
Interest	760,756	956,099	938,966	1,402,925
Rent	70,900	69,336	72,775	70,900
Other	466,452	548,631	561,871	773,662
Total Revenues	25,093,444	24,197,614	25,874,002	29,106,334
Expenditures				
Current:				
General Government				
Legislative and Executive	2,538,276	2,456,886	2,567,321	2,836,656
Judicial	1,304,821	1,457,605	1,614,014	1,706,137
Public Safety	2,415,454	3,368,991	3,803,614	4,436,253
Public Works	2,851,948	3,513,804	3,828,824	4,725,142
Health	2,766,934	2,878,991	3,206,199	3,353,703
Human Services	7,047,821	7,081,071	7,791,605	8,605,237
Economic Development	119	97	0	69,254
Capital Outlay	5,398,833	1,186,998	222,405	2,507,702
Intergovernmental	476,609	473,643	446,249	466,779
Debt Service:				
Principal Retirement	160,666	90,000	1,715,000	210,000
Interest and Fiscal Charges	306,846	239,962	359,499	293,400
Issuance Costs	0	0	0	0
Total Expenditures	25,268,327	22,748,048	25,554,730	29,210,263
Excess of Revenues Over (Under) Expenditures	(174,883)	1,449,566	319,272	(103,929)
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	0	1,519,410	85,119
Premium on General Obligation Bonds	0	0	0	0
Bond Anticipation Notes Issued	0	1,500,000	0	0
Refunding Bonds Issued	0	0	2,763,887	0
Payment to Bond Escrow Agent	0	0	(2,683,550)	0
Transfers In	963,148	1,107,004	2,870,923	1,751,061
Transfers Out	(952,157)	(1,122,435)	(2,893,121)	(1,764,207)
Total Other Financing Sources (Uses)	10,991	1,484,569	1,577,549	71,973
Net Changes in Fund Balances	(\$163,892)	\$2,934,135	\$1,896,821	(\$31,956)
Debt Service as a Percentage of				
Noncapital Expenditures	2.5%	1.7%	19.4%	1.9%

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

Note: The ratio of debt service as a percentage of noncapital expenditures increases when long-term debt is issued to repay outstanding short-term debt obligations or refund the old long-term obligations.

2001(1)	2002	2003	2004	2005	2006
\$4,157,625	\$4,388,618	\$4,219,701	\$4,382,951	\$4,915,233	\$4,966,835
4,487,359	4,652,408	4,830,279	5,028,685	5,084,380	4,886,663
87,166	99,634	94,846	109,080	153,793	141,997
4,377,619	5,041,983	5,224,169	5,746,967	6,600,687	6,799,530
3,934	4,261	5,209	12,540	5,597	117,975
284,099	316,478	268,633	284,082	277,579	292,531
12,709,868	13,437,833	14,039,562	13,520,913	14,910,722	14,981,997
1,278,543	749,710	693,816	335,053	604,476	925,092
74,025	81,952	17,344	18,789	202,271	197,846
812,602	1,392,530	1,214,315	974,811	1,028,562	860,299
<u>28,272,840</u>	<u>30,165,407</u>	<u>30,607,874</u>	<u>30,413,871</u>	<u>33,783,300</u>	<u>34,170,765</u>
3,038,956	3,245,774	3,539,192	3,581,420	3,788,011	3,953,311
1,901,948	2,061,426	2,285,795	2,152,575	1,965,032	2,041,553
4,677,173	4,978,739	5,216,477	5,298,771	5,336,695	5,396,276
3,566,783	4,687,404	3,937,247	4,255,307	4,460,095	3,689,836
3,763,779	4,059,645	4,734,580	4,637,611	4,365,560	4,731,912
9,546,527	10,280,689	9,948,115	10,686,566	10,696,274	11,052,399
280	0	0	0	0	325,602
5,214,518	1,688,717	2,510,501	575,624	467,627	180,888
460,160	490,712	479,034	470,586	487,385	492,990
248,373	3,973,373	383,373	380,000	3,290,000	410,000
312,274	498,149	510,187	500,469	651,159	604,946
0	115,439	0	0	67,599	0
<u>32,730,771</u>	<u>36,080,067</u>	<u>33,544,501</u>	<u>32,538,929</u>	<u>35,575,437</u>	<u>32,879,713</u>
<u>(4,457,931)</u>	<u>(5,914,660)</u>	<u>(2,936,627)</u>	<u>(2,125,058)</u>	<u>(1,792,137)</u>	<u>1,291,052</u>
0	6,495,000	0	0	2,900,000	0
0	129,938	0	0	72,830	0
3,500,000	0	0	2,900,000	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,772,740	2,445,210	1,523,729	3,580,105	1,397,046	1,965,062
(1,802,619)	(2,448,956)	(1,529,766)	(3,580,552)	(1,397,548)	(1,896,676)
<u>3,470,121</u>	<u>6,621,192</u>	<u>(6,037)</u>	<u>2,899,553</u>	<u>2,972,328</u>	<u>68,386</u>
<u>(\$987,810)</u>	<u>\$706,532</u>	<u>(\$2,942,664)</u>	<u>\$774,495</u>	<u>\$1,180,191</u>	<u>\$1,359,438</u>
2.1%	14.1%	3.0%	2.9%	11.9%	3.4%

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

Collection Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial			
1997	\$281,890,500	\$69,586,170	\$1,004,219,057	\$39,856,510	\$159,426,040
1998	332,563,010	71,158,970	1,153,491,371	39,296,580	157,186,320
1999	337,401,650	72,938,840	1,172,401,400	39,488,090	157,952,360
2000	340,791,100	73,921,020	1,184,891,771	39,002,560	156,010,240
2001	416,681,670	78,567,170	1,414,996,686	35,532,580	142,130,320
2002	420,755,200	78,932,500	1,427,679,143	29,129,390	116,517,560
2003	425,424,720	82,406,380	1,450,946,000	29,271,850	117,087,400
2004	474,126,180	88,744,210	1,608,201,114	28,489,840	113,959,360
2005	479,064,790	89,668,750	1,624,952,971	28,716,830	114,867,320
2006	483,303,010	90,988,440	1,640,832,714	27,357,020	109,428,080

Source: Crawford County Auditor

(1) Tax rates are per \$1,000 of assessed value.

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

Note: Reappraisals occur every six years with a triennial update based on market trends.

Tangible Personal Property		Total		Weighted Average Tax Rate (1)
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
\$96,513,053	\$386,052,212	\$487,846,233	\$1,549,697,309	\$8.03
98,684,529	394,738,116	541,703,089	1,705,415,807	7.99
96,697,714	386,790,856	546,526,294	1,717,144,616	7.98
99,664,902	398,659,608	553,379,582	1,739,561,619	7.46
109,313,294	437,253,176	640,094,714	1,994,380,182	7.46
108,534,294	434,137,176	637,351,384	1,978,333,879	7.37
104,074,291	452,496,917	641,177,241	2,020,530,317	7.05
99,715,960	433,547,652	691,076,190	2,155,708,126	8.00
98,789,560	429,519,826	696,239,930	2,169,340,118	8.00
76,449,204	407,729,088	678,097,674	2,157,989,882	7.89

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

County	1997	1998	1999	2000	2001
General	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
Effective Millage Rates					
Residential/Agriculture	2.20	2.20	2.20	2.20	2.20
Commercial/Industrial	2.20	2.20	2.20	2.20	2.20
Tangible Personal	2.20	2.20	2.20	2.20	2.20
Fairway	3.50	3.50	3.50	3.50	3.50
Effective Millage Rates					
Residential/Agriculture	2.75	2.75	2.75	2.30	2.29
Commercial/Industrial	3.50	3.50	3.50	2.90	3.40
Tangible/Personal	3.50	3.50	3.50	3.50	3.50
Fairview	1.00	1.00	1.00	1.00	1.00
Effective Millage Rates					
Residential/Agriculture	0.86	0.86	0.86	0.72	0.71
Commercial/Industrial	1.00	1.00	1.00	0.97	0.97
Tangible/Personal	1.00	1.00	1.00	1.00	1.00
Mental Health	1.00	1.00	1.00	1.00	1.00
Effective Millage Rates					
Residential/Agriculture	0.73	0.73	0.73	0.61	0.61
Commercial/Industrial	0.96	0.97	0.97	0.94	0.94
Tangible/Personal	1.00	1.00	1.00	1.00	1.00
Childrens Services	0.50	0.50	0.50	0.50	0.50
Effective Millage Rates					
Residential/Agriculture	0.43	0.43	0.43	0.36	0.36
Commercial/Industrial	0.50	0.50	0.50	0.48	0.49
Tangible/Personal	0.50	0.50	0.50	0.50	0.50
Council on Aging	0.60	0.60	0.60	0.60	0.60
Effective Millage Rates					
Residential/Agriculture	0.51	0.51	0.51	0.60	0.60
Commercial/Industrial	0.60	0.60	0.60	0.60	0.60
Tangible/Personal	0.60	0.60	0.60	0.60	0.60
Total County	\$8.80	\$8.80	\$8.80	\$8.80	\$8.80
Effective Millage Rates					
Residential/Agriculture	7.48	7.48	7.48	6.78	6.78
Commercial/Industrial	8.76	8.77	8.77	8.10	8.59
Tangible/Personal	8.80	8.80	8.80	8.80	8.80
School Districts*					
Buckeye Central	25.48-46.55	23.93-45.00	23.88-45.00	21.36-45.00	21.32-45.00
Bucyrus	32.25-53.15	31.85-51.85	32.51-51.45	30.75-52.10	30.70-50.35
Colonel Crawford	31.23-50.91	31.24-50.20	31.14-50.20	27.72-50.10	27.61-49.80
Crestline	29.37-57.45	36.87-56.00	34.90-63.48	32.17-62.45	30.95-62.75
Galion	29.24-53.90	29.24-53.90	28.68-53.90	24.09-53.90	31.72-53.90
Wynford	33.34-53.56	38.40-52.05	33.16-57.74	29.33-52.49	28.76-50.45

2002	2003	2004	2005	2006
\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
2.20	2.20	2.20	2.20	2.20
2.20	2.20	2.20	2.20	2.20
2.20	2.20	2.20	2.20	2.20
3.50	3.50	3.50	3.50	3.50
2.30	2.08	3.50	3.50	3.21
3.40	3.24	3.50	3.50	3.09
3.50	3.50	3.50	3.50	3.50
1.00	1.00	1.00	1.00	1.00
0.71	0.65	0.65	0.65	0.92
0.97	0.92	0.93	0.93	0.88
1.00	1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00	1.00
0.61	0.56	0.56	0.56	0.51
0.94	0.90	0.90	0.90	0.80
1.00	1.00	1.00	1.00	1.00
0.50	0.50	0.50	0.50	0.50
0.36	0.32	0.32	0.32	0.30
0.49	0.46	0.46	0.46	0.41
0.50	0.50	0.50	0.50	0.50
0.60	0.60	0.60	0.60	0.60
0.50	0.45	0.45	0.45	0.55
0.58	0.55	0.56	0.56	0.53
0.60	0.60	0.60	0.60	0.60
<u>\$8.80</u>	<u>\$8.80</u>	<u>\$8.80</u>	<u>\$8.80</u>	<u>\$8.80</u>
6.68	6.26	7.68	7.68	7.69
8.58	8.27	8.55	8.55	7.91
8.80	8.80	8.80	8.80	8.80
21.32-45.00	20.12-45.00	20.13-45.00	20.00-45.00	20.00-45.00
30.53-50.30	29.65-49.25	30.02-49.60	30.29-49.86	36.21-55.91
27.51-49.70	33.58-57.14	33.64-57.19	33.29-56.84	31.03-55.80
30.38-61.60	32.23-64.83	32.19-64.80	32.16-64.82	31.04-64.42
31.60-61.63	35.31-68.47	35.32-68.47	33.25-59.57	28.90-56.53
28.57-50.10	33.93-56.35	33.83-56.35	34.07-56.59	30.22-54.02

(continued)

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

	1997	1998	1999	2000	2001
Out-of-County School Districts*					
Mohawk	\$22.19-42.80	\$21.33-36.90	\$20.00-36.90	\$20.00-36.90	\$20.00-36.90
Plymouth	29.80-35.90	29.60-35.50	31.40-35.30	31.60-37.10	30.30-37.30
Ridgedale	29.03-51.71	27.40-49.65	27.45-48.10	27.45-48.15	26.82-48.15
Upper Sandusky	21.98-37.85	20.00-33.70	20.00-33.70	20.00-33.70	20.00-33.70
Willard	24.63-46.60	24.63-45.75	24.63-45.75	23.73-45.75	23.26-45.15
Joint Vocational School Districts*					
Pioneer	2.84-4.70	2.83-4.70	2.63-4.70	2.44-4.70	2.44-4.70
Tri-Rivers	3.70-3.10	3.14-4.40	2.88-4.40	2.88-4.40	2.61-4.40
Vanguard	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60
Cities*					
Bucyrus/City	5.56-5.80	5.56-5.80	5.56-5.80	5.33-5.80	5.33-5.80
Bucyrus/Colonel Crawford	4.06-4.30	4.06-4.30	4.06-4.30	3.83-4.30	3.83-4.30
Bucyrus/Wynford	3.46-3.70	3.46-3.70	3.46-3.70	3.23-3.70	3.23-3.70
Crestline/City	9.10-9.10	8.60-9.10	8.60-8.60	7.50-8.60	5.80-7.50
Crestline/Colonel Crawford	8.00-8.00	7.50-8.00	7.50-7.50	6.40-7.50	4.70-7.50
Galion/City	5.15-5.15	5.15-5.15	5.00-5.15	4.75-5.15	4.75-4.85
Villages*					
Chatfield	1.90-4.90	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
New Washington	8.69-9.30	9.30-9.30	8.40-9.30	7.36-8.40	7.36-7.80
North Robinson	3.85-4.60	4.60-4.60	4.60-4.60	3.86-4.60	3.86-4.60
Tiro	4.16-4.90	1.90-4.90	1.90-4.90	1.90-1.90	1.90-1.90
Townships*					
Auburn	3.77-6.20	3.99-6.20	3.99-6.20	3.67-6.20	5.95-8.20
Bucyrus	3.68-4.20	3.68-4.20	4.94-5.20	4.73-5.20	4.73-5.20
Chatfield	2.60-4.64	2.61-4.65	2.75-4.85	2.30-4.85	2.62-4.85
Cranberry	1.86-3.90	1.98-3.90	2.23-3.90	2.07-3.90	2.07-3.90
Dallas	3.87-4.80	3.87-4.80	3.87-4.80	3.67-4.80	3.67-4.80
Holmes	3.80-4.20	3.80-4.20	2.93-3.20	3.53-3.70	3.53-3.70
Jackson	.70-1.40	.70-1.40	.70-1.40	.70-1.40	.70-1.40
Jefferson	2.15-4.20	2.15-4.20	2.15-4.20	1.92-4.20	6.18-7.70
Liberty	4.33-4.80	3.46-4.80	3.80-4.46	4.21-4.80	4.21-4.80
Lykens	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
Polk	6.00-6.50	6.00-6.50	6.00-6.50	5.66-6.50	8.95-9.10
Sandusky	2.00-2.00	2.00-2.00	2.00-2.00	2.00-2.00	2.00-2.00
Texas	1.70-1.70	1.70-1.70	1.70-1.70	1.70-1.70	1.70-1.70
Tod	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
Vernon	3.89-4.30	3.89-4.30	3.89-4.30	3.93-4.30	4.29-4.30
Whetstone	.82-2.70	.82-2.70	.82-2.70	.75-2.70	.75-2.70

Source: Crawford County Auditor

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

*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.

2002	2003	2004	2005	2006
\$20.00-36.90	\$25.99-42.89	\$25.98-42.89	\$25.96-42.89	\$25.89-42.81
30.28-36.00	30.27-36.00	29.87-35.60	27.29-33.10	27.29-33.10
26.81-47.52	26.74-47.39	27.41-47.39	27.40-47.39	27.25-47.60
20.00-33.70	20.00-33.70	20.00-33.70	20.00-33.70	20.00-33.70
23.76-44.45	23.31-44.29	23.24-44.29	28.97-49.89	27.91-48.95
2.32-4.70	2.23-4.70	2.23-4.70	2.09-4.70	2.02-4.70
2.56-4.40	2.56-4.40	2.53-4.40	2.40-4.40	2.39-4.40
1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60
5.33-5.80	5.22-5.80	5.22-5.80	5.23-5.80	4.30-4.30
3.83-4.30	3.72-4.30	3.72-4.30	3.73-4.30	2.80-2.80
3.23-3.70	3.12-3.70	3.12-3.70	3.13-3.70	2.20-2.20
7.20-7.20	7.20-7.20	7.30-7.30	5.50-5.50	5.25-5.25
6.10-6.10	6.10-6.10	5.40-5.40	3.60-3.60	3.35-3.35
4.25-4.25	4.45-4.45	3.90-3.90	3.90-3.90	1.95-1.95
.70-.70	.70-.70	.70-.70	.70-.70	.70-.70
1.90-1.90	1.90-1.90	1.30-1.30	1.30-1.30	1.30-1.30
5.36-5.80	6.06-6.80	5.26-6.00	5.26-6.00	4.86-6.00
3.86-4.60	4.34-4.60	4.35-4.60	4.35-4.60	4.39-4.60
1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90	1.90-1.90
5.95-8.20	5.78-8.20	5.92-8.20	5.10-7.20	3.90-7.20
4.73-5.20	4.68-5.20	4.03-4.20	4.20-4.20	5.10-5.20
4.45-6.20	3.88-5.40	3.93-5.40	3.96-5.43	3.46-5.05
2.07-3.90	2.03-3.90	2.22-3.90	2.22-3.90	1.98-3.90
3.67-4.80	3.65-4.80	3.66-4.80	3.35-4.30	4.07-4.30
3.53-3.70	3.43-3.70	3.44-3.70	3.37-3.70	3.22-3.70
.70-1.40	.70-1.40	3.45-4.15	3.45-4.15	2.90-4.15
6.19-7.70	5.74-7.70	3.70-5.20	3.70-5.20	3.29-5.20
4.45-4.80	4.19-4.80	4.20-4.80	4.38-4.80	4.22-4.80
2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
9.25-9.40	6.71-9.00	5.67-9.00	5.67-9.00	5.39-9.00
2.00-2.00	2.00-2.00	2.40-2.40	2.40-2.40	2.40-2.40
1.70-1.70	1.70-1.70	1.70-1.70	1.70-1.70	1.70-1.70
2.20-2.20	2.20-2.20	2.20-2.20	2.20-4.70	2.20-4.70
4.29-4.30	4.16-4.30	4.16-4.30	4.16-4.30	3.89-4.30
.75-2.70	.73-2.70	1.04-2.90	1.04-2.90	1.00-2.90

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

	Collection Year 2006			Collection Year 1997		
	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation	Taxable Assessed Value	Rank	Percent of Total Assessed Valuation
<u>Tangible Personal Property</u>						
Timken Company	\$16,788,350	1	2.48%	\$24,828,470	1	5.09%
General Electric	3,922,600	2	0.58	8,755,570	2	1.79
TPI Acquisition Subsidiary	3,902,590	3	0.58	-	-	-
Eagle Crusher Co., Inc.	2,273,140	4	0.34	-	-	-
Bucyrus Precision Tech	2,218,650	5	0.33	-	-	-
Peco II	2,191,650	6	0.32	-	-	-
Mitsui Steel, Inc.	2,135,990	7	0.31	-	-	-
Imasen Bucyrus Technology, Inc.	2,114,190	8	0.31	-	-	-
Hydraulic Technologies, Inc.	2,036,400	9	0.30	-	-	-
Brunswick Corporation	1,980,550	10	0.29	1,959,300	5	0.40
Komatsu Dresser	-	-	-	7,138,730	3	1.46
Dayco Swan	-	-	-	6,220,670	4	1.28
Bucyrus Blades	-	-	-	1,955,280	6	0.40
Ohio Locomotive Crane Co., Inc.	-	-	-	1,694,820	7	0.35
Galion Holding	-	-	-	1,618,430	8	0.33
Carlisle Geauga Company	-	-	-	1,561,670	9	0.32
Lifetouch Church Directories, Inc.	-	-	-	1,277,640	10	0.26
<u>Real Property</u>						
Timken Company	4,181,750	1	0.62	4,199,250	1	0.86
Worcester, Ronald	2,119,730	2	0.31	-	-	-
Peco II	2,076,380	3	0.31	-	-	-
General Electric	2,022,550	4	0.30	1,899,380	3	0.39
TPI Acquisition Subsidiary	1,945,540	5	0.29	-	-	-
Hydraulic Technologies, Inc.	1,602,670	6	0.24	-	-	-
Wal-Mart	1,597,340	7	0.24	-	-	-
Baja Boats	1,539,290	8	0.23	1,352,040	5	0.28
Orchard Park Place	1,110,250	9	0.16	-	-	-
East Pointe LLC	1,096,200	10	0.16	-	-	-
Dayco Swan	-	-	-	2,221,500	2	0.46
Komatsu Dresser	-	-	-	1,588,740	4	0.33
Northern Distributing/Seaway	-	-	-	1,051,520	6	0.22
Galion Solid Waste	-	-	-	796,030	7	0.16
Crestwood Villa	-	-	-	739,300	8	0.15
Altercare	-	-	-	694,030	9	0.14
Bucyrus Blades	-	-	-	666,800	10	0.13
All Other	619,241,864		91.30	415,627,063		85.20
Total	<u>\$678,097,674</u>		<u>100.00%</u>	<u>\$487,846,233</u>		<u>100.00%</u>

Source: Crawford County Auditor

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

Year	Current Taxes Levied (1)	Current Taxes Collected	Percent of Current Taxes Collected	Delinquent Taxes Collected (2)
1997	\$3,726,933	\$3,617,762	97.07%	\$122,486
1998	3,867,585	3,636,559	94.03	147,850
1999	4,321,992	4,175,390	96.61	190,490
2000	3,123,349	2,998,298	96.00	144,067
2001	4,277,963	4,128,817	96.51	169,226
2002	3,336,280	3,212,585	96.29	130,656
2003	3,354,386	3,220,751	96.02	138,078
2004	3,493,914	3,323,525	95.12	139,550
2005	4,137,362	3,979,007	96.17	201,879
2006	4,307,821	4,126,176	95.78	186,761

Source: Crawford County Auditor

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

<u>Total Taxes Collected</u>	<u>Percent of Total Taxes Collected to Current Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Ratio of Delinquent Taxes to Current Levy</u>
\$3,740,248	100.36%	\$128,354	3.44%
3,784,409	97.85	160,106	4.14
4,365,880	101.02	184,927	4.28
3,142,365	100.61	161,383	5.17
4,298,043	100.47	161,383	3.77
3,343,241	100.21	192,209	5.76
3,358,829	100.13	190,528	5.68
3,463,075	99.12	281,697	8.06
4,180,886	101.05	262,641	6.35
4,312,937	100.12	277,272	6.44

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

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Sales Tax Payments	\$1,779,058	\$1,808,988	\$1,854,124	\$1,935,665	\$1,791,165
Direct Pay Tax Return Payments	154,811	213,899	282,793	243,334	283,168
Seller's Use Tax Return Payments	374,482	380,748	374,833	396,225	408,708
Consumer's Use Tax Return Payments	150,361	187,506	192,498	173,961	157,707
Motor Vehicle Tax Payments	1,164,381	1,163,941	1,103,401	1,046,750	929,142
Watercraft and Outboard Motors	17,817	10,855	9,092	9,479	9,614
Department of Liquor Control	10,900	11,673	13,194	15,187	16,336
Sales Tax on Motor Vehicle Fuel Refunds	226	3,071	274	843	1,019
Sales/Use Tax Voluntary Payments	2,853	18,172	14,736	6,701	4,238
Statewide Master Numbers	1,038,911	1,106,722	1,244,372	1,299,028	1,342,152
Sales/Use Tax Assessment Payments	7,269	3,481	4,771	8,902	21,193
County Tax Receipts	4,701,069	4,909,056	5,094,088	5,136,075	4,964,442
Adjustments	<u>(55,529)</u>	<u>(69,745)</u>	<u>(76,139)</u>	<u>(67,806)</u>	<u>(56,837)</u>
Total Sales Tax	<u>\$4,645,540</u>	<u>\$4,839,311</u>	<u>\$5,017,949</u>	<u>\$5,068,269</u>	<u>\$4,907,605</u>
Total Taxable Sales Rate (2)	1.50%	1.50%	1.50%	1.50%	1.50%

Source: Crawford County Auditor

(1) Information prior to 2002 not available

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

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

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

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

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

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

Year	General Obligation Bonds					
	Governmental Activities			Business-Type Activities		
	Jail	Job and Family Services Building	Other (1)	Waterline	Landfill Improvements	Bulldozer
1997	\$2,905,000	\$685,000	\$0	\$0	\$3,480,000	\$0
1998	2,840,000	660,000	0	0	3,340,000	0
1999	4,602,798	630,000	0	977,485	6,523,689	145,122
2000	4,451,101	600,000	85,119	939,073	5,973,657	111,990
2001	4,289,561	565,000	56,746	901,607	5,401,659	77,335
2002	4,136,743	530,000	6,428,660	860,246	6,195,542	41,106
2003	3,969,224	490,000	6,280,636	820,178	5,497,520	3,232
2004	3,788,221	450,000	6,150,985	781,622	4,769,352	0
2005	3,604,106	405,000	8,990,523	744,835	5,142,454	0
2006	3,406,381	360,000	8,852,231	705,116	4,350,258	0

Source: Crawford County Auditor

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

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

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

<u>OPWC Loan</u>	<u>Total Primary Government</u>	<u>Percentage of Personal Income (2)</u>	<u>Per Capita</u>
\$0	\$7,070,000	0.72%	\$149
0	6,840,000	0.67	144
0	12,879,094	1.26	273
0	12,160,940	1.12	259
0	11,291,908	1.04	242
0	18,192,297	1.66	392
0	17,060,790	1.50	371
0	15,940,180	1.37	347
0	18,886,918	1.64	413
49,578	17,723,564	1.57	393

Crawford County, Ohio
Legal Debt Margin Information
Last Ten Years

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Debt Limit	\$8,283,330	\$9,575,464	\$9,745,715	\$9,842,867
Total Net Debt Applicable to Limit	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,922,721</u>
Legal Debt Margin	<u>\$8,283,330</u>	<u>\$9,575,464</u>	<u>\$9,745,715</u>	<u>\$7,920,146</u>
Total Net Debt Applicable to the Debt Limit as a Percentage of the Debt Limit	0.00%	0.00%	0.00%	19.53%

Source: Crawford County Auditor

Legal Debt Margin Calculation for Year 2006

Assessed Value	\$574,291,450
Debt Limit ^a	12,857,286
Debt Applicable to Limit	
General Obligation Bonds	16,454,471
Less Exemptions	<u>(9,269,472)</u>
Total Net Debt Applicable to Limit	<u>7,184,999</u>
 Legal Debt Margin	 <u><u>\$5,672,287</u></u>

<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
\$11,769,536	\$11,720,427	\$11,927,574	\$13,284,006	\$13,436,259	\$12,857,286
<u>1,894,348</u>	<u>4,693,373</u>	<u>4,575,000</u>	<u>4,480,000</u>	<u>7,285,000</u>	<u>7,184,999</u>
<u><u>\$9,875,188</u></u>	<u><u>\$7,027,054</u></u>	<u><u>\$7,352,574</u></u>	<u><u>\$8,804,006</u></u>	<u><u>\$6,151,259</u></u>	<u><u>\$5,672,287</u></u>
 16.10%	 40.04%	 38.36%	 33.72%	 54.22%	 55.88%

^a The Debt Limit is calculated as follows

Six million plus	\$6,000,000
2 1/2% of Assessed Value	<u>6,857,286</u>
in excess of 300,000,000	<u><u>\$12,857,286</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>
1997	\$7,070,000	0.46%	\$149.16
1998	6,840,000	0.40	144.36
1999	12,879,094	0.75	273.12
2000	12,160,940	0.70	258.93
2001	11,291,908	0.57	242.21
2002	18,192,297	0.92	392.41
2003	17,060,790	0.84	370.63
2004	15,940,180	0.74	347.42
2005	18,886,918	0.87	412.61
2006	17,673,986	0.85	392.35

Source: Crawford County Auditor

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

Crawford County, Ohio
Demographic and Economic Statistics
Last Ten Years

<u>Year</u>	<u>Population</u>	<u>Personal Income (in thousands)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
1997	47,400	\$989,105	\$20,867	5.9%
1998	47,380	1,025,776	21,650	5.8
1999	47,156	1,023,143	21,697	5.5
2000	46,966	1,083,018	23,060	5.2
2001	46,621	1,082,036	23,209	6.9
2002	46,361	1,093,696	23,591	7.5
2003	46,032	1,140,673	24,780	8.2
2004	45,881	1,164,777	25,387	7.7
2005	45,774	1,150,301	25,130	6.7
2006	45,047	1,132,031	25,130	^a 6.5

Source: Labor Market Information

^a latest information available

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

Employer	2006			1997		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Timken Company	1,000	1	4.69%	926	1	4.43%
Galion Community Hospital	500	2	2.35	271	8	1.30
Imasen Bucyrus Technology, Inc.	449	3	2.11			
PECO II	350	4	1.64			
Dayco Swan	300	5	1.41	700	2	3.35
Baja Boats	300	6	1.41	400	4	1.91
General Electric	280	7	1.31	383	5	1.83
Covert Manufacturing	234	8	1.10			-
Hydraulic Technologies, Inc.	220	9	1.03			-
Bucyrus Community Hospital	200	10	0.94	216	10	1.03
United Photo Industries, Inc.	-	-	-	556	3	2.66
Komatsu Dresser	-	-	-	300	7	1.44
Carlisle Geauga Company	-	-	-	308	6	1.47
Burcliff Industries	-	-	-	220	9	1.05
Total	<u>3,833</u>		<u>17.99%</u>	<u>4,280</u>		<u>20.47%</u>

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

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

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

Source: Crawford County Auditor

(1) Information prior to 1998 not available

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

Function/Program	2000	2001	2002	2003	2004	2005	2006
Legislative/Executive							
Auditor							
Number of Non-Exempt Conveyances	971	989	1,049	1,116	1,174	1,137	1,112
Number of Exempt Conveyances	913	890	995	1,001	941	889	980
Number of Transfers	1,884	1,879	2,044	2,117	2,115	2,026	2,092
Board of Elections							
Number of Registered Voters	31,344	28,866	28,992	27,506	29,591	28,285	28,923
Number of Voters Last General Election	19,622	8,690	13,608	11,775	22,289	13,858	17,339
Percent of Registered Voters Voting	63%	30%	47%	43%	75%	49%	60%
Recorder							
Number of Deeds Filed	1,886	1,877	2,024	2,062	2,046	1,959	2,001
Number of Mortgages Filed	2,738	3,527	3,688	4,016	2,955	2,880	2,584
Judicial							
Common Pleas Court							
Number of Civil Cases Filed	344	436	463	453	511	523	554
Number of Criminal Cases Filed	177	172	151	175	172	198	179
Number of Domestic Cases Filed	348	376	383	378	337	332	322
Juvenile Court							
Number of Civil Cases Filed	127	179	225	187	216	186	160
Number of Criminal Cases Filed	6	12	9	18	22	17	13
Number of Adjudged Delinquent Cases Filed	1,027	1,130	1,039	889	891	662	307
Probate Court							
Number of Civil Cases Filed	15	8	15	8	11	7	7
Municipal Court							
Number of Civil Cases Filed	1,283	1,381	1,507	1,377	1,386	1,461	1,415
Number of Criminal Cases Filed	12,042	11,475	10,560	9,751	7,748	7,489	8,394
Public Safety							
Jail Operation							
Prison Arrivals	1,957	2,129	2,175	2,262	2,078	2,418	2,090
Releases	2,048	2,094	2,153	2,256	2,077	2,409	2,079
Average Daily Count	75	87	94	99	92	102	110
Public Works							
Engineer							
Roads Resurfaced	7	7	21	13	8	8	7
Bridges Repaired	0	0	0	3	5	0	2
Bridges Replaced	3	3	4	1	3	0	5
Culverts Built	3	6	5	23	14	1	12
Health							
Dog and Kennel							
Number of Dog Licenses Sold	6,353	6,455	7,103	7,293	7,306	7,874	8,055
Number of Kennel Licenses Sold	142	140	149	142	143	139	121
Mental Retardation and Developmental Disabilities							
Number of Students Enrolled at Fairway	12	14	14	13	16	8	8
Number of Students Enrolled at Waycraft	129	109	123	123	128	138	133
Business-Type Activity							
Sewer							
Water Consumption (thousands of gallons)	8,992	9,500	9,435	9,519	9,638	10,742	9,010

Source: Various county departments

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

Function/Program	2001	2002	2003	2004	2005	2006
Public Works						
Engineer						
Roads (miles)	224.0	224.2	224.2	224.2	224.2	233.9
Bridges	168	172	173	176	175	175
Culverts	2,198	2,203	2,226	2,240	2,241	2,253
Sewer Plants	1	1	1	2	2	3
Sewer Lines (miles)	1.50	1.50	1.50	2.00	2.00	2.50
Water Lines (miles)	7.00	7.00	7.00	7.00	7.00	7.50

Source: Various county departments

(1) Information prior to 2000 not available

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Mary Taylor, CPA
Auditor of State

FINANCIAL CONDITION

CRAWFORD COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
OCTOBER 4, 2007**