

Crawford County, Ohio

COMPREHENSIVE ANNUAL

FINANCIAL

REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2009

Robin E. Hildebrand

CRAWFORD COUNTY AUDITOR

Prepared by:

Robyn M. Sheets

GAAP Coordinator

Crawford County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2009
Table of Contents

I. INTRODUCTORY SECTION

Table of Contents	ii
Letter of Transmittal	v
GFOA Certificate of Achievement	x
Elected Officials.....	xi
Organization Chart.....	xii
Duties and Responsibilities of the County Auditor	xiii

II. FINANCIAL SECTION

Independent Accountants' Report.....	1
General Purpose External Financial Statements:	
Management's Discussion and Analysis.....	3
Basic Financial Statements	
Government-Wide Financial Statements:	
Statement of Net Assets	11
Statement of Activities.....	12
Fund Financial Statements:	
Balance Sheet - Governmental Funds	14
Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities.....	17
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	18
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to Statement of Activities.....	20
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual:	
General Fund.....	21
Auto License and Gas Tax Fund.....	22
Child Welfare Fund.....	23
County Home Fund.....	24
Job and Family Services Fund	25
Jail Operation Levy Fund.....	26
Developmental Disabilities Fund.....	27
Statement of Fund Net Assets - Proprietary Funds.....	28

Crawford County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2009
Table of Contents (continued)

Statement of Revenues, Expenses, and Changes in Fund Net Assets - Proprietary Funds	29
Statement of Cash Flows - Proprietary Funds.....	30
Statement of Fiduciary Net Assets - Fiduciary Funds	31
Statement of Change in Fiduciary Net Assets - Private Purpose Trust Funds	32
Notes to the Basic Financial Statements	33
Combining Statements and Individual Fund Schedules	
Combining Statements - Nonmajor Governmental Funds	
Fund Descriptions	79
Combining Balance Sheet - Nonmajor Governmental Funds.....	83
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds.....	94
Combining Statements - Fiduciary Funds	
Fund Descriptions	106
Combining Statement of Fiduciary Net Assets - Private Purpose Trust Funds	107
Combining Statement of Changes in Fiduciary Net Assets - Private Purpose Trust Funds	108
Combining Statement of Changes in Assets and Liabilities - Agency Funds.....	109
Individual Fund Schedules of Revenues, Expenditures/Expenses, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual	
Major Funds.....	115
Nonmajor Funds.....	116
Nonmajor Funds.....	128
Schedules of Capital Assets Used in Governmental Funds	183
Capital Assets Used in the Operation of Governmental Funds	
Schedule of Changes by Function.....	184
Capital Assets Used in the Operation of Governmental Funds	
Schedule by Source.....	185
Capital Assets Used in the Operation of Governmental Funds	
Schedule by Function.....	186

Crawford County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2009
Table of Contents (continued)

III. STATISTICAL SECTION

Statistical Section Description	S1
Net Assets by Component - Last Nine Years	S2
Changes in Net Assets - Last Nine Years	S4
Fund Balances, Governmental Funds - Last Ten Years.....	S8
Changes in Fund Balances, Governmental Funds - Last Ten Years.....	S10
Assessed and Estimated Actual Value of Taxable Property - Last Ten Years	S12
Property Tax Rates - Direct and Overlapping Governments - Last Ten Years	S14
Property Tax Levies and Collections - Last Ten Years	S18
Principal Property Taxpayers - Current Year and Nine Years Ago.....	S21
Taxable Sales by Type - Last Eight Years	S22
Ratios of Outstanding Debt, by Type - Last Ten Years.....	S24
Legal Debt Margin Information - Last Ten Years	S26
Ratios of General Bonded Debt Outstanding - Last Ten Years	S28
Demographic and Economic Statistics - Last Ten Years.....	S29
Principal Nonpublic Employers - Current Year and Nine Years Ago.....	S30
Full-Time County Government Employees as of December 31 by Program - Last Ten Years	S31
Operating Indicators by Program/Department - Last Ten Years	S32
Capital Asset Statistics by Program/Department - Last Nine Years.....	S34

Crawford County Auditor

Robin Hildebrand



June 3, 2010

Crawford County Commissioners
Citizens of Crawford County

As County Auditor, I am pleased to present Crawford County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2009. This CAFR conforms to generally accepted accounting principles (GAAP), as applicable to governmental entities. State law requires that the County file basic financial statements with the Auditor of State within one hundred and fifty days after the close of the fiscal year. This published report fulfills that requirement and further provides an in-depth review of the County's financial activities.

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

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

The Auditor of the State of Ohio has issued an unqualified opinion on Crawford County's financial statements for the year ended December 31, 2009. The Independent Accountants' Report is located at the front of the financial section of this report.

PROFILE OF THE COUNTY

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

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

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

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

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

LOCAL ECONOMY

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

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

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

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

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

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

LONG-TERM FINANCIAL PLANNING

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

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

RELEVANT FINANCIAL POLICIES

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

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

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

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

MAJOR INITIATIVES

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

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

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Crawford County, Ohio for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2008.

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

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

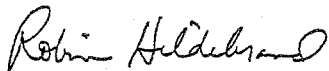
ACKNOWLEDGEMENTS

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

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

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

Sincerely,



Robin E. Hildebrand
Crawford County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Crawford County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2008

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



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

President

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

Executive Director

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

Board of Commissioners

Gary Miller (President)
Mohsen Ressallat
Douglas Weisenauer

Auditor

Robin E. Hildebrand

Treasurer

Gary Cole

Recorder

Karen Scott

Clerk of Courts

Sue E. SeEVERS

Coroner

Michael Johnson

Engineer

Cecil Newcome

Prosecutor

Stanley E. Flegm

Sheriff

Ronny J. Shawber

Common Pleas Court Judge

Russell Wiseman

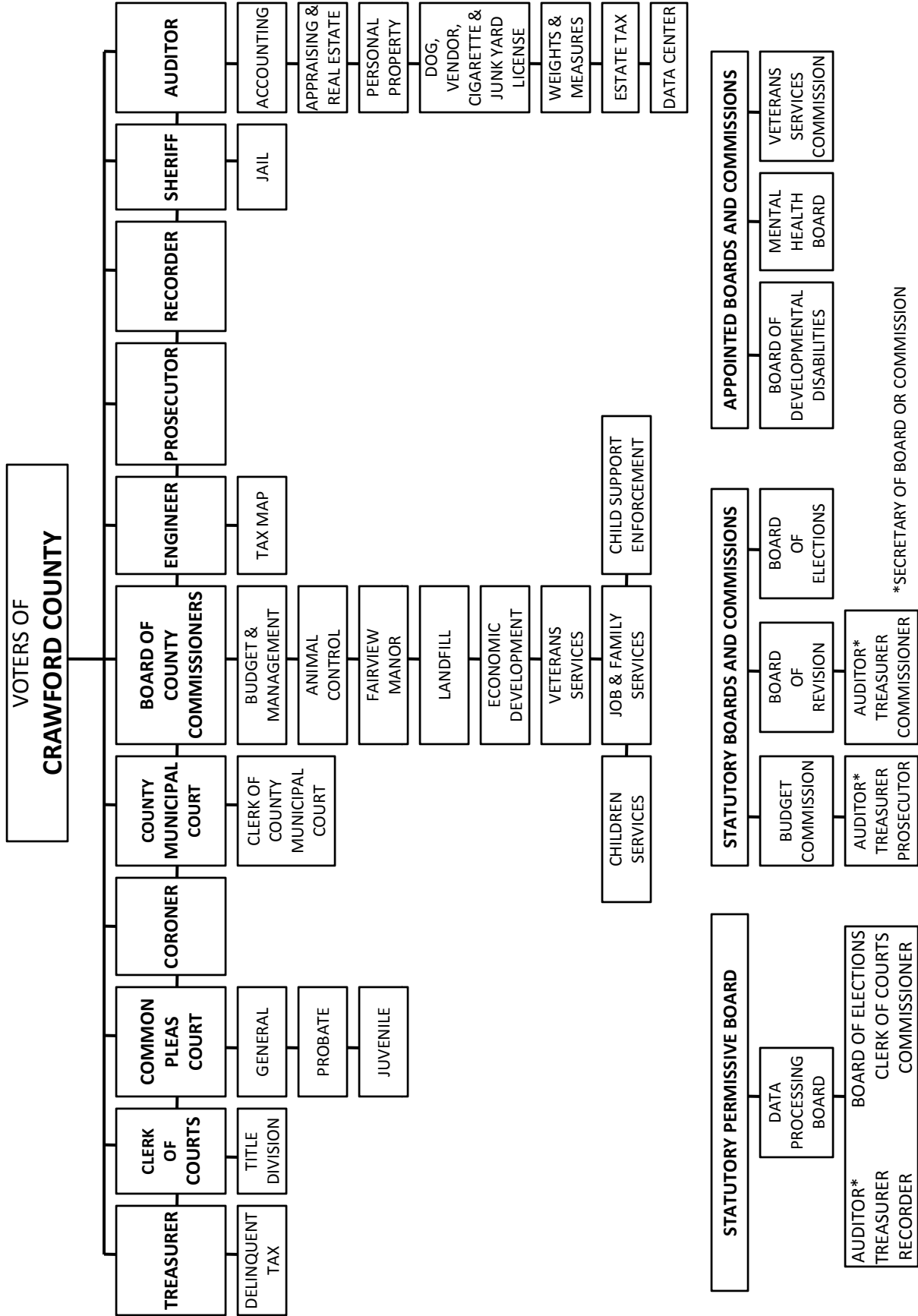
Probate/Juvenile Court Judge

Steven D. Eckstein

Municipal Court Judge

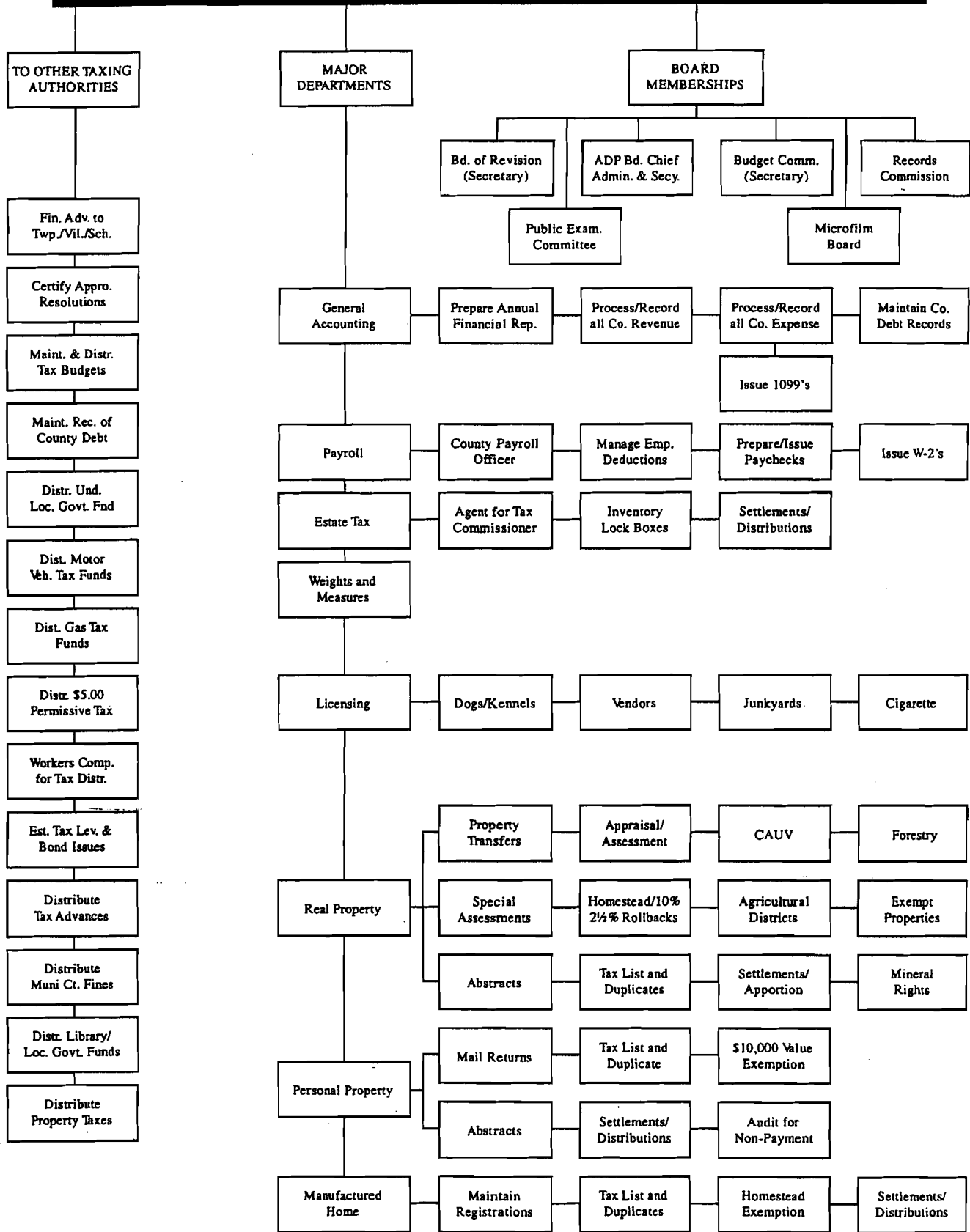
Sean Leuthold

ORGANIZATION CHART



*SECRETARY OF BOARD OR COMMISSION

DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



ROBIN E. HILDEBRAND, CRAWFORD COUNTY AUDITOR

This page is intentionally left blank.

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

The discussion and analysis of Crawford County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2009. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Highlights

Highlights for 2009 are as follows:

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

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

Using This Annual Report

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

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

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

Reporting the County as a Whole

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

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

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

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

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

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

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

Reporting the County's Most Significant Funds

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

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

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

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

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

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

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

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

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

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

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

Government-Wide Financial Analysis

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

Table 1
Net Assets
(In Thousands)

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

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

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

Net assets for business-type activities increased significantly from the payment on outstanding debt related to capital assets. Total assets did not change significantly. Long-term liabilities decreased by nearly 12 percent from the payment on general obligation bonds.

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

Table 2
Change in Net Assets
(In Thousands)

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

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

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

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

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

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

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

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

Table 3
Governmental Activities
(In Thousands)

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

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

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

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

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

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

Governmental Funds Financial Analysis

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

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

Business-Type Financial Analysis

The County's enterprise funds consist of the Sewer Fund and the Sanitary Landfill Fund. The County provides water and sewer services to approximately one hundred twenty customers. Water is being provided to these customers through a water line constructed from the City of Bucyrus to the Village of North Robinson. Construction costs were paid from the users of the water line and from a grant received by the County. In the Sugar Grove area of Whetstone Township, a centralized sewer system was constructed to replace failing systems. Construction costs were financed with CDBG and Issue I grants. For 2009, net assets of the Sewer Fund decreased by 6 percent as a result of an increase in expenses incurred for rehabilitating a water tower.

In 2009, operation of the Sanitary Landfill continued under a lease agreement between the County and Santek Environmental. Under this agreement, Santek Environmental operates the landfill and pays monthly fees to the County. These fees are used for debt retirement of the Landfill. Santek will assume all future construction costs of landfill cells and costs associated with closure of the facility. The agreement allows the County to retain ownership. Santek Environmental has expanded the market area of the Sanitary Landfill.

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

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

Budgetary Highlights

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

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

Capital Assets and Debt Administration

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

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

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

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

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

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

Economic Factors

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

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

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

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

Requests for Information

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

Crawford County, Ohio
Statement of Net Assets
December 31, 2009

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

See accompanying notes to the basic financial statements

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

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

General Revenues

Property Taxes Levied for:

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

Sales Taxes Levied for:

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

Grants and Entitlements not Restricted to Specific Purposes

Interest

Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the basic financial statements

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

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

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

See accompanying notes to the basic financial statements

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

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

<i>Total Governmental Fund Balances</i>	\$14,818,744
 <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.	44,813,058
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:	
Accounts Receivable	86,862
Accrued Interest Receivable	83,948
Sales Taxes Receivable	744,211
Due from Other Governments	3,719,287
Special Assessments Receivable	110,503
Interfund Receivable	247,889
Property Taxes Receivable	297,120
	5,289,820
Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds.	184,578
The internal service fund is used to charge the costs of health care benefits to individual funds. The assets and liabilities of the internal service fund are included as governmental activities on the statement of net assets.	899,655
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Accrued Interest Payable	(42,066)
General Obligation Bonds Payable	(11,089,160)
Compensated Absences Payable	(1,122,454)
	(12,253,680)
 <i>Net Assets of Governmental Activities</i>	 \$53,752,175

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

Crawford County, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2009

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

See accompanying notes to the basic financial statements

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

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

Other Non-Cash Transactions

During 2009, \$5,618,712 in tonnage fees was collected by and retained by the lessee as part of the contract with the County.

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements