



**Auditor of State  
Betty Montgomery**



**ASHTABULA COUNTY  
FINANCIAL CONDITION**

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**FINANCIAL CONDITION  
ASHTABULA COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Receipts</b>	<b>Non-Cash Receipts</b>	<b>Disbursements</b>	<b>Non-Cash Disbursements</b>
<b><u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</u></b>						
<i>Passed Through Ohio Department of Jobs and Family Services; passed through the Ohio Department of MR/DC</i>						
Medical Assistance Program - Title XIX	MC-03	93.778	\$1,618,771		\$1,618,771	
Social Services Block Grant - Title XX	MR-04 (02-03) MR-04 (03-04)	93.667	67,975 45,062		67,975 23,014	
Subtotal Social Services Block Grant - Title XX			113,037		90,989	
Subtotal Ohio Department of MRDD			<b>1,731,808</b>		<b>1,709,760</b>	
<i>Passed Through Ohio Department of Jobs and Family Services; passed through the Ohio Department of Mental Health.</i>						
Medicaid Cluster - Medical Assistance Program Title XIX	FY 03 FY 04	93.778	973,143 800,551		973,143 800,551	
Subtotal Medical Assistance Program -- Title XIX			<b>1,773,694</b>		<b>1,773,694</b>	
State Children's Insurance Program	FY 03 FY 04	93.767	71,962 71,962		71,962 71,962	
			<b>143,924</b>		<b>143,924</b>	
Social Services Block Grant - Title XX	FY 03 FY 04	93.667	70,775 46,874		70,775 46,874	
Subtotal Social Services Block Grant - Title XX			<b>117,649</b>		<b>117,649</b>	
Community Mental Health Grant	FY 03 FY 04	93.958	32,141 32,108		32,141 32,108	
Subtotal Community Mental Health Grant			<b>64,249</b>		<b>64,249</b>	
Subtotal Ohio Department of Mental Health			<b>2,099,516</b>		<b>2,099,516</b>	
<i>Passed Through Ohio Department of Jobs and Family Services; passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>						
Medicaid Cluster - Medical Assistance Program Title XIX	FY 02 FY 03	93.778	74,817 60,947		74,817 60,947	
Subtotal Medical Assistance Program - Title XIX			<b>135,764</b>		<b>135,764</b>	
State Children's Insurance Program	FY 03 FY 04	93.767	5,864 5,864		5,864 5,864	
			<b>11,728</b>		<b>11,728</b>	
Federal Prevention and Treatment Substance Abuse	FY 03 FY 04	93.959	353,819 341,942		353,819 341,942	
Subtotal Prevention and Treatment Substance Abuse			<b>695,761</b>		<b>695,761</b>	
Subtotal Ohio Department of Alcohol and Drug Addiction			<b>843,253</b>		<b>843,253</b>	
<i>Passed Through the Ohio Department of Aging; passed through District XI Area Agency on Aging:</i>						
Aging Cluster Special Programs for the Aging - Title III - B	FY 02	93.044	19,462		19,462	
<b>Total U.S. Department of Health &amp; Human Services</b>			<b>4,694,039</b>		<b>4,671,991</b>	

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

**FINANCIAL CONDITION  
ASHTABULA COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
<b><u>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</u></b>						
<i>Passed Through Ohio Department of Development Office of Local Governmental Services:</i>						
Community Development Block Grant - Small Cities	B-F-01-004-1 B-F-02-004-1	14.228	301,000 201,000		308,687 87,323	
Subtotal Community Development Block Grants			<b>502,000</b>		<b>396,010</b>	
Economic Development Grant	B-E-01-004-1	14.228	<b>246,611</b>		<b>241,992</b>	
Emergency Shelter Grants Program	B-L-02-004-1	14.231	<b>38,150</b>		<b>35,150</b>	
Community Housing Improvement Program	B-C-01-004-1 B-C-01-004-2	14.239	86,563 99,245		183,765 73,470	
Subtotal Community Housing Improvement Programs			<b>185,808</b>		<b>257,235</b>	
<b>Total U.S. Department of Housing &amp; Urban Development</b>			<b>972,569</b>		<b>930,387</b>	
<b><u>U.S. DEPARTMENT OF JUSTICE:</u></b>						
<i>Direct Program:</i>						
Community Gun Violence Prosecution Program	02-GPCX-0184	16.609	<b>77,391</b>		<b>38,495</b>	
<i>Passed Through the Ohio Attorney General's Crime Victims Assistance Office:</i>						
Crime Victims Assistance Program	01-VAGENE-015 02-VAGENE-015	16.575	32,293 11,625		32,293 11,625	
Subtotal Crime Victims Assistance Program			<b>43,918</b>		<b>43,918</b>	
<i>Passed Through the Office of Criminal Justice:</i>						
Violence Against Women Formula Grant	01-WF-VA5-8224	16.588	<b>33,170</b>		<b>38,273</b>	
<i>Passed Through the Department of Youth Services:</i>						
Juvenile Accountability Incentive Block Grant	00-JB-013-A024	16.523	(4,272)		277	
Juvenile Accountability Incentive Block Grant	01-JB-013-A024		(6,592)		10,483	
Juvenile Accountability Incentive Block Grant	02-JB-013-A024		17,056		764	
State Challenge Grant	01-JC-007-6005		(10,155)		40,620	
Subtotal Department of Youth Services			<b>(3,963)</b>		<b>52,144</b>	
<b>Total U.S. Department of Justice</b>			<b>150,516</b>		<b>172,830</b>	
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>						
<i>Passed Through Ohio Department of Education.</i>						
<i>Nutrition Cluster:</i>						
Food Distribution Program		10.550		9,553		9,553
School Breakfast Program		10.553	5,942		5,942	
National School Lunch Program		10.555	14,683		14,683	
Subtotal Nutrition Cluster			<b>20,625</b>	<b>9,553</b>	<b>20,625</b>	<b>9,553</b>
<i>Direct Assistance:</i>						
Community Facilities Loans		10.766	<b>3,500,000</b>		<b>3,500,000</b>	
<b>Total U.S. Department of Agriculture</b>			<b>3,520,625</b>	<b>9,553</b>	<b>3,520,625</b>	<b>9,553</b>

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

**FINANCIAL CONDITION  
ASHTABULA COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Receipts</b>	<b>Non-Cash Receipts</b>	<b>Disbursements</b>	<b>Non-Cash Disbursements</b>
<b><u>U.S. DEPARTMENT OF LABOR:</u></b>						
<i>Passed Through the Ohio Department of Jobs and Family Services</i>						
<i>Workforce Investment Act Cluster</i>						
Workforce Investment Act -- Adult Programs	PY 2001	17.258	77,135			
	PY 2002		115,308			
	FY 2002		261,475		189,918	
	FY 2003				383,539	
	PY 2003		166,083		108,252	
	FY 2004		98,560		102,101	
			718,561		783,810	
Workforce Investment Act -- Adult Administrative	PY2001		70,171		75,092	
Subtotal Workforce Investment Act -- Adult			<b>788,732</b>		<b>858,902</b>	
Workforce Investment Act -- Youth Activities	PY 2000	17.259	155,927		180,113	
	PY 2001		53,273		54,069	
	PY 2002		3,315			
			212,515		234,182	
Workforce Investment Act -- Youth Administrative	PY2000		20,753		22,436	
Subtotal Workforce Investment Act -- Youth Activities			<b>233,268</b>		<b>256,618</b>	
Workforce Investment Act -- Dislocated Workers	PY 2001	17.260	22,922		20,667	
	PY 2002		9,128		51,903	
	PY 2003		22,068		143,444	
	FY 2002		27,125		82,425	
	FY 2003		54,641		4,754	
			135,884		303,193	
Workforce Investment Act -- Dislocated Workers Admin	PY2001		13,270		29,047	
Subtotal Workforce Investment Act Dislocated Worker:			<b>149,154</b>		<b>332,240</b>	
<b>Total U.S. Department of Labor</b>			<b>1,171,154</b>		<b>1,447,760</b>	
<b><u>U.S. DEPARTMENT OF TRANSPORTATION:</u></b>						
<i>Ohio Department of Transportation - Urban Mass Transportation Administration - Public Transportation for Non-Urbanized Areas:</i>						
ODOT Section 18 Capital Grants	RPT4004022032	20.509	75,990		75,990	
ODOT Section 18 Operating Grants	RPT4004022031		365,788		365,788	
Subtotal Section 18 Grants			<b>441,778</b>		<b>441,778</b>	
<i>Highway Planning and Construction Cluster</i>						
Ohio Department of Transportation Section 205	23043	20.205	290,166		290,166	
Ohio Department of Transportation Section 205	20665		5,236		5,236	
Ohio Department of Transportation Section 205	23045		228,415		228,415	
Ohio Department of Transportation Section 205	24038		995,889		995,889	
Ohio Department of Transportation Section 205	21248		14,597		14,597	
Subtotal Section 205 Grants			<b>1,534,303</b>		<b>1,534,303</b>	
<i>Passed Through the Governor's Highway Safety Representative: State and Community Highway Safety Highway Safety Cluster</i>						
S.T.E.P. Program	1402	20.600	<b>19,984</b>		<b>19,984</b>	
<b>Total U. S. Department of Transportation</b>			<b>1,996,065</b>		<b>1,996,065</b>	

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

**FINANCIAL CONDITION  
ASHTABULA COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Receipts</b>	<b>Non-Cash Receipts</b>	<b>Disbursements</b>	<b>Non-Cash Disbursements</b>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>						
<i>Passed Through the Ohio Department of Public Safety's Emergency Management Agency</i>						
Domestic Preparedness Equipment Support Program	J-529 J809 K195	97.004	1,544 51,785 45,996		33,224 51,785 45,996	
Subtotal Emergency Preparedness Grants			<u>99,325</u>		<u>131,005</u>	
Terrorism Consequence Management Preparedness Emergency Management Performance Grant	K305	97.042	<b>49,762</b>		<b>49,762</b>	
Emergency Management Response Grant	K273	97.051	<b>45,830</b>		<b>45,830</b>	
Subtotal Emergency Management Grants			<u>95,592</u>		<u>95,592</u>	
<b>Total U.S. Department of Homeland Security</b>			<u>194,917</u>		<u>226,597</u>	
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>						
<i>Passed Through Ohio Department of Education.</i>						
Special Education Cluster: Special Education Grants to States Title Part-B IDEA	0692296B-SF-02P 0692296B-SF-03P 0692296B-SF-04P	84.027	39,266 47,981 11,264		58,513	
Subtotal Title VI-B Flow Through			<u>98,511</u>		<u>58,513</u>	
Special Education - Preschool Grant Indicators of Success	069229-PG-S1-03P 069229-PG-S1-04P	84.173	13,182 2,890		16,076	
Subtotal Special Education - Preschool Grant			<u>16,072</u>		<u>16,076</u>	
Special Education Grants to States Title VI Innovative Programs	069229-C2-S1-02 069229-C2-S1-03 069229-C2-S1-04	84.298	2,151 663 188		809	
Subtotal ESEA Title VI			<u>3,002</u>		<u>809</u>	
<b>Total U.S. Department of Education</b>			<u>117,585</u>		<u>75,398</u>	
<b>Totals</b>			<u>\$12,817,470</u>	<u>\$9,553</u>	<u>\$13,041,653</u>	<u>\$9,553</u>

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



**FINANCIAL CONDITION  
ASHTABULA COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 2003**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B – SUBRECIPIENTS**

The County passes-through certain Federal assistance received from the U.S. Department of Health and Human Services, the U.S. Department of Housing and Urban Development, and the U.S. Department of Justice to other Countys or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

**NOTE C - FOOD DISTRIBUTION**

Nonmonetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2003 the County had no significant food commodities in inventory.

**NOTE D- COMMUNITY BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS**

The County has established loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons and to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures (the 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 mortgages on real estate and equipment liens. At December 31, 2003, the gross amounts of loans outstanding under this program were \$2,609,399.

**NOTE E - 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.

**FINANICAL CONDITION  
ASHTABULA COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 2003  
(Continued)**

**NOTE F - U.S. DEPARTMENT OF HOMELAND SECURITY FEDERAL AWARDS**

The Federal Homeland Security Act of 2002 established the Department of Homeland Security (the Department) to consolidate functions of other Federal agencies related to homeland security. Effective January 24, 2003, the Department began to administer certain Federal awards the County had previously received from other Federal agencies. The accompanying Federal Awards Expenditure Schedule reports all such 2003 award amounts under the Department's Catalog of Federal Domestic Assistance (CFDA) numbers. The purposes and compliance requirement of these programs has not changed. A comparison of the former Federal agencies and CFDA numbers the County reported in its 2002 Federal Award Expenditure Schedule compared with the Department's CFDA numbers reported in the 2003 Schedule follows:

<b><u>Previous Federal Agency</u></b>	<b><u>CFDA No. used In 2002</u></b>	<b><u>Homeland Security CFDA No. used for 2003</u></b>
Department of Justice	16.007	97.004
Emergency Management Agency	83.552	97.042
Emergency Management Agency	83.562	97.051



## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Ashtabula County  
Ashtabula County Courthouse  
25 West Jefferson Street  
Jefferson, Ohio 44047

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County (the County) as of and for the year ended December 31, 2003, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 30, 2004, wherein we noted that the County adopted Governmental Accounting Standards Board Statement 34 and Interpretation 6. We did not audit the financial statements of Ash/Craft Industries Inc., and our opinion, as it relates to the amounts included for Ash/Craft Industries Inc., is based on the reports of 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. The financial statements of the component unit, Ash Craft Industries, Inc., were audited by other auditors in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. Accordingly this report does not extend to that component unit.

#### Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 such an opinion. The results of our tests disclosed instances of noncompliance that we are required to report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2003-001 and 2003-003. We also noted certain immaterial instances of noncompliance that we have reported to the County's management in a separate letter dated December 30, 2004.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of Ashtabula County in a separate letter dated December 30, 2004.

This report is intended solely for the information and use of management, Board of Commissioners and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



**Betty Montgomery**  
Auditor of State

December 30, 2004



## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Ashtabula County  
Ashtabula County Courthouse  
25 West Jefferson Street  
Jefferson, Ohio 44047

To the Board of County Commissioners:

#### Compliance

We have audited the compliance of Ashtabula County with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2003. Ashtabula County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of Ashtabula County's management. Our responsibility is to express an opinion on Ashtabula 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 obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about Ashtabula County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Ashtabula County's compliance with those requirements.

In our opinion, Ashtabula County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2003.

The results of our auditing procedures also disclosed one instance of noncompliance with those requirements of noncompliance that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings as item 2003-003.

### **Internal Control Over Compliance**

The management of Ashtabula County 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 Ashtabula County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A -133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. However we noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated December 30, 2004.

### **Schedule of Federal Awards Expenditures**

We have audited the basic financial statements of Ashtabula County as of and for the year ended December 31, 2003, and have issued our report thereon dated December 30, 2004, which indicated that we did not audit the financial statements of Ash/Craft Industries Inc., and our opinion, as it relates to the amounts included for Ash/Craft Industries Inc., is based on the report of other auditors. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended for the information and use of management, Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



**Betty Montgomery**  
Auditor of State

December 30, 2004

**ASHTABULA COUNTY  
FINANCIAL CONDITION  
DECEMBER 31, 2003**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 ' .505**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs= Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under ' .510?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Community Facilities Loans CFDA # 10.766
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$ 391,563 Type B: > \$100,000
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

**ASHTABULA COUNTY  
FINANCIAL CONDITION  
DECEMBER 31, 2003**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 ' .505**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	<b>2003-001</b>
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**Separate accounting system for the Geneva Lodge & Convention Center**

The Ashtabula County Commissioners have structured a separate accounting system and bank account to manage the loan receipts and construction payments for the Geneva Lodge & Convention Center. In part this was due to the fact that an Enterprise or other appropriate County fund was not established. However, the maintenance of a separate checking account is not appropriate.

**Ohio Revised Code § 9.38** requires that payment or deposit of public moneys collected under color of office must be deposited with the treasurer of that public office. Therefore since this is a county construction project and the county is responsible for making payments, the money should be contained within the county treasury.

Further, **Ohio Revised Code § 321.15** states that “no money shall be paid from the county treasury, or transferred to any person for disbursement, except on the warrant of the County Auditor”. Also see Ohio Op. Atty. Gen. No. 80-049. The County Auditor is, in fact, the fiscal officer of the county, as established by **Ohio Revised Code § 5705.01(D)**. Without the County Auditor’s consent and knowledge, no public money can legally be collected or deposited into or paid out of the county treasury. (See Ohio Op. Atty. Gen. No.89-002 and State v. Newton (1875), 26 Ohio St. 265). It is important to note that in addition to the powers expressly delegated, the County Auditor also has implied powers that are both necessary and proper to enable the Auditor to carry out the express powers. (See Ohio Op. Atty. Gen. No. 89-002).

Once the County Commissioners approve the issuance of warrants for payments, there is no statutory requirement that the County Commissioners be involved in the payments from the County treasury. The funds borrowed for the Geneva Lodge & Convention Center project, should be in the County treasury and disbursements must be made only on the warrant of the County Auditor.

Further, **Ohio Revised Code § 319.16** provides that after the approval of the Commissioners is granted, if the County Auditor questions the validity of an expenditure that is within the available appropriations and for which a proper order or voucher or evidentiary matter is presented, the Auditor shall notify the board, officer or tribunal who presented the voucher. Then, if the board, officer, or tribunal determines that the expenditure is valid and the Auditor continues to refuse to issue the appropriate warrant on the County Treasurer, a writ of mandamus may be sought. This provision provides the County Auditor with some discretion in approving or in questioning the validity of certain payments. Should the County Auditor determine that an expenditure is not proper, he or she may withhold payment until the party requesting such payment obtains a writ of mandamus.

The term “discretion” as used in **Ohio Revised Code § 319.16**, is limited to the County Auditor’s ability to question the validity of an expenditure for which a proper order or voucher and evidentiary matter is presented. As defined in **Ohio Revised Code § 319.16**, an “evidentiary matter” is limited to original invoices, receipts, bills and checks, and legible copies of contracts.” The County Auditor’s discretion is limited to ensuring that proper documentation is presented to support the issuance of a warrant. This limited discretion does not include questioning the impetus or motivation behind a particular project; rather, it is ministerial in nature.



**ASHTABULA COUNTY  
FINANCIAL CONDITION  
DECEMBER 31, 2003**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 ' .505**

<b>Finding Number</b>	<b>2003-001</b>
-----------------------	-----------------

**Separate accounting system for the Geneva Lodge & Convention Center (Continued)**

Therefore, the County Auditor is without the discretion to refuse to issue warrants merely because the Auditor does not like a particular project or because the Auditor disagrees with the County Commissioners. The County Auditor does not stand in the shoes of a County Commissioner, an independently elected official with the authority to enter into contracts for county projects. Once a contract has been lawfully entered, is within available appropriations, and the proper paperwork has been given to the County Auditor, the Auditor has a clear legal duty to issue a warrant or face the possibility of a mandamus action in court. See State ex rel. The V Cos. v. Marshall (Ohio 1998) 81 Ohio St. 3d 467.

Moreover, the County Commissioners have the power to establish funds of the County under the guidance of the Ohio Revised Code. However, the Commissioners on January 30, 2003, initiated the draw down of funds for the Lodge from the bank the loan originated and made various payments to vendors in this regards on February 14, 2003 for start up costs, without having said fund established on the County's records nor payments paid on warrants issued by the County Auditor. The Commissioners then, with legal guidance from the County Prosecutor submitted a letter dated February 23, 2003 to the County Auditor requesting the establishment of an Enterprise Fund for the Geneva Lodge & Convention Center Project (Fund 603). The County Auditor has not acted upon this request. In a letter dated June 23, 2003, the County Auditor requested a mandamus action compelling the County Commissioners to use the County Auditor as the fiscal agent for the Lodge project, but that request was denied by the County Prosecutor. The County Auditor subsequently filed a suit for representation by outside legal council on this matter, but that case has since been dropped by the complainant after the Lodge construction was completed.

It is imperative that all projects and operations of the Geneva Lodge & Convention Center be established by a fund maintained by the County Auditor and the monies of said project held in depository institutions under management of the County Treasurer. We recommend that the County take appropriate steps to ensure proper County funds are established and utilized for the project.

<b>Finding Number</b>	<b>2003-002</b>
-----------------------	-----------------

As further discussed in Finding 2003-003, a Finding for Recovery for public money illegally expended is issued against Union Industrial Contractors Inc., and in favor of Ashtabula County, in the amount of seven thousand nine hundred sixty one dollars pursuant to Ohio Revised Section 117.28. Due to its relation to a federal program, this Finding was reported in Section 3, Findings for Federal Awards.

**ASHTABULA COUNTY  
FINANCIAL CONDITION  
DECEMBER 31, 2003**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 ' .505**

<b>3. FINDINGS FOR FEDERAL AWARDS</b>
---------------------------------------

**1. Title of Finding**

<b>Finding Number</b>	<b>2003-003</b>
<b>CFDA Title and Number</b>	<b>Community Facilities Loans 10.766</b>
<b>Federal Award Number / Year</b>	<b>41-04-034600128/ 2002 -2003</b>
<b>Federal Agency</b>	<b>U.S. Department of Agriculture</b>
<b>Pass-Through Agency</b>	<b>N/A</b>

The Ashtabula County Nursing Home's Addition and Renovation Project's General Trades contract was awarded by the Ashtabula County Commissioners on April 23, 2001 to Union Industrial Contractors Inc.. During construction, various change orders were approved by the Commissioners bringing the total contract award to a total sum of \$1,686,865.55. During our examination of Ashtabula County's payments to Union Industrial Contractors Inc., we found that the County had paid \$1,694,826.55 to Union Industrial Contractors for this contract and change orders. Consequently, expenditures totaling \$7,961.00 to Union Industrial Contractors, Inc. were not authorized by the Board of Commissioners, due to a clerical error in calculating and approving a change order by the project architect. On January 22, 2002 the County received reimbursement for these expenditures, which included the unauthorized expenditures of \$7,961.00 from the USDA under the Community Facilities Loan program.

In accordance with the foregoing facts, and pursuant to Ohio Revised Section 117.28, a Finding for Recovery for public money illegally expended is hereby issued against Union Industrial Contractors Inc., and in favor of Ashtabula County, in the amount of seven thousand nine hundred sixty one dollars.

On September 20, 2004 Union Industrial Contractors Inc. repaid Ashtabula County \$7,961.00 for this overpayment.

**ASHTABULA COUNTY  
FINANCIAL CONDITION**

**DECEMBER 31, 2003**

**CORRECTIVE ACTION PLAN  
OMB CIRCULAR A -133 § .315 (c)**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2003-003	Monitor contractual change orders for proper approval	In place as of September 2004	Joseph Pedro



**ASHTABULA COUNTY, OHIO**

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2003**



**SANDRA O'BRIEN  
ASHTABULA COUNTY AUDITOR**

Prepared by The Ashtabula County Auditor's Office



*Ashtabula County, Ohio*  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2003*

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# COUNTY OF ASHTABULA

Sandra O'Brien, Auditor

25 West Jefferson Street, Jefferson, Ohio 44047

(440) 576-3783

FAX: (440) 576-3797

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December 29, 2004

Ashtabula Board of County Commissioners  
25 West Jefferson Street  
Jefferson, Ohio 44047

Citizens of Ashtabula County:

I am honored to present the thirteenth Comprehensive Annual Financial Report (CAFR) for Ashtabula County. This report provides financial statements and other financial and statistical data necessary for full and complete disclosure of the financial position and operations of our County for the year ended December 31, 2003. The responsibility for the report's completeness and fairness of presentation rests with the County, specifically the County Auditor's office.

This Comprehensive Annual Financial Report is divided into three sections as follows:

1. The Introductory Section contains a table of contents, letter of transmittal, a list of elected officials of the County, an organizational chart of the County and a copy of the Certificate of Achievement for Excellence in Financial Reporting awarded to Ashtabula County for its 2002 CAFR.
2. The Financial Section, which begins with the Independent Auditor's Report, includes the Management's Discussion and Analysis, basic financial statements and notes that provide an overview of the County's financial position and operating results, and the combining statements for nonmajor funds and other schedules that provide detailed information relative to the basic financial statements.
3. The Statistical Section presents various tables reflecting social and economic information, financial trends and the fiscal capacity of the County.

## **The Reporting Entity**

For financial reporting purposes, the County includes all funds, account groups, agencies, boards and commissions making up Ashtabula County (the Primary Government) and its Component Units in accordance with Standards set forth by the Governmental Accounting Standards Board (GASB). The County's primary government comprises all entities not legally separate from the County and includes the financial activities of the Children Services Board, the Ashtabula County Board of Mental Retardation and Developmental Disabilities, the Community Mental Health Board, the Human Services Department, and the Emergency Management Agency.

Component units are legally separate organizations who are fiscally dependent on the County or for whom the County is financially accountable. Ash/Craft Industries, a non-profit organization, and the Ashtabula County Airport Authority have been included as discretely presented component units.

The County serves as fiscal officer and custodian of funds but is not financially accountable for the Ashtabula County General Health District, the Ashtabula County Soil and Water Conservation District and the Ashtabula County Metropolitan Park, whose activities are included in this report as agency funds.

The County Risk Sharing Authority, Inc., (CORSA) is a shared risk pool and the Ashtabula County Airport Authority and the Ashtabula County District Library are related organizations whose relationships to the County are described in Notes 11 and 19 to the basic financial statements. The County also participates in the Northeast Ohio Community Alternative Program Facility and the Children's Cluster Committee described in Note 20 to the Basic Financial Statements. A complete discussion of the County's reporting entity is provided in Note 1 to the Basic Financial Statements.

## **The County and the Form of Government**

Ashtabula County was created in 1807. The County is comprised of seven hundred four square miles, which make it geographically the largest county in Ohio. The County encompasses twenty-seven townships, eight school districts and nine municipalities, of which Ashtabula City is the largest.

Ashtabula County is located in an industrialized region on the southern shore of Lake Erie. Approximately one third of the United States population lives within a five hundred-mile radius of the County. The County is well situated in the heart of a diverse region, a one-hour drive from Cleveland and Youngstown, Ohio, and Erie, Pennsylvania. Ashtabula County enjoys the benefits of urbanization while also offering a rural atmosphere and a variety of lifestyles for its inhabitants.

Ashtabula County has two of the finest harbors on the Great Lakes, one located in Ashtabula City, the other in Conneaut. The docks are equipped with the most modern machinery for the handling of coal, iron ore, and other cargo. Today new self-unloading vessels can discharge cargo up to a rate of ten thousand tons per hour. This is quite a change from 1873 when the first schooners to arrive in the Ashtabula Harbor unloaded their one thousand ton ore shipments by hand in approximately three days.

The two major Great Lakes port facilities at Conneaut and Ashtabula offer access to the entire inland waterway system and the Atlantic Ocean via the St. Lawrence Seaway. Cargo can be transferred from fresh water or salt water ships to rail or highway travel.

Air freight and air passenger service access is provided for Ashtabula County through a number of sources. The Ashtabula County Airport can accommodate aircraft suited to its fifty-two hundred foot paved runway. Recently, a capital improvement program featuring the acquisition of a jet fuel system, aviation gas tanks, improved lighting system and improved drainage and resurfacing of the airport runways was initiated to enhance business potential of the County Airport. Commercial passenger and air cargo services are available at Cleveland Hopkins International Airport and Erie International Airport, all within an hour's drive from Ashtabula County.

The County is traversed by two limited access highways and a number of State and U.S. highways. Interstate 90, a major east-west transportation link, provides three-fourths of Ashtabula County residents with direct access to important economic centers such as Cleveland and Chicago to the west, and Buffalo and Rochester to the east.

The County also has access to railroad systems and is currently served by three companies: Conrail, the Norfolk and Western (east-west), and the Bessemer and Lake Erie (north-south).

The name "Ashtabula" is an Indian word meaning "river with many fish," and people from around the country converge on Ashtabula each year to try their hand at catching some of those fish, particularly the famed Lake Erie walleye.

Ashtabula County features beautiful sandy beaches and is the home of Geneva-on-the-Lake, Ohio's first lakefront resort town. The county is also known for its 15 historic covered bridges, most of which were built in the second half of the 19<sup>th</sup> Century.

The county also features an Interactive Television Network that links eight county high schools, one vocational school and the branch campus of Kent State University. The network is the first of its kind in Ohio.

Ashtabula County was created from both Trumbull and Geauga Counties in 1807, and was the first county to be organized from the Connecticut Western Reserve. Jefferson, the county seat, began as a business endeavor of Gideon Granger of Connecticut, who sent a representative to the site to develop the town in 1804. Granger worked as a postmaster general in the Jefferson administration, and decided to name the settlement after our country's third president, Thomas Jefferson. In fact, the Republican Party's first platform was created in Jefferson, Ohio.

The Ashtabula County Historical Society, the second oldest in the state of Ohio, was formed in 1838 in Jefferson. It owns and maintains the Giddings Law Office Museum, named after Joshua Giddings, one of the founders of the Republican Party. The National Historic Landmark, built in 1823, is open June, July, and August.

The county is also home to interesting rail museums, including the Conneaut Railroad Historical Museum and the Jefferson Depot Museum, and a rail line – the Ashtabula, Carson and Jefferson Railroad which offers diesel excursions. In addition, the county is home to the Great Lakes Marine and U.S. Coast Guard Memorial Museum. The museum is in the former lighthouse keeper's residence in Ashtabula, which was built in the late 1800s.

Ashtabula County is also the home of the Jennie Munger Gregory Museum. The museum is located in Geneva-on-the-Lake on the Lake Erie shore. Built in 1823 on land purchased earlier as part of an original land grant of the Connecticut Western Reserve, the home is the first frame house built on the Lake Erie shore. The museum is furnished with artifacts and historical items that reflect the history of the county, from pioneers to the Civil War to the early 1900s. The museum is open May through October.

Ashtabula County is an agent of the State in administering and enforcing State laws. The County also provides a wide range of services including general government, public safety, public works, human services, health, conservation and recreation, water and sewer services. The three-member Board of County Commissioners, elected in overlapping four-year terms, serves as the taxing authority, the contracting body and the chief administrator of public services for the County.

The Board of County Commissioners is responsible for providing and managing the funds to support the various County activities. The Board of County Commissioners also exercises legislative powers in budgeting, appropriating monies, levying taxes, issuing bonds and notes, and approving contracts for public works and services.

In addition to the Board, three offices, which can be grouped under the category of general government, are particularly pertinent to the financial affairs of the County.

The County Auditor is elected to a four-year term and has the task of assessing real property for taxing purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial update between reappraisals. The Auditor is also the fiscal officer of the County, and no County contract or obligation may be made without the Auditor's certification that funds are available for payment. The Auditor is responsible for the County payroll and has other statutory accounting responsibilities. In addition to assessing real property taxes, the Auditor is responsible for the distribution of tax receipts through a "Settlement" process to all cities, villages, townships, and other governmental subdivisions within the County.

The Auditor is also in charge of the County's bond retirement fund. The Auditor is, by State law, secretary of the County Board of Revision and the County Budget Commission and the administrator and supervisor of the County Data Processing Board.

The County Treasurer is the custodian of County funds whose responsibilities include collecting all tax monies and applying payments to the appropriate tax accounts. The Treasurer is also responsible for investing all idle County funds as prescribed by Ohio law.

The County Engineer, required by Ohio law to be a registered professional engineer and surveyor, serves as the civil engineer for the County and its officials. His primary responsibilities relate to the construction, maintenance and repair of the County's roads, bridges, roadside drainage facilities and storm or surface run-off systems. The Board of Commissioners takes bids and awards contracts for projects recommended and approved by the County Engineer. The County Engineer also prepares tax maps for the County Auditor.

### **Administration of the Justice System**

As a part of its justice system, the County maintains the Common Pleas Court, including a Juvenile Division, a Domestic Relations Division and a Probate Division.

The County also maintains the Prosecuting Attorney's office and the County Jail. In addition to responsibilities as a prosecutor of criminal cases, the Prosecuting Attorney is designated by Ohio law as the chief legal counsel for all County officers, boards and agencies. The Prosecutor is also a member of the County Budget Commission.

Other elected officials serving in the general government functions are the Coroner, Recorder and the Clerk of Courts.

The Clerk of Courts maintains all official records of the Common Pleas Court and the Court of Appeals. The office of Clerk of Courts operates on a system of fees charged for services and is essentially self-supporting.

The County Sheriff is the chief law enforcement officer of the County and provides certain specialized services, which include maintaining a special staff of deputies whose duties are to assist local law enforcement officers upon their request and to enforce law in unincorporated areas of the County. The Sheriff also operates and maintains the County Jail and is responsible for its inmates, including persons detained for trial or transfer to other institutions. As an officer of the County Courts, the Sheriff is in charge of the preparation and service of documents.

### **Economic Condition and Outlook**

The year 2003 brought some growth to Ashtabula County. Save A Lot Distribution Center, located in Austinburg Township, opened its warehousing operation in June. It is a regional distribution center for its stores in Ohio, Pennsylvania, and New York.

Plast Pro 2000 Inc. and its parent company, Formosa Plastics, opened its sheet molding compound press facility, an assembly facility, and a warehouse in the North Bend Industrial Park in Saybrook Township.

Conneaut's Foseco Metallurgical Inc. entered into a lease-to-buy agreement on a new 72,000 square-foot facility in the North Bend Industrial Park in Saybrook Township. Foseco is a supplier of specialized refractories and metallurgical chemicals for steel production.

Grand Valley Door opened in Orwell producing kitchen cabinet doors for Kraftmaid.

Picken's Plastics Inc., which custom molds, assembles, packages and ships fiberglass products, added a new 49,000 square-foot area to its Jefferson plant.

The Ohio Department of Transportation awarded a contract to Koski Construction of Ashtabula to replace Route 45 starting just north of the Flying J Truck Plaza and ending just south of the Norfolk and Southern Railroad tracks north of Route 20.

Ohio Department of Transportation began construction on Route 11 replacing the twin bridges over the Indian Trails Park and Ashtabula River. The west bridge work is scheduled for this year, the east bridge next year. The complete project will be done by the fall of 2004.

Five of the eight school districts in Ashtabula County are in various stages of building new schools thanks to the voters and the Ohio School Facilities Commission matching dollars.

The Lodge and Conference Center at Geneva State Park opened its facility this spring at a cost to the county of over 20 million dollars.

Middlefield Bank opened its Orwell branch in April.

Short Run Machine Products opened a new facility in Saybrook's North Bend Industrial Park. The company uses precision machinery to program Computerized Numeric controls selling their piece parts to plastic, steel and automotive companies.

Work began on Plaza East, a 52,000 square-foot strip mall near the Ashtabula Mall.

Family owned and operated Hau Po Chinese restaurant opened in the village of Jefferson.

Jefferson's Church of the Nazarene constructed its \$1.2 million Family Life Center including a new gymnasium, a fellowship hall, a fireside room, a conference room, an industrial kitchen, classrooms and offices.

Garden Gate Designs Flowers and Gifts opened its Jefferson shop.

Midland Title Security Inc. opened its newest branch office in June in Jefferson.

Kent State University's Ashtabula Campus completed its \$385,000 library renovation.

### **Future Outlook and Major Initiatives**

Ohio Department of Transportation expects to complete paving four miles of I-90 in Kingsville Township, which includes rehabilitation of a bridge over Conneaut Creek. Ohio Department of Transportation also expects to complete its new pavement on Route 6 from the Geauga County line to Hyde Road. In 2004 Ohio Department of Transportation also expects to complete the replacement and realignment of the Conneaut Route 20 Viaduct and reconstruction and improvement of I-90 from the Lake County line to Harpersfield Township.

### **Financial Information**

#### ***Basis of Accounting***

Ashtabula County's accounting system is organized on a "fund basis." Each fund or account group is a self-balancing set of accounts. General government operations are reported on a modified accrual basis.

Revenues are recognized when measurable and available. Expenditures are recognized when goods and services are received. The County's proprietary funds are reported on the accrual basis. Revenues are recognized when measurable and earned. Expenses are recognized when incurred.

### ***Internal Controls***

In developing the County's accounting system, consideration was given to the adequacy of internal accounting controls. Such controls are designed to provide reasonable, although not absolute assurance regarding both the safeguarding of assets against loss and misuse, and assurance regarding the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

### ***Budgetary Control***

The County utilizes a fully automated accounting system as well as automated systems of control for fixed assets and payroll. Coupled with the manual audit of each voucher prior to payment, these systems ensure that the financial information generated is accurate and reliable.

By statute, an annual budget is adopted by the Board of County Commissioners on the first day of January. All disbursements and transfers of cash among funds require appropriation authority from the Board of Commissioners. Budgets are controlled at the major account level within a department and fund. Purchase orders are submitted to the Auditor's Office by department heads; the funds are encumbered prior to their release to vendors. Those purchase orders, which exceed the available appropriations, are rejected until additional resources are secured.

A computerized certification system allows the Auditor's office to ascertain the status of the department's appropriations before authorizing additional purchases from a particular account. Additional information regarding the County's budgetary accounting is delineated in the Notes to the Basic Financial Statements.

### **Financial Condition**

This is the first year the County has prepared financial statements following GASB Statement 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." GASB 34 created new basic financial statements for reporting on the County's financial activities as follows:

***Government wide financial statements:*** These statements are prepared on an accrual basis of accounting which is similar to the basis of accounting followed by businesses. The government wide statements distinguish between those activities of the County that are governmental and those that are considered business type activities.

***Fund financial statements:*** These statements present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include a reconciliation to the governmental activities accrual information presented in the government wide financial statements. Proprietary and fiduciary funds use the accrual basis of accounting.

***Statement of budgetary comparisons:*** These statements present comparisons of actual information to the legally adopted budget. The budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

As part of this new reporting model, management is responsible for preparing Management's Discussion and Analysis of the County. This discussion follows the Independent Accountants' Report, providing an assessment of the County's finances for 2003. Because that discussion focuses on major funds, other nonmajor funds are discussed briefly in this letter.



## **Financial Highlights – Fiduciary Fund**

Fiduciary funds account for assets held by Ashtabula County as an agent for Individuals, private organizations, and/or other governmental units. The fiduciary funds the County maintains are expendable trust and agency funds.

At December 31, 2003, assets held in the trust funds totaled \$ 1,022,094 while assets in agency funds totaled \$ 99,735,004. The County uses some of its agency funds to receive and distribute taxes and state levied revenues for all local governments within the County. Also included in the agency funds are the Ashtabula County Board of Health, Families and Children First Council, Ashtabula County Metropolitan Parks, and the Ashtabula County Soil and Water District.

## **Cash Management**

The County pools all idle cash to achieve maximum investment efficiency and to enhance accountability. The County Treasurer, as custodian of all County monies, is responsible for all investments. Investment policy is established by the Investment Advisory Board which is comprised of the County Treasurer, the Chairman of the County Commissioners, and one other Commissioner chosen by the Chairman. Ohio law requires the Board meet every six months. The County Treasurer deposits money in the bank each day in interest bearing checking accounts. Cash surplus is calculated daily; excesses are invested in order to achieve the highest yields in the safest instruments possible. During the year ended December 31, 2003, the County's cash resources were divided among the following types of deposits and investments: short term certificates of deposit, savings accounts, STAR Ohio, the State Treasurer's Investment Pool and overnight repurchase agreements (repos). Interest earned by the primary government in 2003 was approximately \$658,649.

## **Risk Management**

Ashtabula County maintains liability insurance in the amount of \$1,000,000 for each occurrence and \$5,000,000 general aggregate. In addition, the County maintains replacement cost insurance on all buildings and their contents with a \$2,500 deductible on contents per occurrence. Blanket building and personal property insurance is in the amount of \$ 98,825,719.

## **Independent Audit**

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2003, by our independent auditor, Betty Montgomery, Auditor of State. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996.

County management plans to continue to subject financial statements to an annual independent audit as part of the preparation of a Comprehensive Annual Financial Report. An annual audit also serves to maintain and strengthen the County's accounting and budgetary controls.

## **Certificate of Achievement**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Ashtabula County for its comprehensive annual financial report for the year ended December 31, 2002.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents satisfy all program standards. Such a report must conform to generally accepted accounting principles and satisfy all applicable legal requirements respective to the reporting entity.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA.

## **Acknowledgments**

The publication of this CAFR represents an important achievement in the ability of Ashtabula County to provide significantly enhanced financial information and accountability to the citizens of Ashtabula County, its elected officials, County management and investors. This report continues the aggressive program of the County Auditor's Office to improve the County's overall financial accounting, management and reporting capabilities.

Planning, coordinating, compiling and completing this report have been the responsibility of Chief Deputy Auditor Rockford Benson and Deputy Auditor R. J. Valentic. I gratefully acknowledge their valuable contributions.

Sincerely,

A handwritten signature in cursive script that reads "Sandra O'Brien". The signature is written in black ink and is positioned above the printed name and title.

Sandra O'Brien  
Ashtabula County Auditor

## Ashtabula County Elected Officials

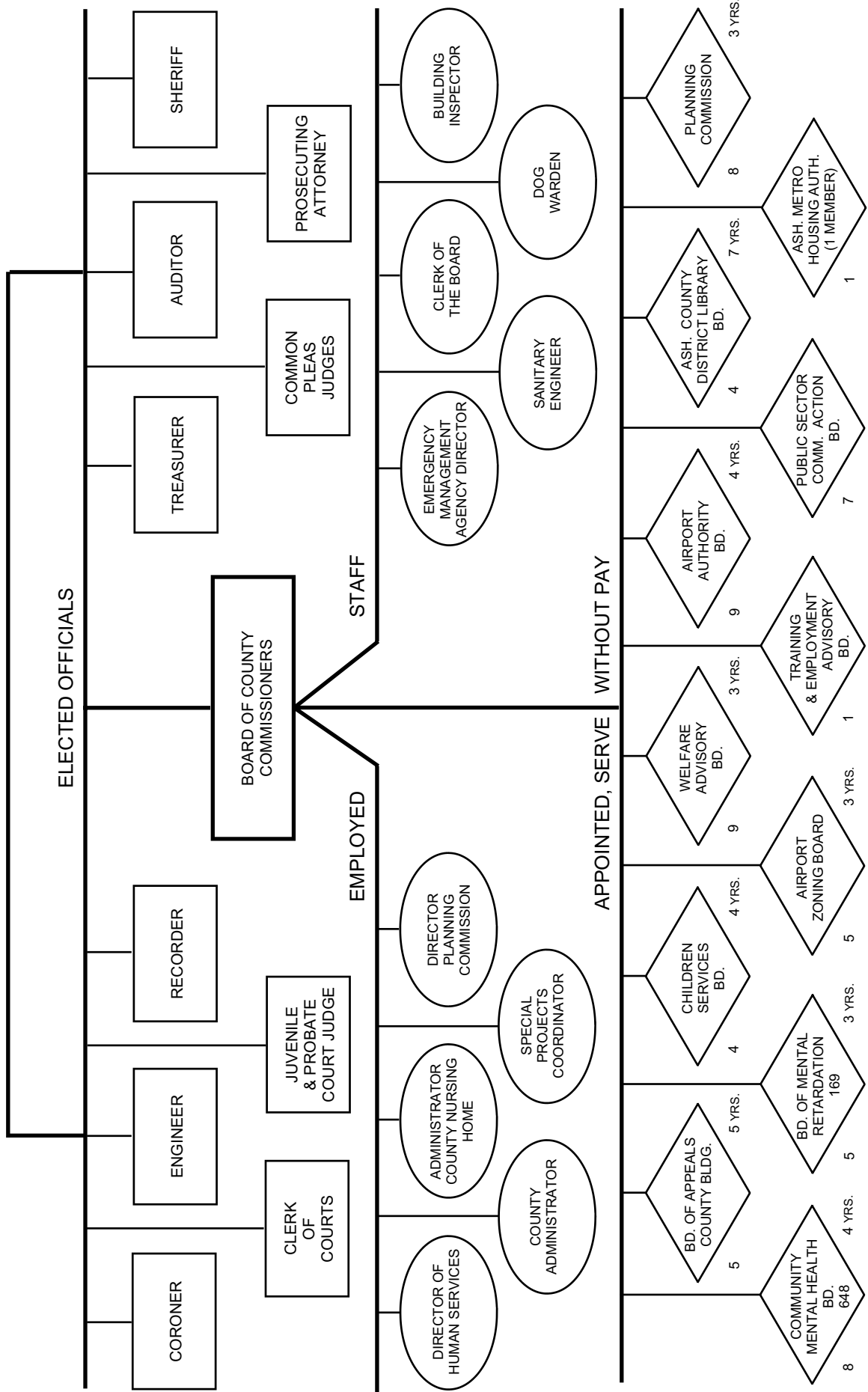
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County Commissioners	Robert Boggs Joe Moroski Deborah Newcomb
County Auditor	Sandra O'Brien
County Treasurer	Robert L. Harvey
County Recorder	Judith Barta
Common Pleas	Ronald Vettel Gary L. Yost Alfred Mackey
Eastern County Court Judge	Robert Wynn
Western County Court Judge	Richard Stevens
County Prosecutor	Thomas Sartini
Probate/Juvenile Court Judge	Charles Hague
County Sheriff	William Johnson
Clerk of Courts	Carol Mead
County Engineer	Timothy T. Martin
County Coroner	Robert Malinowski

# CHART OF ASHTABULA COUNTY GOVERNMENT

The following chart shows county government organization, noting elected, employed, and appointed officials and boards.

## VOTERS OF ASHTABULA COUNTY



(ADDITIONAL BOARD MEMBERS MAY BE APPOINTED BY COMMON PLEAS JUDGES)

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Ashtabula County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2002

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

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANT'S REPORT

Ashtabula County  
25 West Jefferson Street  
Jefferson, Ohio 44047

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, Ohio (the County), as of and for the year ended December 31, 2003, 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 Ash Craft Industries, Inc. which represents 28% of the assets and 67% of the revenues of the discretely presented component units. 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 Ash Craft Industries, 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 obtain reasonable assurance about whether the financial statements are free of material misstatement. The other auditors audited the financial statements of Ash Craft Industries, 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 provides a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, Ohio, as of December 31, 2003, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General, Motor Vehicle & Gas Tax, Public Assistance, County Board of Mental Retardation, and Nursing Home funds thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, during the year ended December 31, 2003, the County implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. The County also adopted Governmental Accounting Standards Board Statements Interpretation No. 6.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2004, 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information the Governmental Accounting Standards Board requires. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to form opinions 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 are presented for additional analysis and are not a required part of the basic financial statements. We subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.



**Betty Montgomery**  
Auditor of State

December 30, 2004



**ASHTABULA COUNTY, OHIO**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2003*  
*(Unaudited)*

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The discussion and analysis of Ashtabula County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2003. The intent of this discussion and analysis is to look at the County's performance as a whole.

***Financial Highlights***

Key financial highlights for 2003 are as follows:

- The assets of the County exceeded its liabilities at December 31, 2003 by \$310,180,093 (net assets). Of this amount \$8,101,780 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net assets are \$4,267,582. The County's total net assets increased by \$134,887.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$28,297,053, an increase of \$1,008,058 from the prior year. Of this amount, \$21,320,335 is available for spending (unreserved fund balance) on behalf of its citizens.
- At the end of the current year, unreserved fund balance for the General Fund was \$3,940,564, which represents a 1% increase from the prior year and represents 18% of total General Fund expenditures.

***Overview of the Financial Statements***

This annual report consists of a series of financial statements. These statements are organized so the reader can understand the County as a financial whole, or as an entire operating entity. The statements also provide a detailed look at specific financial conditions.

The County's basic financial statements are comprised of three components: The County-wide financial statements, fund financial statements, and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

***County-Wide Financial Statements***

The County-wide financial statements are designed to provide readers with a broad overview of the County's finances in a manner similar to private-sector business.

***Statement of Net Assets and the Statement of Activities***

The *Statement of Net Assets* presents information on all of the County's assets and liabilities, except for the County's fiduciary funds, with the difference between the two reported as net assets. The statement of activities presents information showing how the County's net assets changed during the current year. These statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies.

This basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.

**ASHTABULA COUNTY, OHIO**  
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The change in net assets is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County's tax base and the condition of the County's capital assets, will also need to be evaluated.

In the statement of net assets and the statement of activities, the County is divided into three 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 federal and state 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 cost of the services provided. The County's Water and Sewer District is reported here.
- ***Component Units*** – The County's financial statements include financial data of the Ashtabula County Airport and Ash/Craft Industries, Inc. These component units are described in the notes to the financial statements. The component units are separate and may buy, sell, lease, and mortgage property in their own name and can sue or be sued in their own name.

### ***Fund Financial Statements***

A fund is a grouping of related accounts that is used to maintain control over resources that have been safeguarded 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. Fund financial statements provide detailed information about the County's major funds.

Based on the restriction on the use of monies, the County has established many funds that account for the multitude of services provided to our residents. The County's major governmental funds are the General Fund, Public Assistance Fund, Motor Vehicle License and Gas Tax Fund, Nursing Home and the Board of MRDD.

***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 the funds and the year-end balances available for spending. These funds are reported on the modified accrual basis of accounting that measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general governmental operations and the basic services being provided, along with the financial resources available.

**ASHTABULA COUNTY, OHIO**  
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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 government'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.

***Proprietary Funds*** – The County only has one type of proprietary fund: enterprise. The 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 and Water District and the Geneva State Lodge operations.

***Fiduciary Funds*** – The County has two types of fiduciary funds: private purpose trust and agency funds. Fiduciary funds are used to account for resources held for the benefit of parties outside of the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from those funds are not available to support the County's programs. The accounting method used for fiduciary funds is 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.

**ASHTABULA COUNTY, OHIO**  
*Management's Discussion and Analysis*  
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(Unaudited)

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net assets for 2003 compared to 2002:

**(Table 1)**  
**Net Assets**

	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
<b>Assets</b>						
Current and Other Assets	\$ 55,950,438	\$ 54,944,123	\$ 5,883,420	\$ 2,995,640	\$ 61,833,858	\$ 57,939,763
Capital Assets, net	273,811,365	272,354,920	42,977,956	28,069,253	316,789,321	300,424,173
<i>Total Assets</i>	329,761,803	327,299,043	48,861,376	31,064,893	378,623,179	358,363,936
<b>Liabilities</b>						
Current and other liabilities	18,800,210	16,312,091	2,006,131	131,375	20,806,341	16,443,466
Long-Term Liabilities:						
Due within one year	1,579,981	4,838,691	541,753	404,830	2,121,734	5,243,521
Due in more than one year	10,926,985	9,373,098	34,588,026	18,715,815	45,515,011	28,088,913
<i>Total Liabilities</i>	31,307,176	30,523,880	37,135,910	19,252,020	68,443,086	49,775,900
<b>Net Assets</b>						
Invested in Capital						
Assets Net of Debt	264,107,890	261,361,108	7,891,268	8,948,608	271,999,158	270,309,716
Restricted:						
Capital projects	727,994	1,149,601	0	0	727,994	1,149,601
Debt Service	1,038,125	1,214,193	0	0	1,038,125	1,214,193
Other purposes	28,313,036	28,361,453	0	0	28,313,036	28,361,453
Unrestricted	4,267,582	4,688,808	3,834,198	2,864,265	8,101,780	7,553,073
<i>Total Net Assets</i>	\$ 298,454,627	\$ 296,775,163	\$ 11,725,466	\$ 11,812,873	\$ 310,180,093	\$ 308,588,036

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$310,180,093 (\$298,454,627 in governmental activities and \$11,725,466 in business-type activities) as of December 31, 2003. By far, the largest portion of the County's net assets (88%) represents capital assets (e.g. land and improvements, buildings and building improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (3%) consists of unrestricted assets (\$8,101,780) which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (9%) represents resources that are subject to restrictions on how they can be used.

**ASHTABULA COUNTY, OHIO**  
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(Unaudited)

Table 2 shows the changes in net assets for 2003. Since this is the first year the County has prepared financial statements following GASB Statement No. 34, revenue and expense comparisons to 2002 are not available. In future years, when prior year information is available, a comparative analysis of government-wide data will be presented.

**(Table 2)**  
**Changes in Net Assets**

	Governmental Activities	Business-Type Activities	Total
<b>Revenues</b>			
<i>Program Revenues:</i>			
Charges for Services	\$ 17,821,625	\$ 3,564,532	\$ 21,386,157
Operating Grants	43,292,148	0	43,292,148
Capital Grants	3,053,392	783,774	3,837,166
<i>General Revenue:</i>			
Property Taxes	19,522,602	0	19,522,602
Intergovernmental	2,963,934	0	2,963,934
Interest	643,909	14,740	658,649
Other	694,162	2,676,749	3,370,911
<b>Total Revenues</b>	<b>87,991,772</b>	<b>7,039,795</b>	<b>95,031,567</b>
<b>Program Expenses:</b>			
Governmental Activities:			
General Government:			
Legislative and Executive	8,606,358	0	8,606,358
Judicial	3,821,326	0	3,821,326
Public Safety	8,036,807	0	8,036,807
Public Works	7,654,851	0	7,654,851
Health	20,610,334	0	20,610,334
Human Services	34,463,519	0	34,463,519
Conservation and Recreation	366,868	0	366,868
Other	3,781,013	0	3,781,013
Debt Service:			
Interest and Fiscal Charges	413,402	0	413,402
Sewer and Water District	0	5,347,632	5,347,632
Geneva State Lodge	0	1,794,570	1,794,570
<b>Total Expenses</b>	<b>87,754,478</b>	<b>7,142,202</b>	<b>94,896,680</b>
Increase (Decrease) in Net Assets Before Transfers and Contribution	237,294	(102,407)	134,887
Transfers and Contributions	(15,000)	15,000	0
<b>Change in Net Assets</b>	<b>\$ 222,294</b>	<b>\$ (87,407)</b>	<b>\$ 134,887</b>

**ASHTABULA COUNTY, OHIO**  
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***Governmental Activities***

Operating grants were the largest program revenue, accounting for \$43,292,148 or 49% of total governmental revenues. The major recipients of intergovernmental program revenues were Motor Vehicle and Gas Tax, Public Assistance, and Mental Retardation and Developmental Disabilities.

The County's direct charges to users of governmental services made up \$17,821,625 or 20% of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, road improvements for subdivisions and licenses and permits.

Property tax revenues account for \$19,522,602 of the \$87,991,772 total revenues for governmental activities, or 22% of total revenues.

The human services program accounted for \$34,463,519 of the \$87,754,478 total expenses for governmental activities, or 39% of total expenses. The next largest program was health, accounting for \$20,610,334 and representing 23% of total governmental expenses.

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, and sales, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

**Table 3**  
**Governmental Activities**

	<u>Total Cost of Services 2003</u>	<u>Net Cost of Services 2003</u>
Governmental Activities:		
General Government:		
Legislative and Executive	\$ 8,606,358	\$ 4,229,531
Judicial	3,821,326	1,312,523
Public Safety	8,036,807	3,332,762
Public Works	7,654,851	4,396,741
Health	20,610,334	6,205,488
Human Services	34,463,519	2,471,568
Conservation and Recreation	366,868	124,398
Other	3,781,013	1,100,900
Debt Service:		
Interest and Fiscal Charges	413,402	413,402
 <i>Total Expenses</i>	 <u>\$ 87,754,478</u>	 <u>\$ 23,587,313</u>

**ASHTABULA COUNTY, OHIO**  
*Management's Discussion and Analysis*  
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*(Unaudited)*

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Charges for services and grants of \$64,167,165 (73% of the total costs of services) are received and used to fund the general government expenses of the County. The remaining \$23,587,313 in general government expenses is funded by property taxes, sales taxes, and intergovernmental revenues. A material portion of health expenses (70%), public works (43%), and human services expenses (93%) are funded by charges for services and operating grants.

***Business-Type Activities***

Net assets for business-type activities decreased by \$87,407 during 2003. Major revenue sources were charges for services of \$3,564,532.

***Financial Analysis of County Funds***

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

***Governmental Funds*** – The focus of the County's governmental funds is to provide information on near term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of December 31, 2003, the County's governmental funds reported a combined ending fund balance of \$28,297,053, an increase of \$1,008,058 in comparison with the prior year. Approximately 75% of this total (\$21,320,335) constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed to liquidate contracts and purchase orders of the prior year (\$4,138,393) or a variety of other restricted purposes (\$2,838,325).

The General Fund is the primary operating fund of the County. At the end of 2003, unreserved fund balance was \$3,940,564, while total fund balance was \$4,478,603. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 18% to total General Fund expenditures, while total fund balance represents 21% of that same amount.

The fund balance of the County's General Fund decreased by \$152,776 during 2003. .

***Enterprise Funds*** – The County's Enterprise Funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of the Sewer and Water District Fund at December 31, 2003 were \$5,628,768, and for the Geneva State Lodge were \$(1,794,570). Unrestricted net assets decreased by \$87,407.

**ASHTABULA COUNTY, OHIO**  
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*(Unaudited)*

**General Fund Budgetary Highlights**

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. In 2003, the budget commission processed one adjustment to estimated revenues with a net increase in certified revenues of \$1,866,310. Actual revenues received were \$646,789 higher than certification. Additionally, the commissioners approved resolutions adjusting appropriations which increased by \$1,468,441. Actual expenditures were \$4,369,028 less than appropriations. The original certificate of estimated resources was passed on August 7, 2002 based on the tax budget adopted by the commissioners on July 18, 2002 with a total certified amount of \$16,993,800, excluding carryover balance.

**Capital Assets and Debt Administration**

**Capital Assets** – The County's investment in capital assets for governmental and business-type activities as of December 31, 2003 was \$316,789,321 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment, infrastructure, and sewer/water lines.

**(Table 4)**  
**Capital Assets at December 31**  
**(Net of Depreciation)**

	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
Land	\$ 824,743	\$ 824,743	\$ 75,883	\$ 75,883	\$ 900,626	\$ 900,626
Infrastructure	242,687,950	242,687,950	0	0	242,687,950	242,687,950
Construction in Progress	0	4,337,451	11,445,472	1,526,710	11,445,472	5,864,161
Buildings	24,471,125	20,164,192	2,635,997	2,790,907	27,107,122	22,955,099
Improvements Other Than Buildings	315,663	331,714	0	0	315,663	331,714
Equipment	2,259,421	2,348,234	149,832	163,608	2,409,253	2,511,842
Vehicles	3,252,463	3,117,806	62,178	63,900	3,314,641	3,181,706
Water and Sewer System	0	0	28,608,594	23,448,245	28,608,594	23,448,245
<b>Totals</b>	<b>\$ 273,811,365</b>	<b>\$ 273,812,090</b>	<b>\$ 42,977,956</b>	<b>\$ 28,069,253</b>	<b>\$ 316,789,321</b>	<b>\$ 301,881,343</b>

See Note 13 for additional information of capital assets.



**ASHTABULA COUNTY, OHIO**  
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(Unaudited)

**Long-Term Debt** – At December 31, 2003, the County has outstanding debt which included general obligations bonds payable of \$9,199,584, special assessment bonds of \$260,000, OPWC loans payable of \$437,406, notes payable of \$11,186,677, revenue bonds payable of \$418,800 and OWDA loans payable of \$23,068,805.

**Table 5**  
**Outstanding Debt at Year End**

	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
General Obligation Bonds	\$ 9,199,584	\$ 6,538,247	\$ 0	\$ 0	\$ 9,199,584	\$ 6,538,247
Special Assessment Bonds	260,000	515,000	0	0	260,000	515,000
OPWC Loans	25,000	55,000	412,406	421,319	437,406	476,319
Notes Payable	0	3,500,000	11,186,677	0	11,186,677	3,500,000
Revenue Bonds	0	0	418,800	427,100	418,800	427,100
OWDA Loans	0	0	23,068,805	18,272,226	23,068,805	18,272,226
<b>Totals</b>	<b>\$9,484,584</b>	<b>\$10,608,247</b>	<b>\$35,086,688</b>	<b>\$19,120,645</b>	<b>\$44,571,272</b>	<b>\$29,728,892</b>

In addition to the long-term debt, the County's long-term obligations include compensated absences and capital leases. Additional information on the County's long-term debt can be found in Note 17 of this report.

***Economic Factors***

During 2003, unreserved fund balance in the general fund increased by \$26,944 to \$3,940,564, an increase of 0.7%.

The real property revenues of the general fund are derived entirely from inside millage (unvoted millage). In 2003, the County received 2.52 mills of inside millage. 1.97 mills were allocated to the general fund; 0.54 mill was allocated to the debt service fund; and 0.01 mill was allocated to the permanent improvement fund. The revenue structure of the general fund is balanced so that the operations of the County are not overly dependent on any specific revenue source. This diversified revenue stream has provided an equitable means of generating revenue necessary for the operations of the offices administered by elected officials.

The unemployment rate for the county is currently 7.6 percent, which decreased from 8.1 percent a year ago. The State average was 6.1 percent and the Federal rate was 6.0 percent.

The County's portion of State based revenue may also be affected by the economic conditions. Specifically, the State legislature has frozen the amounts allocated to local governments for the local government fund and the local government revenue assistance fund for 2003 and 2004 and has reduced other state reimbursements to local governments.

**ASHTABULA COUNTY, OHIO**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2003*  
*(Unaudited)*

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***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 government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Sandra O'Brien, Ashtabula County Auditor, 25 W Jefferson St, Jefferson, Oh 44047 or by email at [auditor@ashtabulacountyauditor.org](mailto:auditor@ashtabulacountyauditor.org).

**Ashtabula County, Ohio**  
*Statement of Net Assets*  
*December 31, 2003*

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Ash/Craft Industries	Ashtabula County Airport
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 26,333,733	\$ 3,973,423	\$ 30,307,156	\$ 0	\$ 0
Cash and Cash Equivalents:					
In Segregated Accounts	2,693,716	794,175	3,487,891	321,430	38,073
Deposits	0	0	0	1,000	0
Receivables:					
Taxes	14,238,589	0	14,238,589	0	0
Accounts	245,613	541,310	786,923	21,529	4,408
Lease	0	0	0	0	85,625
Special Assessments	779,462	184,778	964,240	0	0
Accrued Interest	10,560	0	10,560	0	0
Due from Component Unit	90,000	0	90,000	0	0
Due from Other Governments	8,662,558	389,734	9,052,292	0	170,948
Materials and Supplies Inventory	138,926	0	138,926	0	22,159
Loans Receivable	2,609,399	0	2,609,399	0	0
Advances to Other Funds	12,922	0	12,922	0	0
Prepaid Items	134,960	0	134,960	7,266	0
Nondepreciable Capital Assets	243,512,693	11,521,355	255,034,048	0	0
Depreciable Capital Assets (Net)	30,298,672	31,456,601	61,755,273	69,164	773,830
<i>Total Assets</i>	<u>329,761,803</u>	<u>48,861,376</u>	<u>378,623,179</u>	<u>420,389</u>	<u>1,095,043</u>
<b>Liabilities</b>					
Accounts Payable	2,090,636	382,466	2,473,102	4,535	21,858
Contracts Payable	0	1,567,251	1,567,251	0	23,307
Accrued Wages and Benefits	1,690,595	22,368	1,712,963	10,226	3,261
Intergovernmental Payable	1,506,809	21,124	1,527,933	1,967	0
Due to Primary Government	0	0	0	0	90,000
Due to Other Governments	0	0	0	0	7,640
Deferred Revenue	12,932,143	0	12,932,143	0	155,058
Loans Payable	580,027	0	580,027	0	0
Advances from Other Funds	0	12,922	12,922	0	0
Long Term Liabilities:					
Due Within One Year	1,579,981	541,753	2,121,734	0	7,514
Due Within More Than One Year	10,926,985	34,588,026	45,515,011	0	4,518
<i>Total Liabilities</i>	<u>31,307,176</u>	<u>37,135,910</u>	<u>68,443,086</u>	<u>16,728</u>	<u>313,156</u>
<b>Net Assets</b>					
Invested in Capital Assets, Net of Related Debt	264,107,890	7,891,268	271,999,158	69,164	734,717
Restricted for:					
Capital Projects	727,994	0	727,994	0	0
Debt Service	1,038,125	0	1,038,125	0	0
Other Purposes	28,313,036	0	28,313,036	0	0
Unrestricted	4,267,582	3,834,198	8,101,780	334,497	47,170
<i>Total Net Assets</i>	<u>\$ 298,454,627</u>	<u>\$ 11,725,466</u>	<u>\$ 310,180,093</u>	<u>\$ 403,661</u>	<u>\$ 781,887</u>

See accompanying notes to the basic financial statements.

**Ashtabula County, Ohio**  
*Statement of Activities*  
For the Fiscal Year Ended December 31, 2003

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
Current:				
General Government:				
Legislative and Executive	\$ 8,606,358	\$ 4,058,517	\$ 284,631	\$ 33,679
Judicial	3,821,326	2,508,803	0	0
Public Safety	8,036,807	4,212,883	491,162	0
Public Works	7,654,851	181,611	56,786	3,019,713
Health	20,610,334	969,117	13,435,729	0
Human Services	34,463,519	3,465,215	28,526,736	0
Conservation and Recreation	366,868	242,470	0	0
Other	3,781,013	2,183,009	497,104	0
Debt service:				
Interest and fiscal charges	413,402	0	0	0
<i>Total Governmental Activities</i>	<u>87,754,478</u>	<u>17,821,625</u>	<u>\$ 43,292,148</u>	<u>3,053,392</u>
<b>Business-Type Activities</b>				
Sewer and Water District	5,347,632	3,564,532	0	783,774
Geneva Park Lodge	1,794,570	0	0	0
<i>Total Business-Type Activities</i>	<u>7,142,202</u>	<u>3,564,532</u>	<u>0</u>	<u>783,774</u>
<i>Total - Primary Government</i>	<u>\$ 94,896,680</u>	<u>\$ 21,386,157</u>	<u>\$ 43,292,148</u>	<u>\$ 3,837,166</u>
<b>Component Units</b>				
Ash/Craft Industries	\$ 504,180	\$ 343,112	\$ 128,272	\$ 0
Airport	297,214	221,237	85,822	0
Totals - Component Units	<u>\$ 801,394</u>	<u>\$ 564,349</u>	<u>\$ 214,094</u>	<u>\$ 0</u>

**General Revenues**

Property Taxes Levied for:

General Purposes  
Debt Service  
Capital Outlay

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings  
Miscellaneous

Total General Revenues

Net Transfers

Change in Net Assets

Net Assets Beginning of Year *-Restated (See Note 3)*

Net Assets End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Ash/Craft Industries	Ashtabula County Airport
\$ (4,229,531)	\$ 0	\$ (4,229,531)	\$ 0	\$ 0
(1,312,523)	0	(1,312,523)	0	0
(3,332,762)	0	(3,332,762)	0	0
(4,396,741)	0	(4,396,741)	0	0
(6,205,488)	0	(6,205,488)	0	0
(2,471,568)	0	(2,471,568)	0	0
(124,398)	0	(124,398)	0	0
(1,100,900)	0	(1,100,900)	0	0
(413,402)	0	(413,402)	0	0
(23,587,313)	0	(23,587,313)	0	0
0	(999,326)	(999,326)		
0	(1,794,570)	(1,794,570)		
0	(2,793,896)	(2,793,896)		
(23,587,313)	(2,793,896)	(26,381,209)		
0	0	0	(32,796)	0
0	0	0	0	9,845
0	0	0	(32,796)	9,845
18,299,090	0	18,299,090	0	0
1,206,240	0	1,206,240	0	0
17,272	0	17,272	0	0
2,963,934	0	2,963,934	0	0
643,909	14,740	658,649	2,834	825
694,162	2,676,749	3,370,911	2,801	6,504
23,824,607	2,691,489	26,516,096	5,635	7,329
(15,000)	15,000	0	0	0
222,294	(87,407)	134,887	(27,161)	17,174
298,232,333	11,812,873	310,045,206	430,822	764,713
\$ 298,454,627	\$ 11,725,466	\$ 310,180,093	\$ 403,661	\$ 781,887

**Ashtabula County, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2003*

	General	Motor Vehicle and Gas Tax	Public Assistance	Board of MRDD	Nursing Home
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$3,861,996	\$1,652,994	\$4,434,070	\$5,572,067	\$390,509
Cash and Cash Equivalents:					
In Segregated Accounts	124,328	0	0	718,118	0
Receivables:					
Taxes	3,267,716	0	1,223,323	6,435,968	0
Accounts	116,350	2,472	4,930	0	0
Special Assessments	0	0	0	0	0
Accrued Interest	6,126	0	0	2,126	0
Due from Component Unit	90,000	0	0	0	0
Due from Other Governments	1,024,693	6,866,056	76,800	151,380	0
Materials and Supplies Inventory	36,160	69,273	0	0	28,685
Loans Receivable	0	0	0	0	0
Advances to Other Funds	0	0	0	0	0
Prepaid Items	131,227	2,075	0	0	0
<b>Total Assets</b>	<b>\$8,658,596</b>	<b>\$8,592,870</b>	<b>\$5,739,123</b>	<b>\$12,879,659</b>	<b>\$419,194</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$274,495	\$84,600	\$489,318	\$39,853	\$284,296
Accrued Wages and Benefits	500,765	102,472	223,413	260,522	283,173
Intergovernmental Payable	457,015	93,520	195,359	236,521	252,570
Deferred Revenue	2,947,718	6,506,331	1,223,323	6,500,446	0
Loans Payable	0	0	0	0	0
<b>Total Liabilities</b>	<b>4,179,993</b>	<b>6,786,923</b>	<b>2,131,413</b>	<b>7,037,342</b>	<b>820,039</b>
<b>Fund Balances</b>					
Fund Balance:					
Reserved for Encumbrances	411,879	218,340	1,396,728	197,642	309,274
Reserved for Inventory	36,160	69,273	0	0	28,685
Reserved for Component Unit Loan	90,000	0	0	0	0
Reserved for Loans	0	0	0	0	0
Undesignated, Unreserved Reported in:					
General Fund	3,940,564	0	0	0	0
Special Revenue Funds	0	1,518,334	2,210,982	5,644,675	(738,804)
Debt Service Fund	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
<b>Total Fund Balances</b>	<b>4,478,603</b>	<b>1,805,947</b>	<b>3,607,710</b>	<b>5,842,317</b>	<b>(400,845)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$8,658,596</b>	<b>\$8,592,870</b>	<b>\$5,739,123</b>	<b>\$12,879,659</b>	<b>\$419,194</b>

See accompanying notes to the basic financial statements.

**Ashtabula County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Assets Governmental Activities*  
 December 31, 2003

Other Governmental Funds	Total Governmental Funds
\$10,422,097	\$26,333,733
1,851,270	2,693,716
3,311,582	14,238,589
121,861	245,613
779,462	779,462
2,308	10,560
0	90,000
543,629	8,662,558
4,808	138,926
2,609,399	2,609,399
12,922	12,922
1,658	134,960
<u>\$19,660,996</u>	<u>\$55,950,438</u>
\$918,074	\$2,090,636
320,250	1,690,595
271,824	1,506,809
4,607,500	21,785,318
580,027	580,027
<u>6,697,675</u>	<u>27,653,385</u>
1,604,530	4,138,393
4,808	138,926
0	90,000
2,609,399	2,609,399
0	3,940,564
7,730,009	16,365,196
418,185	418,185
596,390	596,390
<u>12,963,321</u>	<u>28,297,053</u>
<u>\$19,660,996</u>	<u>\$55,950,438</u>

<b>Total Governmental Fund Balances</b>	\$	28,297,053
<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds		273,811,365
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Grants	7,276,195	
Special Assessments	779,462	
Charges for Services	76,563	
Delinquent Property Taxes	<u>720,955</u>	
Total		8,853,175
Long-term liabilities, including compensated absences payable, are not due and payable in the current period and therefore are not reported in the funds:		
Compensated Absences	(2,803,491)	
Bonds	(9,484,584)	
Capital Leases	<u>(218,891)</u>	
Total		<u>(12,506,966)</u>
Net Assets of Governmental Activities	<u>\$</u>	<u>298,454,627</u>

See accompanying notes to the basic financial statements.

**Ashtabula County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Fiscal Year Ended December 31, 2003*

	General	Motor Vehicle and Gas Tax	Public Assistance	Board of MRDD	Nursing Home
<b>Revenues</b>					
Property and Other Local Taxes	\$ 4,116,756	\$ 3,115,857	\$ 1,497,143	\$ 5,210,234	\$ 0
Permissive Sales Taxes	7,810,093	0	0	0	0
Charges for Services	4,330,922	1,724	235,354	139,193	1,915,153
Licenses and Permits	18,960	0	0	0	0
Fines and Forfeitures	591,991	80,432	0	0	0
Intergovernmental	3,653,041	4,175,622	15,664,807	8,110,554	8,476,142
Interest	431,610	22,469	0	20,262	5
Other	440,826	0	119,912	0	94,509
<i>Total Revenues</i>	21,394,199	7,396,104	17,517,216	13,480,243	10,485,809
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	5,622,016	82,525	0	0	0
Judicial	3,442,894	0	0	0	0
Public Safety	6,198,822	0	0	0	0
Public Works	136,899	7,433,991	0	0	0
Health	166,370	0	0	12,822,280	0
Human Services	529,993	0	14,932,502	0	11,039,566
Conservation and Recreation	366,868	0	0	0	0
Other	3,291,695	0	489,318	0	0
Capital Outlay	0	0	0	0	0
Debt service:					
Principal Retirement	122,912	71,492	0	0	2,270
Interest and Fiscal Charges	15,394	2,716	0	0	118
<i>Total Expenditures</i>	19,893,863	7,590,724	15,421,820	12,822,280	11,041,954
<i>Excess of Revenues Over (Under) Expenditures</i>	1,500,336	(194,620)	2,095,396	657,963	(556,145)
<b>Other Financing Sources (Uses)</b>					
Proceeds of Bonds	0	0	0	0	0
Transfers In	124,028	48,443	860,685	0	167,324
Transfers Out	(1,777,140)	(40,950)	0	0	0
<i>Total Financing Sources and (Uses)</i>	(1,653,112)	7,493	860,685	0	167,324
<i>Net Change in Fund Balance</i>	(152,776)	(187,127)	2,956,081	657,963	(388,821)
<i>Fund Balance at Beginning of Year</i>	4,639,446	1,980,375	651,629	5,184,354	(33,525)
<i>Increase (Decrease) In Reserve for Inventory</i>	(8,067)	12,699	0	0	21,501
<i>Fund Balance at End of Year</i>	<u>\$ 4,478,603</u>	<u>\$ 1,805,947</u>	<u>\$ 3,607,710</u>	<u>\$ 5,842,317</u>	<u>\$ (400,845)</u>

See accompanying notes to the basic financial statements.



**Ashtabula County, Ohio**  
*Reconciliation of the Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Fiscal Year Ended June 30, 2003*

Other Governmental Funds	Total Governmental Funds		\$	
		Net Change in Fund Balances - Total Governmental Funds	\$	1,008,058
		<b>Amounts reported for governmental activities in the statement of activities are different because:</b>		
		Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.		
\$ 5,580,556	\$ 19,520,546	Capital Asset Additions	\$ 1,122,284	
0	7,810,093	Current Year Depreciation	(989,202)	
2,509,659	9,132,005	Total		133,082
12,582	31,542			
153,725	826,148	Net effect of transactions involving sale of capital assets are not reflected in the funds		(133,807)
11,767,841	51,848,007			
169,563	643,909	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds		
38,915	694,162	Grants	(2,538,533)	
20,232,841	90,506,412	Special Assessments	33,494	
		Charges for Services	21,837	
2,761,509	8,466,050	Delinquent Property Taxes	(31,438)	
386,327	3,829,221	Total		(2,514,640)
1,934,399	8,133,221	Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
101,453	7,672,343	Compensated Absences	366,132	
7,597,796	20,586,446	Bonds	4,623,663	
7,926,364	34,428,425	Claims Liability	48,354	
0	366,868	Capital Leases	166,674	
0	3,781,013	Change in Inventory	24,778	
516,028	516,028	Total		5,229,601
4,593,663	4,790,337	Proceeds of bond transactions are recorded as revenues in the funds, however, on the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net assets.		(3,500,000)
395,174	413,402			
26,212,713	92,983,354	Change in Net Assets of Governmental Activities	\$	222,294
(5,979,872)	(2,476,942)			
3,500,000	3,500,000	See accompanying notes to the basic financial statements.		
1,245,547	2,446,027			
(642,937)	(2,461,027)			
4,102,610	3,485,000			
(1,877,262)	1,008,058			
14,841,938	27,264,217			
(1,355)	24,778			
\$ 12,963,321	\$ 28,297,053			

**Ashtabula County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget (Non-GAAP Basis) and Actual  
 General Fund  
 For the Fiscal Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Property and Other Local Taxes	\$ 3,696,200	\$ 3,696,200	\$ 4,116,614	\$ 420,414
Permissive Sales Taxes	7,500,000	7,500,000	7,863,895	363,895
Charges for Services	3,643,416	3,643,416	3,850,757	207,341
Licenses and Permits	16,920	16,920	18,960	2,040
Fines and Forfeitures	222,500	222,500	608,146	385,646
Intergovernmental	2,515,000	2,515,000	3,027,952	512,952
Interest	602,562	602,562	490,745	(111,817)
Other	371,058	371,058	440,639	69,581
<i>Total Revenues</i>	<u>18,567,656</u>	<u>18,567,656</u>	<u>20,417,708</u>	<u>1,850,052</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	5,309,583	5,713,788	5,577,865	135,923
Judicial	3,328,313	3,506,792	3,481,384	25,408
Public Safety	5,828,164	6,223,537	6,197,990	25,547
Public Works	134,344	138,381	138,083	298
Health	155,280	183,446	182,828	618
Human Services	534,773	582,399	559,159	23,240
Conservation and Recreation	234,473	370,590	366,868	3,722
Other	3,457,475	4,055,614	3,371,293	684,321
Debt Service				
Principal Retirement	122,912	122,912	153,712	(30,800)
Interest and Fiscal Charges	15,394	15,394	15,394	0
<i>Total Expenditures</i>	<u>19,120,711</u>	<u>20,912,853</u>	<u>20,044,576</u>	<u>868,277</u>
Excess of Revenues Over (Under) Expenditures	(553,055)	(2,345,197)	373,132	2,718,329
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	1,210,000	1,210,000	124,028	(1,085,972)
Transfers Out	(5,281,891)	(5,281,891)	(1,781,140)	3,500,751
<i>Total Other Financing Sources (Uses)</i>	<u>(4,071,891)</u>	<u>(4,071,891)</u>	<u>(1,657,112)</u>	<u>2,414,779</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(4,624,946)	(6,417,088)	(1,283,980)	5,133,108

**Ashtabula County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget (Non-GAAP Basis) and Actual  
 Motor Vehicle and Gas Tax Fund  
 For the Fiscal Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Property and Other Local Taxes	\$ 3,100,000	\$ 3,100,000	\$ 3,115,857	\$ 15,857
Charges for Services	7,500	7,500	1,724	(5,776)
Fines and Forfeitures	80,136	80,136	79,754	(382)
Intergovernmental	3,855,245	3,855,245	4,120,743	265,498
Interest	50,000	50,000	22,469	(27,531)
<i>Total Revenues</i>	<u>7,092,881</u>	<u>7,092,881</u>	<u>7,340,547</u>	<u>247,666</u>
<b>Expenditures:</b>				
Current:				
Public Works	7,813,694	8,095,486	7,755,168	340,318
Debt Service				
Principal Retirement	0	71,492	71,492	0
Interest and Fiscal Charges	0	2,716	2,716	0
<i>Total Expenditures</i>	<u>7,813,694</u>	<u>8,169,694</u>	<u>7,829,376</u>	<u>340,318</u>
Excess of Revenues Over (Under) Expenditures	(720,813)	(1,076,813)	(488,829)	587,984
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	43,864	43,864	48,443	4,579
Transfers Out	(45,000)	(45,000)	(40,950)	4,050
<i>Total Other Financing Sources (Uses)</i>	<u>(1,136)</u>	<u>(1,136)</u>	<u>7,493</u>	<u>8,629</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(721,949)	(1,077,949)	(481,336)	596,613
<i>Fund Balance at Beginning of Year</i>	1,817,867	1,817,867	1,817,867	0
Prior Year Encumbrances Appropriated	75,044	75,044	75,044	0
<i>Fund Balance at End of Year</i>	<u>\$ 1,170,962</u>	<u>\$ 814,962</u>	<u>\$ 1,411,575</u>	<u>\$ 596,613</u>

See accompanying notes to the basic financial statements.

**Ashtabula County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget (Non-GAAP Basis) and Actual  
 Public Assistance Fund  
 For the Fiscal Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Property and Other Local Taxes	\$ 1,435,133	\$ 1,435,133	\$ 1,497,143	\$ 62,010
Charges for Services	179,564	179,564	230,424	50,860
Intergovernmental	15,493,222	15,493,222	14,574,382	(918,840)
Other	352,015	352,015	133,165	(218,850)
<i>Total Revenues</i>	<u>17,459,934</u>	<u>17,459,934</u>	<u>16,435,114</u>	<u>(1,024,820)</u>
<b>Expenditures:</b>				
Current:				
Human Services	18,230,596	18,230,596	17,232,972	997,624
Excess of Revenues Over (Under) Expenditures	(770,662)	(770,662)	(797,858)	(27,196)
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	615,576	615,576	860,685	245,109
Transfers Out	(38,550)	(38,550)	0	38,550
<i>Total Other Financing Sources (Uses)</i>	<u>577,026</u>	<u>577,026</u>	<u>860,685</u>	<u>283,659</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(193,636)	(193,636)	62,827	256,463
<i>Fund Balance at Beginning of Year</i>	(1,071,734)	(1,071,734)	(1,071,734)	0
Prior Year Encumbrances Appropriated	2,564,706	2,564,706	2,564,706	0
<i>Fund Balance at End of Year</i>	<u>\$ 1,299,336</u>	<u>\$ 1,299,336</u>	<u>\$ 1,555,799</u>	<u>\$ 256,463</u>

See accompanying notes to the basic financial statements.

**Ashtabula County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget (Non-GAAP Basis) and Actual  
 Board of MRDD Fund  
 For the Fiscal Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Property and Other Local Taxes	\$ 4,902,350	\$ 4,902,350	\$ 5,210,234	\$ 307,884
Charges for Services	110,000	110,000	133,228	23,228
Intergovernmental	3,206,000	3,206,000	3,829,497	623,497
<i>Total Revenues</i>	<u>8,218,350</u>	<u>8,218,350</u>	<u>9,172,959</u>	<u>954,609</u>
<b>Expenditures:</b>				
Current:				
Health	9,364,696	9,364,696	8,815,670	549,026
Excess of Revenues Over (Under) Expenditures	(1,146,346)	(1,146,346)	357,289	1,503,635
<i>Fund Balance at Beginning of Year</i>	4,600,081	4,600,081	4,600,081	0
Prior Year Encumbrances Appropriated	216,586	216,586	216,586	0
<i>Fund Balance at End of Year</i>	<u>\$ 3,670,321</u>	<u>\$ 3,670,321</u>	<u>\$ 5,173,956</u>	<u>\$ 1,503,635</u>

See accompanying notes to the basic financial statements.

**Ashtabula County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget (Non-GAAP Basis) and Actual  
 Nursing Home Fund  
 For the Fiscal Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for Services	\$ 1,707,975	\$ 1,707,975	\$ 1,915,236	\$ 207,261
Intergovernmental	10,094,605	10,094,605	8,475,935	(1,618,670)
Interest	0	0	5	5
Other	0	0	94,509	94,509
<i>Total Revenues</i>	<u>11,802,580</u>	<u>11,802,580</u>	<u>10,485,685</u>	<u>(1,316,895)</u>
<b>Expenditures:</b>				
Current:				
Human Services	12,066,550	12,104,181	11,650,225	453,956
Debt Service				
Principal Retirement	0	2,270	2,270	0
Interest and Fiscal Charges	0	118	118	0
<i>Total Expenditures</i>	<u>12,066,550</u>	<u>12,106,569</u>	<u>11,652,613</u>	<u>453,956</u>
Excess of Revenues Over (Under) Expenditures	(263,970)	(303,989)	(1,166,928)	(862,939)
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	0	0	167,324	167,324
Transfers Out	(284,000)	(284,000)	0	284,000
<i>Total Other Financing Sources (Uses)</i>	<u>(284,000)</u>	<u>(284,000)</u>	<u>167,324</u>	<u>451,324</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(547,970)	(587,989)	(999,604)	(411,615)
<i>Fund Balance at Beginning of Year</i>	208,275	208,275	208,275	0
Prior Year Encumbrances Appropriated	623,180	623,180	623,180	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 283,485</u>	<u>\$ 243,466</u>	<u>\$ (168,149)</u>	<u>\$ (411,615)</u>

See accompanying notes to the basic financial statements.

**Ashtabula County, Ohio**  
*Statement of Net Assets*  
*Proprietary Funds*  
*December 31, 2003*

	Business-Type Activities - Enterprise Funds		
	Sewer and Water District	Geneva State Lodge	Total
<b>Assets</b>			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$ 3,973,423	\$ 0	\$ 3,973,423
Cash and Cash Equivalents:			
In Segregated Accounts	784,777	9,398	794,175
Receivables:			
Accounts	541,310	0	541,310
Special Assessments	184,778	0	184,778
Due from Other Governments	389,734	0	389,734
<i>Total Current Assets</i>	<u>5,874,022</u>	<u>9,398</u>	<u>5,883,420</u>
<i>Noncurrent Assets:</i>			
<i>Capital Assets:</i>			
Nondepreciable Capital Assets	334,678	11,186,677	11,521,355
Depreciable Capital Assets (Net)	31,456,601	0	31,456,601
<i>Total Noncurrent Assets</i>	<u>31,791,279</u>	<u>11,186,677</u>	<u>42,977,956</u>
<i>Total Assets</i>	<u>37,665,301</u>	<u>11,196,075</u>	<u>48,861,376</u>
<b>Liabilities</b>			
<i>Current Liabilities:</i>			
Accounts Payable	145,749	236,717	382,466
Contracts Payable	0	1,567,251	1,567,251
Accrued Wages and Benefits	22,368	0	22,368
Intergovernmental Payable	21,124	0	21,124
Advances from Other Funds	12,922	0	12,922
<i>Total Current Liabilities</i>	<u>202,163</u>	<u>1,803,968</u>	<u>2,006,131</u>
<i>Long-Term Liabilities:</i>			
Due Within One Year	541,753	0	541,753
Due Within More Than One Year	23,401,349	11,186,677	34,588,026
<i>Total Long-Term Liabilities</i>	<u>23,943,102</u>	<u>11,186,677</u>	<u>35,129,779</u>
<i>Total Liabilities</i>	<u>24,145,265</u>	<u>12,990,645</u>	<u>37,135,910</u>
<b>Net Assets</b>			
Invested in Capital Assets	7,891,268	0	7,891,268
Unrestricted	5,628,768	(1,794,570)	3,834,198
<i>Total Net Assets</i>	<u>\$ 13,520,036</u>	<u>\$ (1,794,570)</u>	<u>\$ 11,725,466</u>

See accompanying notes to the basic financial statements.

**Ashtabula County, Ohio**  
*Statement of Revenues, Expenses, and Changes in Fund Net Assets*  
*Proprietary Funds*  
*For the Fiscal Year Ended December 31, 2003*

	Business-Type Activities - Enterprise Funds		
	Sewer and Water District	Geneva State Lodge	Total
<b>Operating Revenues</b>			
Charges for Services	\$ 3,564,532	\$ 0	\$ 3,564,532
Other	2,030	0	2,030
<i>Total Operating Revenues</i>	<u>3,566,562</u>	<u>0</u>	<u>3,566,562</u>
<b>Operating Expenses</b>			
Personal Services	659,862	0	659,862
Contractual Services	2,444,258	1,602,148	4,046,406
Materials and Supplies	202,439	0	202,439
Depreciation	1,561,086	0	1,561,086
<i>Total Operating Expenses</i>	<u>4,867,645</u>	<u>1,602,148</u>	<u>6,469,793</u>
Operating Loss	<u>(1,301,083)</u>	<u>(1,602,148)</u>	<u>(2,903,231)</u>
<b>Non-Operating Revenues (Expenses)</b>			
Operating Grants	559,274	0	559,274
Contributions and Donations	224,500	0	224,500
Other Financing Sources	2,674,719	0	2,674,719
Other Financing Uses	0	(53,537)	(53,537)
Interest Income	14,740	0	14,740
Interest and Fiscal Charges	(479,987)	(138,885)	(618,872)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>2,993,246</u>	<u>(192,422)</u>	<u>2,800,824</u>
<i>Income (Loss) Before Operating Transfers</i>	1,692,163	(1,794,570)	(102,407)
Transfers In	15,000	0	15,000
<i>Change in Net Assets</i>	1,707,163	(1,794,570)	(87,407)
<i>Net Assets Beginning of Year</i>	<u>11,812,873</u>	<u>0</u>	<u>11,812,873</u>
<i>Net Assets (Deficit) End of Year</i>	<u>\$ 13,520,036</u>	<u>\$ (1,794,570)</u>	<u>\$ 11,725,466</u>

See accompanying notes to the basic financial statements.



**Ashtabula County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Fiscal Year Ended December 31, 2003

	Business-Type Activities		Total
	Enterprise Funds		
	Sewer and Water District	Geneva State Lodge	
<b>Cash Flows From Operating Activities:</b>			
Cash Received from Customers	\$ 3,876,024	\$ 0	\$ 3,876,024
Other Cash Receipts	800	0	800
Cash Paid for Goods and Services	(2,561,366)	(1,365,431)	(3,926,797)
Cash Paid to Employees	(644,236)	0	(644,236)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>671,222</u>	<u>(1,365,431)</u>	<u>(694,209)</u>
<b>Cash Flows From Non-Capital Financing Activities:</b>			
Operating Grants	169,540	0	169,540
Other Non-Operating Receipts	2,674,719	0	2,674,719
Other Non-Operating Expenses	0	(53,537)	(53,537)
Advances In	12,922	0	12,922
Transfers In	15,000	0	15,000
<i>Net Cash Provided By (Used For) Non-Capital Activities</i>	<u>2,872,181</u>	<u>(53,537)</u>	<u>2,818,644</u>
<b>Cash Flows From Capital and Related Activities:</b>			
Proceeds from Notes	5,184,196	11,186,677	16,370,873
Payment for Capital Acquisitions	(5,058,612)	(9,619,426)	(14,678,038)
Principal Paid on Debt	(404,830)	0	(404,830)
Interest Paid on Debt	(479,987)	(138,885)	(618,872)
<i>Net Cash Used For Capital and Related Financing Activities</i>	<u>(759,233)</u>	<u>1,428,366</u>	<u>669,133</u>
<b>Cash Flows From Investing Activities:</b>			
Interest on Investments	14,740	0	14,740
<i>Net Cash Provided By (Used For) Investing Activities</i>	<u>14,740</u>	<u>0</u>	<u>14,740</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	2,798,910	9,398	2,808,308
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>1,959,290</u>	<u>0</u>	<u>1,959,290</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u>\$ 4,758,200</u>	<u>\$ 9,398</u>	<u>\$ 4,767,598</u>

(Continued)

**Ashtabula County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Fiscal Year Ended December 31, 2003

**Reconciliation of Operating Income (Loss) to Net Cash  
Provided By (Used For) Operating Activities:**

Operating Loss	\$ (1,301,083)	\$ (1,602,148)	\$ (2,903,231)
Adjustments:			
Depreciation	1,561,086	0	1,561,086
(Increase) Decrease Assets			
Accounts Receivable	343,901	0	343,901
Special Assessments Receivable	(33,639)	0	(33,639)
Increase (Decrease) in Liabilities			
Accounts Payable	112,934	236,717	349,651
Contracts Payable	(27,603)	0	(27,603)
Accrued Wages	5,029	0	5,029
Compensated Absences Payable	5,640	0	5,640
Intergovernmental Payable	4,957	0	4,957
<i>Total Adjustments</i>	<u>1,972,305</u>	<u>236,717</u>	<u>2,209,022</u>
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ 671,222</u>	<u>\$ (1,365,431)</u>	<u>\$ (694,209)</u>

See accompanying notes to the basic financial statements.

**Ashtabula County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2003*

	Private Purpose Trusts	Agency
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$ 531,716	\$ 7,571,221
Cash and Cash Equivalents in Segregated Accounts	488,106	1,003,857
Receivables:		
Taxes	0	79,646,307
Accounts	1,317	4,405,819
Special Assessments	0	779,462
Accrued Interest Receivable	955	494
Due From Other Governments	0	6,327,844
<i>Total Assets</i>	<u>1,022,094</u>	<u>99,735,004</u>
<b>Liabilities</b>		
Accounts Payable	\$ 0	\$ 29,678
Due to Other Governments	0	91,969,055
Undistributed Monies	0	3,262,691
Deposits Held and Due to Others	0	4,473,580
<i>Total Liabilities</i>	<u>0</u>	<u>\$ 99,735,004</u>
<b>Net Assets</b>		
Restricted for Other Purposes	<u>\$ 1,022,094</u>	

See accompanying notes to the basic financial statements.

**Ashtabula County, Ohio**  
*Statement of Changes in Fiduciary Net Assets*  
*Private Purpose Trust Funds*  
*December 31, 2003*

	Private Purpose Trusts
<b>Additions</b>	
Contributions	\$ 430,081
Interest	9,173
<i>Total Additions</i>	439,254
<b>Deductions</b>	
Other Operating Expenses	299,856
<i>Change in Net Assets</i>	139,398
<i>Net Assets Beginning of Year</i>	882,696
<i>Net Assets End of Year</i>	\$ 1,022,094

See accompanying notes to the basic financial statements.

ASHTABULA COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003

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**NOTE 1: DESCRIPTION OF ASHTABULA COUNTY AND REPORTING ENTITY**

***A. The County***

Ashtabula County, Ohio (The County) was created in 1807. The County is governed by a board of three Commissioners elected by the voters of the County. An elected County Auditor serves as chief fiscal officer. In addition, there are seven other elected administrative officials. These officials are: County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, and Sheriff. Also elected are three Common Pleas Court Judges, a Probate and Juvenile Court Judge, and two County (Area) Court Judges. Although these elected officials manage the internal operations of their respective departments, the County Commissioners serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the County, including each of these departments.

***B. Reporting Entity***

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading.

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Ashtabula County, this includes the Children Services Board, the Ashtabula County Board of Mental Retardation and Development Disabilities, the Community Mental Health Board, the Department of Job and Family Services, the 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.

Discretely Presented Component Units – The component units column in the combined financial statements identifies the financial data of the County's component units, Ash/Craft Industries and the Ashtabula County Airport Authority. They are reported separately to emphasize that they are legally separate from the County.

ASHTABULA COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003

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**NOTE 1: DESCRIPTION OF ASHTABULA COUNTY AND REPORTING ENTITY (Continued)**

*Ash/Craft Industries* – Ash/Craft Industries (the Industry) is a legally separate, non-profit organization, served by a self-appointing board of trustees. The Industry, under a contractual agreement with the Ashtabula County Board of Mental Retardation and Developmental Disabilities provides employment for mentally retarded and developmentally disabled citizens. The Ashtabula County Board of MRDD provides the Industry with expenses and personnel for operation of the Industry, including staff salaries and benefits and certain supplies and advertising. Based on the significant services and resources provided by the County to the Industry and the Industry's sole purpose of providing assistance to the retarded and handicapped adults of Ashtabula County, the Industry is reflected as a component unit of Ashtabula County. Since GASB Statement 29 provides the option to continue using the AICPA not-for-profit model, Ash/Craft has chosen this option.

The Industry has a December 31 fiscal year end. Separately issued financial statements can be obtained from Ash/Craft Industries, 2505 South Ridge East, Ashtabula, Ohio 44004.

*Ashtabula County Airport Authority* – The Ashtabula County Airport Authority (the Airport Authority) was created by a resolution of the County Commissioners under the authority of Chapter 308 of the Ohio Revised Code. The Airport Authority is governed by a nine member board of trustees appointed by the County Commissioners. The Board of Trustees has the authority to exercise all of the powers and privileges provided under the law. These powers include the ability to sue or be sued in its corporate name, the power to establish and collect rates, rentals and other charges, the authority to acquire, construct, operate, manage and maintain airport facilities, the authority to buy and sell real and personal property, and the authority to issue debt for acquiring or constructing any facility or permanent improvement. Since the Airport imposes a financial burden on the County, the Airport is reflected as a component unit of Ashtabula County. The Airport has a December 31 year end.

Information related to Ash/Craft Industries and the Ashtabula County Airport Authority is presented in Notes 23 and 24.

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County Treasury. In the case of the legally separate agencies, boards and commissions listed below, the County serves as fiscal agent, but the organizations are not considered a part of Ashtabula County. Accordingly, the activity of the following districts is presented as agency funds within the County's financial statements:

General Health District  
Soil and Water Conservation District  
Ashtabula County Park District

ASHTABULA COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003

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**NOTE 1: DESCRIPTION OF ASHTABULA COUNTY AND REPORTING ENTITY (Continued)**

The County participates in the following shared risk pool, related organizations, and jointly governed organizations. These organizations are presented in Notes 11, 19 and 20 to the combined financial statements.

County Risk Sharing Authority, Inc. (CORSA)  
Ashtabula County District Library  
Ashtabula County Port Authority  
Northeast Ohio Community Alternative Program Facility  
Children's Cluster Committee

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the County of Ashtabula have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to local 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 pronouncements and Interpretations issued after November 30, 1989, to its business-type activities and enterprise funds. The most significant of the County's accounting policies are described below.

***A. Basis of Presentation***

The County's basic financial statements consist of government-wide 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 activity of the internal service fund is also eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type.

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 for the business-type activities of the County. 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 earned on grants 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 limitations. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

ASHTABULA COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003

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**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***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. 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 typically 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 purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

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

***Motor Vehicle and Gas Tax Special Revenue Fund*** The motor vehicle and gas tax special revenue fund is used to account for the revenues derived from the sale of motor vehicle licenses, gasoline taxes, and interest. Expenditures are restricted by state law to county road and bridge construction, maintenance and repairs.

***Public Assistance Special Revenue Fund*** The public assistance special revenue fund is used to account for various federal and state grants as well as transfers from the general fund used to provide public assistance to general relief recipients, pay their providers of medical assistance, and for certain public social services.

***Nursing Home Special Revenue Fund*** The nursing home special revenue fund is used to account for the revenues and expenditures incurred in the operation of the Ashtabula County Nursing Home.

***Board of MRDD Special Revenue Fund*** The Board of MRDD special revenue fund is used to account for the operation of a school for the mentally retarded and developmentally disabled. Revenue sources are county-wide property tax levies and several federal and state grants and subsidies.



ASHTABULA COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003

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**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**Proprietary Fund Type** Proprietary fund reporting focuses on the determination of operating income, changes in net asset, financial position, and cash flows. The following is the County's proprietary fund type:

**Enterprise Funds** Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The sanitary sewer and Geneva State Lodge funds are the County's major enterprise funds.

**Sewer and Water District Fund** – The sanitary sewer fund accounts for the provision of sanitary sewer and water service to the residents and commercial users located within the County.

**Geneva Park Lodge Fund** – The Geneva Park Lodge fund accounts for the construction of the Geneva State Park Lodge and Conference Center, which was completed in 2004. This fund will also account for the operations of the Lodge.

**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 therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's agency funds primarily account for property taxes, special assessments, and other “pass through” monies to be disbursed to local governments other than the County. The agency funds also account for insurance, unemployment compensation, and escheat assets.

**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 generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on 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 statements for governmental funds.

ASHTABULA COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003

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**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Like the government-wide statements, all proprietary fund types are accounted for on 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 net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary fund activities.

***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 and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include income taxes, property taxes, grants, entitlements, and donations. On an accrual basis, revenue from income taxes is recognized in the period in which the income is earned. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. (See Note 8.) Revenue from grants, entitlements, and donations is recognized in the fiscal 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 fiscal 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 to be both measurable and available at fiscal year-end: income tax, state-levied locally shared taxes (including gasoline tax and motor vehicle license fees), fines and forfeitures, interest, grants and entitlements, and rentals.

ASHTABULA COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003

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**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Deferred Revenue*** Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2003, but which were levied to finance fiscal year 2004 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

***Expenses/Expenditures*** On the accrual basis of accounting, expenses are recognized at the time they are incurred.

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

***E. Pooled Cash and Cash Equivalents***

To improve cash management, all cash received by the County is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through County records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents."

During 2003, investments were limited to nonnegotiable certificates of deposit, repurchase agreements, Federal National Mortgage Association Notes, stock and STAROhio.

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as nonnegotiable certificates of deposit and repurchase agreements are reported at cost.

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio 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 STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2003.

Interest revenue credited to the general fund during 2003 amounted to \$431,610, which includes \$61,534 assigned from other County funds.

ASHTABULA COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003

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**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The County has segregated bank accounts for monies held separate from the County's central bank account. These interest bearing depository accounts are presented in the combined balance sheet as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County treasury. The Industry's and the Airport's money is also held in segregated accounts.

For purposes of the Statement of Cash Flows and for the presentation of the Balance Sheet, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments not purchased from the pool with an initial maturity of more than three months are reported as investments.

***F. Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2003, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

***G. Materials and Supplies Inventory***

On government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used.

On fund financial statements, inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. Inventory consists of expendable supplies.

***H. Capital Assets***

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$5,000. 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. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

**ASHTABULA COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003**

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

All reported capital assets, except for land, construction-in-progress and infrastructure are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Infrastructure assets related to business-type activities pertain to the water and wastewater utility operations. Infrastructure assets related to governmental activities consist of County roads and bridges. Depreciation of capital assets is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Land	N/A	N/A
Buildings and Improvements	40 Years	40 Years
Improvements Other Than Buildings	20-50 Years	20-50 Years
Equipment and Machinery	10-15 Years	10-15 Years
Infrastructure	N/A	42-50 Years
Furniture and Fixtures	15 Years	15 Years
Vehicles	4 Years	4 Years

Infrastructure assets consisting of County roads and bridges are presented using the modified approach and are, therefore, not depreciated. Costs incurred by the County to preserve existing roads and bridges are expensed rather than capitalized. Only those costs that represent additions or improvements are capitalized.

***I. Interfund Balances***

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." Interfund loans which do not represent available expendable resources are offset by a fund balance reserve account. These amounts are eliminated in the governmental columns of the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

On fund financial statements, long-term interfund loans reported as "advances to/from other funds," are equally offset by a fund balance reserve account which indicate that they do not constitute "available expendable financial resources" even though it is a component of net current assets. Repayment is expected to be made within a reasonable time.

***J. 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 that the employer will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the termination method. An accrual for earned sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments.

ASHTABULA COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003

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**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

In governmental funds, the liability for unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

***K. Accrued Liabilities and Long-Term Obligations***

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from 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, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current fiscal year. Bonds, capital leases, and long-term loans are recognized as a liability on the government fund financial statements when due.

***L. 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 balances of any borrowings 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 the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

***M. Fund Balance Reserves***

The County reserves those portions of fund balance which are legally segregated for specific future use or which do not represent available expendable resources and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund equity, which is available for appropriation, in future periods. Fund balance reserves are established for encumbrances, inventory of materials and supplies and loans.

ASHTABULA COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003

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**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***N. 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 for water and sewer services. Operating expenses are necessary costs incurred to provide the goods or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as nonoperating.

***O. Interfund Activity***

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

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.

***P. Extraordinary and Special Items***

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2003.

***Q. Estimates***

The preparation of 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.

***R. Budgetary Data***

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is County Commissioner's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by County Commissioners. The legal level of control has been established by County Commissioners at the object level within each department.

ASHTABULA COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003

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**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***R. Budgetary Data (Continued)***

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 final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time the final appropriations were enacted by the County Commissioners.

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

**NOTE 3: CHANGE IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF FUND  
BALANCES/NET ASSETS**

***Changes in Accounting Principles*** For 2003, the County has implemented GASB Statement No. 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments"; GASB Statement No. 37, "Basic Financial Statements for State and Local Governments: Omnibus", GASB Statement No. 38, "Certain Financial Statement Note Disclosures", and GASB Interpretation No. 6, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements". At December 31, 2003, there was no effect on fund balance as a result of implementing GASB Statements No. 37 or No. 38.

GASB 34 creates new basic financial statements for reporting on the County's financial activities. The financial statements now include government-wide financial statements prepared on an accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column.

The government-wide financial statements split the County's programs for governmental activities and business-type activities. The beginning net asset amount for governmental activities reflects the change in fund balance for governmental funds at December 31, 2002, caused by the conversion to the accrual basis of accounting and the reclassification of funds based on the guidance provided in Statement No. 34.



**ASHTABULA COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003**

**NOTE 3: CHANGE IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF FUND BALANCES/NET ASSETS (Continued)**

GASB Interpretation No. 6 clarifies the application of standards for modified accrual recognition of certain liabilities and expenditures in areas where differences have arisen, or potentially could arise, in interpretation and practice. The County restated the fund liability of compensated absences, reported as “compensated absences”, which had not matured during fiscal year 2003 and has reported prepaid amounts for services not yet consumed.

***Restatement of Fund Balance*** The restatements for GASB Statement No. 34 and GASB Interpretation No. 6 had the following effects on fund balance of the major and nonmajor funds of the County as they were previously reported. The transition from governmental fund balance to net assets of the governmental activities is also presented.

	General	Motor Vehicle & Gas Tax	Public Assistance	Board of MRDD	Nursing Home	Aggregate Nonmajor	Total
Fund Balances, 12/31/02	\$ 4,639,446	\$ 1,980,375	\$ 651,629	\$ 5,184,354	\$ (33,525)	\$ 14,841,938	\$ 27,264,217
GASB 34 Adjustments:							
Capital Assets							273,812,090
Compensated Absences							(3,169,623)
Long-Term (Deferred) Assets							11,367,815
Long-Term Liabilities							(11,042,166)
Governmental Activities Net Assets, 12/31/02							\$ 298,232,333

**NOTE 4: BUDGETARY BASIS OF ACCOUNTING**

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP basis), the budgetary basis as provided by law and described above is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Combined Statements of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual – All Governmental Fund Types and Expendable Trust Funds and the Statement of Revenues, Expenses and Changes in Fund Equity – Budget (Non-GAAP Basis) and Actual – Proprietary Fund Type are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget and to demonstrate compliance with state statute. The major differences between the budget basis and the GAAP Basis (generally accepted accounting principles) are:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).

**ASHTABULA COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003**

**NOTE 4: BUDGETARY BASIS OF ACCOUNTING (Continued)**

3. Encumbrances are treated as expenditures for all funds (budget) rather than as a reservation of fund balance for governmental fund types and expendable trust funds as note disclosure for the proprietary fund types (GAAP).
4. Although not part of the appropriated budget, Ash/Craft Industries and Ashtabula County Airport Authority component units are included as part of the reporting entity when preparing financial statements that conform with GAAP.
5. Unrecorded cash represents amounts received but not included as revenue on the budget basis operating statements. These amounts are included as revenue on the GAAP basis operating statements.

Adjustments necessary to convert the results of operations at the end of the year on the Budget Basis to the GAAP Basis are as follows:

**Net Change in Fund Balance  
General and Major Special Revenue Funds**

	General	Motor Vehicle & Gas Tax	Public Assistance	Board of MRDD	Nursing Home
GAAP Basis	\$ (152,776)	\$ (187,127)	\$ 2,956,081	\$ 657,963	\$ (388,821)
Revenue accruals	(976,491)	(55,557)	(1,082,102)	(4,307,284)	(124)
Expenditure accruals	438,776	1,103	53,493	4,236,494	(52,207)
Encumbrances	(593,489)	(239,755)	(1,864,645)	(229,884)	(558,452)
Budget Basis	\$ (1,283,980)	\$ (481,336)	\$ 62,827	\$ 357,289	\$ (999,604)

**NOTE 5: ACCOUNTABILITY AND COMPLIANCE**

*A. Deficit Fund Balances*

The nursing home special revenue fund and Geneva State Lodge enterprise fund had deficit fund balances of \$(400,845) and \$(1,794,570) as of December 31, 2003. These deficits were caused by the recognition of expenditures on the modified accrual basis of accounting which are substantially greater than expenditures recognized on the cash basis. The general fund is liable for any deficit and provides operating transfers when cash is required.

**ASHTABULA COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003**

**NOTE 5: ACCOUNTABILITY AND COMPLIANCE (Continued)**

*B. Legal Compliance*

The following fund had expenditures plus encumbrances in excess of appropriations at December 31, 2003, contrary to Ohio Revised Code Section 5705.41:

<u>Fund / Line Item</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Excess Expenditures</u>
Nursing Home Fund:			
Human Services			
Nursing Home			
Personal Services	\$ 5,834,008	\$ 5,878,142	\$ 44,134
General Fund:			
General Government			
Legislative and Executive			
Contractual Services	11,168	19,119	7,951
Commissioners Data Services			
Fringe Benefits	16,999	18,688	1,689
Ashtabula Municipal Court			
Fringe Benefits	32,831	33,181	350
Health			
Other Health Department			
Contractual Services	151,000	151,747	747

**NOTE 6: DEPOSITS AND INVESTMENTS**

Monies held by the County are classified by State statute into two categories. Active monies are public monies determined to be necessary to meet current demand upon the County treasury. Active monies 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.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, 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 monies deposited with the institution.

ASHTABULA COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**NOTE 6: DEPOSITS AND INVESTMENTS Continued)**

Monies held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or other obligations or securities 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 that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2% and be marked to market daily, and that the term of the agreement must not exceed 30 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) of this section 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 Treasury Asset Reserve (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed 5% of the County's total average portfolio, and;
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed 10% of the County's total average portfolio.

ASHTABULA COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003

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**NOTE 6: DEPOSITS AND INVESTMENTS Continued)**

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 to the treasurer or, if the securities are not represented by a certificate, upon receipt of conformation of transfer from the custodian.

**Cash on hand.** At year-end, the County had \$292,706 in undeposited cash on hand of which \$285,693 is included on the balance sheet as part of “equity in pooled cash and cash equivalents,” and \$7,013 is included on the balance sheet as part of “cash and cash equivalents in segregated accounts.”

**Deposits.** At year-end, the carrying amount of the County’s deposits was \$7,355,409, and the bank balance was \$12,187,102. Of the bank balance:

1. \$577,918 was covered by federal depository insurance.
2. \$11,609,184 was uncollateralized and uninsured as defined by GASB. Although the securities were held by the pledging financial institutions trust department or agent in the County’s name and all State statutory requirements for the investment of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

**Investments.** GASB Statement No. 3, “Deposits with Financial Institutions (including Repurchase Agreements), and Revenue Repurchase Agreements,” requires the County to categorize investments to give an indication of the level of custodial credit risk assumed by the County at year-end. Category 1 includes investments that are insured or registered or are held by the County or its agent in the County’s name. Category 2 includes uninsured and unregistered investments which are held by the counterparty’s trust department or agent in the County’s name. Category 3 includes uninsured and unregistered investments which are held by the counterparty, or by its trust department or agent but not in the County’s name. STAR Ohio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

**ASHTABULA COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003**

**NOTE 6: DEPOSITS AND INVESTMENTS Continued)**

	Category <u>3</u>	Carrying Value	Fair Value
Repurchase Agreements	\$ 25,557,998	\$ 25,557,998	\$ 25,557,998
Federal National Mortgage Association Notes	248,313	248,313	248,313
American Electric Stock	2,380	2,380	2,380
Detroit Edison Stock	1,433	1,433	1,433
Key Bank Stock	215,374	215,374	215,374
Merrill Lynch Institutional Fund	105,531	105,531	105,531
Merrill Lynch & Co. Corporate Bond	49,967	49,967	49,967
Indiana Michigan Power Corporate Bond	51,940	51,940	51,940
Investment in State Treasurer's Investment Pool	<u>0</u>	<u>9,508,896</u>	<u>9,508,896</u>
	<u>\$ 26,232,936</u>	<u>\$ 35,741,832</u>	<u>\$ 35,741,832</u>

The classification of cash and cash equivalents, and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9. A reconciliation between the classification of cash and investments on the combined financial statements and the classification per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents	Investments
GASB Statement No. 9	\$ 43,389,947	\$ 0
Investments:		
Repurchase Agreements	(25,557,998)	25,557,998
Federal National Mortgage Association Notes	(248,313)	248,313
American Electric Stock	(2,380)	2,380
Detroit Edison Stock	(1,433)	1,433
Key Bank Stock	(215,374)	215,374
STAROhio	(9,508,896)	9,508,896
Merrill Lynch Institutional Fund	(105,531)	105,531
Merrill Lynch & Co. Corporate Bond	(49,967)	49,967
Indiana Michigan Power Corporate Bond	(51,940)	51,940
Cash on Hand	<u>(292,706)</u>	<u>0</u>
GASB Statement No. 3	<u>\$ 7,355,409</u>	<u>\$ 35,741,832</u>

ASHTABULA COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**NOTE 7: FOOD STAMPS**

The County's Department of Human Services distributed, through contracting issuance centers, federal food stamps to entitled recipients within Ashtabula County. The receipt and issuance of these stamps have the characteristics of federal "grants;" however, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient.

The County's Department of Human Services had on hand for distribution \$17,929 of federal food stamps at December 31, 2003. The County now computerizes their food stamp distribution. The balance on hand is a reserve maintained in case of a computer malfunction. The following schedule reflects the food stamp activity for the year ended December 31, 2003:

Balance at beginning of year	\$ 18,315
Amount received for distribution	0
Amount distributed to entitled recipients	<u>(386)</u>
Balance at end of year	<u>\$ 17,929</u>

**NOTE 8: PROPERTY TAXES**

Property taxes include amounts levied against all real and public property, and tangible personal property located in the County. Property tax revenue received during 2003 for real and public utility property taxes represents collections of the 2002 taxes. Property tax payments received during 2003 for tangible personal property (other than public utility property) are for 2003 taxes.

2003 real property taxes were levied after October 1, 2003, on the assessed value as of January 1, 2003, the lien date. Assessed values are established by the State law at 35% of appraised market value. All property is required to be revalued every six years. 2003 real property taxes are collected and intended to finance 2004.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35% of true value. 2003 public utility property taxes which became a lien December 31, 2002, are levied after October 1, 2003 and are collected in 2004 with real property taxes.

2003 tangible personal property taxes are levied after October 1, 2002 on the value as of December 31, 2002. Collections are made in 2003. Tangible personal property assessments are 25% of true value for capital assets and 24% of true value for inventory.

ASHTABULA COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**NOTE 8: PROPERTY TAXES (Continued)**

The full tax rate for all County operations for the year ended December 31, 2003 was \$9.70 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2003 property tax receipts were based are as follows:

Real property	\$ 1,394,043,420
Public utility personal property	108,281,220
Tangible personal property	<u>204,183,090</u>
Total assessed value	<u>\$ 1,706,507,730</u>

Real property taxes are payable annually or semi-annually. If paid annually, the payment is due December 31; if paid semi-annually, the first payment is due December 31 with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Current property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2003 for which there is an enforceable legal claim. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, 2003, nor were they intended to finance 2003 operations. The receivable is therefore offset by a credit to deferred revenue. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

**NOTE 9: PERMISSIVE SALES AND USE TAX**

In April 1977, the County Commissioners by resolution imposed a 1/2% tax on all retail sales made in the County, except sales of motor vehicles, and on the storage use, or consumption in the County of tangible personal property, including automobiles, not subject to sales tax. At the November 1977 general election a renewal of the tax was approved by the voters of the County. On July 1, 1985, the County Commissioners by resolution imposed an additional 1/2% tax. Vendor collections of the tax are paid to the State Treasurer by the 23<sup>rd</sup> day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within 45 days after the end of the month. The State Auditor then has five days in which to draw the warrant payable to the County.

Proceeds of the tax are credited to the general fund. Amounts measurable at year end that are to be received within the available period are accrued as revenue. Sales and use tax revenue in 2003 amounted to \$7,810,093.



**ASHTABULA COUNTY, OHIO**

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**NOTE 10: RECEIVABLES**

Receivables at December 31, 2003 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, accrued interest and intergovernmental receivables arising from grants, entitlements, and shared revenues. Receivables are considered collectible in full, including accounts receivable which, if delinquent, may be certified and collected as a special assessment, subject to foreclosure for nonpayment, except for alimony and child support which are estimated to be approximately 67% uncollectible.

	Alimony/Support Agency Fund	Other Agency Funds	Total
Accounts Receivable	\$ 13,326,016	\$ 8,234	\$ 13,334,250
Estimated Uncollectible	(8,928,431)	0	(8,928,431)
Net Receivable	\$ 4,397,585	\$ 8,234	\$ 4,405,819

At December 31, 2003 the Ashtabula County Airport, a discretely presented component unit, owed \$90,000 to the General Fund. This amount is presented on the combined balance sheet as “due to primary government/due from component unit” and represents amounts the County loaned to the component unit.

**NOTE 11: SHARED RISK POOL**

County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among thirty-nine counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials’ errors and omissions liability insurance.

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county’s control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties’ obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County’s payment for insurance to CORSA in 2003 was \$362,807.

**ASHTABULA COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003**

**NOTE 12: RISK MANAGEMENT**

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. The County contracted with the County Risk Sharing Authority (CORSA) for liability, property and crime insurance. The CORSA program has a \$2,500 deductible per claim. With the exception of workers' compensation, all insurance is held with CORSA. Coverage provided by CORSA is as follows:

General Liability	\$ 1,000,000
Employee Benefit Liability	1,000,000
Law Enforcement Professional Liability	1,000,000
Public Official Errors and Omissions Liability	1,000,000
Automobile Liability	1,000,000
Uninsured Motorists Liability	250,000
Ohio Stop Gap (Additional Workers' Compensation Coverage)	1,000,000
Building and Contents – Replacement Cost	98,825,719
Other Property Insurance:	
Extra Expense	1,000,000
Data Processing Equipment	1,449,475
Contractors Equipment	2,506,133
Valuable Papers and Records	1,000,000
Automobile Physical Damage	1,000,000
Flood and Earthquake	100,000,000
Comprehensive Boiler and Machinery	100,000,000
Crime Insurance	1,000,000

Settled claims have not exceeded coverage in any of the last three years and there was no significant reduction in coverage from the prior year.

Prior to 1995, the County participated in the State Workers' Compensation retrospective rating and payment system. The plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for injured employees. In prior years, the balance of claims payable at year-end represented an estimate of the liability for unpaid claim costs incurred by the plan prior to 1995. The claims liability was based on the requirements of GASB Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. During 2003, the remaining balance of these claims was paid in full, and therefore no liability exists as of December 31, 2003. Changes in claims activity for the past two years are as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2002	\$ 181,735	\$ 0	\$ 133,381	\$ 48,354
2003	48,354	0	48,354	0

**ASHTABULA COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003**

**NOTE 13: CAPITAL ASSETS**

A summary of changes in capital assets during 2003 follows:

	<u>Restated Beginning Balance 01/01/2003</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance 12/31/2003</u>
<b>Governmental Activities:</b>				
<i>Capital Assets Not Being Depreciated:</i>				
Land	\$ 824,743	\$ 0	\$ 0	\$ 824,743
Infrastructure	242,687,950	0	0	242,687,950
Construction in progress	4,337,451	332,863	(4,670,314)	0
<i>Total Capital Assets Not Being Depreciated</i>	247,850,144	332,863	(4,670,314)	243,512,693
 <i>Capital Assets, Being Depreciated:</i>				
Buildings	24,016,195	4,673,214	0	28,689,409
Improvements other than buildings	467,019	0	0	467,019
Equipment	4,380,369	169,010	(108,191)	4,441,188
Vehicles	5,177,434	617,511	(294,995)	5,499,950
<i>Total Capital Assets, Being Depreciated</i>	34,041,017	5,459,735	(403,186)	39,097,566
 <i>Less Accumulated Depreciation:</i>				
Buildings	(3,852,003)	(366,281)	0	(4,218,284)
Improvements other than buildings	(135,305)	(16,051)	0	(151,356)
Equipment	(2,032,135)	(235,048)	85,416	(2,181,767)
Vehicles	(2,059,628)	(371,822)	183,963	(2,247,487)
<i>Total Accumulated Depreciation</i>	(8,079,071)	(989,202)	269,379	(8,798,894)
 <i>Total capital assets being depreciated, net</i>	 25,961,946	 4,470,533	 (133,807)	 30,298,672
 <i>Total Governmental Capital Assets, Net</i>	 <u>\$ 273,812,090</u>	 <u>\$ 4,803,396</u>	 <u>\$ (4,804,121)</u>	 <u>\$ 273,811,365</u>

**ASHTABULA COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003**

**NOTE 13: CAPITAL ASSETS (Continued)**

Depreciation expense was charged to governmental functions as follows:

General government:	
Legislative and Executive	\$ 249,877
Judicial	57,289
Public Safety	161,680
Public Works	197,931
Health	125,103
Human Services	<u>197,322</u>
	<u>\$ 989,202</u>

	Restated Beginning Balance 01/01/2003	Additions	Deletions	Ending Balance 12/31/2003
<b>Business-Type Activities:</b>				
<i>Capital Assets Not Being Depreciated:</i>				
Land	\$ 75,883	\$ 0	\$ 0	\$ 75,883
Construction in progress	1,526,710	12,135,617	(2,216,855)	11,445,472
<i>Total Capital Assets Not Being Depreciated</i>	1,602,593	12,135,617	(2,216,855)	11,521,355
<i>Capital Assets, Being Depreciated:</i>				
Buildings	5,158,066	0	0	5,158,066
Water and Sewer System	34,875,079	6,533,454	0	41,408,533
Equipment	485,056	6,209	0	491,265
Vehicles	177,047	11,364	0	188,411
<i>Total Capital Assets, Being Depreciated</i>	40,695,248	6,551,027	0	47,246,275
<i>Less Accumulated Depreciation:</i>				
Buildings	(2,367,159)	(154,910)	0	(2,522,069)
Water and Sewer System	(11,426,834)	(1,373,105)	0	(12,799,939)
Equipment	(321,448)	(19,985)	0	(341,433)
Vehicles	(113,147)	(13,086)	0	(126,233)
<i>Total Accumulated Depreciation</i>	(14,228,588)	(1,561,086)	0	(15,789,674)
<i>Total capital assets being depreciated, net</i>	26,466,660	4,989,941	0	31,456,601
 <i>Total Business-Type Capital Assets, Net</i>	 <u>\$ 28,069,253</u>	 <u>\$ 17,125,558</u>	 <u>\$ (2,216,855)</u>	 <u>\$ 42,977,956</u>

ASHTABULA COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**NOTE 14: DEFINED BENEFIT PENSION PLANS**

*A. Ohio Public Employees Retirement System (OPERS)*

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% 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 the retirement system 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 stand-alone financial report that may be obtained by writing to OPERS, 277 E. Town St., Columbus, OH 43215-4642 or by calling 614-222-6705.

For the year ended December 31, 2003, the members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5% of their annual covered salaries. Members participating in the traditional plan who were in law enforcement contributed 10.1% of their annual covered salary; members in public safety contributed 9%. The County's contribution rate for pension benefits for 2003 was 8.55%, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 11.7% of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2003, 2002 and 2001 were \$3,700,685, \$2,632,206 and \$2,841,300, respectively. The full amount has been contributed for 2002 and 2001. 89 percent has been contributed for 2003 with the remainder being reported as a liability in the respective funds.

ASHTABULA COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**NOTE 14: DEFINED BENEFIT PENSION PLANS (Continued)**

*B. State Teachers Retirement System of Ohio (STRS)*

Certified teachers, employed by the school for the Mental Retarded/Developmentally Disabled, participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing, multiple-employer public employee retirement system. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that may be obtained by writing to STRS, 275 E. Broad Street, Columbus, OH 43215-3371 or by calling (614) 227-4090.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS funds times an actuarially determined annuity factor. The DC plan allows members to place all their member contributions and employer contributions equal to 10.5% 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 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, 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 DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Existing members with less than five years of service credit as of June 30, 2002, were given the option of making a one time irrevocable decision to transfer their account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan 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.

For the year ended December 31, 2003, plan members were required to contribute 9.3% of their annual covered salaries. The County was required to contribute 14%, 13% was the portion used to fund pension obligations. For the year 2003, the portion used to fund pension obligations was 9.5%. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

ASHTABULA COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003

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**NOTE 14: DEFINED BENEFIT PENSION PLANS (Continued)**

*B. State Teachers Retirement System of Ohio (STRS) (Continued)*

The County's required contributions for pension obligations to the DB Plan for the years ended December 31, 2003, 2002 and 2001 were \$120,749, \$80,649 and \$85,319, respectively. 92% has been contributed for year 2003, and 100% for the years 2002 and 2001. Neither the County nor any plan members made any contributions to the DC and Combined Plans for the year 2004.

**NOTE 15: POSTEMPLOYMENT BENEFITS**

*A. Ohio Public Employees Retirement System (OPERS)*

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. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in *GASB Statement No. 12*. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 2003 employer contribution rate was 13.55% of covered payroll (16.7% for public safety and law enforcement); 5.0% of covered payroll was the portion that was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2002, include a return on investments of 8.00%, an annual increase in active employee total payroll of 4.00% compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50% and 6.30% based on additional annual pay increases. Health care premiums were assumed to increase 4.00% annually.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25% of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 364,881. The County's actual contributions for 2003, which were used to fund postemployment benefits were \$2,335,119. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2002 (the latest information available) were \$10.0 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$18.7 billion and \$8.7 billion, respectively.

In December 2001 the Board adopted the Health Care "Choices" Plan. The Choices Plan will be offered to all persons newly hired in an OPERS covered position after January 1, 2003, with no prior service credit accumulated toward health care coverage. Choices will incorporate a cafeteria approach, offering a broader range of health care options. The Plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present plan.

ASHTABULA COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**NOTE 15: POSTEMPLOYMENT BENEFITS (Continued)**

The benefit recipient will be free to select the option that best meets their needs. Recipients will fund health care costs in excess of their monthly health care benefit. The Plan will also offer a spending account feature, enabling the benefit recipient to apply their allowance toward specific medical expenses, much like a Medical Spending Account.

*B. State Teachers Retirement System of Ohio (STRS)*

The County provides comprehensive health care benefits to certified teachers employed by the school for the Mental Retarded/Developmentally Disabled, and their dependents through the State Teachers Retirement System of Ohio (STRS). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. Benefit provisions and the obligations to contribute are established by STRS based on authority granted by State statute. Benefits are funded on a pay-as-you-go basis.

All STRS benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. Most 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 is included in the employer contribution rate, currently 14% of covered payroll. For the year ended December 31, 2003, the STRS Board allocated employer contributions equal to 1% of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$8,625 for year 2003.

STRS pays health benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2003 was \$2.8 billion. For the year ended June 30, 2003, net health care costs paid by STRS were \$352,310,000, and there were 108,300 eligible benefit recipients.

**NOTE 16: OTHER EMPLOYEE BENEFITS**

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Compensatory time, up to 240 hours, must be taken within 180 days from date earned or is paid in cash to employees. Upon retirement or death, unused sick leave is paid for up to 25% of an employee's balance, not to exceed 240 hours. As of December 31, 2003, the liability for unpaid compensated absences was \$2,846,582 for the entire County.



**ASHTABULA COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**NOTE 17: LONG-TERM DEBT**

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
<b>Governmental Activities:</b>			
Children Service Building Bond - 1985	8.75%	\$ 1,070,000	12/1/2005
Welfare Administration Building Bonds - 1985	8.75%	1,610,000	12/1/2005
Human Services Building Bonds - 1998	5.35%	500,000	3/1/2008
4H Building Bonds - 2000	5.00%	6,135,000	12/1/2030
Various Purpose Bonds - 1999	3.30%	126,000	12/1/2009
County Building Bonds - 2001	4.90%	1,000,000	12/1/2041
Road Improvement Bonds - 2002	4.95%	225,000	8/1/2014
Nursing Home Improvement Bonds - 2003	4.50%	3,500,000	5/1/2031
Sewer Improvement Special Assessment - 1989	7.00%	3,720,000	12/1/2004
OPWC Loan - Howard-Seven Hills Road - 1994	0%	100,000	7/1/2004
OPWC Loan - South River Road - 1994	0%	100,000	7/1/2004
OPWC Loan - Windsor-Mechanicsville Road - 1995	0%	100,000	7/1/2005
Nursing Home Improvement Note - 2001	5.61%	3,500,000	5//15/03
<b>Business-Type Activities:</b>			
Revenue Bonds - Sewer District Improvement - 1988 #1	5.00%	509,700	1/1/2028
OWDA Loan - Palmer Avenue - 1994	3.54%	752,889	7/4/2014
OWDA Loan - County Line Road Waterline - 1994	7.21%	225,714	1/1/2014
OWDA Loan - Austinburg Sewer Improvement - 1998	3.20%	1,964,178	1/1/2020
OWDA Loan - Driftwood Sanitary Sewer - 2000	2.00%	308,097	1/1/2020
OWDA Loan - Rome Rock Creek - 2000	2.00%	351,156	7/1/2021
OWDA Loan - North Bend Sewer - 2000	5.77%	185,259	7/1/2020
OWDA Loan - AshCraft Wastewater - 2001	3.64%	1,103,955	7/1/2022
OWDA Loan - Holiday Campland Wastewater - 2002	1.00%	567,628	1/1/2013
OWDA Loan - Water System #1 - 2002	2.26%	5,090,443	1/1/2004
OWDA Loan - Waterline Extension - 2001	5.65%	646,677	7/1/2006
OWDA Loan - Water System #2 - 2002	4.34%	13,220,039	7/1/2033
OWDA Loan - Airport - 2002	5.15%	100,012	7/1/2012
OPWC Loan - Plymouth - Stumpville Road - 1999	0%	146,000	7/1/2019
OPWC Loan - Driftwood Sanitary Sewer - 2000	0%	316,704	1/1/2022
OPWC Loan - Lake Road Waterline Replacement - 2003	0%	300,000	
Geneva State Park Lodge Note - 2003	Variable	16,700,000	1/1/2005

**ASHTABULA COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**NOTE 17: LONG-TERM OBLIGATIONS (Continued)**

Changes in the County's long-term obligations during 2003 were as follows:

	<u>Outstanding 12/31/2002</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Outstanding 12/31/2003</u>	<u>Amounts Due In One Year</u>
<b>Governmental Activities:</b>					
<i>General Obligation Bonds (Unvoted):</i>					
Childrens Service Building	\$ 165,000	\$ 0	\$ (55,000)	\$ 110,000	\$ 55,000
Welfare Administration Building	240,000	0	(80,000)	160,000	80,000
Human Services Building	331,000	0	(48,000)	283,000	51,000
4H Building	121,900	0	(2,100)	119,800	2,200
1999 Various Purpasse	4,535,000	0	(575,000)	3,960,000	595,000
2001 County Building	920,347	0	(78,563)	841,784	92,792
2002 Road Improvement	225,000	0	0	225,000	0
2003 Nursing Home Improvement	<u>0</u>	<u>3,500,000</u>	<u>0</u>	<u>3,500,000</u>	<u>63,600</u>
<i>Total General Obligation Bonds</i>	6,538,247	3,500,000	(838,663)	9,199,584	939,592
<i>Special Assessment Bonds:</i>					
Sewer Improvement	515,000	0	(255,000)	260,000	260,000
<i>OPWC Loans:</i>					
Howard - Seven Hills Road	15,000	0	(10,000)	5,000	5,000
South River Road	15,000	0	(10,000)	5,000	5,000
Windsor - Mechanicsville Road	<u>25,000</u>	<u>0</u>	<u>(10,000)</u>	<u>15,000</u>	<u>10,000</u>
<i>Total OPWC Loans</i>	55,000	0	(30,000)	25,000	20,000
<i>Notes Payable:</i>					
Nursing Home Improvement	3,500,000	0	(3,500,000)	0	0
<i>Other Long-Term Obligations:</i>					
Claims Payable	48,354	0	(48,354)	0	0
Capital Leases	385,565	0	(166,674)	218,891	174,011
Compensated Absences	<u>3,169,623</u>	<u>0</u>	<u>(366,132)</u>	<u>2,803,491</u>	<u>186,378</u>
<i>Total Other Long-Term Obligations</i>	<u>3,603,542</u>	<u>0</u>	<u>(581,160)</u>	<u>3,022,382</u>	<u>360,389</u>
<i>Total Governmental Activities</i>	<u>\$ 14,211,789</u>	<u>\$ 3,500,000</u>	<u>\$ (5,204,823)</u>	<u>\$ 12,506,966</u>	<u>\$ 1,579,981</u>

**ASHTABULA COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003**

**NOTE 17: LONG-TERM OBLIGATIONS (Continued)**

	Outstanding 12/31/2002	Additions	(Reductions)	Outstanding 12/31/2003	Amounts Due In One Year
<b>Business-Type Activities:</b>					
<i>Revenue Bond (Self-Supporting):</i>					
Sewer District Improvement #1	\$ 427,100	\$ 0	\$ (8,300)	\$ 418,800	\$ 8,800
<i>OWDA Loans:</i>					
Palmer Avenue	450,931	0	(32,394)	418,537	33,551
County Line Road Waterline	125,024	0	(7,833)	117,191	8,398
Austinburg Sewer Improvement	1,800,617	0	(81,437)	1,719,180	84,827
Driftwood Sanitary Sewer	286,721	0	(12,595)	274,126	13,040
Rome Rock Creek	325,430	0	(23,120)	302,310	33,244
North Bend Sewer	182,721	0	(6,269)	176,452	6,636
AshCraft Wastewater	688,891	53,887	(38,172)	704,606	39,223
Holiday Campand Wastewater	22,598	515,971	(54,249)	484,320	54,793
Water System #1	8,859,252	4,355,644	(109,252)	13,105,644	0
Waterline Extension	486,723	159,954	0	646,677	0
Water System #2	5,005,905	84,518	0	5,090,423	225,669
Airport	37,413	0	(8,074)	29,339	8,495
<i>Total OWDA Loans</i>	18,272,226	5,169,974	(373,395)	23,068,805	507,876
<i>OPWC Loans:</i>					
Plymouth-Stumpville Road	120,450	0	(7,300)	113,150	7,300
Driftwood Road	300,869	0	(15,835)	285,034	15,835
Lake Road Waterline	0	14,222	0	14,222	0
<i>Total OPWC Loans</i>	421,319	14,222	(23,135)	412,406	23,135
<i>Note Payable:</i>					
Geneva State Park Lodge	0	11,186,677	0	11,186,677	0
Compensated Absences	37,451	5,640	0	43,091	1,942
<i>Total Business-Type Activities</i>	19,158,096	16,376,513	(404,830)	35,129,779	541,753
<b>Grand Total</b>	<u>\$ 33,369,885</u>	<u>\$ 19,876,513</u>	<u>\$ (5,609,653)</u>	<u>\$ 47,636,745</u>	<u>\$ 2,121,734</u>

**ASHTABULA COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003**

**NOTE 17: LONG-TERM OBLIGATIONS (Continued)**

General obligation bonds are direct obligations of the County and will be paid from the general bond retirement debt service fund using property tax revenues. The general obligation Ohio Public Works Commission (OPWC) loans will be paid from a special revenue fund using gasoline tax revenue. Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County.

The \$3,500,000 nursing home improvement note will be paid from the construction capital improvement projects fund. This note is backed by the full faith of the County.

The sewer district improvement revenue bonds, the Ohio Water Development Authority (OWDA) and the Ohio Public Works Commission (OPWC) loans will be paid from revenues derived by the County from the operation of the sewer and water systems. These will be paid from the sanitary sewer fund.

The \$11,186,677 Geneva State Park Lodge construction note will be paid from revenues derived by the County from the operation of the lodge. This will be paid from the Geneva State Lodge Fund.

Capital leases will be paid from the fund which utilizes the assets. Compensated absences reported in the “compensated absences payable” account will be paid from the fund from which the employees’ salaries are paid. Claims will be paid from the fund from which the employees’ salaries are paid.

The following is a summary of the County’s future annual principal and interest requirements to retire general long-term obligations:

Year	General Obligation Bonds		Special Assessment Bonds		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2004	\$ 939,592	\$ 412,927	\$ 260,000	\$ 19,500	\$ 20,000
2005	993,703	371,026	0	0	5,000
2006	893,372	322,985	0	0	0
2007	929,466	284,572	0	0	0
2008	971,999	244,500	0	0	0
2009-2013	1,652,252	780,236	0	0	0
2014-2018	593,200	583,718	0	0	0
2019-2023	711,700	441,456	0	0	0
2024-2028	887,700	265,524	0	0	0
2029-2031	626,600	56,982	0	0	0
<b>Total</b>	<b>\$ 9,199,584</b>	<b>\$ 3,763,926</b>	<b>\$ 260,000</b>	<b>\$ 19,500</b>	<b>\$ 25,000</b>

**ASHTABULA COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003**

**NOTE 17: LONG-TERM OBLIGATIONS (Continued)**

The following is a summary of the County's future annual principal and interest requirements to retire business-type activities obligations:

Year	Revenue Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2004	\$ 8,800	\$ 20,940	\$ 146,452	\$ 112,505	\$ 23,135
2005	9,200	20,500	152,634	106,821	23,135
2006	9,700	20,040	159,091	99,865	23,135
2007	10,200	19,555	165,830	93,124	23,135
2008	10,700	19,045	172,870	86,085	23,135
2009-2013	61,900	86,660	981,419	313,371	115,675
2014-2018	79,000	69,560	881,541	112,677	115,676
2019-2023	100,700	47,755	45,649	1,957	51,158
2024-2028	128,600	19,915	0	0	0
Total	<u>\$ 418,800</u>	<u>\$ 323,970</u>	<u>\$ 2,705,486</u>	<u>\$ 926,405</u>	<u>\$ 398,184</u>

The County has entered into contractual agreements for construction loans from the Ohio Water Development Authority (OWDA). Under the terms of these agreements, OWDA will reimburse, advance, or directly pay the construction costs of the approved projects. OWDA will capitalize administrative costs and construction interest and then add them to the total amounts of the final loans. These loans will not have an accurate repayment schedule until the loans are finalized and, therefore, are not included in the schedule of future annual debt service requirements.

The balance of these loans are as follows:

Loans:	
Lake Road Waterline	\$ 14,222
OWDA Loans:	
Rome Rock Creek	302,310
AshCraft Wastewater	704,606
Holiday Campland Wastewater	484,320
Water System #1	13,105,644
Waterline Extension	646,677
Water System #2	5,090,423
Airport	29,339
Total OWDA Loans	<u>20,363,319</u>
Total	<u>\$ 20,377,541</u>

**ASHTABULA COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003**

**NOTE 17: LONG-TERM OBLIGATIONS (Continued)**

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed 1% of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the county, less the same exempt debt, shall never exceed a sum equal to 3% of the first \$100,000,000 of the assessed valuation, plus 1 ½% of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2 ½% of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2003 are an overall debt margin of \$31,801,267, and an unvoted debt margin of \$7,703,651.

The 503 Corporation special revenue fund has a loan payable to the U.S. Department of Agriculture through the Farmers Home Administration (FMHA). The total loan is for \$750,000, all of which has been received as of the balance sheet date. The loan is for the purpose of a relending program in accordance with certain standards established by the FMHA. Funds are only drawn on the loan as loan applications are approved by FMHA. This loan is collateralized with loans made with these funds and other assets.

The following summary is of the 503 Corporation's future annual principal and interest requirements to retire the FMHA long-term obligations:

Year	FMHA Loan		
	Principal	Interest	Total
2004	\$ 25,032	\$ 5,816	\$ 30,848
2005	25,283	5,565	30,848
2006	25,535	5,313	30,848
2007	25,791	5,057	30,848
2008	26,049	4,799	30,848
2009-2013	133,359	20,881	154,240
2014-2018	140,476	13,764	154,240
2019-2023	147,973	6,267	154,240
2024	30,529	319	30,848
Total	\$ 580,027	\$ 67,781	\$ 647,808

**Conduit Debt Obligations.** From time to time, the County has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. 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 in the accompanying financial statements. As of December 31, 2003 there were six series of industrial revenue bonds outstanding, with an aggregate principal amount payable of \$7,150,000.

ASHTABULA COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003

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**NOTE 18: CAPITALIZED LEASES**

In prior years the County entered into leases for the acquisition of various equipment and vehicles. These lease obligations meet the criteria of a capital lease as defined by Financial Accounting Standards Board Statement Number 13, "Accounting for Leases" and have been recorded in the general long-term obligations account group. The assets have been capitalized in governmental capital assets in the amount of \$706,530 the present value of the minimum lease payments at the inception of each lease.

During 2003 the County entered into three new leases for copiers, a truck and sheriff's car. A corresponding liability was recorded in the general long-term obligations account group. The agreements provide for minimum annual rental payments as follows:

<u>Year</u>	<u>Amount</u>
2004	\$ 186,045
2005	25,934
2006	20,976
2007	<u>445</u>
Total minimum lease payments	233,400
Less: amount representing interest	<u>(14,509)</u>
Present value of minimum lease payments	<u>\$ 218,891</u>

**NOTE 19: RELATED ORGANIZATIONS**

***A. Ashtabula County District Library***

The Ashtabula County Commissioners are responsible for appointing a voting majority of the Ashtabula County District Library Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and durations, the County must place the levy on the ballot. The Library may not issue debt and determine its own budget. The Library did not receive any funding from the County during 2003.

ASHTABULA COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003

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**NOTE 19: RELATED ORGANIZATIONS (Continued)**

***B. Ashtabula County Port Authority***

The Ashtabula County Port Authority was created in August 1988 by the County of Ashtabula, Ohio, under the Sections 4582.21 *et seq.* of the Ohio Revised Code. The Port Authority is a separate body corporate and politic having power to act as an individual entity to carry out powers given to it under State statute.

The area of jurisdiction for the Authority is all of Ashtabula County not covered by another port authority. The Authority was created to promote economic development in Ashtabula County through incentives to attract business to the County and to retain or expand business located in the County. The Authority purchased land in an industrial park which has been sold to companies for the construction of buildings. The purchases were financed with low-interest mortgages held by the Authority. The money received will be used to provide future economic development incentives.

**NOTE 20: JOINTLY GOVERNED ORGANIZATIONS**

***A. Northeast Ohio Community Alternative Program Facility***

The Northeast Ohio Community Alternative Program Facility (NEOCAP) is a community based corrections facility that provided residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of seven common pleas court judges. The members consist of two judges each from Trumbull and Lake Counties, and one judge from Ashtabula, Geauga and Portage Counties. The Board adopts its own budget, authorizes expenditures, and hires and fires its own staff. Funding comes from the State of Ohio.

***B. Children's Cluster Committee***

The Children's Cluster Committee provides services to multi-need youth in Ashtabula County. Members of the Cluster include Ashtabula County Board of Mental Retardation, Mental Health Board, Ashtabula City School District, Ashtabula County Children Services Board, Ashtabula County Board of Health, Ohio Department of Youth Services, Ashtabula County Juvenile Court, District XI Children's Consortium, Western Reserve Care System and Ashtabula County Mental Health Center. The operation of the Cluster is controlled by an advisory committee which consists of a representative from each agency. Funding comes from each of the participants.

**NOTE 21: RELATED PARTY TRANSACTIONS**

During 2003 Ashtabula County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Ash/Craft Industries. Ash/Craft Industries, a discretely presented component unit of Ashtabula County, reported \$128,272 for such contributions. Ash/Craft Industries recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of Ash/Craft Industries. Additional rehabilitative services provided directly to Ash/Craft Industries clients by the County amounted to \$47,398.



ASHTABULA COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003

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**NOTE 22: CONTINGENT LIABILITIES**

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 terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecuting Attorney, no liability is anticipated.

**NOTE 23: ASH/CRAFT INDUSTRIES – COMPONENT UNIT**

***A. Summary of Significant Accounting Policies***

Ash/Craft Industries has as its purpose to provide a sheltered workshop for developmentally or mentally retarded adults. The intent of this Organization is to raise the level of physical, mental, social and vocational efficiency in order to help enrollees function in the environment.

Management uses estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were used.

Ash/Craft Industries' major source of income is sales to the public and companies. The Organization grants credit on open account (no collateral required) to customers who are located in the Northeast Ohio area. Some of these are national companies. Accounts receivable are considered fully collectible by management; therefore, no allowance for bad debts has been provided.

In order to ensure observance of limitations and restrictions placed on the use of resources available to Ash/Craft, the accounts are maintained in accordance with the principles of fund accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds that have similar characteristics have been combined into fund groups. Accordingly, all financial transactions have been recorded and reported by the following fund groups:

***Current Funds – Unrestricted Funds*** represent resources over which the Board of Directors has discretionary control and are used to carry out the operations of the Organization in accordance with its bylaws. Restricted funds represent resources currently available for use, but expendable only for those operating purposes specified by the donor. Resources of this fund originate from gifts, grants, bequests, contracts, and emergency appeals.

***Land, Building and Equipment Funds*** are designed to account for funds restricted for land, building and equipment acquisitions and funds expended. Land, building and equipment acquisitions are financed through current operations.

ASHTABULA COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003

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**NOTE 23: ASH/CRAFT INDUSTRIES – COMPONENT UNIT (Continued)**

*Inventories* are stated at the lower of cost or market. Cost is determined substantially by the first-in, first-out method. Market value is based on replacement cost. Substantially all of the inventory consists of raw materials and supplies used in the various production activities.

*Property, Plant and Equipment* are carried at cost and include expenditures for major renewals and betterments. Donated equipment is recorded at the fair market value. Maintenance, repairs, and minor renewals are charged to expenses as incurred. When assets are sold, or otherwise disposed of, the related cost and accumulated depreciation are removed from the accounts and any profit or loss arising from such disposition is included as income or expense in the year in which sold.

*Depreciation* is based on the estimated useful lives computed on the straight-line method.

Ash/Craft Industries has qualified for a tax exemption under Section 501(c)(3) of the Internal Revenue Code and, accordingly, no provision for federal income tax has been recorded in the accompanying financial statements.

Costs are reported by function under program services in the statements of support, revenue and expenses and changes in fund balances and functional expense.

Ash/Craft Industries provides a small portion of the services mandated by the State of Ohio to be provided to mentally retarded adults. Most of the services are provided directly through ACBMRDD. Ash/Craft Industries was established in accordance with the law to provide labor skills training and employment. Some of the costs associated with this program are paid directly by the ACBMRDD, but are not identified separately in the books of the Board. Therefore, Ash/Craft Industries, Inc. has booked as “in-kind” contributions the expenses as determined in accordance with a formula provided by the State, which was designed to provide an estimate of the related amount of program expense paid by the ACBMRDD. The in-kind income and expense reported for the current period was \$123,543.

For the purposes of the statement of cash flows, Ash/Craft considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

***B. Cash***

Cash is comprised of the following at December 31, 2003:

Cash on Hand	\$	50
Cash in checking		54,712
Cash in savings		2,983
Cash in money market		207,961
Cash in certificates of deposit		<u>55,724</u>
Total	\$	<u>321,430</u>

ASHTABULA COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003

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**NOTE 23: ASH/CRAFT INDUSTRIES – COMPONENT UNIT (Continued)**

***C. Equipment and Capital Improvements***

The following is a summary of equipment and capital improvements at December 31, 2003:

Equipment	\$	157,004
Capital improvements		27,167
Vehicle		<u>44,798</u>
		228,969
Less: Accumulated depreciation		<u>(159,805)</u>
Net equipment and capital improvements	\$	<u>69,164</u>

***D. Concentration of Credit Risk***

Ash/Craft Industries, Inc. maintains cash balances at several financial institutions located in Northeast Ohio. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$100,000. At December 31, 2003 the Organization's uninsured cash balances totaled \$72,748.

**NOTE 24: ASHTABULA COUNTY AIRPORT AUTHORITY – COMPONENT UNIT**

***A. Description of Ashtabula County Airport Authority and Reporting Entity***

**The Airport Authority**

The Ashtabula County Airport Authority (the Airport Authority) was created by resolution of the Ashtabula County Commissioners under the authority of Chapter 308 of the Ohio Revised Code. The Airport Authority is governed by a nine-member board of trustees appointed by the County Commissioners. The Board of Trustees has the authority to exercise all of the powers and privileges provided under the law. These powers include the ability to sue or be sued in its corporate name, the power to establish and collect rates, rentals and other charges, the authority to acquire, construct, operate, manage and maintain airport facilities, the authority to buy and sell real and personal property, and the authority to issue debt for acquiring or constructing any facility or permanent improvement. Since the airport imposes a financial burden on the County, the Airport is reflected as a component unit of Ashtabula County. The Airport has a December 31 year end.

***B. Summary of Significant Accounting Policies***

The Airport reports its operations as a single enterprise fund. Enterprise accounting is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

ASHTABULA COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003

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**NOTE 24: ASHTABULA COUNTY AIRPORT AUTHORITY—COMPONENT UNIT (Continued)**

**1. Measurement Focus and Basis of Accounting**

The Airport's fund is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets. Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting related to the timing of the measurements made. The Airport uses the full accrual basis of accounting in which revenue is recognized when earned and expenses when incurred.

**2. Cash**

To improve cash management, cash received by the Airport is pooled in a central bank account. The Airport has no investments.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general operating fund during 2003 amounted to \$825.

**3. Inventories**

Inventories of the Airport are stated at the lower of cost or market. Cost is determined on a first-in, first-out basis. The cost of inventory items are recorded as expenses for the Airport when used.

**4. Due to Primary Government**

Payables resulting from transactions between the Airport and the primary government are classified as "due to primary governments."

**5. Property, Plant, Equipment and Depreciation**

Fixed assets at the Airport are capitalized. All capital assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements during the year.

Donated fixed assets are recorded at their fair market values as of the date donated.

The cost of normal maintenance and repairs that do not add to the value of the asset or materiality extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fund fixed assets.

ASHTABULA COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003

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**NOTE 24: ASHTABULA COUNTY AIRPORT AUTHORITY-COMPONENT UNIT (Continued)**

Depreciation is computed using the straight-line basis over the following estimated useful lives:

<u>Estimated Lives</u>	<u>Description</u>
25 Years	Buildings
25 Years	Improvements other than buildings
25 Years	Sewer system
3-20 Years	Machinery and equipment
5 Years	Vehicles

**6. Estimates**

The preparation of 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.

***D. Deposits and Investments***

The Airport follows the same statutory requirements for deposits and investments as the primary government (See Note 6).

***E. Risk Management***

The Airport maintains comprehensive insurance coverage with Central Mutual Insurance Company for real property, building contents and vehicles. Vehicles include liability coverage for bodily injury and property damage. Real property and contents are 90% coinsured.

Settled claims have not exceeded coverage in any of the last five years and there has been no significant reduction in commercial coverage in any of the past three years.

The Airport is included in the County's payment to the State Workers' Compensation System. A premium is paid based on a rate per \$100 of salaries.

**ASHTABULA COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003**

**NOTE 24: ASHTABULA COUNTY AIRPORT AUTHORITY-COMPONENT UNIT (Continued)**

***F. Capital Assets***

A summary of the Airport's capital assets at December 31, 2003 follows:

	Balance 12/31/2002	Additions	Deletions	Balance 12/31/2003
<i>Capital Assets, not being depreciated:</i>				
Land	\$ 108,569	\$ 0	\$ 0	\$ 108,569
 <i>Depreciated Capital Assets:</i>				
Building and improvements	162,854	0	0	162,854
Improvements other than buildings	140,576	0	0	140,576
Vehicles	413,959	0	0	413,959
Furniture and equipment	6,490	31,030	0	37,520
Construction in progress	341,299	34,246	0	375,545
Total cost	1,065,178	65,276	0	1,130,454
 <i>Less: Accumulated depreciation:</i>				
Building and improvements	(45,170)	(6,514)	0	(51,684)
Improvements other than buildings	(138,725)	(132)	0	(138,857)
Vehicles	(248,645)	(18,280)	0	(266,925)
Furniture and equipment	(6,490)	(1,237)	0	(7,727)
Construction in progress	0	0	0	0
Total accumulated depreciation	(439,030)	(26,163)	0	(465,193)
Total capital assets being depreciated, net	626,148	39,113	0	665,261
Business-type capital assets, net	\$ 734,717	\$ 39,113	\$ 0	\$ 773,830

***G. Defined Benefit Pension Plans***

Like the primary government, the Airport participates in the Ohio Public Employees Retirement System (OPERS). (See Note 14.)

The Airport's required contribution to OPERS for the years ended December 31, 2003, 2002 and 2001 was \$5,020, \$4,970, and \$5,556, respectively. The full amount has been contributed for 2002 and 2001. 97% has been contributed for 2003 with the remainder being reported as a liability.

**ASHTABULA COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003**

**NOTE 24: ASHTABULA COUNTY AIRPORT AUTHORITY-COMPONENT UNIT (Continued)**

***H. Postemployment Benefits***

The Airport's actual contribution for 2003, which was used to fund OPERS was \$1,852. (See Note 15.)

***I. Other Employee Benefits***

Full-time employees are eligible for one paid personal absence day annually which shall be used for personal business. Employees are eligible for five paid sick days. Employment anniversary dates are used in establishing eligibility. The banked liability has no value for time off or for payment for unused days upon termination.

Full-time employees are eligible for paid vacation time. Vacation time may not be carried over to the following year unless prior written approval from the Board is granted. Eligible employees are not paid for any earned but unused vacation upon termination.

***J. Capital Leases***

The Airport has entered into a capitalized lease for a tractor. The lease meets the criteria of a capital lease as defined by Financial Accounting Standards No. 13, "Accounting for Leases" which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. General fixed assets acquired by lease have been capitalized in the Airport enterprise account in the amount of \$425,000 which represents the present value of the lease payments at the time of the acquisition. A corresponding liability was recorded in the Airport enterprise account.

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments:

<u>Year</u>	<u>Tractor</u>	<u>Credit Card Machine</u>
2004	\$ 5,602	\$ 2,514
2005	0	2,514
2006	<u>0</u>	<u>2,004</u>
Total minimum lease payments	5,602	7,032
Less: amount representing interest	<u>(602)</u>	<u>0</u>
Present value of minimum lease payments	<u>\$ 5,000</u>	<u>\$ 7,032</u>

ASHTABULA COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2003

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**NOTE 24: ASHTABULA COUNTY AIRPORT AUTHORITY-COMPONENT UNIT (Continued)**

***K. Long-Term Debt***

The Airport has a long-term obligation to the primary government of \$90,000 at December 31, 2003. This obligation is due to the purchase of a refueler truck by the County during 1997 to be used for the Airport operations. No payments have been made on this obligation as of December 31, 2003.



**ASHTABULA COUNTY, OHIO  
REQUIRED SUPPLEMENTARY INFORMATION  
CONDITION ASSESSMENTS OF THE COUNTY'S INFRASTRUCTURE  
DECEMBER 31, 2003**

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The County reports its infrastructure of roads, bridges and culverts using the modified approach, whereby the County has elected not to depreciate these assets since they are managed using an asset management system with certain specified characteristics and the County documents that the assets are being preserved at, or above, a condition level it has established and disclosed. The following disclosures pertain to this condition assessment and the budgeted and actual expenditures for the preservation of these assets.

***County Roads***

The condition of road pavement is assessed by the County Engineer, by using an internal pavement management program, an effective method for calculating the condition of the various roadways in the County system. This program assigns a Pavement Condition Rating (PCR) number to each section of roadway based on physical inspection data collected. The PCR is comprised of various ratings of the individual elements of the structure and an overall ranking of between zero and one hundred is assigned.

It is the policy of the County Engineer that County roads be maintained at an average PCR of 60 to 65, and that a condition assessment for County roads is performed annually.

The following summarizes the results of the three most recent County Engineer's condition assessments of County roads:

2001		2000		1999	
Centerline Miles	Average PCR	Centerline Miles	Average PCR	Centerline Miles	Average PCR
354	63.77%	354	63.82%	354	64.69%

The following is a comparison of the County budgeted and actual expenditures for preservation of existing roadways:

Year	Budgeted Expenditures	Actual Expenditures	Difference
2003	\$6,034,158	\$5,848,197	\$185,961
2002	\$4,711,854	\$4,382,746	\$329,108
2001	\$4,861,158	\$4,597,233	\$263,925
2000	\$7,098,293	\$6,112,128	\$986,165
1999	\$3,851,624	\$3,495,491	\$356,133

**ASHTABULA COUNTY, OHIO  
 REQUIRED SUPPLEMENTARY INFORMATION  
 CONDITION ASSESSMENTS OF THE COUNTY'S INFRASTRUCTURE  
 DECEMBER 31, 2003**

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***County Bridges***

The condition of the County's bridges is determined using a General Appraisal Rating which is a condition coding system developed by the Federal Highway Administration. The General Appraisal Rating is comprised of various ratings of the individual elements of the structure and an overall ranking of between zero and nine is assigned. The ranking is as follows:

Numerical Ranking	Condition Ranking
7 to 9	Good
5 to 6	Fair
3 to 4	Poor
0 to 2	Critical

It is the policy of the County Engineer that County bridges be maintained at an average condition ranking of 6 or better. In accordance with the Ohio Revised Code, each bridge is inspected annually.

The following summarizes the results of the three most recent condition assessments of County bridges:

2001		2000		1999	
Number of Bridges	Average Condition Ranking	Number of Bridges	Average Condition Ranking	Number of Bridges	Average Condition Ranking
388	6.51	388	6.84	388	6.89

The following is a comparison of the County budgeted and actual expenditures for preservation of existing bridges:

Year	Budgeted Expenditures	Actual Expenditures	Difference
2003	\$884,470	\$827,667	\$56,803
2002	\$1,122,403	\$978,075	\$144,328
2001	\$1,228,914	\$914,422	\$314,492
2000	\$1,451,191	\$827,406	\$623,785
1999	\$1,098,259	\$1,034,147	\$64,112

**ASHTABULA COUNTY, OHIO  
 REQUIRED SUPPLEMENTARY INFORMATION  
 CONDITION ASSESSMENTS OF THE COUNTY'S INFRASTRUCTURE  
 DECEMBER 31, 2003**

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*County Culverts*

The condition of the County's culverts is determined using a General Appraisal Rating which is a condition coding system developed by the Federal Highway Administration. The General Appraisal Rating is comprised of various ratings of the individual elements of the structure and an overall ranking of between zero and nine is assigned. The ranking is as follows:

<b>Numerical Ranking</b>	<b>Condition Ranking</b>
7 to 9	Good
5 to 6	Fair
3 to 4	Poor
0 to 2	Critical

It is the policy of the County Engineer that County culverts be maintained at an average condition ranking of 6 or better. All culverts are inspected annually.

The following summarizes the results of the three most recent condition assessments of County culverts:

2001		2000		1999	
Number of Culverts	Average Condition Ranking	Number of Culverts	Average Condition Ranking	Number of Culverts	Average Condition Ranking
509	6.64	509	6.85	509	7.16

The following is a comparison of the County budgeted and actual expenditures for preservation of existing culverts:

<b>Year</b>	<b>Budgeted Expenditures</b>	<b>Actual Expenditures</b>	<b>Difference</b>
2003	\$318,267	\$297,828	\$20,439
2002	\$403,885	\$351,950	\$51,935
2001	\$442,213	\$329,045	\$113,168
2000	\$522,197	\$297,734	\$224,463
1999	\$395,198	\$372,128	\$23,070

ASHTABULA COUNTY, OHIO

*FUND DESCRIPTIONS – NONMAJOR FUNDS*

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**Nonmajor Special Revenue Funds**

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

*Viaduct Lighting Fund* – To account for revenue received from other governmental entities for the street lighting on certain bridges within the County. The revenue is spent on lighting and the replacement of poles and wiring.

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

*Marriage License Fund* – To account for \$10 collected on each issued marriage license to be used for a battered spouse program.

*Children Services Fund* – To account for monies received from a County-wide property tax, federal and state grants, support collections and VA and social security. Major expenditures are for foster homes, emergency shelters, medical care, school supplies, counseling and parental training.

*Probate Court Fund* – To account for court costs expended on specific supplies as stated within the Revised Code.

*Indigent Guardianship Fund* – To account for any costs expended by the court involving an indigent guardian.

*Child Support Fund* – To account for federal, state and local revenues used to administer the County Bureau of Support.

*Real Estate Assessment Fund* – To account for state mandated County-wide real estate appraisals that are funded by charges to political subdivisions located within the County.

*Solid Waste Fund* – To account for payment of costs consistent with the planning of a solid waste disposal area.

*Supported Living Fund* – To account for support of individuals living in residential facilities.

*Indigent Drivers Fund* – To account for payment of the law enforcement agency costs incurred in enforcing the attendance of indigent OMVI offenders and alcohol and drug addiction programs.

*Litter Control Fund* – To account for a state grant and donated money to enforce litter laws and educate citizens.

*Enforcement and Education Fund* – To account for monies used to educate the public on the laws governing driving while under the influence of alcohol and the dangers of operating a motor vehicle after consuming alcoholic beverages.

ASHTABULA COUNTY, OHIO

**FUND DESCRIPTIONS – NONMAJOR FUNDS**

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**Nonmajor Special Revenue Funds (Continued)**

*Community Corrections Fund* – To account for revenue from the State Bureau of Rehabilitation and Correction used to provide service for juvenile felons.

*Youth Services Fund* – To account for grant monies received from the State Department of Youth Services and used for placement of children, a juvenile delinquency diversion program, juvenile delinquency prevention and other related activities.

*Child Abuse Fund* – To account for a state grant that provides for promotional ads and printing to prevent various abuses of children.

*Delinquent Real Estate Tax Assessment Collection Fund* – To account for 5% of all collected delinquent real estate taxes, personal property taxes and manufactured home taxes for the purpose of collecting delinquent real estate taxes.

*Treasurer Prepay Interest Fund* – To account for investments of the prepayment fund.

*Special Probation Fund* – To account for revenues collected for special probation fees from Common Pleas, Eastern County and Western County Courts.

*Community Mental Health Fund* – To account for a County-wide property tax levy and federal and state grants that are expended primarily to pay the cost of contracts with local mental health agencies that provide services to the public at large.

*Emergency Management Fund* – To account for the fund controlled by Disaster Service, as established by Section 5915.06, Revised Code. Money is received from Cleveland Electric Illuminating Company and a federal grant used for maintaining an emergency management services department.

*Special Emergency Planning Fund* – To account for the fund controlled by the Local Emergency Planning Committee, as established by Section 301(c), Revised Code. Money is received from a state grant to be used to implement a County-wide emergency plan for the handling of chemical or toxic material spills or fires.

*Emergency 911 Fund* – To account for tax revenue used in establishing, equipping, furnishing, operating and maintaining a County-wide 911 system of safety answering points.

*Drug Abuse Resistance Education Fund* – To account for funds used to educate the public regarding drug abuse and drug abuse prevention.

*Drug Task Force Fund* – To account for funds used to provide a drug task force.

*Ohio Crime Victims Fund* – To account for the grant received through the Attorney General's office that is expended to assist individuals who are the victims of crime.

*Board of Elections Voters Registration Fund* – To account for grant money received from the State of Ohio to upgrade the voter registration computer system.

ASHTABULA COUNTY, OHIO

FUND DESCRIPTIONS – NONMAJOR FUNDS

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**Nonmajor Special Revenue Funds (Continued)**

*Inmate Medical Fund* – To account for proceeds from the inmate telephone system used to provide hospitalization and medical treatment related to specific inmates.

*Certificate of Title Administrator Fund* – To account for funds retained by the clerk of courts from costs incurred in processing titles under Chapters 1548 and 4505, Revised Code.

*Community Development Fund* – To account for revenue from the federal government to be expended for administrative costs of the community development block grant program.

*Drug Control Grant Fund* – To account for revenue from state grants used to provide counseling services for juveniles.

*Courts Special Projects Fund* – To account for revenue from fees and charges collected by the Eastern and Western County Courts.

*503 Corporation Fund* – To account for funds provided by federal and state grants used to provide loans to small businesses within the County. The operations of this fund are not budgeted.

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**Nonmajor Debt Service Fund**

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, principal and interest on general long-term debt and related costs.

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**Nonmajor Capital Projects Funds**

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). Following is a description of the County's capital projects funds:

*Construction Fund* - To Account for grants and other revenue received for construction projects of the County.

*Coffee Creek Fund* – To account for note proceeds and economic development grants to develop an industrial park within the County.

*Permanent Improvement Fund* – To account for the issuance of notes and transfers from other funds for major capital improvement expenditures.

*Ditch Maintenance Fund* – To account for the transfer of monies from the General Fund to be expended for irrigation ditches within the County.

*County Court Computer Fund* – To account for court fees collected to pay for computer equipment and the upkeep of the equipment for the court.

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**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2003*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 9,293,087	\$ 405,263	\$ 723,747	\$ 10,422,097
Cash and Cash Equivalents:				
In Segregated Accounts	1,851,270	0	0	1,851,270
Receivables:				
Taxes	2,555,008	756,574	0	3,311,582
Accounts	117,114	0	4,747	121,861
Special Assessments	199,473	579,989	0	779,462
Accrued Interest	2,308	0	0	2,308
Due from Other Governments	543,629	0	0	543,629
Materials and Supplies Inventory	4,808	0	0	4,808
Loans Receivable	2,609,399	0	0	2,609,399
Advances to Other Funds	0	12,922	0	12,922
Prepaid Items	1,658	0	0	1,658
<i>Total Assets</i>	<u>\$ 17,177,754</u>	<u>\$ 1,754,748</u>	<u>\$ 728,494</u>	<u>\$ 19,660,996</u>
<b>Liabilities</b>				
Accounts Payable	\$ 917,574	\$ 0	\$ 500	\$ 918,074
Accrued Wages and Benefits	320,250	0	0	320,250
Intergovernmental Payable	271,824	0	0	271,824
Deferred Revenue	3,270,937	1,336,563	0	4,607,500
Loans Payable	580,027	0	0	580,027
<i>Total Liabilities</i>	<u>5,360,612</u>	<u>1,336,563</u>	<u>500</u>	<u>6,697,675</u>
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Encumbrances	1,472,926	0	131,604	1,604,530
Reserved for Inventory	4,808	0	0	4,808
Reserved for Loans	2,609,399	0	0	2,609,399
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	7,730,009	0	0	7,730,009
Debt Service Fund	0	418,185	0	418,185
Capital Projects Funds	0	0	596,390	596,390
<i>Total Fund Equity</i>	<u>11,817,142</u>	<u>418,185</u>	<u>727,994</u>	<u>12,963,321</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$ 17,177,754</u>	<u>\$ 1,754,748</u>	<u>\$ 728,494</u>	<u>\$ 19,660,996</u>



**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2003*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property and Other Local Taxes	\$ 4,316,397	\$ 1,246,887	\$ 17,272	\$ 5,580,556
Charges for Services	2,072,929	290,262	146,468	2,509,659
Licenses and Permits	12,582	0	0	12,582
Fines and Forfeitures	153,725	0	0	153,725
Intergovernmental	11,767,841	0	0	11,767,841
Interest	163,635	0	5,928	169,563
Other	26,562	317	12,036	38,915
<i>Total Revenues</i>	<u>18,513,671</u>	<u>1,537,466</u>	<u>181,704</u>	<u>20,232,841</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	2,761,509	0	0	2,761,509
Judicial	108,072	0	278,255	386,327
Public Safety	1,934,399	0	0	1,934,399
Public Works	101,453	0	0	101,453
Health	7,597,796	0	0	7,597,796
Human Services	7,926,364	0	0	7,926,364
Capital Outlay	0	0	516,028	516,028
Debt Service:				
Principal Retirement	0	4,593,663	0	4,593,663
Interest and Fiscal Charges	0	395,174	0	395,174
<i>Total Expenditures</i>	<u>20,429,593</u>	<u>4,988,837</u>	<u>794,283</u>	<u>26,212,713</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,915,922)	(3,451,371)	(612,579)	(5,979,872)
<b>Other Financing Sources (Uses)</b>				
Proceeds of Bonds	0	3,500,000	0	3,500,000
Operating Transfers In	979,597	40,950	225,000	1,245,547
Operating Transfers Out	(383,909)	(225,000)	(34,028)	(642,937)
<i>Total Other Financing Sources (Uses)</i>	<u>595,688</u>	<u>3,315,950</u>	<u>190,972</u>	<u>4,102,610</u>
<i>Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(1,320,234)	(135,421)	(421,607)	(1,877,262)
<i>Fund Balance/Net Assets Beginning of Year</i>	13,138,731	553,606	1,149,601	14,841,938
<i>Increase (Decrease) in Reserve for Inventory</i>	<u>(1,355)</u>	<u>0</u>	<u>0</u>	<u>(1,355)</u>
<i>Fund Balances End of Year</i>	<u>\$ 11,817,142</u>	<u>\$ 418,185</u>	<u>\$ 727,994</u>	<u>\$ 12,963,321</u>

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2003*

	<u>Viaduct Lighting</u>	<u>Dog and Kennel</u>	<u>Marriage License</u>	<u>Children Services</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 4,098	\$ 55,597	\$ 16,324	\$ 2,027,397
Cash and Cash Equivalents:				
In Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	2,016,712
Accounts	0	0	0	1,843
Special Assessments	0	0	0	0
Accrued Interest	0	0	0	0
Due from Other Governments	0	0	0	0
Due from Agency Funds:				
Property and Other Taxes	0	0	0	0
Materials and Supplies Inventory	0	0	0	4,808
Loans Receivable	0	0	0	0
Prepaid Items	0	0	0	771
<b>Total Assets</b>	<u>\$ 4,098</u>	<u>\$ 55,597</u>	<u>\$ 16,324</u>	<u>\$ 4,051,531</u>
<b>Liabilities</b>				
Accounts Payable	0	2,793	0	130,204
Accrued Wages and Benefits	0	1,396	0	146,857
Intergovernmental Payable	0	1,225	0	134,217
Deferred Revenue	0	0	0	2,016,712
Loans Payable	0	0	0	0
<b>Total Liabilities</b>	<u>0</u>	<u>5,414</u>	<u>0</u>	<u>2,427,990</u>
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Encumbrances	0	509	0	258,072
Reserved for Inventory	0	0	0	4,808
Reserved for Loans	0	0	0	0
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	4,098	49,674	16,324	1,360,661
<b>Total Fund Equity</b>	<u>4,098</u>	<u>50,183</u>	<u>16,324</u>	<u>1,623,541</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$ 4,098</u>	<u>\$ 55,597</u>	<u>\$ 16,324</u>	<u>\$ 4,051,531</u>

<u>Probate Court</u>	<u>Indigent Guardianship</u>	<u>Child Support</u>	<u>Real Estate Assessment</u>	<u>Solid Waste</u>	<u>Supported Living</u>
\$ 2,513	\$ 9,125	\$ 775,877	\$ 590,901	\$ 1,122,069	\$ 27,588
0	0	0	0	0	0
0	0	0	0	0	0
0	0	76,563	0	31,449	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	70,206	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	85	0	0	0
<u>\$ 2,513</u>	<u>\$ 9,125</u>	<u>\$ 922,731</u>	<u>\$ 590,901</u>	<u>\$ 1,153,518</u>	<u>\$ 27,588</u>
0	0	1,322	17,626	46,945	0
0	0	44,734	18,421	1,734	0
0	0	41,419	16,840	1,506	0
0	0	76,563	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>164,038</u>	<u>52,887</u>	<u>50,185</u>	<u>0</u>
0	0	49,502	192,310	142,086	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>2,513</u>	<u>9,125</u>	<u>709,191</u>	<u>345,704</u>	<u>961,247</u>	<u>27,588</u>
<u>2,513</u>	<u>9,125</u>	<u>758,693</u>	<u>538,014</u>	<u>1,103,333</u>	<u>27,588</u>
<u>\$ 2,513</u>	<u>\$ 9,125</u>	<u>\$ 922,731</u>	<u>\$ 590,901</u>	<u>\$ 1,153,518</u>	<u>\$ 27,588</u>

(Continued)

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (Continued)*  
*December 31, 2003*

	<u>Indigent Drivers</u>	<u>Litter Control</u>	<u>Enforcement and Education</u>	<u>Community Corrections</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 215,308	\$ 53,562	\$ 38,735	\$ 119,254
Cash and Cash Equivalents:				
In Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	540	0	95	0
Special Assessments	0	0	0	0
Accrued Interest	0	0	0	0
Due from Other Governments	0	0	0	0
Due from Agency Funds:				
Property and Other Taxes	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Loans Receivable	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<u>\$ 215,848</u>	<u>\$ 53,562</u>	<u>\$ 38,830</u>	<u>\$ 119,254</u>
<b>Liabilities</b>				
Accounts Payable	0	23,485	0	0
Accrued Wages and Benefits	0	1,414	0	5,131
Intergovernmental Payable	0	1,326	0	4,455
Deferred Revenue	0	0	0	0
Loans Payable	0	0	0	0
<b>Total Liabilities</b>	<u>0</u>	<u>26,225</u>	<u>0</u>	<u>9,586</u>
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Encumbrances	0	9,697	0	320
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	215,848	17,640	38,830	109,348
<b>Total Fund Equity</b>	<u>215,848</u>	<u>27,337</u>	<u>38,830</u>	<u>109,668</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$ 215,848</u>	<u>\$ 53,562</u>	<u>\$ 38,830</u>	<u>\$ 119,254</u>

<u>Youth Services</u>	<u>Child Abuse</u>	<u>Delinquent Real Estate Tax Assessment Collection</u>	<u>Treasurer Prepay Interest</u>	<u>Special Probation</u>	<u>Community Mental Health</u>
\$ 176,344	\$ 1,520	\$ 623,049	\$ 31,595	\$ 18,950	\$ 2,155,303
0	0	0	0	0	0
0	0	554	0	0	537,742
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
5,686	0	0	0	0	13,876
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
287	0	0	0	0	0
<u>\$ 182,317</u>	<u>\$ 1,520</u>	<u>\$ 623,603</u>	<u>\$ 31,595</u>	<u>\$ 18,950</u>	<u>\$ 2,706,921</u>
9,361	0	0	0	0	659,004
29,803	0	4,849	0	1,196	15,687
26,192	0	6,458	0	582	14,189
5,686	0	0	0	0	537,742
0	0	0	0	0	0
<u>71,042</u>	<u>0</u>	<u>11,307</u>	<u>0</u>	<u>1,778</u>	<u>1,226,622</u>
7,236	0	7,620	0	1,103	776,485
0	0	0	0	0	0
0	0	0	0	0	0
<u>104,039</u>	<u>1,520</u>	<u>604,676</u>	<u>31,595</u>	<u>16,069</u>	<u>703,814</u>
<u>111,275</u>	<u>1,520</u>	<u>612,296</u>	<u>31,595</u>	<u>17,172</u>	<u>1,480,299</u>
<u>\$ 182,317</u>	<u>\$ 1,520</u>	<u>\$ 623,603</u>	<u>\$ 31,595</u>	<u>\$ 18,950</u>	<u>\$ 2,706,921</u>

(Continued)

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (Continued)*  
*December 31, 2003*

	<u>Emergency Management</u>	<u>Special Emergency Planning</u>	<u>Emergency 911</u>	<u>Drug Abuse Resistance Education</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 177,736	\$ 44,326	\$ 108,415	\$ 57,540
Cash and Cash Equivalents:				
In Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Special Assessments	0	0	199,473	0
Accrued Interest	0	0	0	0
Due from Other Governments	36,661	0	0	0
Due from Agency Funds:				
Property and Other Taxes	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Loans Receivable	0	0	0	0
Prepaid Items	310	0	0	0
<b>Total Assets</b>	<u>\$ 214,707</u>	<u>\$ 44,326</u>	<u>\$ 307,888</u>	<u>\$ 57,540</u>
<b>Liabilities</b>				
Accounts Payable	6,220	0	9,400	0
Accrued Wages and Benefits	28,650	2,277	0	0
Intergovernmental Payable	5,503	0	1,684	841
Deferred Revenue	36,661	0	199,473	0
Loans Payable	0	0	0	0
<b>Total Liabilities</b>	<u>77,034</u>	<u>2,277</u>	<u>210,557</u>	<u>841</u>
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Encumbrances	4,914	1,949	3,199	0
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	132,759	40,100	94,132	56,699
<b>Total Fund Equity</b>	<u>137,673</u>	<u>42,049</u>	<u>97,331</u>	<u>56,699</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$ 214,707</u>	<u>\$ 44,326</u>	<u>\$ 307,888</u>	<u>\$ 57,540</u>

<u>Drug Task Force</u>	<u>Ohio Crime Victims</u>	<u>Board of Elections Voters Registration</u>	<u>Inmate Medical</u>	<u>Certificate of Title Administrator</u>	<u>Community Development</u>
\$ 5,915	\$ 8,836	\$ 14,506	\$ 28,761	\$ 234,461	\$ 291,518
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	2,887	736	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	417,200
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	205	0
<u>\$ 5,915</u>	<u>\$ 8,836</u>	<u>\$ 14,506</u>	<u>\$ 31,648</u>	<u>\$ 235,402</u>	<u>\$ 708,718</u>
0	0	0	5,827	0	1,470
0	2,569	0	0	11,380	0
0	2,321	0	0	10,182	0
0	0	0	0	0	398,100
0	0	0	0	0	0
<u>0</u>	<u>4,890</u>	<u>0</u>	<u>5,827</u>	<u>21,562</u>	<u>399,570</u>
0	0	0	1,348	180	16,396
0	0	0	0	0	0
0	0	0	0	0	0
<u>5,915</u>	<u>3,946</u>	<u>14,506</u>	<u>24,473</u>	<u>213,660</u>	<u>292,752</u>
<u>5,915</u>	<u>3,946</u>	<u>14,506</u>	<u>25,821</u>	<u>213,840</u>	<u>309,148</u>
<u>\$ 5,915</u>	<u>\$ 8,836</u>	<u>\$ 14,506</u>	<u>\$ 31,648</u>	<u>\$ 235,402</u>	<u>\$ 708,718</u>

(Continued)

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (Continued)*  
*December 31, 2003*

	Drug Control Grant	Courts Special Projects	503 Corporation	Totals
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 8,798	\$ 247,166	\$ 0	\$ 9,293,087
Cash and Cash Equivalents:				
In Segregated Accounts	0	0	1,851,270	1,851,270
Receivables:				
Taxes	0	0	0	2,555,008
Accounts	0	3,001	0	117,114
Special Assessments	0	0	0	199,473
Accrued Interest	0	0	2,308	2,308
Due from Other Governments	0	0	0	543,629
Due from Agency Funds:				
Property and Other Taxes	0	0	0	0
Materials and Supplies Inventory	0	0	0	4,808
Loans Receivable	0	0	2,609,399	2,609,399
Prepaid Items	0	0	0	1,658
<b>Total Assets</b>	<b>\$ 8,798</b>	<b>\$ 250,167</b>	<b>\$ 4,462,977</b>	<b>\$ 17,177,754</b>
<b>Liabilities</b>				
Accounts Payable	0	0	3,917	917,574
Accrued Wages and Benefits	0	3,229	923	320,250
Intergovernmental Payable	0	2,884	0	271,824
Deferred Revenue	0	0	0	3,270,937
Loans Payable	0	0	580,027	580,027
<b>Total Liabilities</b>	<b>0</b>	<b>6,113</b>	<b>584,867</b>	<b>5,360,612</b>
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Encumbrances	0	0	0	1,472,926
Reserved for Inventory	0	0	0	4,808
Reserved for Loans	0	0	2,609,399	2,609,399
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	8,798	244,054	1,268,711	7,730,009
<b>Total Fund Equity</b>	<b>8,798</b>	<b>244,054</b>	<b>3,878,110</b>	<b>11,817,142</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,798</b>	<b>\$ 250,167</b>	<b>\$ 4,462,977</b>	<b>\$ 17,177,754</b>



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**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2003*

	<u>Viaduct Lighting</u>	<u>Dog and Kennel</u>	<u>Marriage License</u>	<u>Children Services</u>
<b>Revenues</b>				
Property and Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 2,458,116
Charges for Services	0	81,225	0	171,241
Licenses and Permits	0	0	12,582	0
Fines and Forfeitures	0	1,878	0	0
Intergovernmental	0	0	15,196	3,257,060
Interest	0	0	0	3
Other	0	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>83,103</u>	<u>27,778</u>	<u>5,886,420</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	105,552	28,774	0
Human Services	0	0	0	6,455,351
<i>Total Expenditures</i>	<u>0</u>	<u>105,552</u>	<u>28,774</u>	<u>6,455,351</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(22,449)	(996)	(568,931)
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	0	50,800	0	61,578
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>50,800</u>	<u>0</u>	<u>61,578</u>
<i>Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	0	28,351	(996)	(507,353)
<i>Fund Balance/Net Assets Beginning of Year</i>	4,098	21,832	17,320	2,132,249
Increase (Decrease) in Reserve for Inventory	0	0	0	(1,355)
<i>Fund Balance/Net Assets End of Year</i>	<u>\$ 4,098</u>	<u>\$ 50,183</u>	<u>\$ 16,324</u>	<u>\$ 1,623,541</u>

<u>Probate Court</u>	<u>Indigent Guardianship</u>	<u>Child Support</u>	<u>Real Estate Assessment</u>	<u>Solid Waste</u>	<u>Supported Living</u>
\$ 0	\$ 0	\$ 0	\$ 859,130	\$ 0	\$ 0
750	11,540	491,044	6,046	483,143	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	1,581,639	0	0	44,192
0	0	0	0	0	0
0	0	10,155	0	3,061	0
<u>750</u>	<u>11,540</u>	<u>2,082,838</u>	<u>865,176</u>	<u>486,204</u>	<u>44,192</u>
0	0	0	1,107,272	0	0
1,249	12,186	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	753,655	0
0	0	1,431,013	0	0	40,000
<u>1,249</u>	<u>12,186</u>	<u>1,431,013</u>	<u>1,107,272</u>	<u>753,655</u>	<u>40,000</u>
(499)	(646)	651,825	(242,096)	(267,451)	4,192
0	0	17,901	0	4,000	0
0	0	(250,000)	0	(64,508)	0
<u>0</u>	<u>0</u>	<u>(232,099)</u>	<u>0</u>	<u>(60,508)</u>	<u>0</u>
(499)	(646)	419,726	(242,096)	(327,959)	4,192
3,012	9,771	338,967	780,110	1,431,292	23,396
0	0	0	0	0	0
<u>\$ 2,513</u>	<u>\$ 9,125</u>	<u>\$ 758,693</u>	<u>\$ 538,014</u>	<u>\$ 1,103,333</u>	<u>\$ 27,588</u>

(Continued)

**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (Continued)*  
*For the Year Ended December 31, 2003*

	<u>Indigent Drivers</u>	<u>Litter Control</u>	<u>Enforcement and Education</u>	<u>Community Corrections</u>
<b>Revenues</b>				
Property and Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Charges for Services	0	0	210	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	7,660	0	2,699	0
Intergovernmental	6,056	84,057	0	126,758
Interest	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>13,716</u>	<u>84,057</u>	<u>2,909</u>	<u>126,758</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	6,030	0	3,611	164,691
Public Works	0	101,453	0	0
Health	0	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>6,030</u>	<u>101,453</u>	<u>3,611</u>	<u>164,691</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	7,686	(17,396)	(702)	(37,933)
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	0	24,508	0	45,355
Operating Transfers Out	0	(4,000)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>20,508</u>	<u>0</u>	<u>45,355</u>
<i>Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	7,686	3,112	(702)	7,422
<i>Fund Balance/Net Assets Beginning of Year</i>	208,162	24,225	39,532	102,246
Increase (Decrease) in Reserve for Inventory	0	0	0	0
<i>Fund Balance/Net Assets End of Year</i>	<u>\$ 215,848</u>	<u>\$ 27,337</u>	<u>\$ 38,830</u>	<u>\$ 109,668</u>

<u>Youth Services</u>	<u>Child Abuse</u>	<u>Delinquent Real Estate Tax Assessment Collection</u>	<u>Treasurer Prepay Interest</u>	<u>Special Probation</u>	<u>Community Mental Health</u>
\$ 0	\$ 0	\$ 214,893	\$ 0	\$ 0	\$ 660,139
0	0	0	0	31,433	0
0	0	0	0	0	0
0	0	0	0	0	141,488
240,515	0	0	0	0	5,465,822
0	0	6,881	2,277	0	0
0	0	0	0	0	0
<u>240,515</u>	<u>0</u>	<u>221,774</u>	<u>2,277</u>	<u>31,433</u>	<u>6,267,449</u>
0	0	222,593	0	0	16,597
0	0	0	0	0	0
979,694	0	0	0	14,261	0
0	0	0	0	0	0
0	0	0	0	0	6,709,815
0	0	0	0	0	0
<u>979,694</u>	<u>0</u>	<u>222,593</u>	<u>0</u>	<u>14,261</u>	<u>6,726,412</u>
(739,179)	0	(819)	2,277	17,172	(458,963)
752,527	0	0	0	0	2,527
0	0	0	0	0	0
<u>752,527</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,527</u>
13,348	0	(819)	2,277	17,172	(456,436)
97,927	1,520	613,115	29,318	0	1,936,735
0	0	0	0	0	0
<u>\$ 111,275</u>	<u>\$ 1,520</u>	<u>\$ 612,296</u>	<u>\$ 31,595</u>	<u>\$ 17,172</u>	<u>\$ 1,480,299</u>

(Continued)

**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (Continued)*  
*For the Year Ended December 31, 2003*

	Emergency Management	Special Emergency Planning	Emergency 911	Drug Abuse Resistance Education
<b>Revenues</b>				
Property and Other Local Taxes	\$ 0	\$ 0	\$ 124,119	\$ 0
Charges for Services	160,408	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	194,916	32,196	0	88,489
Interest	0	0	0	0
Other	11,190	0	0	835
<i>Total Revenues</i>	<u>366,514</u>	<u>32,196</u>	<u>124,119</u>	<u>89,324</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	414,139	22,275	169,224	39,306
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>414,139</u>	<u>22,275</u>	<u>169,224</u>	<u>39,306</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(47,625)	9,921	(45,105)	50,018
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	401	0	0	0
Operating Transfers Out	0	(401)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>401</u>	<u>(401)</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(47,224)	9,520	(45,105)	50,018
<i>Fund Balance/Net Assets Beginning of Year</i>	184,897	32,529	142,436	6,681
Increase (Decrease) in Reserve for Inventory	0	0	0	0
<i>Fund Balance/Net Assets End of Year</i>	<u>\$ 137,673</u>	<u>\$ 42,049</u>	<u>\$ 97,331</u>	<u>\$ 56,699</u>

<u>Drug Task Force</u>	<u>Ohio Crime Victims</u>	<u>Board of Elections Voters Registration</u>	<u>Inmate Medical</u>	<u>Certificate of Title Administrator</u>	<u>Community Development</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	82,809	416,714	0
0	0	0	0	0	0
0	0	0	0	0	0
281	43,918	14,506	0	0	522,340
0	0	0	0	0	0
0	0	0	0	736	585
<u>281</u>	<u>43,918</u>	<u>14,506</u>	<u>82,809</u>	<u>417,450</u>	<u>522,925</u>
0	0	0	0	293,680	960,192
0	0	0	0	0	0
0	60,014	0	61,154	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>60,014</u>	<u>0</u>	<u>61,154</u>	<u>293,680</u>	<u>960,192</u>
281	(16,096)	14,506	21,655	123,770	(437,267)
0	20,000	0	0	0	0
0	0	0	0	(65,000)	0
<u>0</u>	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>(65,000)</u>	<u>0</u>
281	3,904	14,506	21,655	58,770	(437,267)
5,634	42	0	4,166	155,070	746,415
0	0	0	0	0	0
<u>\$ 5,915</u>	<u>\$ 3,946</u>	<u>\$ 14,506</u>	<u>\$ 25,821</u>	<u>\$ 213,840</u>	<u>\$ 309,148</u>

(Continued)

**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (Continued)*  
*For the Year Ended December 31, 2003*

	Drug Control Grant	Courts Special Projects	503 Corporation	Totals
<b>Revenues</b>				
Property and Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 4,316,397
Charges for Services	0	127,360	9,006	2,072,929
Licenses and Permits	0	0	0	12,582
Fines and Forfeitures	0	0	0	153,725
Intergovernmental	49,900	0	0	11,767,841
Interest	0	0	154,474	163,635
Other	0	0	0	26,562
<i>Total Revenues</i>	<u>49,900</u>	<u>127,360</u>	<u>163,480</u>	<u>18,513,671</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	49,759	0	111,416	2,761,509
Judicial	0	94,637	0	108,072
Public Safety	0	0	0	1,934,399
Public Works	0	0	0	101,453
Health	0	0	0	7,597,796
Human Services	0	0	0	7,926,364
<i>Total Expenditures</i>	<u>49,759</u>	<u>94,637</u>	<u>111,416</u>	<u>20,429,593</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	141	32,723	52,064	(1,915,922)
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	0	0	0	979,597
Operating Transfers Out	0	0	0	(383,909)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>595,688</u>
<i>Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	141	32,723	52,064	(1,320,234)
<i>Fund Balance/Net Assets Beginning of Year</i>	8,657	211,331	3,826,046	13,138,731
Increase (Decrease) in Reserve for Inventory	0	0	0	(1,355)
<i>Fund Balance/Net Assets End of Year</i>	<u>\$ 8,798</u>	<u>\$ 244,054</u>	<u>\$ 3,878,110</u>	<u>\$ 11,817,142</u>



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**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2003*

	<u>Construction</u>	<u>Coffee Creek</u>	<u>Permanent Improvement</u>	<u>Ditch Maintenance</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 397,628	\$ 458	\$ 106,224	\$ 11,361
Accounts Receivable	<u>355</u>	<u>0</u>	<u>0</u>	<u>10</u>
<i>Total Assets</i>	<u><u>\$ 397,983</u></u>	<u><u>\$ 458</u></u>	<u><u>\$ 106,224</u></u>	<u><u>\$ 11,371</u></u>
<b>Liabilities</b>				
Accounts Payable	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 500</u>	<u>\$ 0</u>
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>500</u>	<u>0</u>
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Encumbrances	78,817	0	6,845	0
Unreserved:				
Undesignated				
Capital Projects Funds	<u>319,166</u>	<u>458</u>	<u>98,879</u>	<u>11,371</u>
<i>Total Fund Equity</i>	<u>397,983</u>	<u>458</u>	<u>105,724</u>	<u>11,371</u>
<i>Total Liabilities, Fund Equity and Other Credits</i>	<u><u>\$ 397,983</u></u>	<u><u>\$ 458</u></u>	<u><u>\$ 106,224</u></u>	<u><u>\$ 11,371</u></u>

County Court Computer	Total
\$ 208,076	\$ 723,747
4,382	4,747
<u>\$ 212,458</u>	<u>\$ 728,494</u>
\$ 0	\$ 500
<u>0</u>	<u>500</u>
45,942	131,604
<u>166,516</u>	<u>596,390</u>
<u>212,458</u>	<u>727,994</u>
<u>\$ 212,458</u>	<u>\$ 728,494</u>

**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2003*

	<u>Construction</u>	<u>Coffee Creek</u>	<u>Permanent Improvement</u>	<u>Ditch Maintenance</u>
<b>Revenues</b>				
Property and Other Local Taxes	\$ 0	\$ 0	\$ 17,272	\$ 0
Charges for Services	0	0	0	2,112
Interest	5,928	0	0	0
Other	12,026	0	0	10
<i>Total Revenues</i>	<u>17,954</u>	<u>0</u>	<u>17,272</u>	<u>2,122</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial	0	0	0	0
Capital Outlay	369,829	0	146,199	0
<i>Total Expenditures</i>	<u>369,829</u>	<u>0</u>	<u>146,199</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(351,875)</u>	<u>0</u>	<u>(128,927)</u>	<u>2,122</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	0	0	225,000	0
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>225,000</u>	<u>0</u>
<i>Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(351,875)</u>	<u>0</u>	<u>96,073</u>	<u>2,122</u>
<i>Fund Balance Beginning of Year</i>	<u>749,858</u>	<u>458</u>	<u>9,651</u>	<u>9,249</u>
<i>Fund Balance/Net Assets End of Year</i>	<u>\$ 397,983</u>	<u>\$ 458</u>	<u>\$ 105,724</u>	<u>\$ 11,371</u>

County Court Computer	Total
\$ 0	\$ 17,272
144,356	146,468
0	5,928
<u>0</u>	<u>12,036</u>
<u>144,356</u>	<u>181,704</u>
278,255	278,255
<u>0</u>	<u>516,028</u>
<u>278,255</u>	<u>794,283</u>
<u>(133,899)</u>	<u>(612,579)</u>
0	225,000
<u>(34,028)</u>	<u>(34,028)</u>
<u>(34,028)</u>	<u>190,972</u>
(167,927)	(421,607)
<u>380,385</u>	<u>1,149,601</u>
<u>\$ 212,458</u>	<u>\$ 727,994</u>

ASHTABULA COUNTY, OHIO

*FUND DESCRIPTIONS – FIDUCIARY FUNDS*

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The 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. The following are the County's fiduciary fund types:

**Private Purpose Trust Funds**

Private Purpose Trust Funds are accounted for in essentially the same manner as proprietary funds. Following is a description of the County's private purpose trust funds:

*Mental Retardation Fund* – To account for money received in trust by the Board of Mental Retardation and Developmental Disabilities.

*Children's Trust Fund* – To account for money held by various departments for the children that the court has placed in custody of the County.

*County Trust Fund* – To account for the various expendable trust funds held by the County Commissioners to be expended for the specific purposes as set forth in the trust agreements. The operations of this fund are not budgeted.

*County Home Resident Trust Fund* – To account for the funds held by the County home administrator on behalf of the residents of the County home. The operations of this fund are not budgeted.

*Law Enforcement Fund* – To account for the revenue received from the sale of contraband that is expended for law enforcement. The operations of this fund are not budgeted.

*Nursing Home Memorial Foundation Fund* - To account for funds received from a donation used to provide for the individual physical well being of residents in the nursing home not provided by other funds.

**Agency Funds**

Agency Funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following are the County's agency funds:

*Undivided General Tax Fund* – To account for the collection of various taxes.

*Undivided Personal Property Fund* – To account for the collection of personal property tax.

*Court Agency Fund* – To account for clerk of courts auto title fees, county court, juvenile court and probate court related receipts.

*Alimony/Support Fund* – To account for the collection of alimony and child support payments by the Bureau of Support and the distribution of such monies to the court-designated recipients.

ASHTABULA COUNTY, OHIO

*FUND DESCRIPTIONS – FIDUCIARY FUNDS*

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**Agency Funds (Continued)**

*Other Agency Funds –*

Auto License  
Cigarette Tax  
Township Gas Tax  
Undivided Local Government  
Trailer Tax  
Law Library  
Unclaimed Forfeited Land  
Library and Local Government  
Inheritance Tax  
Payroll Clearing  
Economic Development  
Prepayment  
Metropolitan Park  
Board of Health  
Soil and Water Special  
County Agency  
Inmate  
Refund Occupancy  
Homestead and Rollback  
Metro Housing Authority Pilot  
Ashtabula City Permit Fees  
Family and Children  
Local Government Revenue Assistance  
Unemployment Compensation  
Public Utility Property Tax Rollback

**Ashtabula County, Ohio**  
*Combining Statement of Net Assets*  
*Private Purpose Trust Funds*  
*December 31, 2003*

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	Mental Retardation	Children's Trust	County Trust
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 275,750	\$ 55,728	\$ 0
Cash and Cash Equivalents in Segregated Accounts	0	261,241	55,427
Receivables:			
Accounts	233	910	0
Accrued Interest Receivable	0	0	955
<i>Total Assets</i>	<i>275,983</i>	<i>317,879</i>	<i>56,382</i>
 <b>Net Assets</b>			
Restricted for Other Purposes	\$ 275,983	\$ 317,879	\$ 56,382
<i>Total Net Assets</i>	<i>\$ 275,983</i>	<i>\$ 317,879</i>	<i>\$ 56,382</i>



County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Total
\$ 0	\$ 0	\$ 200,238	\$ 531,716
52,061	119,377	0	488,106
0	0	174	1,317
0	0	0	955
<u>52,061</u>	<u>119,377</u>	<u>200,412</u>	<u>1,022,094</u>
<u>\$ 52,061</u>	<u>\$ 119,377</u>	<u>\$ 200,412</u>	<u>\$ 1,022,094</u>
<u>\$ 52,061</u>	<u>\$ 119,377</u>	<u>\$ 200,412</u>	<u>\$ 1,022,094</u>

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Net Assets*  
*Private Purpose Trust Funds*  
*December 31, 2003*

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	Mental Retardation	Children's Trust	County Trust
<b>Additions</b>			
Contributions	\$ 33,982	\$ 68,302	\$ 8,423
Interest	2,525	405	3,479
<i>Total Additions</i>	36,507	68,707	11,902
<b>Deductions</b>			
Other Operating Expenses	5,218	31,382	27,580
<i>Change in Net Assets</i>	31,289	37,325	(15,678)
<i>Net Assets Beginning of Year</i>	244,694	280,554	72,060
<i>Net Assets End of Year</i>	\$ 275,983	\$ 317,879	\$ 56,382

<u>County Home Resident Trust</u>	<u>Law Enforcement</u>	<u>Nursing Home Memorial Foundation</u>	<u>Total</u>
\$ 136,022	\$ 183,178	\$ 174	\$ 430,081
361	377	2,026	9,173
<u>136,383</u>	<u>183,555</u>	<u>2,200</u>	<u>439,254</u>
<u>160,849</u>	<u>74,827</u>	<u>0</u>	<u>299,856</u>
(24,466)	108,728	2,200	139,398
<u>76,527</u>	<u>10,649</u>	<u>198,212</u>	<u>882,696</u>
<u>\$ 52,061</u>	<u>\$ 119,377</u>	<u>\$ 200,412</u>	<u>\$ 1,022,094</u>

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2003*

	Balance 12/31/2002	Additions	Reductions	Balance 12/31/2003
<b>Undivided General Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 2,873,383	\$ 72,663,004	\$ 71,875,849	\$ 3,660,538
Receivables:				
Taxes	64,678,620	65,339,932	64,678,620	65,339,932
Special Assessments	745,968	779,462	745,968	779,462
<i>Total Assets</i>	<u>\$ 68,297,971</u>	<u>\$ 138,782,398</u>	<u>\$ 137,300,437</u>	<u>\$ 69,779,932</u>
<b>Liabilities</b>				
Due to County Funds:				
Property and Other Taxes	\$ 11,605,408	\$ 0	\$ 11,605,408	\$ 0
Special Assessments	745,968	0	745,968	0
Due to Other Governments	55,946,595	138,782,398	124,949,061	69,779,932
<i>Total Liabilities</i>	<u>\$ 68,297,971</u>	<u>\$ 138,782,398</u>	<u>\$ 137,300,437</u>	<u>\$ 69,779,932</u>
 <b>Auto License</b>				
<b>Assets</b>				
Due from Other Governments	<u>\$ 597,295</u>	<u>\$ 619,378</u>	<u>\$ 597,295</u>	<u>\$ 619,378</u>
<b>Liabilities</b>				
Due to Other Governments	<u>\$ 597,295</u>	<u>\$ 619,378</u>	<u>\$ 597,295</u>	<u>\$ 619,378</u>
 <b>Cigarette Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$ 0</u>	<u>\$ 5,522</u>	<u>\$ 4,552</u>	<u>\$ 970</u>
<b>Liabilities</b>				
Due to Other Governments	<u>\$ 0</u>	<u>\$ 5,522</u>	<u>\$ 4,552</u>	<u>\$ 970</u>
 <b>Township Gas Tax</b>				
<b>Assets</b>				
Due from Other Governments	<u>\$ 642,600</u>	<u>\$ 828,852</u>	<u>\$ 642,600</u>	<u>\$ 828,852</u>
<b>Liabilities</b>				
Due to Other Governments	<u>\$ 642,600</u>	<u>\$ 828,852</u>	<u>\$ 642,600</u>	<u>\$ 828,852</u>
 <b>Undivided Local Government</b>				
<b>Assets</b>				
Due from Other Governments	<u>\$ 1,450,397</u>	<u>\$ 1,450,406</u>	<u>\$ 1,450,397</u>	<u>\$ 1,450,406</u>
<b>Liabilities</b>				
Due to Other Governments	<u>\$ 1,450,397</u>	<u>\$ 1,450,406</u>	<u>\$ 1,450,397</u>	<u>\$ 1,450,406</u>

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (Continued)*  
*For the Year Ended December 31, 2003*

	Balance 12/31/2002	Additions	Reductions	Balance 12/31/2003
<b>Trailer Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 95,791	\$ 686,794	\$ 683,975	\$ 98,610
<b>Liabilities</b>				
Due to Other Governments	\$ 95,791	\$ 686,794	\$ 683,975	\$ 98,610
 <b>Law Library</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 9,157	\$ 182,001	\$ 181,185	\$ 9,973
Cash and Cash Equivalents in Segregated Accounts	26,714	263,296	288,185	1,825
Accounts Receivable	0	5,257	0	5,257
Due from Other Governments	1,660	793	1,660	793
<i>Total Assets</i>	\$ 37,531	\$ 451,347	\$ 471,030	\$ 17,848
<b>Liabilities</b>				
Due to Other Governments	\$ 37,531	\$ 451,347	\$ 471,030	\$ 17,848
 <b>Unclaimed Forfeited Land</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 33,372	\$ 0	\$ 0	\$ 33,372
<b>Liabilities</b>				
Undistributed Monies	\$ 33,372	\$ 0	\$ 0	\$ 33,372
 <b>Undivided Personal Property</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 187,480	\$ 16,228,595	\$ 15,783,734	\$ 632,341
Taxes Receivable	14,340,626	14,306,375	14,340,626	14,306,375
<i>Total Assets</i>	\$ 14,528,106	\$ 30,534,970	\$ 30,124,360	\$ 14,938,716
<b>Liabilities</b>				
Due to Other Governments	\$ 14,528,106	\$ 30,534,970	\$ 30,124,360	\$ 14,938,716
 <b>Library and Local Government</b>				
<b>Assets</b>				
Due from Other Governments	\$ 2,308,601	\$ 2,326,019	\$ 2,308,601	\$ 2,326,019
<b>Liabilities</b>				
Due to Other Governments	\$ 2,308,601	\$ 2,326,019	\$ 2,308,601	\$ 2,326,019

(Continued)

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (Continued)*  
*For the Year Ended December 31, 2003*

	Balance 12/31/2002	Additions	Reductions	Balance 12/31/2003
<b><i>Inheritance Tax</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 478,151	\$ 958,584	\$ 1,011,482	\$ 425,253
<b>Liabilities</b>				
Due to Other Governments	\$ 478,151	\$ 958,584	\$ 1,011,482	\$ 425,253
 <b><i>Payroll Clearing</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 124,357	\$ 130	\$ 17,885	\$ 106,602
<b>Liabilities</b>				
Undistributed Monies	\$ 124,357	\$ 130	\$ 17,885	\$ 106,602
 <b><i>Economic Development</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 4,704	\$ 0	\$ 0	\$ 4,704
<b>Liabilities</b>				
Due to Other Governments	\$ 4,704	\$ 0	\$ 0	\$ 4,704
 <b><i>Prepayment</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 218,063	\$ 681,333	\$ 588,102	\$ 311,294
<b>Liabilities</b>				
Due to Other Governments	\$ 218,063	\$ 681,333	\$ 588,102	\$ 311,294
 <b><i>Metropolitan Park</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 53,121	\$ 37,864	\$ 70,128	\$ 20,857
Accounts Receivable	0	18	0	18
<i>Total Assets</i>	\$ 53,121	\$ 37,882	\$ 70,128	\$ 20,875
<b>Liabilities</b>				
Undistributed Monies	\$ 53,121	\$ 37,882	\$ 70,128	\$ 20,875
 <b><i>Board of Health</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,031,902	\$ 1,643,126	\$ 1,481,048	\$ 1,193,980
Accounts Receivable	83	0	83	0
<i>Total Assets</i>	\$ 1,031,985	\$ 1,643,126	\$ 1,481,131	\$ 1,193,980
<b>Liabilities</b>				
Undistributed Monies	\$ 1,031,985	\$ 1,643,126	\$ 1,481,131	\$ 1,193,980

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (Continued)*  
*For the Year Ended December 31, 2003*

	Balance 12/31/2002	Additions	Reductions	Balance 12/31/2003
<b><i>Soil and Water Special</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 73,018	\$ 174,527	\$ 166,786	\$ 80,759
<b>Liabilities</b>				
Undistributed Monies	\$ 73,018	\$ 174,527	\$ 166,786	\$ 80,759
 <b><i>Court Agency</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 533,710	\$ 24,417,651	\$ 24,401,133	\$ 550,228
Interest Receivable	1,649	494	1,649	494
<i>Total Assets</i>	\$ 535,359	\$ 24,418,145	\$ 24,402,782	\$ 550,722
<b>Liabilities</b>				
Undistributed Monies	\$ 535,359	\$ 24,418,145	\$ 24,402,782	\$ 550,722
 <b><i>County Agency</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 754,286	\$ 2,627,026	\$ 3,012,438	\$ 368,874
Accounts Receivable	0	2,959	0	2,959
<i>Total Assets</i>	\$ 754,286	\$ 2,629,985	\$ 3,012,438	\$ 371,833
<b>Liabilities</b>				
Undistributed Monies	\$ 754,286	\$ 2,629,985	\$ 3,012,438	\$ 371,833
 <b><i>Alimony / Support</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 83,831	\$ 1,712	\$ 9,548	\$ 75,995
Accounts Receivable	4,450,724	4,397,585	4,450,724	4,397,585
<i>Total Assets</i>	\$ 4,534,555	\$ 4,399,297	\$ 4,460,272	\$ 4,473,580
<b>Liabilities</b>				
Deposits Held and Due to Others	\$ 4,534,555	\$ 4,399,297	\$ 4,460,272	\$ 4,473,580
 <b><i>Inmate</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 7,975	\$ 224,841	\$ 225,881	\$ 6,935
<b>Liabilities</b>				
Undistributed Monies	\$ 7,975	\$ 224,841	\$ 225,881	\$ 6,935

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (Continued)*  
*For the Year Ended December 31, 2003*

	Balance 12/31/2002	Additions	Reductions	Balance 12/31/2003
<b><i>Refund Occupancy</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 543,441	\$ 210,420	\$ 191,229	\$ 562,632
<b>Liabilities</b>				
Undistributed Monies	\$ 543,441	\$ 210,420	\$ 191,229	\$ 562,632
 <b><i>Homestead and Rollback</i></b>				
<b>Assets</b>				
Due from Other Governments	\$ 621,231	\$ 774,577	\$ 621,231	\$ 774,577
<b>Liabilities</b>				
Due to Other Governments	\$ 621,231	\$ 774,577	\$ 621,231	\$ 774,577
 <b><i>Metro Housing Authority Pilot</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 40,919	\$ 74,672	\$ 39,731	\$ 75,860
<b>Liabilities</b>				
Due to Other Governments	\$ 40,919	\$ 74,672	\$ 39,731	\$ 75,860
 <b><i>Ashtabula City Permit Fees</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 2,400	\$ 234,525	\$ 238,525	\$ (1,600)
<b>Liabilities</b>				
Due to Other Governments	\$ 2,400	\$ 234,525	\$ 238,525	\$ (1,600)
 <b><i>Family and Children</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 586,347	\$ 778,994	\$ 1,182,592	\$ 182,749
<b>Liabilities</b>				
Accounts Payable	\$ 0	\$ 29,678	\$ 0	\$ 29,678
Undistributed Monies	586,347	749,316	1,182,592	153,071
<i>Total Assets</i>	\$ 586,347	\$ 778,994	\$ 1,182,592	\$ 182,749
 <b><i>Local Government Revenue Assistance</i></b>				
<b>Assets</b>				
Due from Other Governments	\$ 327,819	\$ 327,819	\$ 327,819	\$ 327,819
<b>Liabilities</b>				
Due to Other Governments	\$ 327,819	\$ 327,819	\$ 327,819	\$ 327,819

(Continued)



**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (Continued)*  
*For the Year Ended December 31, 2003*

	Balance 12/31/2002	Additions	Reductions	Balance 12/31/2003
<b><i>Unemployment Compensation</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 29,743	\$ 39,326	\$ (9,583)
<b>Liabilities</b>				
Due to Other Governments	\$ 0	\$ 29,743	\$ 39,326	\$ (9,583)
 <b><i>Ohio Elections Commission</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 4,688	\$ 4,313	\$ 375
<b>Liabilities</b>				
Undistributed Monies	\$ 0	\$ 4,688	\$ 4,313	\$ 375
 <b><i>Recorders Housing</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 324,609	\$ 143,074	\$ 181,535
<b>Liabilities</b>				
Undistributed Monies	\$ 0	\$ 324,609	\$ 143,074	\$ 181,535
 <b><i>All Agency Funds</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 6,355,606	\$ 94,919,131	\$ 93,703,516	\$ 7,571,221
Cash and Cash Equivalents in Segregated Accounts	1,406,516	27,534,526	27,937,185	1,003,857
Receivables:				
Taxes	79,019,246	79,646,307	79,019,246	79,646,307
Accounts	4,450,807	4,405,819	4,450,807	4,405,819
Special Assessments	745,968	779,462	745,968	779,462
Interest	1,649	494	1,649	494
Due from Other Governments	5,949,603	6,327,844	5,949,603	6,327,844
<i>Total Assets</i>	\$ 97,929,395	\$ 213,613,583	\$ 211,807,974	\$ 99,735,004
 <b>Liabilities</b>				
Accounts Payable	\$ 0	\$ 29,678	\$ 0	\$ 29,678
Due to County Funds:				
Property and Other Taxes	11,605,408	0	11,605,408	0
Special Assessments	745,968	0	745,968	0
Due to Other Governments	77,300,203	178,766,939	164,098,087	91,969,055
Undistributed Monies	3,743,261	30,417,669	30,898,239	3,262,691
Deposits Held and Due to Others	4,534,555	4,399,297	4,460,272	4,473,580
<i>Total Liabilities</i>	\$ 97,929,395	\$ 213,613,583	\$ 211,807,974	\$ 99,735,004

**Ashtabula 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, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 3,696,200	\$ 3,696,200	\$ 4,116,614	\$ 420,414
Permissive Sales Taxes	7,500,000	7,500,000	7,863,895	363,895
Charges for Services	3,643,416	3,643,416	3,850,757	207,341
Licenses and Permits	16,920	16,920	18,960	2,040
Fines and Forfeitures	222,500	222,500	608,146	385,646
Intergovernmental	2,515,000	2,515,000	3,027,952	512,952
Interest	602,562	602,562	490,745	(111,817)
Other	371,058	371,058	440,639	69,581
<i>Total Revenues</i>	<u>18,567,656</u>	<u>18,567,656</u>	<u>20,417,708</u>	<u>1,850,052</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Commissioners Office				
Personal Services	404,741	401,928	399,701	2,227
Fringe Benefits	59,266	71,129	68,694	2,435
Materials and Supplies	3,945	17,936	17,909	27
Contractual Services	25,379	11,168	19,119	(7,951)
Capital Outlay	50,000	50,000	3,500	46,500
Other	4,479	11,657	11,657	0
Total Commissioners Office	<u>547,810</u>	<u>563,818</u>	<u>520,580</u>	<u>43,238</u>
Commissioners Microfilm				
Personal Services	95,714	95,714	95,446	268
Fringe Benefits	13,433	13,895	13,771	124
Materials and Supplies	29,828	29,828	29,770	58
Contractual Services	0	2,855	2,580	275
Total Commissioners Microfilm	<u>138,975</u>	<u>142,292</u>	<u>141,567</u>	<u>725</u>
Commissioners Data Services				
Personal Services	102,426	102,426	101,922	504
Fringe Benefits	16,526	16,999	18,688	(1,689)
Materials and Supplies	9,489	10,879	10,843	36
Contractual Services	22,805	127,382	127,317	65
Other	375	1,800	0	1,800
Total Commissioners Data Services	<u>151,621</u>	<u>259,486</u>	<u>258,770</u>	<u>716</u>

(Continued)

**Ashtabula 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, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Auditor's Office				
Personal Services	344,673	344,675	344,663	12
Fringe Benefits	49,788	51,699	51,569	130
Materials and Supplies	13,746	12,937	12,499	438
Contractual Services	0	250	0	250
Other	6,696	10,201	10,201	0
<b>Total Auditor's Office</b>	<b>414,903</b>	<b>419,762</b>	<b>418,932</b>	<b>830</b>
County Treasurer's Office				
Personal Services	227,318	227,318	227,313	5
Fringe Benefits	34,266	33,269	33,194	75
Materials and Supplies	12,347	13,540	13,375	165
Contractual Services	1,963	2,570	2,569	1
Other	2,532	4,479	4,479	0
<b>Total County Treasurer's Office</b>	<b>278,426</b>	<b>281,176</b>	<b>280,930</b>	<b>246</b>
Prosecuting Attorney				
Personal Services	765,877	781,259	781,259	0
Fringe Benefits	116,425	120,661	119,891	770
Materials and Supplies	5,973	7,308	6,799	509
Contractual Services	2,752	2,901	2,871	30
Other	14,987	53,488	53,438	50
<b>Total Prosecuting Attorney</b>	<b>906,014</b>	<b>965,617</b>	<b>964,258</b>	<b>1,359</b>
Historical Society				
Contractual Services	3,000	4,000	4,000	0
<b>Total Historical Society</b>	<b>3,000</b>	<b>4,000</b>	<b>4,000</b>	<b>0</b>
County Planning Commission				
Personal Services	182,537	193,793	193,793	0
Fringe Benefits	30,542	31,634	30,697	937
Materials and Supplies	1,388	1,388	1,326	62
Contractual Services	375	375	346	29
Other	1,675	1,675	835	840
<b>Total County Planning Commission</b>	<b>216,517</b>	<b>228,865</b>	<b>226,997</b>	<b>1,868</b>

(Continued)

**Ashtabula 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, 2003*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
County Purchasing Department				
Fringe Benefits	25	25	8	17
Materials and Supplies	398,891	508,067	507,408	659
Contractual Services	4,126	12,599	12,241	358
Other	46,217	46,242	46,023	219
Total County Purchasing Department	449,259	566,933	565,680	1,253
Board of Elections				
Personal Services	269,730	275,644	275,644	0
Fringe Benefits	44,305	46,244	46,244	0
Materials and Supplies	18,575	28,514	27,521	993
Contractual Services	124,074	124,016	123,134	882
Other	10,874	24,480	22,887	1,593
Total Board of Elections	467,558	498,898	495,430	3,468
Maintenance and Operations				
Personal Services	172,578	173,971	173,971	0
Fringe Benefits	24,146	25,250	25,074	176
Materials and Supplies	40,843	67,275	67,249	26
Contractual Services	978,351	977,357	957,299	20,058
Total Maintenance and Operations	1,215,918	1,243,853	1,223,593	20,260
County Recorder				
Personal Services	168,180	170,866	170,853	13
Fringe Benefits	24,159	25,967	25,901	66
Materials and Supplies	4,967	5,002	4,978	24
Contractual Services	1,595	3,495	3,495	0
Other	1,859	2,029	2,029	0
Total County Recorder	200,760	207,359	207,256	103
County General Taxes				
Other	12,093	25,000	21,365	3,635
Total County General Taxes	12,093	25,000	21,365	3,635
Board of Revision				
Fringe Benefits	2,000	2,000	0	2,000
Materials and Supplies	500	500	0	500
Contractual Services	15,000	15,000	4,000	11,000
Total Board of Revision	17,500	17,500	4,000	13,500

(Continued)

**Ashtabula 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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Recorder's Micrographic				
Contractual Services	131,553	131,553	114,251	17,302
Capital Outlay	7,676	7,676	4,166	3,510
	<u>139,229</u>	<u>139,229</u>	<u>118,417</u>	<u>20,812</u>
Total Recorder's Micrographic				
County Wide Audit				
Contractual Services	150,000	150,000	126,090	23,910
	<u>150,000</u>	<u>150,000</u>	<u>126,090</u>	<u>23,910</u>
Total County Wide Audit				
Total General Government- Legislative and Executive	<u>5,309,583</u>	<u>5,713,788</u>	<u>5,577,865</u>	<u>135,923</u>
General Government:				
Judicial				
Court of Appeals				
Contractual Services	55,172	55,172	54,172	1,000
	<u>55,172</u>	<u>55,172</u>	<u>54,172</u>	<u>1,000</u>
Total Court of Appeals				
Common Pleas Court				
Personal Services	712,760	751,453	751,452	1
Fringe Benefits	107,781	109,849	109,698	151
Materials and Supplies	32,749	43,024	42,175	849
Contractual Services	66,857	63,076	62,001	1,075
Other	18,767	3,332	3,023	309
	<u>938,914</u>	<u>970,734</u>	<u>968,349</u>	<u>2,385</u>
Total Common Pleas Court				
Common Pleas Jury Commission				
Personal Services	20,751	21,418	21,417	1
Fringe Benefits	3,002	3,199	3,196	3
Materials and Supplies	1,009	1,009	984	25
Contractual Services	4,619	6,119	6,101	18
Other	145	245	157	88
	<u>29,526</u>	<u>31,990</u>	<u>31,855</u>	<u>135</u>
Total Common Pleas Jury Commission				
Court Mediator				
Personal Services	94,605	94,605	94,605	0
Fringe Benefits	14,191	14,191	14,168	23
	<u>108,796</u>	<u>108,796</u>	<u>108,773</u>	<u>23</u>
Total Court Mediator				

(Continued)

**Ashtabula 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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Juvenile Court				
Personal Services	207,390	207,390	206,430	960
Fringe Benefits	33,804	33,804	32,869	935
Materials and Supplies	2,697	3,197	3,103	94
Contractual Services	33,623	33,898	31,676	2,222
Other	3,862	3,166	1,376	1,790
<b>Total Juvenile Court</b>	<b>281,376</b>	<b>281,455</b>	<b>275,454</b>	<b>6,001</b>
Probate Court				
Personal Services	166,394	166,894	166,865	29
Fringe Benefits	26,139	26,972	26,701	271
Materials and Supplies	2,738	6,191	6,185	6
Contractual Services	1,590	2,560	2,165	395
Other	64	2,704	2,173	531
<b>Total Probate Court</b>	<b>196,925</b>	<b>205,321</b>	<b>204,089</b>	<b>1,232</b>
Clerk of Courts				
Personal Services	273,758	272,850	269,675	3,175
Fringe Benefits	38,593	39,501	39,328	173
Materials and Supplies	15,319	56,168	56,047	121
Contractual Services	1,924	27,120	27,120	0
<b>Total Clerk of Courts</b>	<b>329,594</b>	<b>395,639</b>	<b>392,170</b>	<b>3,469</b>
Eastern County Court				
Personal Services	135,534	136,699	136,555	144
Fringe Benefits	18,587	19,522	19,350	172
Materials and Supplies	2,093	2,093	1,912	181
Contractual Services	1,323	1,186	982	204
Other	1,635	2,090	1,919	171
<b>Total Eastern County Court</b>	<b>159,172</b>	<b>161,590</b>	<b>160,718</b>	<b>872</b>
Western County Court				
Personal Services	161,772	162,122	161,372	750
Fringe Benefits	25,440	26,029	25,857	172
Materials and Supplies	1,885	2,500	2,478	22
Contractual Services	5,406	5,336	5,062	274
Other	1,119	5,110	5,110	0
<b>Total Western County Court</b>	<b>195,622</b>	<b>201,097</b>	<b>199,879</b>	<b>1,218</b>

(Continued)

**Ashtabula 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, 2003*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Ashtabula Municipal Court				
Personal Services	87,607	87,707	86,630	1,077
Fringe Benefits	30,288	32,831	33,181	(350)
Contractual Services	7,148	7,148	6,612	536
Other	829	1,212	1,166	46
Total Ashtabula Municipal Court	125,872	128,898	127,589	1,309
Conneaut Municipal Court				
Personal Services	56,168	56,655	55,875	780
Fringe Benefits	17,121	17,121	16,916	205
Contractual Services	8,737	8,737	7,486	1,251
Other	425	425	0	425
Total Conneaut Municipal Court	82,451	82,938	80,277	2,661
Law Library				
Personal Services	44,110	44,644	44,643	1
Fringe Benefits	5,741	6,042	6,042	0
Total Law Library	49,851	50,686	50,685	1
Attorney Fees Public Defender				
Contractual Services	775,042	832,476	827,374	5,102
Total Attorney Fees Public Defender	775,042	832,476	827,374	5,102
Total General Government - Judicial	3,328,313	3,506,792	3,481,384	25,408
Public Safety:				
Adult Probation				
Personal Services	29,481	29,481	29,480	1
Fringe Benefits	3,995	3,995	3,990	5
Materials and Supplies	205	388	388	0
Contractual Services	516	383	0	383
Total Adult Probation	34,197	34,247	33,858	389
Juvenile Probation				
Personal Services	291,664	291,664	276,646	15,018
Fringe Benefits	45,479	45,237	41,678	3,559
Materials and Supplies	5,498	5,740	3,026	2,714
Total Juvenile Probation	342,641	342,641	321,350	21,291

(Continued)

**Ashtabula 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, 2003*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Coroner				
Personal Services	144,723	144,852	144,679	173
Fringe Benefits	20,988	21,738	21,637	101
Materials and Supplies	2,479	21,993	21,990	3
Contractual Services	91,557	121,621	120,864	757
Other	12,583	15,171	15,171	0
<b>Total Coroner</b>	272,330	325,375	324,341	1,034
Sheriff Department				
Personal Services	3,736,556	3,800,378	3,800,374	4
Fringe Benefits	619,318	649,803	649,762	41
Materials and Supplies	296,778	457,333	456,919	414
Contractual Services	43,200	109,114	108,640	474
Capital Outlay	48,893	48,893	48,655	238
Other	41,947	42,247	41,462	785
<b>Total Sheriff Department</b>	4,786,692	5,107,768	5,105,812	1,956
Building Regulations Department				
Personal Services	227,105	227,798	227,798	0
Fringe Benefits	32,490	33,861	33,606	255
Materials and Supplies	3,940	14,342	14,306	36
Contractual Services	16,820	25,695	25,394	301
Other	989	850	565	285
<b>Total Building Regulations Department</b>	281,344	302,546	301,669	877
Other				
Personal Services	110,960	110,960	110,960	0
<b>Total Other</b>	110,960	110,960	110,960	0
<b>Total Public Safety</b>	5,828,164	6,223,537	6,197,990	25,547
Public Works:				
County Engineer Office				
Personal Services	115,712	115,712	115,712	0
Fringe Benefits	16,517	17,156	17,155	1
Materials and Supplies	17	371	371	0
Contractual Services	1,505	2,005	1,708	297
<b>Total County Engineer Office</b>	133,751	135,244	134,946	298

(Continued)



**Ashtabula 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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Commissioners Drainage Programs				
Personal Services	0	2,544	2,544	0
Fringe Benefits	593	593	593	0
<b>Total Commissioners Drainage Programs</b>	<b>593</b>	<b>3,137</b>	<b>3,137</b>	<b>0</b>
<b>Total Public Works</b>	<b>134,344</b>	<b>138,381</b>	<b>138,083</b>	<b>298</b>
Health:				
Tuberculosis Clinic and Care				
Contractual Services	2,781	29,447	29,447	0
<b>Total Tuberculosis Clinic and Care</b>	<b>2,781</b>	<b>29,447</b>	<b>29,447</b>	<b>0</b>
Registration Vital Statistics				
Other	1,499	2,999	1,634	1,365
<b>Total Registration Vital Statistics</b>	<b>1,499</b>	<b>2,999</b>	<b>1,634</b>	<b>1,365</b>
Other Health Department				
Contractual Services	151,000	151,000	151,747	(747)
<b>Total Other Health Department</b>	<b>151,000</b>	<b>151,000</b>	<b>151,747</b>	<b>(747)</b>
<b>Total Health</b>	<b>155,280</b>	<b>183,446</b>	<b>182,828</b>	<b>618</b>
Human Services:				
Veterans Service Commission				
Personal Services	174,686	164,686	155,833	8,853
Fringe Benefits	30,721	30,939	29,099	1,840
Materials and Supplies	4,126	4,126	3,860	266
Contractual Services	148,663	160,663	151,217	9,446
Capital Outlay	1,906	1,906	1,234	672
Other	156,976	194,392	193,926	466
<b>Total Veterans Service Commission</b>	<b>517,078</b>	<b>556,712</b>	<b>535,169</b>	<b>21,543</b>
Veterans Service				
Materials and Supplies	6,496	6,496	6,496	0
Contractual Services	1,900	7,000	6,000	1,000
Other	5,499	8,391	8,241	150
<b>Total Veterans Service</b>	<b>13,895</b>	<b>21,887</b>	<b>20,737</b>	<b>1,150</b>

(Continued)

**Ashtabula 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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
County Humane Society				
Personal Services	3,300	3,300	2,829	471
Fringe Benefits	500	500	424	76
<b>Total County Humane Society</b>	<b>3,800</b>	<b>3,800</b>	<b>3,253</b>	<b>547</b>
<b>Total Human Services</b>	<b>534,773</b>	<b>582,399</b>	<b>559,159</b>	<b>23,240</b>
Conservation and Recreation				
Agriculture Department				
Contractual Services	234,108	370,225	366,868	3,357
Other	365	365	0	365
<b>Total Agriculture Department</b>	<b>234,473</b>	<b>370,590</b>	<b>366,868</b>	<b>3,722</b>
<b>Total Conservation and Recreation</b>	<b>234,473</b>	<b>370,590</b>	<b>366,868</b>	<b>3,722</b>
Other:				
Group and Liability Insurance				
Fringe Benefits	471,250	475,000	391,749	83,251
Contractual Services	2,410,684	2,677,241	2,542,686	134,555
<b>Total Group and Liability Insurance</b>	<b>2,881,934</b>	<b>3,152,241</b>	<b>2,934,435</b>	<b>217,806</b>
Other Expenses				
Personal Services	339,880	205,408	202,146	3,262
Contractual Services	185,661	647,965	231,651	416,314
Other	50,000	50,000	3,061	46,939
<b>Total Other Expenses</b>	<b>575,541</b>	<b>903,373</b>	<b>436,858</b>	<b>466,515</b>
<b>Total Other</b>	<b>3,457,475</b>	<b>4,055,614</b>	<b>3,371,293</b>	<b>684,321</b>
Debt Service				
Principal Retirement	122,912	122,912	153,712	(30,800)
Interest and Fiscal Charges	15,394	15,394	15,394	0
<b>Total Expenditures</b>	<b>19,120,711</b>	<b>20,912,853</b>	<b>20,044,576</b>	<b>868,277</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(553,055)</b>	<b>(2,345,197)</b>	<b>373,132</b>	<b>2,718,329</b>

(Continued)

**Ashtabula 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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	1,210,000	1,210,000	124,028	(1,085,972)
Operating Transfers Out	<u>(5,281,891)</u>	<u>(5,281,891)</u>	<u>(1,781,140)</u>	<u>3,500,751</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(4,071,891)</u>	<u>(4,071,891)</u>	<u>(1,657,112)</u>	<u>2,414,779</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(4,624,946)	(6,417,088)	(1,283,980)	5,133,108
<i>Fund Balance at Beginning of Year</i>	3,690,039	3,690,039	3,690,039	0
Prior Year Encumbrances Appropriated	<u>782,231</u>	<u>782,231</u>	<u>782,231</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ (152,676)</u>	<u>\$ (1,944,818)</u>	<u>\$ 3,188,290</u>	<u>\$ 5,133,108</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle and Gas Tax Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 3,100,000	\$ 3,100,000	\$ 3,115,857	\$ 15,857
Charges for Services	7,500	7,500	1,724	(5,776)
Fines and Forfeitures	80,136	80,136	79,754	(382)
Intergovernmental	3,855,245	3,855,245	4,120,743	265,498
Interest	50,000	50,000	22,469	(27,531)
<i>Total Revenues</i>	<u>7,092,881</u>	<u>7,092,881</u>	<u>7,340,547</u>	<u>247,666</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Engineer				
Personal Services	657,804	642,804	591,095	51,709
Fringe Benefits	240,522	215,787	190,381	25,406
Total Engineer	<u>898,326</u>	<u>858,591</u>	<u>781,476</u>	<u>77,115</u>
Roads				
Personal Services	1,110,334	1,130,334	1,128,387	1,947
Fringe Benefits	471,854	438,265	413,912	24,353
Materials and Supplies	1,258,950	1,368,950	1,281,068	87,882
Contractual Services	2,661,645	2,780,969	2,732,571	48,398
Capital Outlay	314,848	315,640	292,259	23,381
Total Roads	<u>5,817,631</u>	<u>6,034,158</u>	<u>5,848,197</u>	<u>185,961</u>
Bridges and Culverts				
Personal Services	363,531	358,531	345,807	12,724
Fringe Benefits	167,590	167,590	147,850	19,740
Materials and Supplies	200,000	300,000	262,253	37,747
Contractual Services	356,616	366,616	360,528	6,088
Capital Outlay	10,000	10,000	9,057	943
Total Bridges and Culverts	<u>1,097,737</u>	<u>1,202,737</u>	<u>1,125,495</u>	<u>77,242</u>
Total Public Works	7,813,694	8,095,486	7,755,168	340,318
Debt Service				
Principal Retirement	0	71,492	71,492	0
Interest and Fiscal Charges	0	2,716	2,716	0
<i>Total Expenditures</i>	<u>7,813,694</u>	<u>8,169,694</u>	<u>7,829,376</u>	<u>340,318</u>
<i>Excess of Revenues Under Expenditures</i>	(720,813)	(1,076,813)	(488,829)	587,984

(Continued)

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Motor Vehicle and Gas Tax Fund (Continued)  
For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	43,864	43,864	48,443	4,579
Operating Transfers Out	<u>(45,000)</u>	<u>(45,000)</u>	<u>(40,950)</u>	<u>4,050</u>
<i>Total Other Financing Sources (Uses)</i>	(1,136)	(1,136)	7,493	8,629
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(721,949)	(1,077,949)	(481,336)	596,613
<i>Fund Balance at Beginning of Year</i>	1,817,867	1,817,867	1,817,867	0
Prior Year Encumbrances Appropriated	<u>75,044</u>	<u>75,044</u>	<u>75,044</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 1,170,962</u>	<u>\$ 814,962</u>	<u>\$ 1,411,575</u>	<u>\$ 596,613</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Assistance Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 1,435,133	\$ 1,435,133	\$ 1,497,143	\$ 62,010
Charges for Services	179,564	179,564	230,424	50,860
Intergovernmental	15,493,222	15,493,222	14,574,382	(918,840)
Other	352,015	352,015	133,165	(218,850)
<i>Total Revenues</i>	<u>17,459,934</u>	<u>17,459,934</u>	<u>16,435,114</u>	<u>(1,024,820)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance-Administration				
Personal Services	4,553,866	4,324,866	4,275,835	49,031
Fringe Benefits	2,260,100	1,747,100	1,720,923	26,177
Materials and Supplies	298,263	294,763	289,162	5,601
Contractual Services	8,230,135	8,931,037	8,358,694	572,343
Capital Outlay	80,105	70,105	70,104	1
Other	44,776	45,374	39,874	5,500
Total Public Assistance-Administration	<u>15,467,245</u>	<u>15,413,245</u>	<u>14,754,592</u>	<u>658,653</u>
Transportation				
Fringe Benefits	832,081	934,081	931,611	2,470
Materials and Supplies	2,400	2,400	1,700	700
Contractual Services	33,659	33,659	30,173	3,486
Capital Outlay	94,988	94,988	94,927	61
Total Transportation	<u>963,128</u>	<u>1,065,128</u>	<u>1,058,411</u>	<u>6,717</u>
Senior Services Levy				
Materials and Supplies	1,000	1,000	500	500
Contractual Services	1,625,452	1,577,452	1,295,698	281,754
Capital Outlay	50,000	50,000	0	50,000
Total Senior Services Levy	<u>1,676,452</u>	<u>1,628,452</u>	<u>1,296,198</u>	<u>332,254</u>
Other				
Other	123,771	123,771	123,771	0
Total Other	<u>123,771</u>	<u>123,771</u>	<u>123,771</u>	<u>0</u>
<i>Total Expenditures</i>	<u>18,230,596</u>	<u>18,230,596</u>	<u>17,232,972</u>	<u>997,624</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(770,662)</u>	<u>(770,662)</u>	<u>(797,858)</u>	<u>(27,196)</u>

(Continued)

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Assistance Fund (Continued)*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	615,576	615,576	860,685	245,109
Operating Transfers Out	<u>(38,550)</u>	<u>(38,550)</u>	<u>0</u>	<u>38,550</u>
<i>Total Other Financing Sources (Uses)</i>	577,026	577,026	860,685	283,659
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	(193,636)	(193,636)	62,827	256,463
<i>Fund Balance (Deficit) at Beginning of Year</i>	(1,071,734)	(1,071,734)	(1,071,734)	0
Prior Year Encumbrances Appropriated	<u>2,564,706</u>	<u>2,564,706</u>	<u>2,564,706</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 1,299,336</u>	<u>\$ 1,299,336</u>	<u>\$ 1,555,799</u>	<u>\$ 256,463</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Board of MRDD Fund*  
*For the Year Ended December 31, 2003*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 4,902,350	\$ 4,902,350	\$ 5,210,234	\$ 307,884
Charges for Services	110,000	110,000	133,228	23,228
Intergovernmental	3,206,000	3,206,000	3,829,497	623,497
<i>Total Revenues</i>	8,218,350	8,218,350	9,172,959	954,609
<b>Expenditures</b>				
Current:				
Health:				
169 Board				
Personal Services	5,295,000	5,295,000	5,078,073	216,927
Fringe Benefits	2,849,581	2,716,581	2,535,922	180,659
Materials and Supplies	238,350	238,350	212,339	26,011
Contractual Services	813,210	939,210	820,400	118,810
Capital Outlay	157,555	164,555	159,259	5,296
Other	11,000	11,000	9,677	1,323
<i>Total Expenditures</i>	9,364,696	9,364,696	8,815,670	549,026
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,146,346)	(1,146,346)	357,289	1,503,635
<i>Fund Balance at Beginning of Year</i>	4,600,081	4,600,081	4,600,081	0
Prior Year Encumbrances Appropriated	216,586	216,586	216,586	0
<i>Fund Balance at End of Year</i>	\$ 3,670,321	\$ 3,670,321	\$ 5,173,956	\$ 1,503,635



**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Nursing Home Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 1,707,975	\$ 1,707,975	\$ 1,915,236	\$ 207,261
Intergovernmental	10,094,605	10,094,605	8,475,935	(1,618,670)
Interest	0	0	5	5
Other	0	0	94,509	94,509
<i>Total Revenues</i>	<u>11,802,580</u>	<u>11,802,580</u>	<u>10,485,685</u>	<u>(1,316,895)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Nursing Home				
Personal Services	5,698,951	5,834,008	5,878,142	(44,134)
Fringe Benefits	2,720,487	2,673,487	2,587,365	86,122
Materials and Supplies	1,315,797	1,310,809	1,225,401	85,408
Contractual Services	2,175,312	2,128,329	1,865,728	262,601
Capital Outlay	85,191	82,416	64,583	17,833
Other	70,812	75,132	29,006	46,126
Total Human Services	12,066,550	12,104,181	11,650,225	453,956
Debt Service				
Principal Retirement	0	2,270	2,270	0
Interest and Fiscal Charges	0	118	118	0
<i>Total Expenditures</i>	<u>12,066,550</u>	<u>12,106,569</u>	<u>11,652,613</u>	<u>453,956</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(263,970)	(303,989)	(1,166,928)	(862,939)
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	0	0	167,324	167,324
Operating Transfers Out	(284,000)	(284,000)	0	284,000
<i>Total Other Financing Sources (Uses)</i>	<u>(284,000)</u>	<u>(284,000)</u>	<u>167,324</u>	<u>451,324</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(547,970)	(587,989)	(999,604)	(411,615)
<i>Fund Balance at Beginning of Year</i>	208,275	208,275	208,275	0
Prior Year Encumbrances Appropriated	623,180	623,180	623,180	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 283,485</u>	<u>\$ 243,466</u>	<u>\$ (168,149)</u>	<u>\$ (411,615)</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Sewer and Water District Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 3,956,319	\$ 3,956,319	\$ 3,062,119	\$ (894,200)
Other	0	0	800	800
<i>Total Revenues</i>	<u>3,956,319</u>	<u>3,956,319</u>	<u>3,062,919</u>	<u>(893,400)</u>
<b>Expenses</b>				
Personal Services	694,528	708,125	645,139	62,986
Contractual Services	2,020,620	2,511,356	2,774,620	(263,264)
Materials and Supplies	92,742	88,045	55,841	32,204
Capital Outlay	1,167,858	1,112,058	5,118,622	(4,006,564)
<i>Total Expenses</i>	<u>3,975,748</u>	<u>4,419,584</u>	<u>8,594,222</u>	<u>(4,174,638)</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>(19,429)</u>	<u>(463,265)</u>	<u>(5,531,303)</u>	<u>(5,068,038)</u>
<b>Non-Operating Revenues (Expenses)</b>				
Proceeds of Bonds	0	0	5,184,196	5,184,196
Operating Grants	0	0	169,540	169,540
Other Financing Sources	0	0	2,674,719	2,674,719
Interest Income	0	0	16,862	16,862
Principal Retirement	(613,360)	(443,360)	(404,945)	38,415
Interest and Fiscal Charges	(43,395)	(43,395)	(479,987)	(436,592)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(656,755)</u>	<u>(486,755)</u>	<u>7,160,385</u>	<u>7,647,140</u>
<i>Income (Loss) Before Operating Transfers</i>	(676,184)	(950,020)	1,629,082	2,579,102
Advances In	0	0	12,922	12,922
Operating Transfers In	30,000	30,000	15,000	(15,000)
<i>Net Change in Fund Equity</i>	(646,184)	(920,020)	1,657,004	2,577,024
<i>Fund Equity at Beginning of Year</i>	1,803,923	1,803,923	1,803,923	0
Prior Year Encumbrances Appropriated	150,245	150,245	150,245	0
<i>Fund Equity at End of Year</i>	<u>\$ 1,307,984</u>	<u>\$ 1,034,148</u>	<u>\$ 3,611,172</u>	<u>\$ 2,577,024</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Viaduct Lighting Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 0</u>	<u>\$ (2,000)</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Viaduct Lighting				
Contractual Services	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>
<i>Excess of Revenues Over Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at Beginning of Year</i>	<u>4,098</u>	<u>4,098</u>	<u>4,098</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$ 4,098</u></u>	<u><u>\$ 4,098</u></u>	<u><u>\$ 4,098</u></u>	<u><u>\$ 0</u></u>

**Ashtabula 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, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 70,000	\$ 70,000	\$ 81,225	\$ 11,225
Fines and Forfeitures	<u>1,878</u>	<u>1,878</u>	<u>1,878</u>	<u>0</u>
<i>Total Revenues</i>	<u>71,878</u>	<u>71,878</u>	<u>83,103</u>	<u>11,225</u>
<b>Expenditures</b>				
Current:				
Dog and Kennel				
Personal Services	36,110	36,110	26,862	9,248
Fringe Benefits	21,410	22,971	18,924	4,047
Materials and Supplies	14,995	13,395	10,744	2,651
Contractual Services	39,900	49,997	49,376	621
Capital Outlay	1,300	1,300	0	1,300
Other	<u>2,665</u>	<u>1,782</u>	<u>265</u>	<u>1,517</u>
<i>Total Expenditures</i>	<u>116,380</u>	<u>125,555</u>	<u>106,171</u>	<u>19,384</u>
<i>Excess of Revenues Under Expenditures</i>	(44,502)	(53,677)	(23,068)	30,609
<b>Other Financing Sources</b>				
Operating Transfers In	31,000	31,000	50,800	19,800
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(13,502)	(22,677)	27,732	50,409
<i>Fund Balance at Beginning of Year</i>	20,165	20,165	20,165	0
Prior Year Encumbrances Appropriated	<u>4,397</u>	<u>4,397</u>	<u>4,397</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 11,060</u>	<u>\$ 1,885</u>	<u>\$ 52,294</u>	<u>\$ 50,409</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Marriage License Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and Permits	\$ 45,000	\$ 45,000	\$ 12,869	\$ (32,131)
Intergovernmental	<u>0</u>	<u>0</u>	<u>15,196</u>	<u>15,196</u>
<i>Total Revenues</i>	<u>45,000</u>	<u>45,000</u>	<u>28,065</u>	<u>(16,935)</u>
<b>Expenditures</b>				
Current:				
Marriage License Special				
Other	<u>45,000</u>	<u>45,000</u>	<u>28,774</u>	<u>16,226</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	(709)	(709)
<i>Fund Balance at Beginning of Year</i>	<u>15,561</u>	<u>15,561</u>	<u>15,561</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$ 15,561</u></u>	<u><u>\$ 15,561</u></u>	<u><u>\$ 14,852</u></u>	<u><u>\$ (709)</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children Services Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 2,308,400	\$ 2,308,400	\$ 2,458,116	\$ 149,716
Charges for Services	152,347	152,347	169,383	17,036
Intergovernmental	<u>3,959,572</u>	<u>3,959,572</u>	<u>2,873,830</u>	<u>(1,085,742)</u>
<i>Total Revenues</i>	<u>6,420,319</u>	<u>6,420,319</u>	<u>5,501,329</u>	<u>(918,990)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Children Services Fund				
Personal Services	1,894,695	2,009,695	2,003,123	6,572
Fringe Benefits	895,186	958,886	875,128	83,758
Materials and Supplies	72,246	122,246	104,769	17,477
Contractual Services	2,516,584	2,526,584	2,502,920	23,664
Capital Outlay	19,764	19,764	19,602	162
Other	<u>74,573</u>	<u>74,573</u>	<u>74,338</u>	<u>235</u>
Total Children Services Fund	<u>5,473,048</u>	<u>5,711,748</u>	<u>5,579,880</u>	<u>131,868</u>
Receiving Home				
Personal Services	690,301	770,301	759,749	10,552
Fringe Benefits	360,710	379,710	307,464	72,246
Materials and Supplies	70,286	70,286	70,286	0
Contractual Services	207,240	207,240	166,620	40,620
Capital Outlay	57,091	57,091	33,786	23,305
Other	<u>32,845</u>	<u>32,845</u>	<u>10,327</u>	<u>22,518</u>
Total Receiving Home	<u>1,418,473</u>	<u>1,517,473</u>	<u>1,348,232</u>	<u>169,241</u>
Other				
Personal Services	0	0	0	0
Fringe Benefits	0	0	0	0
Materials and Supplies	0	0	0	0
Contractual Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>6,891,521</u>	<u>7,229,221</u>	<u>6,928,112</u>	<u>301,109</u>
<i>Excess of Revenues Under Expenditures</i>	(471,202)	(808,902)	(1,426,783)	(617,881)
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	0	0	61,578	61,578
Operating Transfers Out	<u>(15,000)</u>	<u>(15,000)</u>	<u>0</u>	<u>(15,000)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(15,000)</u>	<u>(15,000)</u>	<u>61,578</u>	<u>46,578</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(486,202)	(823,902)	(1,365,205)	(571,303)
<i>Fund Balance at Beginning of Year</i>	2,169,690	2,169,690	2,169,690	0
Prior Year Encumbrances Appropriated	<u>442,644</u>	<u>442,644</u>	<u>442,644</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 2,126,132</u>	<u>\$ 1,788,432</u>	<u>\$ 1,247,129</u>	<u>\$ (571,303)</u>

**Ashtabula 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, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 757</u>	<u>\$ (14,243)</u>
<b>Expenditures</b>				
Current:				
General Government				
Judicial				
Probate Court Conduct Business				
Materials and Supplies	<u>1,500</u>	<u>1,500</u>	<u>1,249</u>	<u>251</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	13,500	13,500	(492)	(13,992)
<i>Fund Balance at Beginning of Year</i>	<u>2,973</u>	<u>2,973</u>	<u>2,973</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$ 16,473</u></u>	<u><u>\$ 16,473</u></u>	<u><u>\$ 2,481</u></u>	<u><u>\$ (13,992)</u></u>

**Ashtabula 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, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 25,000	\$ 25,000	\$ 11,085	\$ (13,915)
<b>Expenditures</b>				
Current:				
General Government				
Judicial				
Indigent Guardianship				
Fringe Benefits	4,000	4,000	1,947	2,053
Materials and Supplies	500	500	59	441
Contractual Services	14,000	14,000	10,050	3,950
Capital Outlay	1,500	1,500	130	1,370
Other	5,000	5,000	0	5,000
<i>Total Expenditures</i>	<u>25,000</u>	<u>25,000</u>	<u>12,186</u>	<u>12,814</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	(1,101)	(1,101)
<i>Fund Balance at Beginning of Year</i>	<u>9,016</u>	<u>9,016</u>	<u>9,016</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 9,016</u>	<u>\$ 9,016</u>	<u>\$ 7,915</u>	<u>\$ (1,101)</u>



**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Support Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 203,542	\$ 203,542	\$ 491,044	\$ 287,502
Intergovernmental	1,521,092	1,521,092	1,327,328	(193,764)
Other	<u>0</u>	<u>0</u>	<u>10,155</u>	<u>10,155</u>
<i>Total Revenues</i>	<u>1,724,634</u>	<u>1,724,634</u>	<u>1,828,527</u>	<u>103,893</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Child Support Enforcement				
Personal Services	784,829	824,829	792,714	32,115
Fringe Benefits	351,923	367,923	295,261	72,662
Materials and Supplies	8,270	8,570	8,464	106
Contractual Services	249,000	249,000	196,529	52,471
Capital Outlay	500	500	500	0
Other	<u>2,658</u>	<u>2,658</u>	<u>1,061</u>	<u>1,597</u>
Total Child Support Enforcement	<u>1,397,180</u>	<u>1,453,480</u>	<u>1,294,529</u>	<u>158,951</u>
Child Support Adjudication				
Personal Services	96,586	116,944	113,991	2,953
Fringe Benefits	25,414	38,937	38,889	48
Materials and Supplies	4,000	8,355	4,943	3,412
Contractual Services	23,132	23,146	15,253	7,893
Capital Outlay	7,433	8,257	5,365	2,892
Other	<u>500</u>	<u>2,045</u>	<u>951</u>	<u>1,094</u>
Total Child Support Adjudication	<u>157,065</u>	<u>197,684</u>	<u>179,392</u>	<u>18,292</u>
<i>Total Expenditures</i>	<u>1,554,245</u>	<u>1,651,164</u>	<u>1,473,921</u>	<u>177,243</u>
<i>Excess of Revenues Over Expenditures</i>	170,389	73,470	354,606	281,136
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	151,600	151,600	17,901	(133,699)
Operating Transfers Out	<u>(490,476)</u>	<u>(434,176)</u>	<u>(250,000)</u>	<u>184,176</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(338,876)</u>	<u>(282,576)</u>	<u>(232,099)</u>	<u>50,477</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(168,487)	(209,106)	122,507	331,613
<i>Fund Balance at Beginning of Year</i>	354,942	354,942	354,942	0
Prior Year Encumbrances Appropriated	<u>63,828</u>	<u>63,828</u>	<u>63,828</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 250,283</u>	<u>\$ 209,664</u>	<u>\$ 541,277</u>	<u>\$ 331,613</u>

**Ashtabula 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, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 640,000	\$ 640,000	\$ 859,130	\$ 219,130
Charges for Services	<u>6,300</u>	<u>6,300</u>	<u>6,173</u>	<u>(127)</u>
<i>Total Revenues</i>	<u>646,300</u>	<u>646,300</u>	<u>865,303</u>	<u>219,003</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Real Estate Assessment				
Personal Services	509,962	394,962	362,469	32,493
Fringe Benefits	177,840	177,840	113,836	64,004
Materials and Supplies	12,195	29,195	26,658	2,537
Contractual Services	353,747	707,747	705,671	2,076
Capital Outlay	114,223	114,223	107,107	7,116
Other	<u>4,520</u>	<u>4,520</u>	<u>4,508</u>	<u>12</u>
<i>Total Expenditures</i>	<u>1,172,487</u>	<u>1,428,487</u>	<u>1,320,249</u>	<u>108,238</u>
<i>Excess of Revenues Under Expenditures</i>	(526,187)	(782,187)	(454,946)	327,241
<i>Fund Balance at Beginning of Year</i>	566,156	566,156	566,156	0
Prior Year Encumbrances Appropriated	<u>269,755</u>	<u>269,755</u>	<u>269,755</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 309,724</u>	<u>\$ 53,724</u>	<u>\$ 380,965</u>	<u>\$ 327,241</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Solid Waste Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$ 600,000	\$ 600,000	\$ 486,619	\$ (113,381)
Intergovernmental	0	0	0	0
Other	0	2,000	3,061	1,061
<i>Total Revenues</i>	<u>600,000</u>	<u>602,000</u>	<u>489,680</u>	<u>(112,320)</u>
<b>Expenditures</b>				
Current:				
Health				
Solid Waste				
Personal Services	34,000	33,000	32,238	762
Fringe Benefits	22,020	17,420	15,930	1,490
Materials and Supplies	52,626	57,626	55,574	2,052
Contractual Services	739,988	890,588	820,461	70,127
Capital Outlay	23,041	23,041	20,471	2,570
Other	16,000	16,000	14,537	1,463
<i>Total Expenditures</i>	<u>887,675</u>	<u>1,037,675</u>	<u>959,211</u>	<u>78,464</u>
<i>Excess of Revenues Under Expenditures</i>	(287,675)	(435,675)	(469,531)	(33,856)
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	0	0	4,000	4,000
Operating Transfers Out	(114,644)	(691,837)	(64,508)	627,329
<i>Total Other Financing Sources (Uses)</i>	<u>(114,644)</u>	<u>(691,837)</u>	<u>(60,508)</u>	<u>631,329</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(402,319)	(1,127,512)	(530,039)	597,473
<i>Fund Balance at Beginning of Year</i>	1,327,791	1,327,791	1,327,791	0
Prior Year Encumbrances Appropriated	<u>135,286</u>	<u>135,286</u>	<u>135,286</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 1,060,758</u>	<u>\$ 335,565</u>	<u>\$ 933,038</u>	<u>\$ 597,473</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Supported Living Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 46,813</u>	<u>\$ 6,813</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Supported Living Services				
Contractual Services	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	6,813	6,813
<i>Fund Balance at Beginning of Year</i>	<u>19,493</u>	<u>19,493</u>	<u>19,493</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$ 19,493</u></u>	<u><u>\$ 19,493</u></u>	<u><u>\$ 26,306</u></u>	<u><u>\$ 6,813</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Drivers Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$ 9,800	\$ 9,800	\$ 7,391	\$ (2,409)
Intergovernmental	<u>0</u>	<u>0</u>	<u>10,913</u>	<u>10,913</u>
<i>Total Revenues</i>	<u>9,800</u>	<u>9,800</u>	<u>18,304</u>	<u>8,504</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Indigent Drivers				
Contractual Services	<u>16,000</u>	<u>16,000</u>	<u>6,030</u>	<u>9,970</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,200)	(6,200)	12,274	18,474
<i>Fund Balance at Beginning of Year</i>	<u>202,889</u>	<u>202,889</u>	<u>202,889</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$ 196,689</u></u>	<u><u>\$ 196,689</u></u>	<u><u>\$ 215,163</u></u>	<u><u>\$ 18,474</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Litter Control Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 71,315	\$ 71,315	\$ 84,057	\$ 12,742
Other	200	200	0	(200)
<i>Total Revenues</i>	<u>71,515</u>	<u>71,515</u>	<u>84,057</u>	<u>12,542</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Litter Control				
Personal Services	29,941	32,641	29,633	3,008
Fringe Benefits	21,051	22,751	17,538	5,213
Materials and Supplies	3,638	6,538	5,963	575
Contractual Services	52,935	42,335	26,939	15,396
Other	30,929	34,229	33,886	343
<i>Total Expenditures</i>	<u>138,494</u>	<u>138,494</u>	<u>113,959</u>	<u>24,535</u>
<i>Excess of Revenues Under Expenditures</i>	(66,979)	(66,979)	(29,902)	37,077
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	13,585	13,585	24,508	10,923
Operating Transfers Out	0	(4,000)	(4,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>13,585</u>	<u>9,585</u>	<u>20,508</u>	<u>10,923</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(53,394)	(57,394)	(9,394)	48,000
<i>Fund Balance at Beginning of Year</i>	22,776	22,776	22,776	0
Prior Year Encumbrances Appropriated	6,998	6,998	6,998	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ (23,620)</u>	<u>\$ (27,620)</u>	<u>\$ 20,380</u>	<u>\$ 48,000</u>

**Ashtabula 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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$ 0	\$ 0	\$ 2,624	\$ 2,624
<b>Expenditures</b>				
Current:				
Public Safety:				
Enforcement and Education				
Contractual Services	0	2,333	2,331	2
Other	0	1,304	1,280	24
<i>Total Expenditures</i>	<u>0</u>	<u>3,637</u>	<u>3,611</u>	<u>26</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(3,637)	(987)	2,650
<b>Other Financing Uses</b>				
Operating Transfers Out	0	(35,850)	0	35,850
<i>Excess of Revenues Over (Under)</i> <i>Expenditures and Other Financing Uses</i>	0	(39,487)	(987)	38,500
<i>Fund Balance at Beginning of Year</i>	<u>39,487</u>	<u>39,487</u>	<u>39,487</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 39,487</u>	<u>\$ 0</u>	<u>\$ 38,500</u>	<u>\$ 38,500</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Corrections Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	<u>\$ 63,314</u>	<u>\$ 63,314</u>	<u>\$ 126,758</u>	<u>\$ 63,444</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Community Corrections Grant				
Personal Services	85,700	99,992	95,006	4,986
Fringe Benefits	35,346	56,256	37,639	18,617
Materials and Supplies	695	945	306	639
Other	<u>20,526</u>	<u>50,838</u>	<u>32,429</u>	<u>18,409</u>
<i>Total Expenditures</i>	<u>142,267</u>	<u>208,031</u>	<u>165,380</u>	<u>42,651</u>
<i>Excess of Revenues Under Expenditures</i>	(78,953)	(144,717)	(38,622)	106,095
<b>Other Financing Sources</b>				
Operating Transfers In	<u>0</u>	<u>0</u>	<u>45,355</u>	<u>45,355</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(78,953)	(144,717)	6,733	151,450
<i>Fund Balance at Beginning of Year</i>	108,696	108,696	108,696	0
Prior Year Encumbrances Appropriated	<u>3,504</u>	<u>3,504</u>	<u>3,504</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$ 33,247</u></u>	<u><u>\$ (32,517)</u></u>	<u><u>\$ 118,933</u></u>	<u><u>\$ 151,450</u></u>



**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Youth Services Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 239,321	\$ 239,321	\$ 241,685	\$ 2,364
<b>Expenditures</b>				
Current:				
Public Safety:				
Youth Development Facility				
Personal Services	646,768	636,613	566,028	70,585
Fringe Benefits	290,352	285,570	221,827	63,743
Materials and Supplies	35,697	35,697	30,488	5,209
Contractual Services	143,912	144,494	124,932	19,562
Capital Outlay	2,000	2,000	0	2,000
Other	1,770	33,581	33,482	99
<i>Total Expenditures</i>	<u>1,120,499</u>	<u>1,137,955</u>	<u>976,757</u>	<u>161,198</u>
<i>Excess of Revenues Under Expenditures</i>	(881,178)	(898,634)	(735,072)	163,562
<b>Other Financing Sources</b>				
Operating Transfers In	<u>837,000</u>	<u>837,000</u>	<u>752,527</u>	<u>(84,473)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(44,178)	(61,634)	17,455	79,089
<i>Fund Balance at Beginning of Year</i>	128,498	128,498	128,498	0
Prior Year Encumbrances Appropriated	<u>20,015</u>	<u>20,015</u>	<u>20,015</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 104,335</u>	<u>\$ 86,879</u>	<u>\$ 165,968</u>	<u>\$ 79,089</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Abuse Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<i>Fund Balance at Beginning of Year</i>	<u>\$ 1,520</u>	<u>\$ 1,520</u>	<u>\$ 1,520</u>	<u>\$ 0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$ 1,520</u></u>	<u><u>\$ 1,520</u></u>	<u><u>\$ 1,520</u></u>	<u><u>\$ 0</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Delinquent Real Estate Tax Assessment Collection Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 183,500	\$ 183,500	\$ 214,339	\$ 30,839
Interest	10,000	10,000	7,664	(2,336)
<i>Total Revenues</i>	<u>193,500</u>	<u>193,500</u>	<u>222,003</u>	<u>28,503</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
DRETAC-Treasurer				
Personal Services	115,485	115,485	73,604	41,881
Fringe Benefits	80,800	80,800	48,793	32,007
Materials and Supplies	2,700	2,700	601	2,099
Contractual Services	7,188	5,188	988	4,200
Capital Outlay	4,500	6,500	5,126	1,374
Total Commissioners Office	<u>210,673</u>	<u>210,673</u>	<u>129,112</u>	<u>81,561</u>
DRETAC-Treasurer				
Personal Services	90,000	90,000	74,372	15,628
Fringe Benefits	33,380	33,340	29,369	3,971
Materials and Supplies	5,000	5,000	905	4,095
Contractual Services	2,500	2,540	1,433	1,107
Capital Outlay	5,000	5,000	1,500	3,500
Other	500	500	0	500
Total DRETAC-Treasurer	<u>136,380</u>	<u>136,380</u>	<u>107,579</u>	<u>28,801</u>
<i>Total Expenditures</i>	<u>347,053</u>	<u>347,053</u>	<u>236,691</u>	<u>110,362</u>
<i>Excess of Revenues Under Expenditures</i>	(153,553)	(153,553)	(14,688)	138,865
<i>Fund Balance at Beginning of Year</i>	617,194	617,194	617,194	0
Prior Year Encumbrances Appropriated	<u>12,923</u>	<u>12,923</u>	<u>12,923</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$ 476,564</u></u>	<u><u>\$ 476,564</u></u>	<u><u>\$ 615,429</u></u>	<u><u>\$ 138,865</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Treasurer Prepay Interest Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$ 3,000	\$ 3,000	\$ 2,551	\$ (449)
<i>Excess Revenues</i>	3,000	3,000	2,551	(449)
<i>Fund Balance at Beginning of Year</i>	<u>29,044</u>	<u>29,044</u>	<u>29,044</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 32,044</u>	<u>\$ 32,044</u>	<u>\$ 31,595</u>	<u>\$ (449)</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Probation Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$ 18,000	\$ 18,000	\$ 29,353	\$ 11,353
<b>Expenditures</b>				
Current:				
Judicial				
Public Safety:				
Eastern County Court				
Fringe Benefits	0	5,040	1,150	3,890
Contractual Services	0	500	500	0
Capital Outlay	0	1,380	1,102	278
Total Eastern County Court	0	6,920	2,752	4,168
Western County Court				
Personal Services	0	8,740	8,740	0
Fringe Benefits	0	1,340	1,160	180
Capital Outlay	0	1,000	933	67
Total Western County Court	0	11,080	10,833	247
<i>Total Expenditures</i>	0	18,000	13,585	4,415
<i>Excess of Revenues Over Expenditures</i>	18,000	0	15,768	15,768
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$ 18,000</u>	<u>\$ 0</u>	<u>\$ 15,768</u>	<u>\$ 15,768</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Mental Health Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 613,500	\$ 613,500	\$ 660,139	\$ 46,639
Fines and Forfeitures	110,000	110,000	142,379	32,379
Intergovernmental	<u>6,082,391</u>	<u>6,082,391</u>	<u>5,392,696</u>	<u>(689,695)</u>
<i>Total Revenues</i>	<u>6,805,891</u>	<u>6,805,891</u>	<u>6,195,214</u>	<u>(610,677)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Other				
Contractual Services	<u>0</u>	<u>16,597</u>	<u>16,597</u>	<u>0</u>
Total Other	<u>0</u>	<u>16,597</u>	<u>16,597</u>	<u>0</u>
Community Mental Health				
Personal Services	357,000	357,000	306,494	50,506
Fringe Benefits	133,270	133,270	96,832	36,438
Materials and Supplies	10,117	10,117	8,421	1,696
Contractual Services	7,186,230	7,186,230	6,932,927	253,303
Capital Outlay	5,000	5,000	2,653	2,347
Other	<u>18,559</u>	<u>18,559</u>	<u>13,269</u>	<u>5,290</u>
Total Community Mental Health	<u>7,710,176</u>	<u>7,710,176</u>	<u>7,360,596</u>	<u>349,580</u>
<i>Total Expenditures</i>	<u>7,710,176</u>	<u>7,726,773</u>	<u>7,377,193</u>	<u>349,580</u>
<i>Excess of Revenues Under Expenditures</i>	(904,285)	(920,882)	(1,181,979)	(261,097)
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	0	0	2,527	2,527
Operating Transfers Out	<u>(17,000)</u>	<u>(403)</u>	<u>0</u>	<u>403</u>
<i>Total Other Financing Sources (Uses)</i>	(17,000)	(403)	2,527	2,930
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(921,285)	(921,285)	(1,179,452)	(258,167)
<i>Fund Balance at Beginning of Year</i>	1,729,672	1,729,672	1,729,672	0
Prior Year Encumbrances Appropriated	<u>332,978</u>	<u>332,978</u>	<u>332,978</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 1,141,365</u>	<u>\$ 1,141,365</u>	<u>\$ 883,198</u>	<u>\$ (258,167)</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Emergency Management Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 126,503	\$ 126,503	\$ 160,408	\$ 33,905
Intergovernmental	55,100	55,100	194,916	139,816
Other	37	37	11,190	11,153
<i>Total Revenues</i>	<u>181,640</u>	<u>181,640</u>	<u>366,514</u>	<u>184,874</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Emergency Management				
Personal Services	116,000	161,830	121,371	40,459
Fringe Benefits	33,895	39,240	36,686	2,554
Materials and Supplies	23,036	23,036	15,925	7,111
Contractual Services	46,406	57,206	36,811	20,395
Capital Outlay	83,005	189,605	172,078	17,527
Other	14,275	24,051	14,978	9,073
<i>Total Expenditures</i>	<u>316,617</u>	<u>494,968</u>	<u>397,849</u>	<u>97,119</u>
<i>Excess of Revenues Under Expenditures</i>	(134,977)	(313,328)	(31,335)	281,993
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	0	0	401	401
Operating Transfers Out	0	707	0	(707)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>707</u>	<u>401</u>	<u>(306)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(134,977)	(312,621)	(30,934)	281,687
<i>Fund Balance at Beginning of Year</i>	165,875	165,875	165,875	0
Prior Year Encumbrances Appropriated	30,099	30,099	30,099	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 60,997</u>	<u>\$ (116,647)</u>	<u>\$ 165,040</u>	<u>\$ 281,687</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Emergency Planning Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 20,000	\$ 20,000	\$ 32,196	\$ 12,196
<b>Expenditures</b>				
Current:				
Public Safety:				
Special Emergency Planning				
Fringe Benefits	16,889	17,889	15,293	2,596
Materials and Supplies	4,925	4,925	3,624	1,301
Contractual Services	5,500	4,900	3,000	1,900
Capital Outlay	5,000	4,000	0	4,000
<i>Total Expenditures</i>	<u>32,314</u>	<u>31,714</u>	<u>21,917</u>	<u>9,797</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(12,314)	(11,714)	10,279	21,993
<b>Other Financing Uses</b>				
Operating Transfers Out	<u>(107)</u>	<u>(707)</u>	<u>(401)</u>	<u>306</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures and Other Financing Uses</i>	(12,421)	(12,421)	9,878	22,299
<i>Fund Balance at Beginning of Year</i>	25,334	25,334	25,334	0
Prior Year Encumbrances Appropriated	<u>7,195</u>	<u>7,195</u>	<u>7,195</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 20,108</u>	<u>\$ 20,108</u>	<u>\$ 42,407</u>	<u>\$ 22,299</u>



**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Emergency 911 Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 120,000	\$ 120,000	\$ 124,119	\$ 4,119
<b>Expenditures</b>				
Current:				
Public Safety:				
Emergency 911				
Personal Services	32,960	33,603	33,603	0
Fringe Benefits	21,844	22,144	12,028	10,116
Materials and Supplies	8,588	8,170	2,556	5,614
Contractual Services	122,589	126,689	123,695	2,994
Capital Outlay	5,150	5,150	1,483	3,667
Other	4,964	4,964	355	4,609
<i>Total Expenditures</i>	<u>196,095</u>	<u>200,720</u>	<u>173,720</u>	<u>27,000</u>
<i>Excess of Revenues Under Expenditures</i>	(76,095)	(80,720)	(49,601)	31,119
<i>Fund Balance at Beginning of Year</i>	134,462	134,462	134,462	0
Prior Year Encumbrances Appropriated	<u>10,956</u>	<u>10,956</u>	<u>10,956</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 69,323</u>	<u>\$ 64,698</u>	<u>\$ 95,817</u>	<u>\$ 31,119</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drug Abuse Resistance Education Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 45,061	\$ 45,061	\$ 88,489	\$ 43,428
Other	3,000	3,000	835	(2,165)
<i>Total Revenues</i>	<u>48,061</u>	<u>48,061</u>	<u>89,324</u>	<u>41,263</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Drug Abuse Resistance Education				
Personal Services	34,400	25,400	24,713	687
Fringe Benefits	8,250	8,250	5,181	3,069
Materials and Supplies	15,000	6,000	5,263	737
Contractual Services	16,000	16,000	6,488	9,512
Capital Outlay	2,000	2,000	0	2,000
<i>Total Expenditures</i>	<u>75,650</u>	<u>57,650</u>	<u>41,645</u>	<u>16,005</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(27,589)	(9,589)	47,679	57,268
<i>Fund Balance at Beginning of Year</i>	9,761	9,761	9,761	0
Prior Year Encumbrances Appropriated	<u>100</u>	<u>100</u>	<u>100</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ (17,728)</u>	<u>\$ 272</u>	<u>\$ 57,540</u>	<u>\$ 57,268</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drug Task Force Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<i>Fund Balance at Beginning of Year</i>	<u>\$ 5,915</u>	<u>\$ 5,915</u>	<u>\$ 5,915</u>	<u>\$ 0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$ 5,915</u></u>	<u><u>\$ 5,915</u></u>	<u><u>\$ 5,915</u></u>	<u><u>\$ 0</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Ohio Crime Victims Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 54,000	\$ 54,000	\$ 43,918	\$ (10,082)
<b>Expenditures</b>				
Current:				
Public Safety:				
Ohio Crime Victims				
Personal Services	49,920	50,200	50,200	0
Fringe Benefits	15,144	15,364	9,513	5,851
Materials and Supplies	5,753	5,440	436	5,004
<i>Total Expenditures</i>	<u>70,817</u>	<u>71,004</u>	<u>60,149</u>	<u>10,855</u>
<i>Excess of Revenues Under Expenditures</i>	(16,817)	(17,004)	(16,231)	773
<b>Other Financing Sources</b>				
Operating Transfers In	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	3,183	2,996	3,769	773
<i>Fund Balance at Beginning of Year</i>	188	188	188	0
Prior Year Encumbrances Appropriated	<u>480</u>	<u>480</u>	<u>480</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 3,851</u>	<u>\$ 3,664</u>	<u>\$ 4,437</u>	<u>\$ 773</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Board of Elections Voters Registration Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 14,506</u>	<u>\$ 14,506</u>
<i>Excess Revenues</i>	0	0	14,506	14,506
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 14,506</u></u>	<u><u>\$ 14,506</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Inmate Medical Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$ 61,000	\$ 61,000	\$ 80,467	\$ 19,467
<b>Expenditures</b>				
Current:				
Public Safety:				
Inmate Medical				
Contractual Services	20,769	24,769	21,538	3,231
Capital Outlay	12,000	12,000	11,540	460
Other	30,257	26,257	25,347	910
<i>Total Expenditures</i>	<u>63,026</u>	<u>63,026</u>	<u>58,425</u>	<u>4,601</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,026)	(2,026)	22,042	24,068
<i>Fund Balance at Beginning of Year</i>	2,768	2,768	2,768	0
Prior Year Encumbrances Appropriated	<u>1,451</u>	<u>1,451</u>	<u>1,451</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 2,193</u>	<u>\$ 2,193</u>	<u>\$ 26,261</u>	<u>\$ 24,068</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Certificate of Title Administrator Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 300,000	\$ 300,000	\$ 416,673	\$ 116,673
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Certificate of Title-Administrative				
Personal Services	223,135	223,136	222,908	228
Fringe Benefits	76,303	76,548	62,447	14,101
Materials and Supplies	7,625	7,380	4,829	2,551
Contractual Services	3,716	3,716	2,758	958
Capital Outlay	500	500	0	500
Other	1,510	1,510	1,492	18
<i>Total Expenditures</i>	<u>312,789</u>	<u>312,790</u>	<u>294,434</u>	<u>18,356</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(12,789)	(12,790)	122,239	135,029
<b>Other Financing Uses</b>				
Operating Transfers Out	<u>0</u>	<u>(65,000)</u>	<u>(65,000)</u>	<u>0</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures and Other Financing Uses</i>	(12,789)	(77,790)	57,239	135,029
<i>Fund Balance at Beginning of Year</i>	153,707	153,707	153,707	0
Prior Year Encumbrances Appropriated	<u>3,668</u>	<u>3,668</u>	<u>3,668</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 144,586</u>	<u>\$ 79,585</u>	<u>\$ 214,614</u>	<u>\$ 135,029</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Development Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 1,238,000	\$ 1,238,000	\$ 941,940	\$ (296,060)
Other	<u>7,700</u>	<u>7,700</u>	<u>585</u>	<u>(7,115)</u>
<i>Total Revenues</i>	<u>1,245,700</u>	<u>1,245,700</u>	<u>942,525</u>	<u>(303,175)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Community Development				
Contractual Services	1,912,972	1,640,272	976,588	663,684
Capital Outlay	<u>2,000</u>	<u>1,500</u>	<u>0</u>	<u>1,500</u>
<i>Total Expenditures</i>	<u>1,914,972</u>	<u>1,641,772</u>	<u>976,588</u>	<u>665,184</u>
<i>Excess of Revenues Under Expenditures</i>	(669,272)	(396,072)	(34,063)	362,009
<i>Fund Balance at Beginning of Year</i>	299,563	299,563	299,563	0
Prior Year Encumbrances Appropriated	<u>8,152</u>	<u>8,152</u>	<u>8,152</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ (361,557)</u>	<u>\$ (88,357)</u>	<u>\$ 273,652</u>	<u>\$ 362,009</u>



**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drug Control Grant Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ 49,900</u>	<u>\$ 14,900</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Drug Control Grant				
Materials and Supplies	<u>30,000</u>	<u>49,760</u>	<u>49,759</u>	<u>1</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	5,000	(14,760)	141	14,901
<i>Fund Balance at Beginning of Year</i>	<u>8,657</u>	<u>8,657</u>	<u>8,657</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$ 13,657</u></u>	<u><u>\$ (6,103)</u></u>	<u><u>\$ 8,798</u></u>	<u><u>\$ 14,901</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Courts Special Projects Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 90,000	\$ 90,000	\$ 126,935	\$ 36,935
<b>Expenditures</b>				
Current:				
General Government				
Judicial				
Courts Special Projects				
Personal Services	80,334	71,334	62,697	8,637
Fringe Benefits	37,673	46,673	30,512	16,161
<i>Total Expenditures</i>	<u>118,007</u>	<u>118,007</u>	<u>93,209</u>	<u>24,798</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(28,007)	(28,007)	33,726	61,733
<i>Fund Balance at Beginning of Year</i>	203,887	203,887	203,887	0
Prior Year Encumbrances Appropriated	4,152	4,152	4,152	0
<i>Fund Balance at End of Year</i>	<u>\$ 180,032</u>	<u>\$ 180,032</u>	<u>\$ 241,765</u>	<u>\$ 61,733</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Construction Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$ 6,000	\$ 6,000	\$ 6,499	\$ 499
Other	<u>0</u>	<u>0</u>	<u>11,671</u>	<u>11,671</u>
<i>Total Revenues</i>	<u>6,000</u>	<u>6,000</u>	<u>18,170</u>	<u>12,170</u>
<b>Expenditures</b>				
Capital Outlay	<u>302,661</u>	<u>477,916</u>	<u>448,646</u>	<u>29,270</u>
<i>Excess of Revenues Under Expenditures</i>	(296,661)	(471,916)	(430,476)	41,440
<i>Fund Balance at Beginning of Year</i>	582,392	582,392	582,392	0
Prior Year Encumbrances Appropriated	<u>166,895</u>	<u>166,895</u>	<u>166,895</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$ 452,626</u></u>	<u><u>\$ 277,371</u></u>	<u><u>\$ 318,811</u></u>	<u><u>\$ 41,440</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Coffee Creek Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<i>Fund Balance at Beginning of Year</i>	<u>\$ 458</u>	<u>\$ 458</u>	<u>\$ 458</u>	<u>\$ 0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$ 458</u></u>	<u><u>\$ 458</u></u>	<u><u>\$ 458</u></u>	<u><u>\$ 0</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Permanent Improvement Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property and Other Local Taxes	\$ 16,200	\$ 16,200	\$ 17,272	\$ 1,072
<b>Expenditures</b>				
Capital Outlay	176,325	176,325	153,044	23,281
<i>Excess of Revenues Under Expenditures</i>	(160,125)	(160,125)	(135,772)	24,353
<b>Other Financing Sources</b>				
Operating Transfers In	0	0	225,000	225,000
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(160,125)	(160,125)	89,228	249,353
<i>Fund Deficit at Beginning of Year</i>	(28,425)	(28,425)	(28,425)	0
Prior Year Encumbrances Appropriated	38,076	38,076	38,076	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ (150,474)</u>	<u>\$ (150,474)</u>	<u>\$ 98,879</u>	<u>\$ 249,353</u>

**Ashtabula 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, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 0	\$ 0	\$ 2,112	\$ 2,112
Interest	<u>0</u>	<u>0</u>	<u>11</u>	<u>11</u>
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>2,123</u>	<u>2,123</u>
<i>Excess Revenues</i>	0	0	2,123	2,123
<i>Fund Balance at Beginning of Year</i>	<u>9,238</u>	<u>9,238</u>	<u>9,238</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$ 9,238</u></u>	<u><u>\$ 9,238</u></u>	<u><u>\$ 11,361</u></u>	<u><u>\$ 2,123</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Court Computer Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$ 69,300	\$ 69,300	\$ 140,877	\$ 71,577
<b>Expenditures</b>				
Current:				
General Government				
Judicial				
Other				
Materials and Supplies	11,700	13,700	4,264	9,436
Contractual Services	289,422	327,238	262,793	64,445
Capital Outlay	103,249	87,347	49,976	37,371
Other	0	1,000	855	145
<i>Total Expenditures</i>	<u>404,371</u>	<u>429,285</u>	<u>317,888</u>	<u>111,397</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(335,071)	(359,985)	(177,011)	182,974
<b>Other Financing Uses</b>				
Operating Transfers Out	<u>(57,461)</u>	<u>(48,549)</u>	<u>(40,336)</u>	<u>8,213</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures and Other Financing Uses</i>	(392,532)	(408,534)	(217,347)	191,187
<i>Fund Balance at Beginning of Year</i>	172,863	172,863	172,863	0
Prior Year Encumbrances Appropriated	<u>200,398</u>	<u>200,398</u>	<u>200,398</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ (19,271)</u>	<u>\$ (35,273)</u>	<u>\$ 155,914</u>	<u>\$ 191,187</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Mental Retardation Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$ 4,000	\$ 4,000	\$ 2,813	\$ (1,187)
Other	8,000	8,000	33,749	25,749
<i>Total Revenues</i>	<u>12,000</u>	<u>12,000</u>	<u>36,562</u>	<u>24,562</u>
<b>Expenses</b>				
Current:				
Human Services				
Materials and Supplies	6,449	6,449	5,827	622
Contractual Services	5,000	5,000	0	5,000
Capital Outlay	27,168	27,159	1,414	25,745
<i>Total Expenses</i>	<u>38,617</u>	<u>38,608</u>	<u>7,241</u>	<u>31,367</u>
<i>Net Change in Fund Equity</i>	(26,617)	(26,608)	29,321	55,929
<i>Fund Equity at Beginning of Year</i>	243,048	243,048	243,048	0
Prior Year Encumbrances Appropriated	<u>1,358</u>	<u>1,358</u>	<u>1,358</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u>\$ 217,789</u>	<u>\$ 217,798</u>	<u>\$ 273,727</u>	<u>\$ 55,929</u>



**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Children's Trust Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 22,800	\$ 22,800	\$ 10,692	\$ (12,108)
Other	25,200	25,200	25,924	724
<i>Total Revenues</i>	<u>48,000</u>	<u>48,000</u>	<u>36,616</u>	<u>(11,384)</u>
<b>Expenses</b>				
Current:				
Human Services				
Contractual Services	44,655	49,655	33,064	16,591
<i>Total Expenses</i>	<u>44,655</u>	<u>49,655</u>	<u>33,064</u>	<u>16,591</u>
<i>Net Change in Fund Equity</i>	3,345	(1,655)	3,552	16,591
<i>Fund Equity at Beginning of Year</i>	32,176	32,176	32,176	0
Prior Year Encumbrances Appropriated	10,000	10,000	10,000	0
<i>Fund Equity at End of Year</i>	<u>\$ 45,521</u>	<u>\$ 40,521</u>	<u>\$ 45,728</u>	<u>\$ 5,207</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Nursing Home Memorial Foundation Fund*  
*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$ 0	\$ 0	\$ 2,268	\$ 2,268
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>2,268</u>	<u>2,268</u>
<b>Expenses</b>				
Current:				
Human Services				
Materials and Supplies	10,000	10,000	0	10,000
Capital Outlay	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>
<i>Total Expenses</i>	<u>20,000</u>	<u>20,000</u>	<u>0</u>	<u>20,000</u>
<i>Net Change in Fund Equity</i>	(20,000)	(20,000)	2,268	22,268
<i>Fund Equity at Beginning of Year</i>	<u>197,970</u>	<u>197,970</u>	<u>197,970</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u>\$ 177,970</u>	<u>\$ 177,970</u>	<u>\$ 200,238</u>	<u>\$ 22,268</u>

**Ashtabula County, Ohio**  
*Governmental Fund Expenditures By Function (1)*  
*Last Ten Years*

Year	General Government Legislative and Executive	General Government Judicial	Public Safety	Public Works	Health	Human Services	Conservation and Recreation	Economic Development and Assistance	Other	Capital Outlay	Intergovernmental	Debt Service	Total
2003	\$8,466,050	\$3,829,221	\$8,133,221	\$7,672,343	\$20,586,446	\$34,428,425	\$366,868	\$0	\$3,781,013	\$516,028	\$0	\$5,203,739	\$92,983,354
2002	10,501,834	3,562,052	8,149,091	7,286,647	21,239,556	35,154,683	708,880	0	598,412	3,611,384	0	1,793,062	92,605,601
2001	10,575,370	3,907,372	9,065,006	6,433,871	18,910,911	34,265,468	344,473	0	627,206	1,764,247	0	1,588,500	87,482,424
2000	7,049,444	3,841,252	8,444,478	7,963,965	17,525,126	31,490,518	304,005	187,046	615,144	1,105,661	0	1,674,482	80,201,121
1999	7,708,949	3,302,507	7,893,402	5,638,686	16,236,802	28,876,070	293,282	116,294	537,150	3,709,204	0	1,152,129	75,464,475
1998	7,483,432	3,127,423	7,424,552	5,623,986	11,209,975	27,668,909	264,141	0	562,115	2,356,336	0	1,036,133	66,757,002
1997	6,759,793	2,755,915	6,691,428	4,309,568	10,679,486	25,373,119	266,354	0	249,130	1,469,821	11,301	1,209,101	59,775,016
1996	7,331,661	2,098,191	5,864,515	5,241,742	10,693,900	25,632,627	247,206	0	474,137	1,557,183	0	1,128,874	60,270,036
1995	6,128,501	2,087,501	5,336,448	4,379,702	11,984,618	26,903,922	262,176	0	418,386	932,948	0	1,196,647	59,630,849
1994	5,359,889	1,830,668	4,605,821	4,408,408	10,318,607	26,165,795	211,141	0	402,462	1,292,979	0	1,095,337	55,691,107

(1) Includes general, special revenue, capital projects and debt service funds.

Source: Ashtabula County Auditor

**Ashtabula County, Ohio**  
*Governmental Fund Revenues By Source (1)*  
*Last Ten Years*

Year	Property and Other Local Taxes	Permissive Sales Tax	Charges for Services	Licenses and Permits	Fines and Forfeitures	Inter-Governmental	Special Assessments	Interest	Other	Total
2003	\$19,209,570	\$7,810,093	\$9,132,005	\$31,542	\$826,148	\$51,848,007	\$310,976	\$643,909	\$694,162	\$90,506,412
2002	14,040,463	8,727,481	7,555,654	115,400	683,636	54,436,350	303,582	893,456	1,085,594	87,841,616
2001	13,579,251	7,071,360	8,990,455	101,626	911,096	47,552,582	314,702	1,944,697	1,110,975	81,576,744
2000	12,952,930	7,969,907	6,505,952	143,609	924,203	52,424,860	389,331	2,437,674	264,571	84,013,037
1999	10,858,053	7,552,179	5,892,169	118,046	789,552	49,724,780	355,427	1,728,642	323,516	77,342,364
1998	10,220,188	7,154,163	5,715,016	149,226	628,262	42,245,518	353,743	1,406,506	1,164,808	69,037,430
1997	9,242,400	7,183,266	6,065,398	326,215	515,713	37,959,253	374,317	1,340,997	34,889	63,042,448
1996	8,041,755	6,352,964	5,383,686	105,723	548,954	39,037,877	496,462	1,461,182	927,033	62,355,636
1995	7,837,767	5,898,495	6,071,924	116,100	567,666	38,052,662	456,544	1,419,755	429,841	60,850,754
1994	7,916,030	5,984,299	4,534,428	67,133	507,337	40,376,068	410,145	964,762	471,698	61,231,900

(1) Includes general, special revenue, capital projects and debt service funds.

Source: Ashtabula County Auditor

**Ashtabula County, Ohio**  
*Property Tax Levies and Collections*  
*Real and Public Utility Taxes*  
*Last Ten Years*

Collection Year	Current Tax Levy	Current Tax Collections (1)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
2003	\$11,940,528	\$11,390,450	95.39%	\$548,644	\$11,939,094	99.99%	\$564,436	4.7%
2002	11,237,381	10,740,181	95.58	521,130	11,261,311	100.21	752,393	6.7
2001	11,366,737	10,850,384	95.46	408,096	11,258,480	99.05	748,871	6.6
2000	9,879,569	9,501,497	96.17	385,193	9,886,690	100.07	575,749	5.8
1999	8,843,310	8,509,712	96.23	360,904	8,870,616	100.31	529,146	6.0
1998	8,695,010	8,387,269	96.46	319,081	8,706,350	100.13	513,538	5.9
1997	8,758,194	8,319,100	94.99	313,458	8,632,558	98.57	492,253	5.6
1996	7,208,277	6,973,618	96.74	265,350	7,238,967	100.43	427,642	5.9
1995	7,516,940	7,204,850	95.85	312,917	7,517,767	100.01	444,657	5.9
1994	7,156,975	6,864,306	95.91	301,480	7,165,786	100.12	499,532	7.0

(1) State Reimbursement of Rollback and Homestead Exemptions are included.

(2) Penalties and interest are included, since by Ohio Law they become part of the tax obligation as assessment occurs.

Source: Ashtabula County Auditor

**Ashtabula County, Ohio**  
*Property Tax Levies and Collections*  
*Tangible Personal Property Taxes*  
*Last Ten Years*

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Collection Year	Current Tax Levy	Current Tax Collections	Delinquent Taxes Collected	Total Tax Collected	Outstanding Delinquent Taxes
2003	\$15,996,500	\$15,620,752	\$148,115	\$15,768,867	\$1,232,846
2002	15,915,195	15,430,843	287,396	15,718,239	971,602
2001	15,631,877	14,993,804	283,663	15,277,468	1,147,020
2000	14,567,512	14,307,609	385,212	14,692,821	1,071,895
1999	13,831,956	12,989,462	317,031	13,306,493	1,381,732
1998	12,147,617	11,843,790	158,713	12,002,503	839,446
1997	11,761,985	11,639,723	304,524	11,944,247	716,751
1996	10,084,905	10,034,299	801,505	10,835,804	616,750
1995	9,362,317	9,340,223	475,034	9,815,257	477,052
1994	8,438,826	8,393,024	412,071	8,805,095	384,287

Source: Ashtabula County Auditor

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

Tax Year	Real Property		Public Utility Property		Tangible Personal Property		Total		
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value	
2003	\$1,398,414,930	\$3,995,471,229	\$108,281,220	\$123,046,841	\$204,183,090	\$850,762,875	\$1,710,879,240	\$4,969,280,945	34%
2002	1,381,234,740	3,946,384,972	117,809,380	133,874,295	210,233,910	840,935,640	1,709,278,030	4,921,194,907	35
2001	1,150,982,120	3,288,520,343	118,377,840	134,520,273	213,101,860	852,407,440	1,482,461,820	4,275,448,056	35
2000	1,125,511,110	3,215,746,029	157,894,140	179,425,159	210,613,230	842,452,920	1,494,018,480	4,237,624,108	35
1999	1,097,665,100	3,136,186,000	166,113,470	188,765,307	189,027,120	756,108,480	1,452,805,690	4,081,059,787	36
1998	953,741,740	2,724,976,400	148,581,340	168,842,432	180,120,080	720,480,320	1,282,443,160	3,614,299,152	35
1997	932,704,920	2,664,871,200	153,213,070	174,105,761	177,786,621	711,146,484	1,263,704,611	3,550,123,445	36
1996	915,450,570	2,615,573,057	157,439,260	178,908,250	153,419,072	613,676,288	1,226,308,902	3,408,157,595	36
1995	742,174,810	2,120,499,457	147,859,670	168,022,352	143,420,231	573,680,924	1,033,454,711	2,862,202,733	36
1994	721,225,790	2,060,645,114	153,825,230	174,801,398	132,462,192	529,848,768	1,007,513,212	2,765,295,280	36

Source: Ashtabula County Auditor

(1) This amount is calculated by dividing the assessed value by the assessment percentage. The percentages for 2003 were 35 percent for all real property, 35 percent for public utility real, 88 percent for public utility personal property, and 24 percent for tangible personal property (25% prior to 2003).

**Ashtabula County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments*  
*(Per \$1,000 Assessed Value)*  
*Last Ten Years*

<i>County Units</i>	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
General Fund	\$1.97	\$1.97	\$1.97	\$1.97	\$1.97	\$2.34	\$2.34	\$2.34	\$2.34	\$2.34
Debt Service Fund	0.54	0.54	0.54	0.54	0.54	0.17	0.17	0.31	0.31	0.31
Permanent Improvement Fund	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Mental Health (648 Board)	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Childrens Services	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75
Child Welfare (169 Board)	5.16	3.83	3.83	3.83	3.83	3.83	3.83	3.83	3.83	3.83
Senior Services	1.00	1.00	1.00	1.00	----	----	----	----	----	----
Library	----	----	----	----	----	----	----	----	0.50	0.50
<b>Total County Rate</b>	11.03	9.70	9.70	9.70	8.70	8.70	8.70	8.84	9.34	9.34
<b>Townships</b>										
Andover	10.58	11.33	11.33	11.33	11.33	11.33	11.33	7.33	7.33	7.33
Ashtabula	15.50	15.50	15.18	14.18	14.18	14.18	14.18	14.18	14.18	14.18
Austinburg	8.98	8.98	8.98	9.73	10.86	10.86	10.86	10.86	13.06	9.98
Cherry Valley	6.33	6.33	6.58	6.58	6.58	6.58	6.58	4.58	4.58	4.58
Colebrook	7.23	7.23	6.73	7.23	7.23	7.23	7.23	7.23	7.23	7.13
Denmark	7.39	7.39	7.39	7.39	5.89	5.89	5.89	5.89	5.89	4.89
Dorset	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98
Geneva	8.69	8.69	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
Harpersfield	8.10	8.10	8.25	8.25	8.25	8.25	8.28	8.28	8.28	8.28
Hartsgrove	9.38	9.38	9.38	9.38	9.38	9.38	9.38	7.88	7.88	5.88
Jefferson	7.98	7.98	8.98	7.98	7.98	8.98	8.98	8.98	8.16	8.16
Kingsville	12.68	12.68	12.68	11.68	11.68	11.68	11.68	11.68	11.78	11.78
Lenox	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48
Monroe	14.18	14.18	14.18	14.18	12.68	12.68	12.68	12.18	12.18	9.68
Morgan	12.48	12.48	12.48	12.98	12.98	12.98	12.98	12.98	12.98	9.98
New Lyme	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98
Orwell	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.13	6.13
Pierpont	10.68	10.68	10.68	10.68	10.68	10.68	10.68	10.68	10.68	10.68
Plymouth	11.28	11.28	11.28	11.28	11.28	9.78	8.28	8.28	7.28	7.28
Richmond	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58
Rome	7.98	7.98	8.98	7.98	7.98	8.98	8.98	8.98	6.98	6.98
Saybrook	13.41	13.41	14.03	15.03	14.28	14.28	14.28	14.28	14.28	14.28
Sheffield	9.68	9.68	9.68	9.68	9.68	9.68	12.68	12.68	12.68	12.68
Trumbull	11.48	11.48	11.48	11.48	11.48	11.48	11.48	11.48	11.48	11.48
Wayne	13.58	13.58	13.58	13.58	13.58	13.58	13.58	11.58	11.58	11.58
Williamsfield	12.94	12.94	12.94	12.94	12.94	12.94	12.94	10.94	10.94	10.94
Windsor	15.98	15.98	15.98	15.98	16.48	16.48	16.48	13.98	10.98	9.98



**Ashtabula County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments*  
*(Per \$1,000 Assessed Value)*  
*Last Ten Years (continued)*

<i>School Districts</i>	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
Ashtabula A.S.D.	\$51.55	\$51.55	\$49.30	\$49.30	\$44.30	\$38.30	\$38.30	\$38.30	\$38.30	\$38.30
Buckeye L.S.D.	43.61	43.61	43.61	43.61	38.81	47.71	47.71	47.71	47.71	43.71
Conneaut C.S.D.	45.83	45.83	45.83	45.83	42.84	42.84	43.74	43.74	43.74	43.74
Geneva A.S.D.	52.93	52.93	46.98	46.98	46.98	46.98	46.98	46.98	46.98	46.24
Grand Valley L.S.D.	50.11	50.71	50.71	43.14	43.29	43.29	43.29	43.38	43.38	43.38
Jefferson A.L.S.D.	47.97	47.97	47.97	44.97	43.97	43.97	43.97	43.97	40.97	40.97
Pymatuning Valley L.S.D.	39.03	40.63	40.63	35.73	35.08	36.03	36.03	36.03	36.03	35.83
Ledgemont L.S.D.	50.20	50.70	59.08	59.50	59.50	64.05	64.05	54.20	55.70	55.70
<b>Joint Vocational School</b>										
Vocational Education	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11
<b>Cities</b>										
Ashtabula	12.11	12.61	12.61	12.31	12.31	12.31	12.31	12.31	12.31	12.31
Conneaut	8.67	9.97	11.11	12.11	13.27	14.77	15.07	15.98	15.57	13.88
Geneva	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
<b>Villages</b>										
Andover	12.81	12.81	12.81	12.81	12.81	10.81	12.81	10.81	13.01	13.01
Geneva on the Lake	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80
Jefferson	10.28	10.28	10.28	10.28	10.28	11.28	11.28	11.28	11.28	11.28
North Kingsville	6.18	6.18	6.18	6.18	5.18	5.18	5.18	4.18	4.18	4.18
Rock Creek	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88
Orwell	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06
<b>Ambulance Districts</b>										
Jefferson Ambulance District	4.80	4.80	4.80	4.80	5.50	5.50	2.00	2.00	2.00	1.30
Northwest Ambulance District	4.03	4.03	3.30	2.77	2.77	2.77	2.77	2.77	2.77	2.77
South Central Ambulance District	3.19	3.19	3.19	3.19	3.19	3.19	3.69	3.69	3.69	3.69
<b>Miscellaneous</b>										
Orwell Joint Recreational District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	----	----
Harbor Topky Library	2.00	2.00	2.00	2.00	2.00	2.00	----	----	----	----
<b>Parks</b>										
Ashtabula Township	1.18	1.18	----	----	----	----	----	----	----	----
Conneaut Township	1.64	1.14	----	----	----	----	----	----	----	----
Geneva Township	0.42	0.42	----	----	----	----	----	----	----	----
Saybrook Township	0.62	0.62	----	----	----	----	----	----	----	----
<b>Cemeteries</b>										
Geneva Union	0.64	0.64	----	----	----	----	----	----	----	----
Jefferson Oakdale Union	1.00	1.00	----	----	----	----	----	----	----	----

Source: Ashtabula County Auditor

**Ashtabula County, Ohio**  
*Special Assessments Billed and Collected*  
*Last Ten Years*

Year	Special Assessments Billed	Special Assessments Collected	Percent Collected	Outstanding Delinquent (1)
2003	\$342,495	\$310,976	91%	\$31,519
2002	352,959	304,739	86	48,220
2001	358,887	314,701	88	44,186
2000	398,650	328,884	82	69,766
1999	415,520	343,139	83	72,381
1998	436,522	353,741	81	82,781
1997	447,183	374,317	84	72,866
1996	640,091	543,137	85	99,130
1995	656,395	398,261	61	88,957
1994	659,583	410,145	62	98,683

(1) Outstanding Delinquent Assessments include accrued interest and are shown net of abatements.

Source: Ashtabula County Auditor

**Ashtabula County, Ohio**  
*Ratio of Net General Bonded Debt to Assessed Value  
And Net Bonded Debt Per Capita  
Last Ten Years*

<u>Year</u>	<u>Population</u>	<u>Assessed Value</u>	<u>Gross Bonded Debt (1)</u>	<u>Debt Service Monies Available</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
2003	102,514	\$1,710,879,240	\$9,199,584	\$418,185	\$8,781,399	0.51%	85.66
2002	102,514	1,709,278,030	6,538,247	494,593	6,043,654	0.35	58.95
2001	102,728	1,482,461,820	7,125,900	476,755	6,649,145	0.45	64.73
2000	102,728	1,494,018,480	6,866,300	605,562	6,260,738	0.42	60.94
1999	103,300	1,452,805,690	7,455,600	575,183	6,880,417	0.47	66.61
1998	102,360	1,282,443,160	1,517,900	312,618	1,205,282	0.09	11.77
1997	102,360	1,263,704,611	1,177,200	328,393	848,807	0.07	8.29
1996	102,360	1,226,308,902	1,446,500	275,904	1,170,596	0.10	11.44
1995	101,939	1,033,454,711	1,715,800	326,531	1,389,269	0.13	13.63
1994	100,924	1,007,513,212	2,015,000	404,107	1,610,893	0.16	15.96

(1) Includes only general obligation bonds payable from property taxes.

Source: Ashtabula County Auditor

**Ashtabula County, Ohio**  
*Computation of Legal Debt Margin*  
*December 31, 2003*

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year 2003	\$ 1,706,507,730	\$ 1,706,507,730
Debt Limitation	41,162,693	17,065,077
Total Outstanding Debt:		
General Obligation Bonds	9,199,584	9,199,584
Special Assessment Bonds	260,000	260,000
Revenue Bond	418,800	418,800
OWDA Loans	23,068,805	23,068,805
OPWC Loans	437,406	437,406
503 Corporation Loan	580,027	580,027
Notes	11,186,677	11,186,677
Total	<u>45,151,299</u>	<u>45,151,299</u>
Exemptions:		
Revenue Bond	418,800	418,800
OWDA Loans	23,068,805	23,068,805
OPWC Loans	437,406	437,406
Special Assessments	260,000	260,000
Notes	11,186,677	11,186,677
Debt Service Fund Balance	418,185	418,185
Total	<u>35,789,873</u>	<u>35,789,873</u>
Net Debt	<u>9,361,426</u>	<u>9,361,426</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$ 31,801,267</u>	<u>\$ 7,703,651</u>

(1) The Debt Limitation is calculated as follows:	
3% of first \$100,000,000 of assessed value	\$ 3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000
2 1/2 % of amount assessed value in excess of \$300,000,000	<u>35,162,693</u>
	<u>\$ 41,162,693</u>

(2) The Debt Limitation equals 1% of the assessed value.

Source: Ashtabula County Auditor

## Ashtabula County, Ohio

### Computation of Direct and Overlapping General Obligation Bonded Debt

December 31, 2003

Political Subdivision	Debt Outstanding	Percentage Applicable To County (2)	Amount Applicable To County
Ashtabula County	\$9,199,584 (1)	100.00%	\$9,199,584
All Cities Wholly Within County	5,932,439	100.00	5,932,439
All Villages Wholly Within County	2,378,577	100.00	2,378,577
All Townships Wholly Within County	1,028,454	100.00	1,028,454
All School Districts Wholly Within County	86,682,000	100.00	86,682,000
Ledgemont Local School District	165,000	0.15	248
Totals			\$105,221,302

(1) Included only General Obligation Bonded Debt payable from property taxes.

(2) Percentage were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision.

Source: Ashtabula County Auditor

**Ashtabula County, Ohio**  
*Ratio of Annual Debt Service Expenditures For  
 General Bonded Debt to Total Governmental Fund Expenditures  
 Last Ten Years*

Year	Principal	Interest and Fiscal Charges	Total Debt Service	Total Governmental Fund Expenditures	Ratio of Debt Service To Total Governmental Fund Expenditures
2003	\$838,663	\$294,073	\$1,132,736	\$92,983,354	1.22%
2002	812,653	325,167	1,137,820	92,605,601	1.23
2001	740,400	335,862	1,076,262	87,482,424	1.23
2000	715,300	337,746	1,053,046	80,201,121	1.31
1999	197,300	264,446	461,746	75,464,475	0.61
1998	159,300	100,332	259,632	66,757,002	0.39
1997	269,300	138,973	408,273	59,775,016	0.68
1996	269,300	138,973	408,273	60,270,036	0.68
1995	299,200	160,350	459,550	59,630,849	0.77
1994	275,000	151,352	426,352	55,691,107	0.77

Source: Ashtabula County Auditor

**Ashtabula County, Ohio**  
*Schedule of Revenue Bond Coverage*  
*Sewer and Water District Fund*  
*Last Ten Years*

Year	Gross Revenues	Expenses, Net of Depreciation and Interest	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2003	\$3,566,562	\$3,306,559	\$260,003	\$8,300	\$21,355	\$29,655	8.77
2002	1,574,483	1,036,324	538,159	8,000	21,755	29,755	18.09
2001	1,521,872	1,284,355	237,517	7,600	22,135	29,735	7.99
2000	1,769,949	519,261	1,250,688	7,200	22,495	29,695	42.12
1999	805,128	1,132,607	(327,479)	6,900	22,840	29,740	(11.01)
1998	1,425,065	266,114	1,158,951	6,500	23,165	29,665	39.07
1997	1,099,829	464,973	634,856	6,200	23,475	29,675	21.39
1996	1,030,804	922,447	108,357	5,900	23,770	29,670	3.65
1995	847,081	658,625	188,456	5,700	24,055	29,755	6.33
1994	911,074	623,413	287,661	5,400	24,235	29,635	9.71

Source: Ashtabula County Auditor

**Ashtabula County, Ohio**

*Demographic Statistics*

*December 31, 2003*

Total Population	102,514	(1)
Sex		
Male	49,924	
Female	52,590	
Age		
Under 5 Years	6,714	
5 to 19 Years	22,660	
20 to 24 Years	5,222	
25 to 34 Years	12,697	
35 to 44 Years	16,038	
45 to 54 Years	14,356	
55 to 64 Years	9,808	
65 Years and Over	15,019	
Median Age	37.6	
Under 18 Years	26,865	
Percent of Total Population	26.2	
65 Years and over	15,019	
Percent of Total Population	14.7	

<u>Year</u>	<u>Population (2)</u>	<u>School Enrollment (3)</u>	<u>Unemployment Rate for Ashtabula County (4)</u>
2003	102,514	18,397	7.6%
2002	102,514	18,057	8.1
2001	102,728	17,807	6.5
2000	102,728	18,089	6.8
1999	103,300	18,190	5.5
1998	102,360	18,541	6.4
1997	102,360	18,738	7.1
1996	102,360	18,692	6.3
1995	101,939	18,557	7.4
1994	100,924	18,439	6.7

Sources:

- (1) Bureau of Census and Ohio Data User's Center, Department of Development
- (2) U.S. Census and Ohio Data User's Center, Department of Development
- (3) Ashtabula County Board of Education
- (4) Employment Services, Division of Labor Force Research and Statistics



**Ashtabula County, Ohio**  
*Property Value, Construction and Bank Deposits*  
*Last Ten Years*

Year	Real Property Value			New Construction			Bank Deposits
	Agricultural/ Residential	Commercial/ Industrial	Total Value	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	
2003	\$1,128,499,460	\$265,543,960	\$1,394,043,420	\$13,607,270	\$1,969,630	\$15,576,900	\$249,250,000
2002	1,114,259,610	259,546,690	1,373,806,300	21,442,640	8,438,230	29,880,870	272,106,000
2001	929,067,450	221,914,670	1,150,982,120	16,217,660	4,736,680	20,954,340	239,034,000
2000	912,191,310	211,671,050	1,123,862,360	15,386,560	8,132,570	23,519,130	199,872,000
1999	893,893,170	202,023,900	1,095,917,070	18,044,370	3,762,050	21,806,420	175,331,000
1998	758,291,370	194,297,040	952,588,410	16,319,170	4,855,150	21,174,320	164,127,000
1997	742,164,550	190,540,370	932,704,920	12,444,850	4,284,240	16,729,090	453,149,000
1996	729,131,930	186,328,790	915,460,720	3,420,900	1,312,500	4,733,400	424,989,000
1995	584,134,470	158,040,340	742,174,810	9,414,120	2,501,690	11,915,810	414,030,000
1994	561,174,580	160,051,210	721,225,790	8,658,280	1,542,830	10,201,110	402,497,000

Sources: Ashtabula County Auditor  
Federal Reserve Bank of Cleveland, Ohio

**Ashtabula County, Ohio**  
*Principal Property Taxpayers*  
*December 31, 2003*

Taxpayers	Type of Business	Real Estate Assessed Valuation	Tangible Personal Property Assessed Valuation	Total Assessed Valuation	Percent of Total County Assessed Valuation
*ABC Chemical	Chemical Extrusion Plant	\$4,798,080	\$46,019,800	\$50,817,880	2.97%
Ashtabula Mall	Shopping Mall	11,097,150	0	11,097,150	0.65
International Paper	Manufacturing Paper Products	0	8,855,890	8,855,890	0.52
C E I Co	Electric Utility	7,494,960	0	7,494,960	0.44
Kennametal Inc.	Metal Cutting & Carbide Products	722,810	5,204,620	5,927,430	0.35
Molded Fiber Glass	Fiberglass & Polyester Products	1,396,010	4,440,750	5,836,760	0.34
Kraftmaid Cabinetry	Cabinetry Finishing Plant	100,430	5,105,200	5,205,630	0.30
Premix	Industrial Makers of Fiberglass	1,822,110	3,214,030	5,036,140	0.29
Elkem Metals	Manufacturer of Calcium Carbide	1,330,880	3,584,390	4,915,270	0.29
Ashta Chemicals	Mfg & Marketing of Chem Products	673,340	2,936,440	3,609,780	0.21
Totals		\$29,435,770	\$79,361,120	\$108,796,890	6.36%

Source: Ashtabula County Auditor

\* Millenium Inorganic Chemicals / formerly SCM Chemicals

**Ashtabula County, Ohio**

*Miscellaneous Statistics*

*December 31, 2003*

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Date of Incorporation	1807
438th Largest County in the United States (1)	(3,141 counties in U.S.)
County Seat	Jefferson, Ohio
Area - Square Miles	704
Number of Political Subdivisions Located in the County:	
Municipalities	3
Villages	7
Townships	27
School Districts	8
Vocational School	1
University: Kent State - Ashtabula Branch	1
Recreation	1
Library	1
Ambulance	3
Parks	4
Cemeteries	2
Road Mileage (2)	
U.S. Highways	114.27
State Highways	250.11
County Roads	352.81
Township Roads	635.41
Communications	
7 Radio Stations - WFUN-AM, WWOW-AM, WGOJ-AM, WREO-FM, WKKY-FM, WZOO-FM, WFXJ-FM	
2 Television Station - Adelphia, Kent State - Ashtabula Campus	
2 Daily Newspapers - Star Beacon - Daily	(Circulation: 19,354)
Star Beacon - Sunday	(Circulation: 20,550)
News Herald - Daily	(Circulation: 45,571)
News Herald - Sunday	(Circulation: 56,000)
Voter Statistics, Election of November, 2003 (3)	
Number of Registered Voters	56,450
Number of Voters, Last General Election	23,967
Percentage of Registered Voters voting	42%

Sources:

- (1) County and City Data Book 1986
  - (2) Ohio Department of Transportation
  - (3) Ashtabula County Board of Elections
- All other information obtained from County records





**Auditor of State  
Betty Montgomery**

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## **FINANCIAL CONDITION**

### **ASHTABULA 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  
FEBRUARY 10, 2005**