



Mary Taylor, CPA  
Auditor of State



**FINANCIAL CONDITION  
ASHTABULA COUNTY**

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FINANCIAL CONDITION  
ASHTABULA COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2008

Federal Grantor / Pass Through Grantor / Program Title	Project / Grant Number	CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>						
<i>Passed Through Ohio Department of Jobs &amp; Family Services and the Ohio Department of Mental Retardation &amp; Developmental Disabilities:</i>						
Medical Assistance Programs						
Targeted Case Management (TCM) - Title XIX		93.778	\$ 44,812		\$ 44,812	
Individual Option Adult Day-Hab			190,952		190,952	
Level One Adult Day-Hab			105,481		105,481	
Subtotal Medical Assistance Program			<u>341,245</u>		<u>341,245</u>	
State Children's Insurance Program	FY 07	93.767	1,435		1,435	
Social Services Block Grant - Title XX	MR-04 (07-08)	93.667	86,017		64,527	
	MR-04 (08-09)		21,345		21,345	
Subtotal - Social Services Block Grant - Title XX			<u>107,362</u>		<u>85,872</u>	
<b>Subtotal - Ohio Department of MRDC</b>			<u>450,042</u>		<u>428,552</u>	
<i>Passed Through Ohio Department of Jobs &amp; Family Services and the Ohio Department of Mental Health:</i>						
Medical Assistance Program						
Title XIX	FY 08	93.778	2,352,789		2,352,789	
	FY 09		2,436,143		2,238,197	
Subtotal - Title XIX			<u>4,788,932</u>		<u>4,590,986</u>	
State Children's Insurance Program	FY 08	93.767	175,887		175,887	
	FY 09		224,930		214,599	
Subtotal - State Children's Insurance Program			<u>400,817</u>		<u>390,486</u>	
Social Services Block Grant - Title XX	FY 08	93.667	41,356		21,607	
	FY 09		61,578		54,342	
Subtotal - Social Services Block Grant - Title XX			<u>102,934</u>		<u>75,949</u>	
Community Mental Health Block Grant	FY 08	93.958	33,485		25,264	
	FY 09		32,110		30,357	
Subtotal - Community Mental Health Grant			<u>65,595</u>		<u>55,621</u>	
Substance Abuse and Mental Health Services	04-TSIG-07-01	93.243	1,832		1,832	
			14,501		14,501	
Subtotal - Substance Abuse and Mental Health Services			<u>16,333</u>		<u>16,333</u>	
Promoting Safe and Stable Families - Fast	FY 08	93.556	10,067		8,175	
	FY 09		19,075		30,148	
Subtotal - Promoting Safe and Stable Families - Fast			<u>29,142</u>		<u>38,323</u>	
<b>Subtotal - Ohio Department of Mental Health</b>			<u>5,403,753</u>		<u>5,167,698</u>	
<i>Passed Through Ohio Department of Jobs &amp; Family Services and the Ohio Department of Alcohol &amp; Drug Addiction Services</i>						
Medical Assistance Program						
Title XIX	FY 08	93.778	410,097		410,097	
	FY 09		349,352		323,302	
Subtotal - Title XIX			<u>759,449</u>		<u>733,399</u>	
State Children's Insurance Program	FY 08	93.767	46,581		46,581	
	FY 09		40,817		26,295	
Subtotal - State Children's Insurance Program			<u>87,398</u>		<u>72,876</u>	
Prevention and Treatment of Substance Abuse:		93.959				
ADA Women's set aside	04-1012-Women-08-9028		172,720		201,506	
ADA Women's set aside	04-1012-Women-09-9028		172,718		172,719	
Federal per capita	FY 08		156,015		173,738	
Federal per capita	FY 09		156,012		119,547	
ADA TANF MOE	FY 08		13,476		20,549	
ADA TANF MOE	FY 09		16,508		14,702	
Subtotal - Prevention and Treatment of Substance Abuse			<u>687,449</u>		<u>702,761</u>	
<b>Subtotal - Ohio Department of Alcohol and Drug Addiction</b>			<u>\$ 1,534,296</u>		<u>\$ 1,509,036</u>	

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

**FINANCIAL CONDITION  
ASHTABULA COUNTY  
FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2008**

<b>Federal Grantor / Pass Through Grantor / Program Title</b>	<b>Project / Grant Number</b>	<b>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 &amp; Family Services</i>						
Child Welfare Services		93.645	\$ 84,060		\$ 84,060	
Child Abuse Prevention		93.669	2,000		2,000	
Promoting Safe and Stable Families		93.556	56,797		56,797	
Chafee Foster Care Independence Program		93.674	389		389	
<b>Subtotal - Ohio Department of Jobs and Family Services</b>			<b>143,246</b>		<b>143,246</b>	
<i>Passed Through the Ohio Department of Aging; passed through District XI Area Agency on Aging:</i>						
<i>Aging Cluster:</i>						
Special Programs for the Aging - Title III - B	FY 07	93.044	45,129		45,129	
<i>Passed Through the Ohio Secretary of State:</i>						
Voting Access for Individuals with Disabilities		93.617	12,607		12,607	
<b>Total U.S. Department of Health &amp; Human Services</b>			<b>7,589,073</b>		<b>7,306,268</b>	
<b><u>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</u></b>						
<i>Direct Funding:</i>						
Shelter Care Plus (SPC) Program	OH16C30-7014	14.238	268,720		288,539	
<i>Passed Through Ohio Department of Development - Office of Local Governmental Services:</i>						
Community Development Block Grant - Small Cities	B-F-05-004-1	14.228	-		2,145	
	B-F-06-004-1		11,250		133,804	
	B-F-07-004-1		166,250		133,103	
CDBG - Community Housing Improvement:	B-C-05-004-1		-		4,150	
	B-C-07-004-1		53,600		34,065	
<b>Subtotal - CDBG Small Cities</b>			<b>231,100</b>		<b>307,267</b>	
Emergency Shelter Grants Program	B-H-05-004-1	14.228	-		9,538	
Community Housing Improvement Program	B-C-05-004-2	14.239	-		1,645	
	B-C-07-004-2		249,200		177,583	
<b>Subtotal - Community Housing Improvement Program</b>			<b>249,200</b>		<b>179,228</b>	
<b>Total U.S. Department of Housing &amp; Urban Development</b>			<b>749,020</b>		<b>784,572</b>	

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

**FINANCIAL CONDITION  
ASHTABULA COUNTY  
FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2008**

<u>Federal Grantor / Pass Through Grantor / Program Title</u>	<u>Project / Grant Number</u>	<u>CFDA Number</u>	<u>Receipts</u>	<u>Non-Cash Receipts</u>	<u>Disbursements</u>	<u>Non-Cash Disbursements</u>
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>						
<i>Passed Through the Ohio Department of Education:</i>						
<i>Nutrition Cluster:</i>						
School Breakfast Program	n/a	10.553	\$ 37,449		\$ 37,449	
National School Lunch Program	n/a	10.555	118,666	\$8,122	118,666	\$8,122
Subtotal - Nutrition Cluster			<u>156,115</u>	<u>8,122</u>	<u>156,115</u>	<u>8,122</u>
<b>Total U.S. Department of Agriculture</b>			<u>156,115</u>	<u>8,122</u>	<u>156,115</u>	<u>8,122</u>
<b><u>U.S. DEPARTMENT OF LABOR:</u></b>						
<i>Passed Through Workforce Investment Act -- Area 19 Geauga, Ashtabula, Portage Partnership Inc (GAPP Inc):</i>						
<b><u>Workforce Investment Act Cluster:</u></b>						
Workforce Investment Act -- Adult Programs	PY 2007	17.258	63,446		63,446	
	PY 2008		137,204		137,204	
	FY 2008		389,514		389,514	
	FY 2009		3,299		3,299	
Subtotal - Adult Programs			<u>593,463</u>		<u>593,463</u>	
Workforce Investment Act -- Youth Activities	PY 2006	17.259	89,069		89,069	
	PY 2007		166,821		166,821	
	PY 2008		61,625		61,625	
Subtotal - Youth Activities			<u>317,515</u>		<u>317,515</u>	
Workforce Investment Act -- Dislocated Workers	PY 2007	17.260	6,017		6,017	
	PY 2008		101,863		101,863	
	FY 2008		251,151		251,151	
	FY 2009		30,099		30,099	
Subtotal - Dislocated Workers			<u>389,130</u>		<u>389,130</u>	
<b>Total -- WIA Cluster</b>			<u>1,300,108</u>		<u>1,300,108</u>	
<b>Total U.S. Department of Labor</b>			<u>1,300,108</u>		<u>1,300,108</u>	
<b><u>U.S. DEPARTMENT OF TRANSPORTATION:</u></b>						
<i>Passed Through the Ohio Department of Transportation Urban Mass Transportation Administration - Public Transportation for Non-Urbanized Areas:</i>						
ODOT Section 18 Operating Grant	RPT4004023051	20.509	532,878		532,878	
Capital Grant			83,460		83,460	
Subtotal - ODOT Section 18			<u>616,338</u>		<u>616,338</u>	
<b><u>Highway Planning and Construction Cluster:</u></b>						
<i>Passed Through Ohio Department of Transportation Section 205</i>						
	PID-18518	20.205	<b>108,931</b>		<b>108,931</b>	
<i>Passed through the Governor's Highway Safety Office:</i>						
High Visibility Overtime Enforcement Program (HVOE)	2008-4-0-0-00205-00	20.600	20,519		18,349	
			20,601		18,349	
	2009-4-0-0-00216-00	20.600	-		3,585	
			20,601		-	
Subtotal - Overtime Enforcement Program			<u>41,037</u>		<u>43,868</u>	
<i>Passed Through the University Hospital Health System Brown/Geneva Hospitals</i>						
OVI Enforcement Grant(OVIFT)	2008-4-00-00-00517-01	20.601	23,589		23,589	
		20.608	19,205		19,205	
Subtotal - OVI Task Force			<u>42,794</u>		<u>42,794</u>	
<b>Total U. S. Department of Transportation</b>			<u>809,100</u>		<u>811,931</u>	

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

**FINANCIAL CONDITION  
ASHTABULA COUNTY  
FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2008**

<b>Federal Grantor / Pass Through Grantor / Program Title</b>	<b>Project / Grant Number</b>	<b>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>						
Homeland Security Program (SHSP)	2007-GE-T6-0051	97.073	\$ 66,706		\$ 16,324	
	2007-GE-T7-0030	97.067	76,411		48,413	
SubTotal - Homeland Security Program			<b>143,117</b>		<b>64,737</b>	
Emergency Management Performance Grant	2007-EM-E7-0024	97.042	19,045		19,045	
	2007-EM-E8-0002		62,552		62,552	
SubTotal - EMA Performance Grant			<b>81,597</b>		<b>81,597</b>	
Law Enforcement Terrosim Prevention Program	2007-GE-T6-0051	97.074	<b>20,632</b>		<b>21,908</b>	
<b>Total U.S. Department of Homeland Security</b>			<b>245,346</b>		<b>168,242</b>	
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>						
<i>Passed through the Ohio Department of Health</i>						
Help Me Grow (Part C)	n/a	84.181A	<b>116,616</b>		<b>116,616</b>	
<i>Passed through the Ohio Department of Education:</i>						
<i>Special Education Cluster:</i>						
Special Education Grants to States Part-B IDEA	0692296B-SF-08P	84.027	56,934		56,934	
	0692296B-SF-09P		25,338		25,338	
Subtotal - IDEA B			<b>82,272</b>		<b>82,272</b>	
Special Education - Early Childhood Grant IDEA	069229-PG-S1-08P	84.173	15,368		15,368	
	069229-PG-S1-09P		5,598		5,598	
Subtotal - Special Education, Early Childhood Grant			<b>20,966</b>		<b>20,966</b>	
Total - Special Education Cluster			<b>103,238</b>		<b>103,238</b>	
Special Education Grants to States Title V Innovative Programs	069229-C2-S1-08	84.298	367		391	
	069229-C2-S1-09		125		125	
Subtotal - ESEA Title V			<b>492</b>		<b>516</b>	
<b>Total U.S. Department of Education</b>			<b>220,346</b>		<b>220,370</b>	
<b><u>U.S. DEPARTMENT OF JUSTICE:</u></b>						
<i>Passed Through the Ohio Attorney General's Crime Victims Assistance Office:</i>						
Crime Victims Assistance Program (VOCA)	2008-VAGENE-015	16.575	41,961		41,961	
	2009-VAGENE-015		8,318		8,318	
Subtotal - Crime Victims Assistance Program			<b>50,279</b>		<b>50,279</b>	
<i>Passed Through the Office of Criminal Justice Services:</i>						
Violence Against Women Formula Grant	07-WF-VA5-8224	16.588	<b>33,713</b>		<b>25,495</b>	
Public Safety Partnership and Community Policing	2007-CKWX0271	16.710	<b>226,221</b>		<b>240,561</b>	
<b>Total U.S. Department of Justice</b>			<b>310,213</b>		<b>316,335</b>	
<b>Totals</b>			<b>\$11,379,321</b>	<b>\$ 8,122</b>	<b>\$ 11,063,941</b>	<b>\$ 8,122</b>

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



**FINANCIAL CONDITION  
ASHTABULA COUNTY**

**NOTES TO FEDERAL AWARDS EXPENDITURES SCHEDULE  
FISCAL YEAR ENDED DECEMBER 31, 2008**

**NOTE A - BASIS OF ACCOUNTING**

The accompanying Schedule is presented using the cash basis of accounting in which revenues are recognized when received and expenditures are recognized when paid. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. Amounts reported may also differ from other federal award reports the County submits directly to federal granting agencies or pass-through entities because the award reports may be presented for a different fiscal period, and/or may include cumulative (from prior years) data rather than data for the current year only.

**NOTE B – SUBRECIPIENTS**

The County passes-through certain Federal assistance received from the U.S. Department of Health and Human Services through the Ohio Department of Alcohol and Drug Addiction Services and the Ohio Department of Mental Health; the U.S. Department of Housing and Urban Development through the Ohio Department of Development; and the U.S. Department of Justice through the Ohio Office of Criminal Justice Services to other governments 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 entitlement 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, 2008 the County had no significant food commodities in inventory.

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

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. 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 through the 503 Corporation (a 501c3). At December 31, 2008, the gross amounts of loans outstanding under this program were \$1,900,929.

**NOTE E - HOME REVOLVING LOAN PROGRAM**

For the HOME loan program, the initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures (the Schedule). Loans have a 0% interest rate and are made to persons of low-moderate income households, most loans are 80% forgiven over a five to ten years period, and will be repaid upon transfer of the real estate to a new owner. Loans repaid, are used to make additional loans or for other eligible HOME expense. Such subsequent loans are subject to certain compliance requirements imposed by HUD and would not be included in this Schedule. The program has outstanding loans of \$170,207 as of December 31, 2008.

**FINANCIAL CONDITION  
ASHTABULA COUNTY**

**NOTES TO FEDERAL AWARDS EXPENDITURES SCHEDULE  
FISCAL YEAR ENDED DECEMBER 31, 2008  
(Continued)**

**NOTE F - 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.

**NOTE G – WORKFORCE INVESTMENT ACT**

Geauga, Ashtabula and Portage, Partnership, Incorporated (GAPP, Inc.) provides for implementation of a local workforce investment system to comply with the Workforce Investment Act. The GAPP, Inc. board consists of thirty three members, eleven from each participating county. The operation of the council is controlled by an advisory committee, which consists of a representative from each of the three counties. Federal Funding that comes from the State is made by GAPP, Inc on behalf of each county. GAPP, Inc. is a private not for profit entity with status as a 501 (c) (3) organization and also functions as the participating counties fiscal agent. The Board of Trustees for GAPP, Inc. is appointed by the Board of Commissioners of each county.

**NOTE H – HOMELAND SECURITY GRANT CLUSTER**

The County reported the following federal programs for the Homeland Security Grant Cluster on the Federal Awards Expenditure Schedule. Several programs for federal fiscal year 2007 were Homeland Security Grant Program (CFDA #97.067) in accordance with guidance from the U.S. Department of Homeland Security:

CFDA#	Program	Amount
97.042	Emergency Management Performance Grants	\$ 81,597
97.073	State Homeland Security Program	64,737
97.074	Law Enforcement Terrorism Prevention Program	21,908
<b>97.067</b>	<b>Total - Homeland Security Grant Program</b>	<b><u>\$168,242</u></b>

**NOTE I -- STATE DEPARTMENT OF JOB AND FAMILY SERVICES FUNDING**

The Schedule does not include U.S. Department of Health and Human Services funding from the Ohio Department of Job and Family Services (ODJFS) to Ashtabula County. Federal grants received from ODJFS are audited in conjunction with the State of Ohio audit.



# Mary Taylor, CPA

## Auditor of State

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

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

To the Board of 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, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 3, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the Ashtabula County Airport, a discretely presented component unit, as described in our opinion on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. Also, other auditors audited the financial statements of the Ash/Craft Industries Inc., a discretely presented component unit, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to Ash/Craft Industries Inc.

#### Internal Control Over Financial Reporting

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

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

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

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

We noted certain matters that we reported to the County's management in a separate letter dated September 3, 2009.

#### **Compliance and Other Matters**

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters that we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2008-001 and 2008-002.

We also noted certain noncompliance or other matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated September 3, 2009.

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

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



**Mary Taylor, CPA**  
Auditor of State

September 3, 2009



# Mary Taylor, CPA

Auditor of State

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

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

To the Board of Commissioners:

### Compliance

We have audited the compliance of Ashtabula County (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2008. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the Ashtabula County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2008.

In a separate letter to the County's management dated September 3, 2009, we reported other matters related to federal noncompliance not requiring inclusion in this report.

Voinovich Government Center / 242 Federal Plaza W. / Suite 302 / Youngstown, OH 44503-1293

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[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

### Internal Control Over Compliance

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

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

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

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

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



**Mary Taylor, CPA**  
Auditor of State

September 3, 2009

**FINANCIAL CONDITION  
ASHTABULA COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
FISCAL YEAR ENDED DECEMBER 31, 2008**

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

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Medical Assistance Program CFDA 93.778, Workforce Investment Act Cluster CFDA's 17.258/59/60, State Children Insurance Program CFDA 93.767
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 332,162 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	No

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

**FINDING NUMBER 2008-001**

**Finding for Recovery – Repaid Under Audit**

**Overpayment of Coroner's Salary**

**Ohio Revised Code § 325.15** provides the salary for a County Coroner based on the population in the County. **ORC § 325.18(C)** states that, in addition to the compensation provided for in ORC § 325.15, each County Coroner shall receive a cost of living increase. This increase is based on the lesser of three percent or the percentage increase, if any, in the consumer price index over the preceding calendar year.

**FINANCIAL CONDITION  
ASHTABULA COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
FISCAL YEAR ENDED DECEMBER 31, 2008**

**FINDING NUMBER 2008-001 – (Continued)**

**Finding for Recovery – Repaid Under Audit - Overpayment of Coroner’s Salary**

Dr. Robert Malinowski, Ashtabula County Coroner, was entitled to compensation in the amount of \$49,814 for 2007 and \$51,209 for 2008. Due to errors in calculating the cost of living increase provided for in Ohio Revised Code § 325.18, the Coroner was compensated \$50,211 for 2007 and \$51,708 for 2008. This resulted in overpayments to Dr. Malinowski in the amounts of \$397.20 and \$499.80 in 2007 and 2008 respectively, for a total overpayment of \$897.00.

The following table represents the ORC authorized annual salary and the actual payments received for the time period January 1, 2007 through December 31, 2008:

<b>Year</b>	<b>Salary Per ORC</b>	<b>Amount Paid</b>	<b>Overpaid</b>
2007	\$ 49,814.00	\$ 50,211.20	\$ 397.20
2008	\$ 51,209.00	\$ 51,708.80	\$ 499.80
Total	\$ 101,023.00	\$ 101,920.00	\$ 897.00

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended has been issued against Dr. Robert Malinowski in the amount of \$897.00, and in favor of the Ashtabula County’s General Fund.

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is made is liable for the amount of such expenditure. *Seward v. National Surety Co.* (1929), 120 Ohio St. 47; 1980 Op. Att’y Gen. No. 80-074; Ohio Rev. Code Section 9.39; *State, ex.rel. Village of Linndale v. Masten* (1985), 18 Ohio St.3d 228. Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property. 1980 Op. Att’y Gen. No. 80-074.

Additionally, Roger Corlett, Ashtabula County Auditor and his surety, Cincinnati Insurance Company, will be jointly and severally liable in the amount of \$897.00. The Auditor will only be liable to the extent that recovery is not received from Dr. Malinowski.

**Officials Response:**

The Coroner made repayment in full on September 10, 2009.

**FINDING NUMBER 2008-002**

**Noncompliance with Debt Covenant Requirement**

The Official Statement of the Taxable Economic Development Revenue Bonds, Series 2004, signed by the Ashtabula County Commissioners and the Trustee Huntington Bank, requires certain covenants agreed upon by both parties on the \$14.2 million debt issued for the Geneva State Lodge. In particular, the County per page 7: Bond Fund and on page 30: Deposits of Non-tax Revenue and Project Revenue of the Indenture requires that the County:



**FINANCIAL CONDITION  
ASHTABULA COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
FISCAL YEAR ENDED DECEMBER 31, 2008**

**FINDING NUMBER 2008-002 – (Continued)**

**Noncompliance with Debt Covenant Requirement**

- 1) Page 7: Bond Fund - The County has agreed in the Indenture to pay the Trustee (Huntington Bank) for deposit into the Bond Fund the following:
  - a) Into the Project Revenue Account of the bond fund, upon receipt, all Project revenues; and
  - b) On or before January 31, of each year: (i) into the Interest Payment Account, the amount needed to pay the interest on any Outstanding Bond that will be due and payable in the next succeeding 12 months, less amounts transferred from the Project Revenue Account of the Bond Fund to the Interest Payment Account, as described in the next paragraph, and (ii) into the Principal Payment Account, the amount needed to pay the principal of any Outstanding Bonds that will be due and payable in the next succeeding 12 months, less amounts transferred from the Bond Fund to the Principal Payment Account, as described in the next paragraph.
  
- 2) Page 30: Deposits of Non-tax Revenue and Project Revenue - The County has covenanted to deposit on or before January 31, of each year an amount sufficient to pay all Bond Service Charges due and payable during the current year, less any amounts remaining in the Bond Fund after all Bond Service Charges for the prior year have been paid.

The County has failed to meet the Indenture's requirements that the Bond Fund be funded with an amount equal to the scheduled interest and principal payments for the succeeding 12 months by January 31, of each year.

The County has made Principal and Interest payments to the Trustee on the May 15<sup>th</sup> and November 15<sup>th</sup> of each year as noted in the General Terms requirements (page 2) and Bond Service Requirements (page 28) provided in the Indenture. The Trustee (Huntington Bank) has not provided written notice to the County of non-compliance with these covenants.

**Officials Response:**

The County agrees with the finding. Based on conversations with the Trustee the County is in compliance with the 2009 requirements as of August 27, 2009. The County intends to comply with these requirements in the future.

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
------------------------------------------------------------

None



**ASHTABULA COUNTY, OHIO**

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2008**



**Roger A. Corlett, CPA**  
**Ashtabula County Auditor**

Prepared by The Ashtabula County Auditor's Office



**Ashtabula County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2008*

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# COUNTY OF ASHTABULA

## **Roger A. Corlett, CPA, Auditor**

25 West Jefferson Street, Jefferson, Ohio 44047

(440) 576-3783

FAX: (440) 576-3797

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September 3, 2009

To the Citizens of Ashtabula County  
and to The Board of County Commissioners:

the Honorable Daniel Claypool

the Honorable Joe Moroski

the Honorable Peggy Carlo

As Ashtabula County Auditor, I am pleased to present Ashtabula County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2008. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and results of operations of the County.

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with management of the County, and specifically, the County Auditor's Office. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly and completely the financial position and results of the County's financial activities.

Mary Taylor, CPA, Auditor of State, has issued an unqualified ("clean") opinion on Ashtabula County's financial statements for the year ended December 31, 2008. The independent auditor's report is located at the front of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Ashtabula County's MD&A can be found immediately following the independent accountants' report.

### **The Reporting Entity**

For financial reporting purposes, the County includes all funds, agencies, boards and commissions making up Ashtabula County (the Primary Government) and its Component Units in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity". 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 Ashtabula County Board of Mental Health and Recovery Services, 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 10 and 20 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 21 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 Lake Erie walleye, perch and small mouth bass.

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 17 historic covered bridges, most of which were built in the second half of the 19<sup>th</sup> Century, and a new covered bridge opened last year in Plymouth Township that is the largest covered bridge in the nation.

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.

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 September.

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 of Commissioners, the offices of the County Auditor and County Treasurer, grouped under the category of general government, are of particular importance 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 Treasurer is the distributing agent for expenditures authorized by the Boards upon the Auditor's warrant. The County Treasurer must make daily reports showing receipts, payments and balances to the County Auditor, and the books of account must always balance with those of the County Auditor. The County Treasurer is a member of the County Board of Revision. In addition, the County Treasurer, the County Auditor and the Prosecuting Attorney form the County Budget Commission which plays an important part in the financial administration of County Government as well as in all local governments throughout the County.

In addition to these officials, citizens also elect other County administrative officials, each of whom is independent within the limits of state statutes affecting their particular office. These officials include the County Prosecutor, County Engineer, County Coroner, Clerk of Courts, County Recorder, and the County Sheriff. These officials are elected to four-year terms. The citizens also elect the Common Pleas Judges, both General and Juvenile/Probate divisions, and the Municipal Judges to six-year terms.

The County Prosecutor is responsible for all legal matters for the County and all townships and local school districts within the County. The office is responsible for criminal cases such as felonies, child support delinquencies and tax foreclosures, as well as serving as the contact for victim assistance. The Prosecutor serves on the County Budget Commission.

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.

The Clerk of Courts is responsible for two divisions: legal and title. The legal division's main function is to file, process and preserve papers for cases that will be handled by the County Common Pleas Court, the District Court of Appeals and the Municipal Court's civil and criminal divisions. The title division's main function is to issue vehicle titles which serve as a person's only proof of ownership. All vehicles purchased in or out of the County by the County residents are titled in Ashtabula County.

The County Recorder is responsible for recording and maintaining all deeds, mortgages, liens, and veterans discharge records.

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.

The Common Pleas Court General Division's jurisdiction covers three categories of cases: criminal, civil, domestic relations, and administrative. The criminal cases are all felonies, which are the most serious crimes. Civil cases include personal injuries, business disputes, property matters, and equity cases. Domestic Relations cases involve the issues relating to the break-up of the family unit as people go through divorce or dissolution. An example of an administrative case is zoning which may be appealed to the Eleventh District Court of Appeals and/or the Supreme Court of Ohio.

The Probate Court has jurisdiction to hear cases involving name changes, estates, guardianships, adoptions, conservatorships, releases from administration, trusts, wrongful death, marriages, and marriage licenses, registration of birth and correction of birth records, mental illness, mental retardation and civil actions.

The Juvenile Court has jurisdiction to hear delinquency, juvenile traffic, unruly, abuse dependency, neglect, paternity, custody, visitation, child support, permanent custody, relinquishment of jurisdiction and limited adult cases. The Judge is the ex-officio clerk of the juvenile division and is responsible for all court records.

The Municipal Court has original jurisdiction to hear and determine all criminal misdemeanor charges, to conduct initial appearance hearings of those individuals charged by complaint with criminal felony charges and to handle civil matters filed in the Court where the amount claimed is not in excess of \$15,000.

## **Local Economy**

Some of Ashtabula County's largest employers include Ashtabula Area City School Board of Education, Ashtabula County Government, Ashtabula County Medical Center, Kraftmaid Cabinetry, University Hospitals Health System, Molded Fiber Glass Company, Lyondell Chemical Company, Kennametal, Inc., General Aluminum, and Premix.

According to the U.S Census Bureau, Ashtabula County's population is estimated to be 100,648, which represents a 2.0 percent decrease from the 2000 Census of 102,728. Per the Ohio Department of Development the labor force was 48,103 in 2008 with an average unemployment rate of 8.0 percent. The unemployment rate for 2007 was 7.0 percent.

Tourism is becoming a larger part of the economy and continued to grow in 2008. The Ashtabula County Convention and Visitor's Bureau has reported that tourism for the County was beyond expectations. The poor economy has forced people to look at places closer to home or less expensive vacations. Local wineries, lodging facilities and tourism destinations such as Geneva-on-the-Lake have seen an increase in business over 2007. Actual numbers are not available because this type of analysis is only done on a biennial basis. The latest report released for 2007 showed that sales increased to \$346.2 million from \$326 million in 2005. Wages totaled \$75.2 million with \$37.1 million paid in taxes and 4,733 full-time jobs were tourism related.

A large part of the tourism industry is related to the production of wine. The grape and wine industry is a dynamic part of northeast Ohio's agriculture industry with 1,300 acres of grape vineyards and 20 wineries in the counties of Ashtabula, Lake and Geauga. Ashtabula County has 16 wineries out of the 20. Ohio's largest grape growing region is located in Harpersfield, Ashtabula County, Ohio. Estimated sales for Wine in the Northeast Ohio Region exceed \$10 million. Jobs and the peripheral tourism activities add to the economy.

## **Future Outlook and Major Initiatives**

After 12 years of planning and with cooperation among Ashtabula City, County and Ohio officials, ground was broken in late May, 2007 on the 42-acre Ashtabula City Industrial Park. In 1995 the Ashtabula City Port Authority began buying land to develop property into a light-industrial park. It took nearly five years to acquire

enough acreage for development. The 42 acre site includes a 2000 foot road, a cul-de-sac, water, sewer, gas, electric, and storm water detention.

Kent State University Ashtabula Campus broke ground for the new Health and Science Building in early 2007. It is scheduled to open for the 2009/2010 academic year. It will be the center for the school's nursing and health care curriculum. The \$15 million facility will offer world-class facilities and state-of-the-art equipment that will give students a real-world advantage. \$6,000,000 in private donations were raised to help fund the project.

The Geneva Area Recreation, Education, Athletic Trust (GaREAT) announced in May of 2008 the building of a \$100 million indoor/outdoor, not-for-profit sports campus. The campus would include two 150,000 square-foot buildings and an in-door stadium. The buildings will hold volleyball, tennis and basketball courts and weightlifting and elliptical equipment and the first building was completed early in 2009. The stadium complex, which will hold 4,000 seats, an all weather track, locker rooms and an artificial turf soccer field, will be ready for use in September 2009.

Some of the major construction projects currently in progress are:

Ashtabula Area City Schools completed construction of its new high school on Sanborn Road in time for the new school year in the fall of 2007 and is currently constructing a middle school on the same campus. The school system plans to also build new grade-level campus style elementary schools.

Two new elementary schools were completed for the 2008-2009 school year for the Jefferson Area Local School District. The district has begun construction of the new Junior/High School and High School which have been completed in 2009 and are ready for the 2009-2010 school year.

Work was completed on the realignment and widening of State Road in Plymouth and Ashtabula Townships including a new covered bridge to span the gulf. The new bridge is the largest covered bridge in the nation spanning over 600 feet and handling 2 lanes of traffic (including semi-tractor trailers). The new bridge was dedicated and named after its designer, the former County Engineer, John Smolen. This bridge has quickly become the center piece of the 17 Ashtabula County Covered bridges.

Ashtabula County Medical Center completed the building of a Cardiac Catheterization Lab, costing \$3.5 million. This is the only one in Ashtabula County.

University Hospital Systems completed its new addition of a two-story 11,000 square foot building that will house Geneva Clinic doctors, specialty physicians and specialty time-share offices and hospital-based services. The addition cost \$3.6 million.

## **Awards and Acknowledgements**

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, 2007. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report that satisfied both generally accepted accounting principles (GAAP) and applicable legal requirements.

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.



The publication of this CAFR displays Ashtabula County's ability to provide significantly enhanced financial information and accountability to the citizens 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.

The preparation and publication of this report would not have been possible without the cooperation of every County department and agency. I want to express my appreciation to the Ashtabula County Board of Commissioners for their support for this endeavor from its inception. The guidance given by the Auditor of State's Office through the auditors was most helpful and appreciated. I would also like to thank all of the elected officials, department heads and their staffs for their assistance and cooperation on this project.

Planning, coordinating, compiling and completing this report have been the responsibility of Deputy Auditors Barbara Legeza and Rockford Benson. I gratefully acknowledge their valuable contribution as well as the rest of the County Auditor's staff who assisted in various parts of the project.

Sincerely,

*Roger A. Corlett, C.P.A.*

Roger A. Corlett, CPA  
Ashtabula County Auditor

## Ashtabula County Elected Officials 2008

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County Commissioners

Joe Moroski  
Daniel Claypool  
Peggy Carlo

County Auditor

Roger A. Corlett, CPA

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

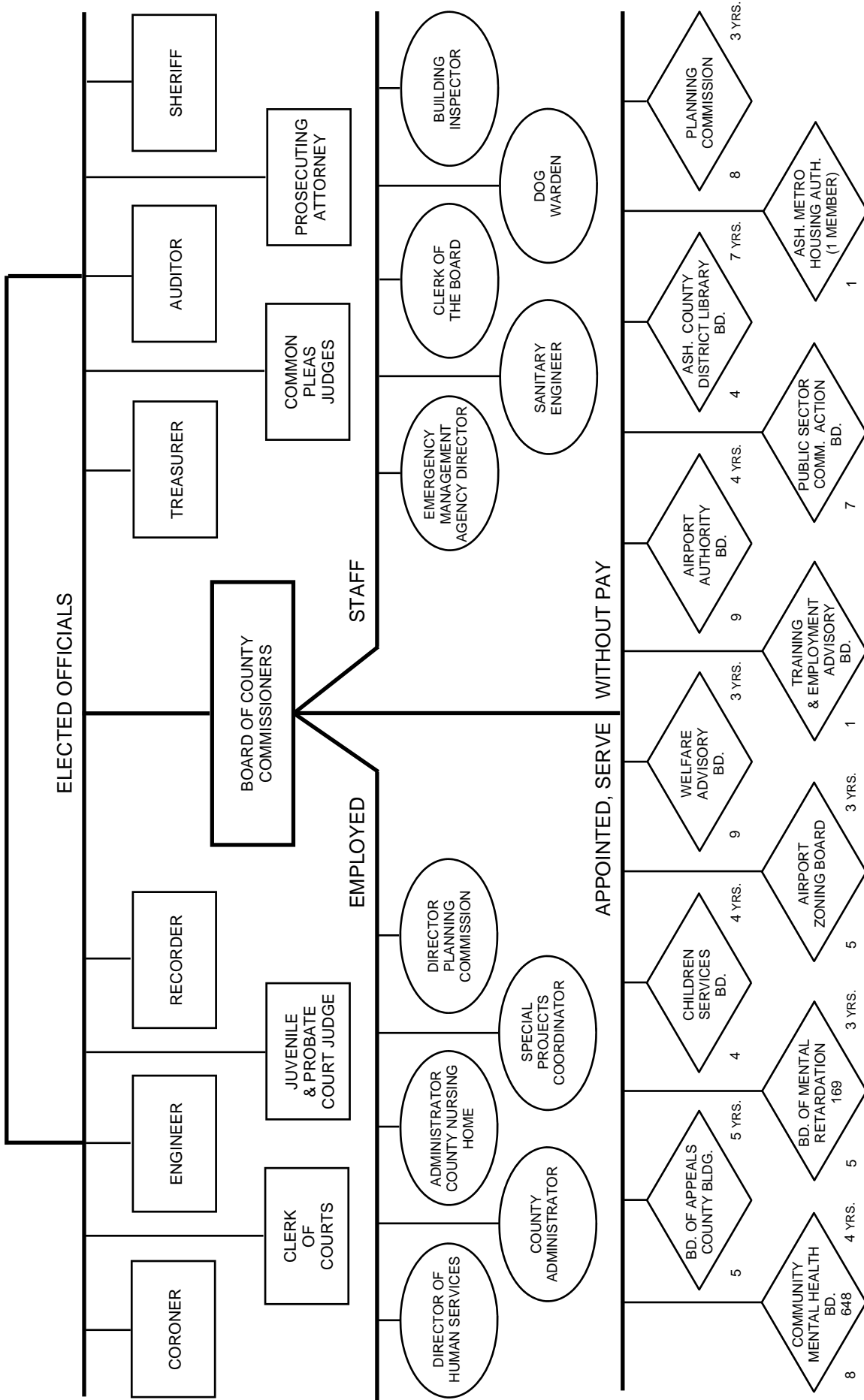
County Coroner

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, 2007

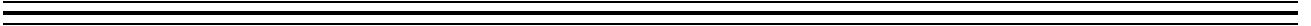
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



President

Executive Director

## **FINANCIAL SECTION**



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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Ashtabula County  
Ashtabula County Courthouse  
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 discretely presented component units, each major fund, and the aggregate remaining fund information of the Ashtabula County, Ohio (the County), as of and for the year ended December 31, 2008, 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 the discretely presented component units of Ash Craft Industries Inc. and the Ashtabula County Airport Authority which represents 100% of the assets, net assets, and revenues for 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. and the Ashtabula County Airport Authority on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. 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 our audit and those of other auditors provides a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the Ashtabula County, Ohio as of December 31, 2008, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General, Public Assistance, Board of MRDD, Nursing Home, Community Mental Health and the Motor Vehicle and Gas Tax funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 3, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining non-major fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. The federal awards expenditure schedule is required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements. We and the other auditors subjected the combining non-major fund statements and schedules and the federal awards expenditure schedule to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit and the report of the other auditors, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We and the other auditors did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them



**Mary Taylor, CPA**  
Auditor of State

September 3, 2009



**Ashtabula County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2008*  
*(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, 2008. The intent of this discussion and analysis is to look at the County's performance as a whole; readers should also review the transmittal letter, the basic financial statements and notes to enhance their understanding of the County's financial performance.

***Financial Highlights***

Key financial highlights for 2008 are as follows:

- The assets of the County exceeded its liabilities at December 31, 2008 by \$183,075,271. Of this amount, \$9,518,045 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net assets are \$4,036,741. The County's total net assets decreased by \$1,535,410.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$36,684,482, an decrease of \$1,002,890 from the prior year. Of this amount, \$33,811,960 is available for spending (unreserved fund balance) on behalf of its citizens.
- At the end of the current year, fund balance for the General Fund was \$2,832,390 which represents a 32 percent decrease from the prior year and represents 14 percent 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 a 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 conservation and recreation. 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 District, Sewer District and Geneva State Lodge are reported here.
- ***Component Units*** – The County's financial statements include financial data of the Ash Craft Industries and the Ashtabula County Airport. These component units are described in the notes to the financial statements. Each component unit is a separate entity 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, Motor Vehicle and Gas Tax Fund, Public Assistance Fund, County Board of Mental Retardation Fund, Nursing Home Fund, and the Community Mental Health Fund.

***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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*(Unaudited)*

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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**  
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(Unaudited)

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net assets for 2008 compared to 2007:

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

	Governmental Activities		Business-Type Activities		Total	
	2008	Restated 2007	2008	Restated 2007	2008	Restated 2007
<b>Assets</b>						
Current and Other Assets	\$ 63,889,576	\$ 65,199,722	\$ 7,225,768	\$ 7,123,398	\$ 71,115,344	\$ 72,323,120
Capital Assets, net	140,118,078	140,229,391	45,445,823	47,384,778	185,563,901	187,614,169
<i>Total Assets</i>	<u>204,007,654</u>	<u>205,429,113</u>	<u>52,671,591</u>	<u>54,508,176</u>	<u>256,679,245</u>	<u>259,937,289</u>
<b>Liabilities</b>						
Current and other liabilities	20,785,749	20,723,984	904,515	883,187	21,690,264	21,607,171
Long-Term Liabilities:						
Due within one year	2,280,722	2,288,457	8,536,817	1,541,508	10,817,539	3,829,965
Due in more than one year	5,950,850	7,103,696	35,145,321	42,785,776	41,096,171	49,889,472
<i>Total Liabilities</i>	<u>29,017,321</u>	<u>30,116,137</u>	<u>44,586,653</u>	<u>45,210,471</u>	<u>73,603,974</u>	<u>75,326,608</u>
<b>Net Assets</b>						
Invested in Capital						
Assets Net of Debt	135,049,540	133,999,696	2,304,505	3,758,145	137,354,045	137,757,841
Restricted:						
Capital Projects	790,308	844,498	2,066	124,161	792,374	968,659
Debt Service	407,429	397,070	-	-	407,429	397,070
Other purposes	34,706,315	34,687,654	297,063	-	35,003,378	34,687,654
Unrestricted	4,036,741	5,384,058	5,481,304	5,415,399	9,518,045	10,799,457
<i>Total Net Assets</i>	<u>\$ 174,990,333</u>	<u>\$ 175,312,976</u>	<u>\$ 8,084,938</u>	<u>\$ 9,297,705</u>	<u>\$ 183,075,271</u>	<u>\$ 184,610,681</u>

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 \$183,075,271 (\$174,990,333 in governmental activities and \$8,084,938 in business-type activities) as of December 31, 2008. This is a decrease from the previous year of \$1,535,410 indicating a slight decline of the County's financial position in 2008. The decrease of net assets are due primarily to declining cash balances, declining receivables and depreciation expense recognized for the use of capital assets exceeding the amounts expended for new capital assets.

By far, the largest portion of the County's net assets (75 percent) represents capital assets (e.g. land, buildings, improvements other than buildings, 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.

**Ashtabula County, Ohio**  
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(Unaudited)

An additional portion of the County's net assets (5 percent) consists of unrestricted net assets, \$9,518,045, which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (20 percent) represents resources that are subject to restrictions on how they can be used.

Table 2 shows the changes in net assets for the fiscal year 2008 for both the governmental activities and the business-type activities.

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

	Governmental Activities		Business-Type Activities		Total	
	2008	Restated 2007	2008	Restated 2007	2008	Restated 2007
<b>Revenues</b>						
<i>Program Revenues:</i>						
Charges for Services	\$ 13,774,224	\$ 13,268,386	\$ 5,388,199	\$ 5,520,515	\$ 19,162,423	\$ 18,788,901
Operating Grants	47,069,994	45,515,678	-	532,923	47,069,994	46,048,601
Capital Grants	488,214	4,418,878	484,713	358,239	972,927	4,777,117
<i>General Revenues:</i>						
Property and Local Taxes	23,493,880	24,151,994	485,709	322,574	23,979,589	24,474,568
Intergovernmental	9,157,496	5,309,516	-	-	9,157,496	5,309,516
Interest	1,610,343	3,068,700	200,153	93,394	1,810,496	3,162,094
Miscellaneous	447,923	264,815	1,069	2,448	448,992	267,263
<b>Total Revenues</b>	<b>96,042,074</b>	<b>95,997,967</b>	<b>6,559,843</b>	<b>6,830,093</b>	<b>102,601,917</b>	<b>102,828,060</b>
<b>Program Expenses:</b>						
Governmental Activities:						
General Government:						
Legislative and Executive	9,713,341	9,595,422	-	-	9,713,341	9,595,422
Judicial	4,697,277	4,491,701	-	-	4,697,277	4,491,701
Public Safety	9,998,879	9,522,419	-	-	9,998,879	9,522,419
Public Works	6,937,219	6,813,923	-	-	6,937,219	6,813,923
Health	25,237,135	22,829,242	-	-	25,237,135	22,829,242
Human Services	38,058,203	37,427,777	-	-	38,058,203	37,427,777
Conservation and Recreation	333,080	385,792	-	-	333,080	385,792
Other	-	690,965	-	-	-	690,965
Debt Service:						
Interest and Fiscal Charges	246,647	317,466	-	-	246,647	317,466
Sewer and Water District	-	-	6,682,752	6,896,818	6,682,752	6,896,818
Geneva State Lodge	-	-	2,232,794	2,116,971	2,232,794	2,116,971
<b>Total Expenses</b>	<b>95,221,781</b>	<b>92,074,707</b>	<b>8,915,546</b>	<b>9,013,789</b>	<b>104,137,327</b>	<b>101,088,496</b>
Increase (Decrease) in Net Assets before Transfers	820,293	3,923,260	(2,355,703)	(2,183,696)	(1,535,410)	1,739,564
Transfers	(1,142,936)	(1,715,221)	1,142,936	1,715,221	-	-
<b>Change in Net Assets</b>	<b>\$ (322,643)</b>	<b>\$ 2,208,039</b>	<b>\$ (1,212,767)</b>	<b>\$ (468,475)</b>	<b>\$ (1,535,410)</b>	<b>\$ 1,739,564</b>

**Ashtabula County, Ohio**  
*Management's Discussion and Analysis*  
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*(Unaudited)*

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***Governmental Activities***

Operating grants were the largest program revenue, accounting for \$47,069,994 or 49 percent of total governmental revenues. The major recipients of intergovernmental program revenues were Motor Vehicle and Gas Tax, Public Assistance, and County Board of Mental Retardation.

The County's direct charges to users of governmental services made up \$13,774,224 or 14 percent 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 and local tax revenues account for \$23,493,880 of the \$96,042,074 total revenues for governmental activities, or 24 percent of total revenues, and includes both property and sales taxes.

The human services program accounted for \$38,058,203 of the \$95,221,781 total expenses for governmental activities, or 40 percent of total expenses. The next largest program was health, accounting for \$25,237,135 and representing 26 percent of total governmental expenses.

Charges for services and grants of \$61,332,432 (64 percent of the total revenues) are received and used to fund the governmental activities of the County. The remaining governmental activity expenses are funded by property taxes, sales taxes, and intergovernmental revenues. A material portion of health expenses, public works, and human services expenses are funded by charges for services and operating grants.

***Business-Type Activities***

Net assets for business-type activities decreased by \$1,212,767 during 2008. Major revenue sources were charges for services of \$5,388,199, accounting for 82% of the total business-type revenues. The sewer district net assets decreased \$619,784 while water district net assets decreased \$361,495. The sewer district is comprised of several small wastewater processing plants, which tend to be underutilized. The water district is a distribution only system acquired by the County in 2005. Capital improvements are being made on a continual basis and management reviews and regularly raises rates as the market will bear in an attempt to keep all costs covered. The net assets of the Geneva State Park Lodge fund decreased \$232,971. The lodge was built by the County, opening in 2004. At this point, the operation has not matured sufficiently to offset the depreciation and interest expenses.

***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, 2008, the County's governmental funds reported a combined ending fund balance of \$36,684,482, an decrease of \$1,002,890 in comparison with the prior year. Approximately 92 percent of this total (\$33,811,960) constitutes unreserved fund balance, which is available for spending at the

**Ashtabula County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2008*  
*(Unaudited)*

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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 (\$454,065) or a variety of other restricted purposes (\$2,418,457).

The General Fund is the primary operating fund of the County. At the end of 2008, unreserved fund balance was \$2,622,582, while total fund balance was \$2,832,390. 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 12.7 percent to total General Fund expenditures, while total fund balance represents 13.7 percent of that same amount. The fund balance of the County's General Fund decreased by \$1,347,061 during 2008.

The Motor Vehicle and Gas Tax fund had an unreserved fund balance of \$3,560,929 and a total fund balance of \$3,625,172 at the end of 2008. The fund balance increased by \$140,834 during 2008 due primarily the timing difference of cash expenditures compared to receipts.

The Public Assistance fund had an unreserved fund balance of \$147,833 and a total fund balance of \$229,833 at the end of 2008. The fund balance decreased by \$866,037 during 2008. This decrease is a result of less State and Federal funding recognized in 2008.

The County Board of Mental Retardation fund had an unreserved fund balance of \$14,131,004 and a total fund balance of \$14,159,161 at December 31, 2008. The fund balance increased by \$220,889 during 2008 due primarily to increases in intergovernmental revenues in 2008.

At the end of 2008 the Nursing Home fund had an unreserved fund balance of \$197,326 and a total fund balance of \$199,136. During 2008 the fund balance decreased by \$277,446. This decrease was due primarily to lower intergovernmental revenues in 2008.

The Community Mental Health fund had an unreserved fund balance of \$970,305 and a total fund balance of \$971,198 at the end of 2008. During 2008 the fund balance increased by \$525,014. This was a result of an increase in State and Federal funding to Community Mental Health in 2008.

***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 District and Water District Fund at December 31, 2008 were \$2,725,175 and \$1,489,809, respectively. The Geneva State Lodge had unrestricted net assets of \$1,374,463. Net assets decreased by \$1,212,767 in business-type activities.

***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 2008, certified estimated revenues were amended five times. Actual revenues received were \$61,696 lower than certification. The original certificate of estimated resources was passed on August 28, 2007 based on the tax budget adopted by the Commissioners with a total certified amount of \$22,683,530 excluding carryover balance. The Commissioners approved resolutions adjusting appropriations for a net total increase of \$1,169,127. Actual expenditures were \$1,200,428 less than appropriations.

**Ashtabula County, Ohio**  
*Management's Discussion and Analysis*  
For the Year Ended December 31, 2008  
(Unaudited)

**Capital Assets and Debt Administration**

**Capital Assets** – The County’s investment in capital assets for governmental and business-type activities as of December 31, 2008 was \$185,563,901 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment, infrastructure, and sewer/water lines.

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.

**(Table 3)**  
**Capital Assets at December 31**  
**(Net of Depreciation)**

	Governmental Activities		Business-Type Activities		Total	
	2008	Restated 2007	2008	Restated 2007	2008	Restated 2007
	Land	\$ 849,188	\$ 849,188	\$ 218,083	\$ 218,083	\$ 1,067,271
Construction in Progress	-	6,623,921	903,365	2,179,814	903,365	8,803,735
Infrastructure	110,227,961	103,256,872	-	-	110,227,961	103,256,872
Buildings	22,097,011	22,541,329	17,095,943	17,299,533	39,192,954	39,840,862
Improvements Other Than Buildings	500,208	319,056	-	-	500,208	319,056
Equipment	3,327,756	3,613,240	791,553	1,093,695	4,119,309	4,706,935
Vehicles	3,115,954	3,025,785	101,585	97,187	3,217,539	3,122,972
Water and Sewer System	-	-	26,335,294	26,496,466	26,335,294	26,496,466
<b>Totals</b>	<b>\$ 140,118,078</b>	<b>\$ 140,229,391</b>	<b>\$ 45,445,823</b>	<b>\$ 47,384,778</b>	<b>\$ 185,563,901</b>	<b>\$ 187,614,169</b>

See Note 12 for additional information of capital assets.

The County manages its roadway conditions using an internal pavement management program. This program assigns a range of 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 are maintained at an average PCR of 60 to 65, and that a condition assessment for County roads is performed annually. The most recent assessment found that the average PCR of all County roads was 66.11. For 2008, the County Engineer’s budgeted and actual expenditures for the preservation of existing roadways were \$4,687,403 and \$4,098,130, respectively.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being good, to evaluate all County bridges. 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 statutory requirements, each bridge is inspected annually. The most recent assessment found that the average condition ranking of all County bridges was 6.88. For 2008, the County Engineer’s budgeted and actual expenditures for the preservation of existing bridges were \$2,003,855 and \$1,796,136, respectively.



**Ashtabula County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2008*  
(Unaudited)

Information concerning the condition assessments of the County's infrastructure reported using the modified approach is provided as required supplementary information to this report.

**Long-Term Debt** – At December 31, 2008, the County has outstanding debt which included general obligations bonds payable of \$4,470,771, OPWC loans payable of \$1,471,633, notes payable of \$107,907, private activity bond of \$87,210, revenue bonds payable of \$18,467,160 and OWDA loans payable of \$16,457,888.

**Table 4**  
**Outstanding Debt at Year End**

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
General Obligation Bonds	\$ 4,470,771	\$ 5,442,766	\$ -	\$ -	\$ 4,470,771	\$ 5,442,766
General Obligation Notes	-	-	7,324,502	-	-	-
OPWC Loans	110,000	125,000	1,361,633	1,256,882	1,471,633	1,381,882
Notes Payable	107,907	182,873	-	-	107,907	182,873
Private Activity Bond	87,210	89,356	-	-	87,210	89,356
Revenue Bonds	-	-	18,467,160	25,993,899	18,467,160	25,993,899
OWDA Loans	-	-	16,457,888	17,006,081	16,457,888	17,006,081
503 Corp Loan Payable	452,341	478,404	-	-	452,341	478,404
Totals	<u>\$ 5,228,229</u>	<u>\$ 6,318,399</u>	<u>\$ 43,611,183</u>	<u>\$ 44,256,862</u>	<u>\$ 41,514,910</u>	<u>\$ 50,575,261</u>

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 16 of this report.

**Economic Factors**

The real property revenues of the general fund are derived entirely from inside millage (unvoted millage). In 2008, the County received 2.52 mills of inside millage. 1.967 mills were allocated to the general fund; 0.543 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 average unemployment rate for the County during 2008 was 8.0 percent, an increase from 7.0 percent a year ago and the highest rate in many years. The State average was 6.5 percent and the Federal rate was 5.8 percent. In 2009, the effect of the increasing unemployment and overall poor economic conditions have been demonstrated through significantly lower sales tax receipts in the County.

The County's portion of State based revenue has also been affected by the economic conditions. Specifically, the State legislature has eliminated the local government revenue assistance fund and frozen the amount allocated to local governments from the local government fund.

**Ashtabula County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2008*  
*(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 Roger A. Corlett, CPA, Ashtabula County Auditor, 25 West Jefferson Street, Jefferson, Ohio 44047 or by email at [auditor@ashtabulacountyauditor.org](mailto:auditor@ashtabulacountyauditor.org).

**Ashtabula County, Ohio**  
*Statement of Net Assets*  
December 31, 2008

	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	\$ 33,732,842	\$ 3,108,260	\$ 36,841,102	\$ 260,149	\$ 205,476
Cash and Cash Equivalents:					
Restricted Cash	-	297,063	297,063	-	-
In Segregated Accounts	1,777,128	560,785	2,337,913	-	-
With Fiscal Agents	1,373,525	641,786	2,015,311	-	-
Deposits	-	-	-	1,000	-
Receivables:					
Taxes	15,849,996	21,662	15,871,658	-	-
Accounts	408,154	643,004	1,051,158	23,179	816
Lease	-	-	-	-	168,875
Special Assessments	228,689	1,045,271	1,273,960	-	-
Accrued Interest	12,388	-	12,388	-	-
Component Unit Receivable	90,000	-	90,000	-	-
Intergovernmental Receivable	7,709,616	-	7,709,616	-	9,372
Internal Balances	108,143	(108,143)	-	-	-
Materials and Supplies Inventory	129,019	-	129,019	-	21,313
Loans Receivable	2,328,457	-	2,328,457	-	-
Prepaid Items	141,619	-	141,619	10,255	8,956
Notes Receivable	-	80,000	80,000	-	-
Capital Investment	-	466,925	466,925	-	-
Deferred Charges	-	469,155	469,155	-	8,352
Nondepreciable Capital Assets	111,077,149	1,121,448	112,198,597	-	108,569
Depreciable Capital Assets (Net)	29,040,929	44,324,375	73,365,304	240,713	3,570,271
<i>Total Assets</i>	<u>204,007,654</u>	<u>52,671,591</u>	<u>256,679,245</u>	<u>535,296</u>	<u>4,102,000</u>
<b>Liabilities</b>					
Accounts Payable	3,790,021	200,202	3,990,223	4,596	14,058
Contracts Payable	-	400,196	400,196	-	12,923
Accrued Wages and Benefits	1,098,006	22,567	1,120,573	4,137	2,498
Matured Compensated Absences Payable	31,424	-	31,424	-	-
Intergovernmental Payable	951,372	73,906	1,025,278	4,386	1,401
Accrued Interest Payable	105,136	207,644	312,780	-	13,650
Primary Government Payable	-	-	-	-	90,000
Deferred Revenue	13,593,605	-	13,593,605	-	22,871
Loans Payable	452,341	-	452,341	-	-
Claims Payable	763,844	-	763,844	-	-
Long Term Liabilities:					
Due Within One Year	2,280,722	8,532,541	10,813,263	-	27,600
Due Within More Than One Year	5,950,850	35,149,597	41,100,447	-	1,296,000
<i>Total Liabilities</i>	<u>29,017,321</u>	<u>44,586,653</u>	<u>73,603,974</u>	<u>13,119</u>	<u>1,481,001</u>
<b>Net Assets</b>					
Invested in Capital Assets, Net of Related Debt	135,049,540	2,304,505	137,354,045	240,713	2,273,772
Restricted for:					
Capital Projects	790,308	2,066	792,374	-	-
Debt Service	407,429	-	407,429	-	46,297
Roads and Bridges	5,922,220	-	5,922,220	-	-
Health and Human Services	19,323,983	-	19,323,983	-	-
Grant Programs	851,049	-	851,049	-	-
Community Development	3,577,127	-	3,577,127	-	-
Real Estate Assessment	983,919	-	983,919	-	-
Other Purposes	4,048,017	297,063	4,345,080	-	-
Unrestricted	4,036,741	5,481,304	9,518,045	281,464	300,930
<i>Total Net Assets</i>	<u>\$ 174,990,333</u>	<u>\$ 8,084,938</u>	<u>\$ 183,075,271</u>	<u>\$ 522,177</u>	<u>\$ 2,620,999</u>

The notes to the financial statements are an integral part of this statement.

**Ashtabula County, Ohio**  
*Statement of Activities*  
For the Fiscal Year Ended December 31, 2008

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
General Government:				
Legislative and Executive	\$ 9,713,341	\$ 3,971,931	\$ 608,370	\$ -
Judicial	4,697,277	1,937,930	-	-
Public Safety	9,998,879	2,018,124	1,095,234	-
Public Works	6,937,219	116,642	-	488,214
Health	25,237,135	1,565,717	17,401,147	-
Human Services	38,058,203	4,163,880	27,965,243	-
Conservation and Recreation	333,080	-	-	-
Interest and Fiscal Charges	246,647	-	-	-
<i>Total Governmental Activities</i>	<u>95,221,781</u>	<u>13,774,224</u>	<u>47,069,994</u>	<u>488,214</u>
<b>Business-Type Activities</b>				
Sewer District	2,785,843	2,061,366	-	73,388
Water District	3,896,909	3,326,833	-	216,131
Geneva Park Lodge	2,232,794	-	-	195,194
<i>Total Business-Type Activities</i>	<u>8,915,546</u>	<u>5,388,199</u>	<u>-</u>	<u>484,713</u>
<i>Total - Primary Government</i>	<u>\$ 104,137,327</u>	<u>\$ 19,162,423</u>	<u>\$ 47,069,994</u>	<u>\$ 972,927</u>
<b>Component Units</b>				
Ash/Craft Industries	\$ 620,953	\$ 424,727	\$ 307,334	\$ -
Ashtabula County Airport	648,362	426,438	125,100	738,746
<i>Totals - Component Units</i>	<u>\$ 1,269,315</u>	<u>\$ 851,165</u>	<u>\$ 432,434</u>	<u>\$ 738,746</u>

**General Revenues**

Property Taxes Levied for  
  General Purposes  
  Health  
  Human Services  
  Capital Outlay  
  Debt Service  
Sales Taxes Levied for  
  General Purposes  
Bed Tax  
Grants and Entitlements not Restricted to Specific Programs  
Investment Earnings  
Gain on Disposal of Capital Assets  
Miscellaneous

*Total General Revenues*

Special Item - Litigation Settlement

Net Transfers

*Change in Net Assets*

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

*Net Assets End of Year*

The notes to the financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Ash/Craft Industries	Ashtabula County Airport
\$ (5,133,040)	\$ -	\$ (5,133,040)	-	-
(2,759,347)	-	(2,759,347)	-	-
(6,885,521)	-	(6,885,521)	-	-
(6,332,363)	-	(6,332,363)	-	-
(6,270,271)	-	(6,270,271)	-	-
(5,929,080)	-	(5,929,080)	-	-
(333,080)	-	(333,080)	-	-
(246,647)	-	(246,647)	-	-
<u>(33,889,349)</u>	<u>-</u>	<u>(33,889,349)</u>	<u>-</u>	<u>-</u>
-	(651,089)	(651,089)	-	-
-	(353,945)	(353,945)	-	-
-	<u>(2,037,600)</u>	<u>(2,037,600)</u>	<u>-</u>	<u>-</u>
-	(3,042,634)	(3,042,634)	-	-
<u>(33,889,349)</u>	<u>(3,042,634)</u>	<u>(36,931,983)</u>	<u>-</u>	<u>-</u>
-	-	-	111,108	-
-	-	-	-	641,922
-	-	-	111,108	641,922
3,677,121	-	3,677,121	-	-
6,546,025	-	6,546,025	-	-
3,928,144	-	3,928,144	-	-
15,485	-	15,485	-	-
840,807	-	840,807	-	-
8,486,298	-	8,486,298	-	-
-	485,709	485,709	-	-
9,157,496	-	9,157,496	-	-
1,610,343	200,153	1,810,496	4,020	2,569
8,187	-	8,187	-	-
439,736	1,069	440,805	1,911	4,987
<u>34,709,642</u>	<u>686,931</u>	<u>35,396,573</u>	<u>5,931</u>	<u>7,556</u>
-	-	-	-	44,128
(1,142,936)	1,142,936	-	-	-
(322,643)	(1,212,767)	(1,535,410)	117,039	649,478
<u>175,312,976</u>	<u>9,297,705</u>	<u>184,610,681</u>	<u>405,138</u>	<u>1,927,393</u>
<u>\$ 174,990,333</u>	<u>\$ 8,084,938</u>	<u>\$ 183,075,271</u>	<u>\$ 522,177</u>	<u>\$ 2,620,999</u>

**Ashtabula County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2008*

	General	Motor Vehicle and Gas Tax	Public Assistance	County Board of Mental Retardation	Nursing Home
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 2,452,961	\$ 3,129,574	\$ 891,707	\$ 12,901,053	\$ 498,011
Cash and Cash Equivalents:					
In Segregated Accounts	7,939	-	-	60,435	-
With Fiscal Agents	-	-	-	1,373,525	-
Receivables:					
Taxes	4,496,016	-	1,226,863	5,997,375	-
Accounts	76,284	8,495	-	-	143,033
Special Assessments	-	-	-	-	-
Accrued Interest	12,388	-	-	-	-
Due from Component Unit	90,000	-	-	-	-
Due from Other Governments	996,529	2,997,891	708,257	676,987	206,887
Materials and Supplies Inventory	-	114,203	-	-	14,816
Loans Receivable	-	-	-	-	-
Interfund Receivable	61,365	-	-	-	-
Prepaid Items	141,619	-	-	-	-
<i>Total Assets</i>	<u>\$ 8,335,101</u>	<u>\$ 6,250,163</u>	<u>\$ 2,826,827</u>	<u>\$ 21,009,375</u>	<u>\$ 862,747</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$ 155,594	\$ 45,510	\$ 1,010,913	\$ 92,009	\$ 361,557
Accrued Wages and Benefits	331,928	57,948	145,024	186,566	168,828
Matured Compensated Absences Payable	9,662	-	14,568	1,947	5,247
Interfund Payable	-	-	-	-	-
Intergovernmental Payable	304,239	59,470	120,572	137,223	127,979
Deferred Revenue	4,701,288	2,462,063	1,305,917	6,432,469	-
<i>Total Liabilities</i>	<u>5,502,711</u>	<u>2,624,991</u>	<u>2,596,994</u>	<u>6,850,214</u>	<u>663,611</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	119,808	64,243	82,000	28,157	1,810
Reserved for Component Unit Loan	90,000	-	-	-	-
Reserved for Loans	-	-	-	-	-
Undesignated, Unreserved Reported in:					
General Fund	2,622,582	-	-	-	-
Special Revenue Funds	-	3,560,929	147,833	14,131,004	197,326
Debt Service Fund	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-
<i>Total Fund Balances</i>	<u>2,832,390</u>	<u>3,625,172</u>	<u>229,833</u>	<u>14,159,161</u>	<u>199,136</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 8,335,101</u>	<u>\$ 6,250,163</u>	<u>\$ 2,826,827</u>	<u>\$ 21,009,375</u>	<u>\$ 862,747</u>

The notes to the financial statements are an integral part of this statement.

**Ashtabula County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Assets of Governmental Activities  
 December 31, 2008*

Community Mental Health	Other Governmental Funds	Total Governmental Funds
\$ 1,726,705	\$ 10,848,621	\$ 32,448,632
1,856	1,706,898	1,777,128
-	-	1,373,525
484,269	3,645,473	15,849,996
601	163,339	391,752
-	228,689	228,689
-	-	12,388
-	-	90,000
1,329,352	793,713	7,709,616
-	-	129,019
-	2,328,457	2,328,457
-	-	61,365
-	-	141,619
<u>\$ 3,542,783</u>	<u>\$ 19,715,190</u>	<u>\$ 62,542,186</u>
\$ 1,684,591	\$ 424,013	\$ 3,774,187
11,705	196,007	1,098,006
-	-	31,424
-	123,216	123,216
9,511	192,378	951,372
865,778	4,111,984	19,879,499
<u>2,571,585</u>	<u>5,047,598</u>	<u>25,857,704</u>
893	157,154	454,065
-	-	90,000
-	2,328,457	2,328,457
-	-	2,622,582
970,305	11,000,157	30,007,554
-	404,580	404,580
-	777,244	777,244
<u>971,198</u>	<u>14,667,592</u>	<u>36,684,482</u>
<u>\$ 3,542,783</u>	<u>\$ 19,715,190</u>	<u>\$ 62,542,186</u>

<b>Total Governmental Fund Balances</b>	\$ 36,684,482
<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	140,118,078
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Grants	389,451
Special Assessments	228,689
Homestead and Rollback	922,280
Permissive Sales Taxes	651,228
Gasoline/license Taxes	2,462,063
Undivided Local Government	626,255
Delinquent Property Taxes	<u>1,005,928</u>
Total	6,285,894
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(105,136)
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in	
Net Assets	322,136
Internal Balances	<u>108,143</u>
Total	430,279
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	(2,889,711)
General Obligation Debt	(4,665,888)
OPWC Loans	(110,000)
Loans Payable	(452,341)
Capital Leases	<u>(305,324)</u>
Total	<u>(8,423,264)</u>
<b>Net Assets of Governmental Activities</b>	<u>\$ 174,990,333</u>

**Ashtabula County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Fiscal Year Ended December 31, 2008*

	General	Motor Vehicle and Gas Tax	Public Assistance	County Board of Mental Retardation	Nursing Home
<b>Revenues</b>					
Property Taxes	\$ 3,660,814	\$ -	\$ 1,233,422	\$ 6,051,591	\$ -
Permissive Sales Taxes	8,522,192	-	-	-	-
Charges for Services	3,781,016	4,217	232,402	881,048	3,168,541
Licenses and Permits	50,164	-	-	-	-
Fines and Forfeitures	818,202	104,217	-	-	-
Intergovernmental	2,804,605	6,697,614	13,654,216	5,187,836	7,694,187
Special Assessments	-	-	-	-	-
Interest	1,271,413	86,348	-	53,319	6
Contributions and Donations	221,070	-	-	-	-
Other	51,916	20,272	240,780	-	-
<i>Total Revenues</i>	<u>21,181,392</u>	<u>6,912,668</u>	<u>15,360,820</u>	<u>12,173,794</u>	<u>10,862,734</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	6,704,676	-	-	-	-
Judicial	4,390,921	-	-	-	-
Public Safety	7,305,016	-	-	-	-
Public Works	292,139	6,456,059	-	-	-
Health	106,604	-	-	11,764,460	-
Human Services	1,300,318	-	16,909,952	-	10,868,128
Conservation and Recreation	333,080	-	-	-	-
Other	-	-	-	-	-
Capital Outlay	166,659	481,179	83,460	200,245	9,284
Debt Service:					
Principal Retirement	28,913	63,199	-	-	-
Interest and Fiscal Charges	10,079	4,969	-	-	-
<i>Total Expenditures</i>	<u>20,638,405</u>	<u>7,005,406</u>	<u>16,993,412</u>	<u>11,964,705</u>	<u>10,877,412</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>542,987</u>	<u>(92,738)</u>	<u>(1,632,592)</u>	<u>209,089</u>	<u>(14,678)</u>
<b>Other Financing Sources (Uses)</b>					
Inception of Capital Lease	105,713	-	-	-	-
Note Issued	-	-	-	-	-
Proceeds from Sale of Capital Assets	14,484	2,598	2,602	11,800	-
Transfers In	420,256	273,424	763,953	-	-
Transfers Out	(2,430,501)	(42,450)	-	-	(262,768)
<i>Total Financing Sources (Uses)</i>	<u>(1,890,048)</u>	<u>233,572</u>	<u>766,555</u>	<u>11,800</u>	<u>(262,768)</u>
<i>Net Change in Fund Balance</i>	<u>(1,347,061)</u>	<u>140,834</u>	<u>(866,037)</u>	<u>220,889</u>	<u>(277,446)</u>
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	<u>4,179,451</u>	<u>3,484,338</u>	<u>1,095,870</u>	<u>13,938,272</u>	<u>476,582</u>
<i>Fund Balance End of Year</i>	<u>\$ 2,832,390</u>	<u>\$ 3,625,172</u>	<u>\$ 229,833</u>	<u>\$ 14,159,161</u>	<u>\$ 199,136</u>

The notes to the financial statements are an integral part of this statement.



**Ashtabula County, Ohio**  
*Reconciliation of the Statement of Revenues, Expenditures and  
Changes in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2008*

Community Mental Health	Other Governmental Funds	Total Governmental Funds
\$ 502,710	\$ 3,544,916	\$ 14,993,453
-	-	8,522,192
601	4,396,091	12,463,916
-	-	50,164
-	104,939	1,027,358
11,961,620	9,123,042	57,123,120
-	196,912	196,912
2	199,255	1,610,343
-	273	221,343
12,980	113,515	439,463
<u>12,477,913</u>	<u>17,678,943</u>	<u>96,648,264</u>
-	2,747,687	9,452,363
-	213,125	4,604,046
-	2,525,268	9,830,284
-	31,676	6,779,874
11,952,899	1,059,432	24,883,395
-	8,799,122	37,877,520
-	-	333,080
-	-	-
-	265,205	1,206,032
-	998,057	1,090,169
-	244,273	259,321
<u>11,952,899</u>	<u>16,883,845</u>	<u>96,316,084</u>
<u>525,014</u>	<u>795,098</u>	<u>332,180</u>
-	-	105,713
-	-	-
-	1,201	32,685
-	3,810,442	5,268,075
-	(4,005,824)	(6,741,543)
<u>-</u>	<u>(194,181)</u>	<u>(1,335,070)</u>
525,014	600,917	(1,002,890)
<u>446,184</u>	<u>14,066,675</u>	<u>37,687,372</u>
<u>\$ 971,198</u>	<u>\$ 14,667,592</u>	<u>\$ 36,684,482</u>

Net Change in Fund Balances - Total Governmental Funds	\$ (1,002,890)
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
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 capital outlay exceeded depreciation in the current period.	
Capital Asset Additions	1,213,354
Current Year Depreciation	<u>(1,184,673)</u>
Total	28,681
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(139,994)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	
Grants	(424,037)
Special Assessments	5,261
Homestead and Rollback	31,764
Permissive Sales Taxes	(35,894)
Gasoline/license Taxes	(98,475)
Undivided Local Government	(107,064)
Delinquent Property Taxes	<u>14,068</u>
Total	(614,377)
Repayment of long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	1,280,259
The internal service funds used by management to charge the costs of insurance to individual funds is not reported in entity-wide statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities.	
Change in Net Assets	394,997
Change in Internal Balances	<u>(1,483)</u>
Total	393,514
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.	
Compensated Absences	<u>(174,797)</u>
Total	(174,797)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	12,674
Other financing sources in the governmental funds increase the long-term liabilities in the statement of net assets	
Capital Lease	<u>(105,713)</u>
Total	<u>(105,713)</u>
Change in Net Assets of Governmental Activities	<u>\$ (322,643)</u>

**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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 3,743,275	\$ 3,743,275	\$ 3,744,882	\$ 1,607
Permissive Sales Taxes	8,350,000	8,350,000	8,657,650	307,650
Charges for Services	3,816,762	3,816,762	3,814,428	(2,334)
Licenses and Permits	31,132	31,132	50,164	19,032
Fines and Forfeitures	719,284	719,284	793,156	73,872
Intergovernmental	2,730,881	2,770,881	2,872,581	101,700
Interest	2,264,355	1,241,958	1,292,952	50,994
Contributions and Donations	-	-	221,070	221,070
Other	154,302	154,302	50,668	(103,634)
<i>Total Revenues</i>	<u>21,809,991</u>	<u>20,827,594</u>	<u>21,497,551</u>	<u>669,957</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	6,637,196	7,086,254	6,856,589	229,665
Judicial	3,850,973	4,512,107	4,375,057	137,050
Public Safety	7,239,390	7,454,772	7,303,046	151,726
Public Works	272,864	308,681	290,543	18,138
Health	62,382	122,511	114,614	7,897
Human Services	1,422,000	1,423,591	1,335,190	88,401
Conservation and Recreation	329,986	335,806	333,080	2,726
Other				
Debt Service:				
Principal Retirement	28,923	31,288	32,296	(1,008)
Interest and Fiscal Charges	4,916	11,130	10,836	294
<i>Total Expenditures</i>	<u>19,848,630</u>	<u>21,286,140</u>	<u>20,651,251</u>	<u>634,889</u>
<i>Excess of Revenues Over Expenditures</i>	<u>1,961,361</u>	<u>(458,546)</u>	<u>846,300</u>	<u>1,304,846</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	498	498	11,258	10,760
Advances In	65,321	165,321	229,000	63,679
Advances Out	(100,000)	(225,365)	(225,365)	-
Transfers In	807,720	1,226,348	420,256	(806,092)
Transfers Out	(3,261,712)	(2,993,329)	(2,427,790)	565,539
<i>Total Other Financing Sources (Uses)</i>	<u>(2,488,173)</u>	<u>(1,826,527)</u>	<u>(1,992,641)</u>	<u>(166,114)</u>
<i>Net Change in Fund Balance</i>	(526,812)	(2,285,073)	(1,146,341)	1,138,732
<i>Fund Balance Beginning of Year</i>	2,864,206	2,864,206	2,864,206	
Prior Year Encumbrances Appropriated	472,342	472,342	472,342	
<i>Fund Balance End of Year</i>	<u>\$ 2,809,736</u>	<u>\$ 1,051,475</u>	<u>\$ 2,190,207</u>	<u>\$ 1,138,732</u>

The notes to the financial statements are an integral part of this statement.

**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, 2008*

	<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	\$ 94,394	\$ 94,394	\$ 103,464	\$ 9,070
Intergovernmental	6,347,377	6,666,308	6,615,733	(50,575)
Interest	110,000	110,000	93,767	(16,233)
Other	21,122	21,122	20,272	(850)
<i>Total Revenues</i>	<u>6,572,893</u>	<u>6,891,824</u>	<u>6,833,236</u>	<u>(58,588)</u>
<b>Expenditures</b>				
Current:				
Public Works	6,524,105	8,028,036	7,063,705	964,331
Other				-
Debt Service:				
Principal Retirement	63,199	63,199	63,199	-
Interest and Fiscal Charges	4,969	4,969	4,969	-
<i>Total Expenditures</i>	<u>6,592,273</u>	<u>8,096,204</u>	<u>7,131,873</u>	<u>964,331</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(19,380)</u>	<u>(1,204,380)</u>	<u>(298,637)</u>	<u>905,743</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	7,707	7,707	2,598	(5,109)
Transfers In	-	-	273,424	273,424
Transfers Out	(44,000)	(44,000)	(42,450)	1,550
<i>Total Other Financing Sources (Uses)</i>	<u>(36,293)</u>	<u>(36,293)</u>	<u>233,572</u>	<u>269,865</u>
<i>Net Change in Fund Balance</i>	(55,673)	(1,240,673)	(65,065)	1,175,608
<i>Fund Balance Beginning of Year</i>	3,005,443	3,005,443	3,005,443	
Prior Year Encumbrances Appropriated	120,299	120,299	120,299	
<i>Fund Balance End of Year</i>	<u>\$ 3,070,069</u>	<u>\$ 1,885,069</u>	<u>\$ 3,060,677</u>	<u>\$ 1,175,608</u>

The notes to the financial statements are an integral part of this statement.

**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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 1,197,000	\$ 1,197,000	\$ 1,233,422	\$ 36,422
Charges for Services	423,000	423,000	269,534	(153,466)
Intergovernmental	16,582,727	16,648,727	13,630,235	(3,018,492)
Other	300,000	300,000	240,780	(59,220)
<i>Total Revenues</i>	18,502,727	18,568,727	15,373,971	(3,194,756)
<b>Expenditures</b>				
Current:				
Human Services	18,502,028	18,568,028	17,634,732	933,296
<i>Total Expenditures</i>	18,502,028	18,568,028	17,634,732	933,296
<i>Excess of Revenues Over (Under) Expenditures</i>	699	699	(2,260,761)	(2,261,460)
<b>Other Financing Sources</b>				
Proceeds from Sale of Assets	-	-	2,602	2,602
Transfers In	700,000	700,000	763,953	63,953
Transfers Out	-	(48,420)	-	48,420
<i>Total Other Financing Sources (Uses)</i>	700,000	651,580	766,555	114,975
<i>Net Change in Fund Balance</i>	700,699	652,279	(1,494,206)	(2,146,485)
<i>Fund Balance Beginning of Year</i>	40,271	40,271	40,271	
Prior Year Encumbrances Appropriated	1,502,205	1,502,205	1,502,205	
<i>Fund Balance End of Year</i>	\$ 2,243,175	\$ 2,194,755	\$ 48,270	\$ (2,146,485)

The notes to the financial statements are an integral part of this statement.

**Ashtabula County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget (Non-GAAP Basis) and Actual  
 County Board of Mental Retardation Fund  
 For the Fiscal Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$ 5,877,000	\$ 5,877,000	\$ 6,051,591	\$ 174,591
Charges for Services	670,000	670,000	881,048	211,048
Intergovernmental	3,711,000	3,717,990	3,980,636	262,646
<i>Total Revenues</i>	<u>10,258,000</u>	<u>10,264,990</u>	<u>10,913,275</u>	<u>648,285</u>
<b>Expenditures</b>				
Current:				
Health	12,015,000	12,259,990	11,236,909	1,023,081
<i>Total Expenditures</i>	<u>12,015,000</u>	<u>12,259,990</u>	<u>11,236,909</u>	<u>1,023,081</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,757,000)	(1,995,000)	(323,634)	1,671,366
<b>Other Financing Uses</b>				
Proceeds from Sale of Capital Assets	-	-	2,800	2,800
<i>Net Change in Fund Balance</i>	(1,757,000)	(1,995,000)	(320,834)	1,674,166
<i>Fund Balance Beginning of Year</i>	12,751,097	12,751,097	12,751,097	
Prior Year Encumbrances Appropriated	344,506	344,506	344,506	
<i>Fund Balance End of Year</i>	<u>\$ 11,338,603</u>	<u>\$ 11,100,603</u>	<u>\$ 12,774,769</u>	<u>\$ 1,674,166</u>

The notes to the financial statements are an integral part of this statement.

**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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 3,466,281	\$ 3,466,281	\$ 3,156,193	\$ (310,088)
Intergovernmental	8,247,195	8,247,195	7,497,864	(749,331)
Interest	-	-	6	6
<i>Total Revenues</i>	11,713,476	11,713,476	10,654,063	(1,059,413)
<b>Expenditures</b>				
Current:				
Human Services	11,452,976	11,482,976	10,697,903	785,073
<i>Total Expenditures</i>	11,452,976	11,482,976	10,697,903	785,073
<i>Excess of Revenues Over Expenditures</i>	260,500	230,500	(43,840)	(274,340)
<b>Other Financing Uses</b>				
Transfers Out	(262,768)	(262,768)	(262,768)	-
<i>Net Change in Fund Balance</i>	(2,268)	(32,268)	(306,608)	(274,340)
<i>Fund Balance Beginning of Year</i>	751,709	751,709	751,709	-
Prior Year Encumbrances Appropriated	35,774	35,774	35,774	-
<i>Fund Balance End of Year</i>	\$ 785,215	\$ 755,215	\$ 480,875	\$ (274,340)

The notes to the financial statements are an integral part of this statement.

**Ashtabula County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget (Non-GAAP Basis) and Actual  
 Community Mental Health  
 For the Fiscal Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$ 525,000	\$ 525,000	\$ 502,710	\$ (22,290)
Intergovernmental	10,288,500	11,808,139	11,927,344	119,205
Other	108,000	16,000	12,980	(3,020)
<i>Total Revenues</i>	<u>10,921,500</u>	<u>12,349,139</u>	<u>12,443,034</u>	<u>93,895</u>
<b>Expenditures</b>				
Current:				
Health	11,715,880	12,349,239	11,794,546	554,693
<i>Net Change in Fund Balance</i>	(794,380)	(100)	648,488	648,588
<i>Fund Balance Beginning of Year</i>	967,987	967,987	967,987	
Prior Year Encumbrances Appropriated	109,338	109,338	109,338	
<i>Fund Balance End of Year</i>	<u>\$ 282,945</u>	<u>\$ 1,077,225</u>	<u>\$ 1,725,813</u>	<u>\$ 648,588</u>

The notes to the financial statements are an integral part of this statement.

**Ashtabula County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds*  
*December 31, 2008*

	Enterprise				Internal Service
	Sewer District	Water District	Geneva State Park Lodge	Total	
<b>Assets</b>					
<i>Current Assets</i>					
Equity in Pooled Cash and Cash Equivalents	\$ 2,019,741	\$ 784,526	\$ 303,993	\$ 3,108,260	\$ 1,284,210
Cash and Cash Equivalents:					
Restricted Cash held by Convention Facilities Authority	-	-	132,047	132,047	-
Restricted Cash held by Delaware North Corporation	-	-	297,063	297,063	-
In Segregated Accounts	146,284	282,454	-	428,738	-
With Fiscal Agents	-	-	641,786	641,786	-
Receivables:					
Taxes	-	-	21,662	21,662	-
Accounts	363,697	279,307	-	643,004	16,402
Special Assessments	469,026	576,245	-	1,045,271	-
Notes Receivable	80,000	-	-	80,000	-
Interfund Receivable	-	-	-	-	61,851
Contract Receivable	-	-	466,925	466,925	-
<i>Total Current Assets</i>	<u>3,078,748</u>	<u>1,922,532</u>	<u>1,863,476</u>	<u>6,864,756</u>	<u>1,362,463</u>
<i>Noncurrent Assets</i>					
Deferred Charges	-	18,769	450,386	469,155	-
Nondepreciable Capital Assets	519,847	601,601	-	1,121,448	-
Depreciable Capital Assets (Net)	7,833,257	20,707,302	15,783,816	44,324,375	-
<i>Total Noncurrent Assets</i>	<u>8,353,104</u>	<u>21,327,672</u>	<u>16,234,202</u>	<u>45,914,978</u>	<u>-</u>
<i>Total Assets</i>	<u>11,431,852</u>	<u>23,250,204</u>	<u>18,097,678</u>	<u>52,779,734</u>	<u>1,362,463</u>
<b>Liabilities</b>					
<i>Current Liabilities</i>					
Accounts Payable	34,684	165,518	-	200,202	15,834
Contracts Payable	175,088	225,108	-	400,196	-
Accrued Wages and Benefits	14,112	8,455	-	22,567	-
Intergovernmental Payable	68,158	5,748	-	73,906	-
Accrued Interest Payable	1,521	16,239	189,884	207,644	-
Claims Payable	-	-	-	-	763,844
Compensated Absences Payable	2,516	10,219	-	12,735	-
Notes Payable	-	-	7,324,502	7,324,502	-
OWDA Loans Payable	271,866	362,064	-	633,930	-
OPWC Loans Payable	15,836	70,840	-	86,676	-
Revenue Bonds Payable	11,200	108,000	350,000	469,200	-
<i>Total Current Liabilities</i>	<u>594,981</u>	<u>972,191</u>	<u>7,864,386</u>	<u>9,431,558</u>	<u>779,678</u>
<i>Long-Term Liabilities (net of current portion)</i>					
Compensated Absences Payable	57,494	726	-	58,220	-
Notes Payable - net of current portion	-	-	-	-	-
Claims Payable	-	-	-	-	260,649
OWDA Loans Payable	2,598,783	13,225,175	-	15,823,958	-
OPWC Loans Payable	190,022	1,084,935	-	1,274,957	-
Revenue Bonds Payable	359,000	4,855,000	12,783,960	17,997,960	-
<i>Total Long-Term Liabilities</i>	<u>3,205,299</u>	<u>19,165,836</u>	<u>12,783,960</u>	<u>35,155,095</u>	<u>260,649</u>
<i>Total Liabilities</i>	<u>3,800,280</u>	<u>20,138,027</u>	<u>20,648,346</u>	<u>44,586,653</u>	<u>1,040,327</u>
<b>Net Assets</b>					
Invested in Capital Assets, Net of Related Debt	4,906,397	1,622,368	(4,224,260)	2,304,505	-
Restricted for Capital Outlay	-	-	2,066	2,066	-
Restricted for Repairs and Maintenance	-	-	297,063	297,063	-
Unrestricted	2,725,175	1,489,809	1,374,463	5,589,447	322,136
<i>Total Net Assets</i>	<u>\$ 7,631,572</u>	<u>\$ 3,112,177</u>	<u>\$ (2,550,668)</u>	<u>8,193,081</u>	<u>\$ 322,136</u>

Net assets reported for business-type activities in the statement of net assets are different because they include accumulated overpayment to the internal service fund: (108,143)

Net Assets of Business-Type Activities \$ 8,084,938

The notes to the financial statements are an integral part of this statement.



**Ashtabula County, Ohio**  
*Statement of Revenues, Expenses, and Changes in Fund Net Assets*  
*Proprietary Funds*  
*For the Year Ended December 31, 2008*

	Enterprise				Internal Service
	Sewer District	Water District	Geneva State Park Lodge	Total	
<b>Operating Revenues</b>					
Charges for Services	\$ 2,024,006	\$ 3,326,833	\$ -	\$ 5,350,839	\$ 6,540,231
Tap-in Fees	37,360	-	-	37,360	-
Other	-	-	-	-	-
<i>Total Operating Revenues</i>	<u>2,061,366</u>	<u>3,326,833</u>	<u>-</u>	<u>5,388,199</u>	<u>6,540,231</u>
<b>Operating Expenses</b>					
Personal Services	615,829	271,906	-	887,735	-
Contractual Services	1,021,473	1,933,404	173,472	3,128,349	191,388
Materials and Supplies	85,341	16,376	-	101,717	-
Other	-	-	-	-	-
Claims	-	-	-	-	6,284,378
Depreciation	937,483	873,455	771,642	2,582,580	-
<i>Total Operating Expenses</i>	<u>2,660,126</u>	<u>3,095,141</u>	<u>945,114</u>	<u>6,700,381</u>	<u>6,475,766</u>
<i>Operating Income (Loss)</i>	<u>(598,760)</u>	<u>231,692</u>	<u>(945,114)</u>	<u>(1,312,182)</u>	<u>64,465</u>
<b>Non-Operating Revenues (Expenses)</b>					
Capital Grants and Contributions	43,121	-	-	43,121	-
Special Assessments	30,267	216,131	-	246,398	-
Bed Tax	-	-	485,709	485,709	-
Reserve Requirement Receipts	-	-	195,194	195,194	-
Interest Income	19,817	-	14,752	34,569	-
Net Change in Operations of Lodge	-	-	165,584	165,584	-
Gain on Disposal of Capital Assets	-	-	-	-	-
Pledged Revenue for Debt Retirement	-	-	(150,000)	(150,000)	-
Interest and Fiscal Charges	(127,200)	(801,768)	(1,136,611)	(2,065,579)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(33,995)</u>	<u>(585,637)</u>	<u>(425,372)</u>	<u>(1,045,004)</u>	<u>-</u>
<i>Income (Loss) Before Contributions &amp; Transfers</i>	<u>(632,755)</u>	<u>(353,945)</u>	<u>(1,370,486)</u>	<u>(2,357,186)</u>	<u>64,465</u>
Transfers In	12,971	-	1,137,515	1,150,486	330,532
Transfers Out	-	(7,550)	-	(7,550)	-
<i>Change in Net Assets</i>	<u>(619,784)</u>	<u>(361,495)</u>	<u>(232,971)</u>	<u>(1,214,250)</u>	<u>394,997</u>
<i>Net Assets (Deficit) Beginning of Year</i> <i>- Restated (See Note 3)</i>	<u>8,251,356</u>	<u>3,473,672</u>	<u>(2,317,697)</u>		<u>(72,861)</u>
<i>Net Assets (Deficit) End of Year</i>	<u>\$ 7,631,572</u>	<u>\$ 3,112,177</u>	<u>\$ (2,550,668)</u>		<u>\$ 322,136</u>

Some amounts reported for business-type activities in the statement of activities are different because a portion of the net expense of the internal service fund is reported with business-type activities.

1,483

Change in Net Assets of Business-Type Activities

\$ (1,212,767)

The notes to the financial statements are an integral part of this statement.

**Ashtabula County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2008**

	Enterprise			Total	Internal Service
	Sewer District	Water District	Geneva State Lodge		
<b><i>Increase (Decrease) in Cash and Cash Equivalents</i></b>					
<b>Cash Flows From Operating Activities</b>					
Cash Received from Customers	\$ 2,034,201	\$ 3,223,506	\$ -	\$ 5,257,707	\$ -
Cash Received from Interfund Transactions	-	-	-	-	6,638,130
Cash Paid for Goods and Services	(93,214)	(16,272)	-	(109,486)	-
Cash Paid to Employees	(615,631)	(259,679)	-	(875,310)	-
Cash Paid for Contractual Services	(996,888)	(1,993,074)	(173,472)	(3,163,434)	(175,554)
Cash Paid for Claims	-	-	-	-	(6,457,885)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>328,468</u>	<u>954,481</u>	<u>(173,472)</u>	<u>1,109,477</u>	<u>4,691</u>
<b>Cash Flows From Non-Capital Financing Activities</b>					
Bed Taxes	-	-	490,756	490,756	-
Operating Grants	43,121	-	-	43,121	-
Advances Out	-	-	-	-	-
Transfers In	12,971	-	1,137,515	1,150,486	330,532
Transfers Out	-	(7,550)	-	(7,550)	-
<i>Net Cash Provided By Non-Capital Financing Activities</i>	<u>56,092</u>	<u>(7,550)</u>	<u>1,628,271</u>	<u>1,676,813</u>	<u>330,532</u>
<b>Cash Flows From Capital and Related Financing Activities</b>					
Proceeds of OWDA Loans	60,763	1,443	-	62,206	-
Proceeds of OPWC Loans	-	163,583	-	163,583	-
Proceeds of Bond Anticipation Notes	-	-	7,311,708	7,311,708	-
Cash received from Special Assessments	69,870	114,730	-	184,600	-
Cash Received from Capital Reserve Requirments	-	-	195,194	195,194	-
Payment for Capital Acquisitions	(207,384)	(307,585)	(139,545)	(654,514)	-
Payment to Governmental Funds for Debt Retirement	-	-	(150,000)	(150,000)	-
Principal Paid on Debt	(289,772)	(492,716)	(7,465,000)	(8,247,488)	-
Interest Paid on Debt	(127,240)	(801,308)	(954,217)	(1,882,765)	-
<i>Net Cash Used For Capital and Related Financing Activities</i>	<u>(493,763)</u>	<u>(1,321,853)</u>	<u>(1,201,860)</u>	<u>(3,017,476)</u>	<u>-</u>
<b>Cash Flows From Investing Activities</b>					
Interest on Investments	19,817	-	14,752	34,569	-
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(89,386)	(374,922)	267,691	(196,617)	335,223
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,255,411</u>	<u>1,441,902</u>	<u>1,107,198</u>	<u>4,804,511</u>	<u>948,987</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 2,166,025</u>	<u>\$ 1,066,980</u>	<u>\$ 1,374,889</u>	<u>\$ 4,607,894</u>	<u>\$ 1,284,210</u>

(Continued)

**Ashtabula County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds (Continued)**  
**For the Year Ended December 31, 2008**

	Enterprise				Internal Service
	Sewer District	Water District	Geneva State Park Lodge	Total	
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>					
Operating Income (Loss)	\$ (598,760)	\$ 231,692	\$ (945,114)	\$ (1,312,182)	\$ 64,465
Adjustments:					
Depreciation	937,483	873,455	771,642	2,582,580	-
(Increase) Decrease in Assets					
Accounts Receivable	(27,165)	(103,327)	-	(130,492)	18,280
Intergovernmental Receivable	-	-	-	-	79,619
Increase (Decrease) in Liabilities					
Accounts Payable	(4,705)	(59,053)	-	(63,758)	15,834
Accrued Wages	3,846	5,180	-	9,026	-
Intergovernmental Payable	34,319	1,627	-	35,946	-
Claims Payable	-	-	-	-	(173,507)
Contracts Payable	(12,176)	-	-	(12,176)	-
Compensated Absences Payable	(4,374)	4,907	-	533	-
<i>Total Adjustments</i>	<u>927,228</u>	<u>722,789</u>	<u>771,642</u>	<u>2,421,659</u>	<u>(59,774)</u>
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ 328,468</u>	<u>\$ 954,481</u>	<u>\$ (173,472)</u>	<u>\$ 1,109,477</u>	<u>\$ 4,691</u>

The notes to the financial statements are an integral part of this statement.

**Ashtabula County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2008*

	Private Purpose Trusts	Agency
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$ 531,342	\$ 8,466,922
Cash and Cash Equivalents in Segregated Accounts	455,001	862,151
Receivables:		
Taxes	-	78,369,596
Accounts	-	-
Special Assessments	-	4,705,821
Accrued Interest	733	534
Intergovernmental Receivable	-	4,676,763
<i>Total Assets</i>	<u>987,076</u>	<u>\$ 97,081,787</u>
<b>Liabilities</b>		
Accounts Payable	928	\$ 188,151
Intergovernmental Payable	-	92,874,493
Undistributed Monies	-	4,019,143
<i>Total Liabilities</i>	<u>928</u>	<u>\$ 97,081,787</u>
<b>Net Assets</b>		
Held in Trust for Nursing Home	185,629	
Held in Trust for Children's Services	216,866	
Held in Trust for Mental Retardation	344,469	
Held in Trust for Law Enforcement	185,296	
Held in Trust for Scholarship	53,888	
<i>Total Net Assets</i>	<u>\$ 986,148</u>	

The notes to the financial statements are an integral part of this statement.

**Ashtabula County, Ohio**  
*Statement of Changes in Fiduciary Net Assets*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2008*

	Private Purpose Trusts
<b>Additions</b>	
Contributions	\$ 279,490
Interest	14,641
Miscellaneous	3,071
<i>Total Additions</i>	297,202
<b>Deductions</b>	
Change in Fair Value of Investments	48,265
Other Operating Expenses	304,979
<i>Total Deductions</i>	353,244
<i>Change in Net Assets</i>	(56,042)
<i>Net Assets Beginning of Year - Restated (See Note 3)</i>	1,042,190
<i>Net Assets End of Year</i>	\$ 986,148

The notes to the financial statements are an integral part of this statement.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements*  
*December 31, 2008*

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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 unit columns in the financial statements identify 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 (Continued)*  
December 31, 2008

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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, (organized under Section 501 (C) (3) of the Internal Revenue Code) 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. 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. During 1997 the County loaned the Airport Authority \$90,000 for the purchase of a refueler truck. As of December 31, 2008, no payments have been made on this obligation. 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. Separately issued financial statements can be obtained from the Ashtabula County Airport Authority, 2382 Airport Rd., Jefferson, Ohio 44047.

Information related to Ash Craft Industries and the Ashtabula County Airport Authority is presented in Notes 24 and 25 to the basic financial statements.

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 (Continued)*  
December 31, 2008

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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 10, 20 and 21 to the basic statements. These organizations are:

County Risk Sharing Authority, Inc. (CORSA)  
Ashtabula County District Library  
Ashtabula County Port Authority  
Ashtabula County Convention Facilities Authority  
Ashtabula County Metro Park  
Northeast Ohio Community Alternative Program Facility  
Children's Cluster Committee  
Geauga, Ashtabula, and Portage Partnership Incorporated (GAPP)  
Heartland East Administrative Services Center (Heartland)  
North East Ohio Network (N.E.O.N)

**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 unless those pronouncements conflict with or contradict GASB pronouncements. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989, to its business-type activities and enterprise funds. The more 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 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.



**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2008

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

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. The policy of the County is to not allocate indirect expenses to functions in the statement of activities. Included in the statement of activities is a function titled "other." These costs primarily consist of contractual services for economic development and workers' compensation premiums. 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.

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

**B. Fund Accounting**

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

**Governmental Funds** Governmental funds are those through which most governmental functions 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 Fund** The motor vehicle and gas tax special revenue fund is used to account for all revenue received by the County for Motor Vehicle and Gas Tax. The revenue is spent for road and bridge infrastructure.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2008

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

***Public Assistance 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.

***County Board of Mental Retardation Fund*** The county board of mental retardation 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.

***Nursing Home 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.

***Community Mental Health Fund*** The Community Mental Health special revenue fund is used 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.

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. Proprietary funds are classified as either enterprise or internal service.

***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 sewer district, water district, and Geneva State Lodge funds are the County's major enterprise funds.

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

***Water District Fund*** – The water district fund accounts for the provisions of water service to the residents and commercial users located within the County.

***Geneva State Park Lodge Fund*** – The Geneva State Lodge fund accounts for the operations of the Lodge and the construction related debt service payments.

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2008

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

***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 fiduciary funds are private-purpose trust funds and agency funds. The private-purpose trust funds are for monies received in trust by: the board of mental retardation and developmental disabilities, County courts, County Commissioners and nursing home. 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.

***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.

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.

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

***D. Basis of Accounting***

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary 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.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2008

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

**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 year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within thirty days of year-end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements, and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied. (See Note 7.) Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see note 8), state-levied locally shared taxes (including gasoline tax and motor vehicle license fees), fines and forfeitures, interest, grants and entitlements, and rentals.

**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, 2008, but which were levied to finance fiscal year 2009 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.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2008

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

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

To improve cash management, all cash received by the County is pooled. Monies for all 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 2008, investments were limited to nonnegotiable certificates of deposit, mutual funds, repurchase agreements, federal national mortgage association notes, federal home loan bank notes, stock and STAROhio.

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices or current share price. 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, 2008.

Under existing Ohio statues all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2008 amounted to \$1,271,413, which includes \$1,205,926 assigned from other County funds.

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 County utilizes a jointly governed organization (NEON) to provide services to mentally disabled and developmentally disabled residents within the County. The balance in this account is presented as "cash and cash equivalents with fiscal agents" and represents the monies held for the County.

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 presented on the financial statements as cash equivalents.

***F. Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2008, 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***

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2008

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

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**H. Restricted Assets**

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or imposed by law through constitutional provisions or enabling legislation. Restricted assets in the Geneva State Park Lodge fund represent money set aside for repairs and improvements to the facility and equipment, to meet a requirement in a lease agreement with the State of Ohio; and the balance of debt proceeds to be used for the construction on an outdoor pool at the facility.

**I. 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. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital 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.

All reported capital assets, except for land, construction-in-progress and general 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	Estimated Lives	Estimated Lives
Land	N/A	N/A
Building and Improvements	40 Years	40 Years
Improvements Other than Buildings	20-50 Years	20-50 Years
Equipment and Machinery	5-15 Years	5-15 Years
Infrastructure-sewer and water lines	50 Years	50 Years
Furniture and Fixtures	15 Years	15 Years
Vehicles	6-10 Years	10 Years

Infrastructure assets consist of County roads and bridges and includes infrastructure acquired prior to December, 1980. These assets 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.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2008

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

***I. Capital Assets (Continued)***

Additional disclosures about the condition assessments and maintenance cost regarding the County's roads and bridges appear in the Required Supplementary Information.

***J. 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. Interfund balances are eliminated in the government-wide statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

***K. 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. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

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

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

On governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

***L. 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, and special termination benefits 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.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2008

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

***M. Bond Discounts/Issuance Costs***

Bond discounts and issuance costs for business-type activities and for proprietary fund types are deferred and amortized over the term of the bonds using the straight-line method since the results are not significantly different from the effective interest method. Bond discounts are presented as a reduction of the face amount of bonds payable whereas issuance costs are recorded as deferred charges, which is included on the statement of net assets. Bond issuance costs are generally paid from the bond proceeds.

***N. 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 government-wide statement of net assets reports \$35,904,052 of restricted net assets, none of which is restricted by enabling legislation. Net assets restricted for other purposes include court programs, delinquent real estate tax collection, 911 system and economic development.

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

***O. 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, loans to component units and loans receivable (revolving loan monies loaned to local businesses).

***P. 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, the health insurance and workers' compensation internal service programs. 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.



**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2008

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

***Q. Interfund Activity***

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

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.

***R. 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.

***S. 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.

***T. Budgetary Data***

All funds, except agency funds, are legally required to be budgeted and appropriated. Budgetary information for the 503 Corporation special revenue fund, the Sewer District, Water District, Geneva State Park Lodge enterprise funds, and the private purpose trust funds are not reported because they are not included in the entity for which the "appropriated budget" is adopted and do not maintain budgetary financial records. 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 for all funds.

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2008

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

***T. Budgetary Data (Continued)***

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: RESTATEMENT OF PRIOR YEAR'S BALANCES**

During 2008, it was determined that in the prior year basic financial statements, segregated cash was understated. This restatement had the following effect on fund balances as they were previously reported:

	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Public Assistance</u>	<u>Mental Retardation</u>
Fund Balance, 12/31/07	\$ 4,166,994	\$ 3,484,338	\$ 1,095,870	\$ 13,938,272
Segregated cash	12,457	-	-	-
Restated Fund Balance, 12/31/07	<u>\$ 4,179,451</u>	<u>\$ 3,484,338</u>	<u>\$ 1,095,870</u>	<u>\$ 13,938,272</u>
	<u>Nursing Home</u>	<u>Community Mental Health</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Fund Balance, 12/31/07	\$ 476,582	\$ 446,184	\$ 14,066,675	\$ 37,674,915
Segregated cash	-	-	-	12,457
Restated Fund Balance, 12/31/07	<u>\$ 476,582</u>	<u>\$ 446,184</u>	<u>\$ 14,066,675</u>	<u>\$ 37,687,372</u>

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2008

**NOTE 3: RESTATEMENT OF PRIOR YEAR'S BALANCES (Continued)**

In addition to the segregated cash restatements above, the County determined that governmental capital assets were understated. The restatements had the following effect on net assets as they were previously reported.

	Governmental Activities
Net Assets, 12/31/07	\$ 174,652,575
Segregated cash errors	12,457
Reclassification of internal service fund	-
Capital asset additions, net of depreciation	647,944
Intergovernmental payable	-
Restated Net Assets, 12/31/07	\$ 175,312,976

During 2008, it was determined that contract and special assessment receivable, capital assets, and contracts payable were misstated. These restatements had the following effect on enterprise fund net assets as they were previously reported.

	Sewer District	Water District	Geneva State Park Lodge	Total
Net Assets, 12/31/07	\$ 8,494,009	\$ 3,025,960	\$ (2,317,697)	\$ 9,202,272
Contract Receivable	80,000	-	-	80,000
Special Assessment Receivable	(162,114)	-	-	(162,114)
Capital asset additions, net of depreciation	26,725	682,266	-	708,991
Contract Payable	(187,264)	(234,554)	-	(421,818)
Restated Net Assets, 12/31/07	\$ 8,251,356	\$ 3,473,672	\$ (2,317,697)	(109,626)
Internal Balance, 12/31/07				(109,626)
Total Restated Net Assets, 12/31/07				\$ 9,297,705

During 2008, the fund used to account for self funded worker compensation program was reclassified from a governmental fund type to an internal service fund type. This restatement had the following effect on internal service net assets as previously reported.

	Internal Service
Net Assets, 12/31/07	\$ 463,800
Reclassification of fund	(536,661)
Restated Net Assets, 12/31/07	\$ (72,861)

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2008

**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 Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual – are presented in the basic financial statements for the general and major special revenue funds. 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).
3. Encumbrances are treated as expenditures for all funds (budget) rather than as a reservation of fund balance (GAAP).
4. Unrecorded cash, which consists of in-transit court cash and unrecorded interest, is not reported by the County on the operating statements (budget), but is reported on the GAAP basis operating statements.
5. Advances In and Advances Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).

In addition, the County does not budget for various operations in the general fund. The activities of the various general accounts are included in the general fund on the GAAP financial statements. The following tables summarize the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the general and major special revenue funds.

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

	General	Motor Vehicle and Gas Tax	Public Assistance	Mental Retardation	Nursing Home	Community Mental Health
GAAP Basis	\$(1,347,061)	\$ 140,834	\$ (866,037)	\$ 220,889	\$ (277,446)	\$ 525,014
Unrecorded Cash	102,477	7,419	-	-	-	-
Revenue Accruals	241,478	(86,851)	13,151	(162,820)	(208,671)	(34,877)
Expenditure Accruals	100,460	(62,078)	202,119	(252,618)	196,650	159,244
Advance Out	3,635	-	-	-	-	-
Encumbrances	(247,330)	(64,389)	(843,439)	(126,285)	(17,141)	(893)
Budget Basis	<u>\$(1,146,341)</u>	<u>\$ (65,065)</u>	<u>\$ (1,494,206)</u>	<u>\$ (320,834)</u>	<u>\$ (306,608)</u>	<u>\$ 648,488</u>

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2008

**NOTE 5: ACCOUNTABILITY AND COMPLIANCE**

**A. Accountability**

At December 31, 2008, the Emergency Management Department of Justice and Drug Task Force special revenue funds had deficit fund balances of \$838 and \$7,478, respectively. This deficit was caused by the recognition of expenditures on the accrual basis of accounting which are substantially greater than expenditures recognized on the cash basis. The Geneva State Park Lodge enterprise fund had deficit net assets of \$2,550,668. This deficit is caused by the financing of start-up expenses and by the recognition of depreciation expense. The general fund is liable for deficits in either fund, and provides transfers when cash is required, rather than when accruals occur.

**B. Legal Compliance**

Ohio Revised Code Section 5705.36(A)(4) requires that upon a determination by the fiscal officer of a subdivision that the revenue to be collected by the subdivision will be less than the amount included in an official certificate and that the amount of the deficiency will reduce available resources below the level of current appropriations, the fiscal officer shall certify the amount of the deficiency to the commission, and the commission shall certify an amended certificate reflecting the deficiency.

Further 5705.36(A)(5) requires the total appropriations made during the fiscal year from any fund shall not exceed the amount set forth as available for expenditure from such fund in the official certificate of estimated resources, or any amendment thereof, certified prior to the making of the appropriation or supplemental appropriation.

In the audit of budgetary compliance it was found that 22 funds had appropriations that exceeded the total amount of actual revenue while that revenue was less than the amount certified to the Budget Commission. Amended certificates should have been obtained for the reduced resources as noncompliance with these provisions can lead to overspending and to negative fund balances.

The funds and amounts are as follows:

Fund Number	Fund Name	Actual revenue less than Certified revenue ORC 5705.36(A)(4)	Actual revenue less than Appropriations ORC 5705.36(A)(5)
001	General	(74,793)	(50,627)
006	Public Assistance	(3,028,667)	(2,336,117)
012	Indigent Guardianship	(7,210)	(610)
013	CSEA	(593,202)	(283,826)
030	Market Recycling Program	(50,000)	(50,020)
033	Nursing Home	(942,005)	(222,565)
048	Juvenile Court Mediation	(39,110)	(16,610)
049	Youth Services Grant	(169,670)	(35,538)
067	HUD Special Vouchr	(16,280)	(3,322)
070	Grant Pass Through Fund	(61,287)	(49,490)

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2008

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

**B. Legal Compliance (Continued)**

Fund Number	Fund Name	Actual revenue less than Certified revenue ORC 5705.36(A)(4)	Actual revenue less than Appropriations ORC 5705.36(A)(5)
086	EMA - DOJ Grant	(8,426)	(8,426)
097	COPS Meth Grant	(78,555)	(59,993)
098	OVI Taskforce	(23,255)	(23,202)
106	Workforce Development	(186,794)	(186,794)
110	Ohio Victims of Crime	(42,563)	(29,416)
111	Recorders Micrographic fund	(27,304)	(4,277)
122	County wide audit	(72,944)	(47,610)
233	Community Development	(149,083)	(149,082.50)
237	Community Development	(146,750)	(146,750.00)
402	Permanent Improvement	(548,945)	(516,079)
602	Water District	(870,527)	(12,126)
603	Geneva Lodge	(549,760)	(467,182)

Ohio Revised Code 5705.41(D) requires that encumbrances be charged against proper appropriations. Ohio Revised Code 5705.41(B) prohibits the County from making expenditures unless they have been properly appropriated. In addition, Auditor of State Bulletin 97-010 requires that budgetary compliance be tested at the legal level of control maintained by the County. For the year ended December 31, 2008, the legal level of control for the County was the object level. The following accounts were found to have expenditures plus encumbrances that exceeded appropriations, contrary to the preceding sections.

<i>As of December 31, 2008</i>		Carryover and Current year Appropriation	Encumbrances and Expenditures	Variance
Fund #	Fund / Department - Account			
001	Planning Commission - Salary	111,930	114,066	(2,136)
001	Western County Ct - Salary	142,356	143,374	(1,018)
001	Conneaut Muni - Salary	24,000	25,776	(1,776)
001	Juvenile Ct - PERS	41,195	41,700	(505)
001	Sheriff - Salary	83,272	84,526	(1,254)
001	Building Dept - PERS	32,559	32,928	(369)
037	Community Corrections - PERS	2,145	2,661	(516)
040	YDC -	6,000	6,248	(248)
040	YDC - Salary	-	96,390	(96,390)
049	Youth Services Grant - PERS	10,887	12,053	(1,166)
050	DRETAC Prosecutor - Salary	85,001	86,761	(1,760)
059	Special Probation - Salary	-	15,306	(15,306)
088	Emergency 911 - Salary	69,421	69,593	(172)
107	Drug Task Force - Salary	125,187	130,740	(5,553)

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
*December 31, 2008*

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**NOTE 6: DEPOSITS AND INVESTMENTS**

State statutes classify monies held by the County into two categories, active and inactive. Active deposits are public monies determined to be necessary to meet current demand upon the 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 (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution, or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

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 provided a written investment policy has been filed with the Ohio Auditor of State:

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; or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States.
2. Bonds, notes, debentures, or any other 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. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly with the County;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2008

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

6. The State Treasurer's investment pool (STAR Ohio);
7. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
8. Up to twenty-five percent of the County's average portfolio in either of the following
  - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and mature within 270 days after purchase.
  - b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.
9. Fifteen percent of the County's total average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase
10. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rate commercial paper.
11. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Other than corporate notes, commercial paper, and bankers acceptances, an investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

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



**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2008

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

***Deposits***

***Custodial Credit Risk*** Custodial credit risk is the risk that, in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$28,004,240 of the County's bank balance of \$30,433,254 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC

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

***Investments***

Investments are reported at fair value. As of December 31, 2008, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities</u>		
		<u>12 Months or Less</u>	<u>1-3 Years</u>	<u>3-5 Years</u>
STAROhio	\$ 19,877,509	\$ 19,877,509	\$ -	\$ -
KeyCorp Common Stock	31,686	-	-	31,686
American Electric Power Co., Inc. Common Stock	2,596	-	-	2,596
Repurchase Agreements	1,917,707	1,917,707	-	-
US Treasury Bills	898,962	793,755	105,207	-
Federal National Mortgage Association Bonds	53,391	-	53,391	-
Federal Home Loan Bank Notes	272,516	-	107,000	112,125
Indiana Michigan Power Preferred Stock	47,900	-	-	47,900
<b>Total Investments</b>	<b>\$ 23,102,267</b>	<b>\$ 22,588,971</b>	<b>\$ 265,598</b>	<b>\$ 194,307</b>

***Interest Rate Risk*** As a means of limiting its exposure to fair value losses caused by rising interest rates, the County's investment policy requires that operating funds be invested primarily in short-term investments maturing within five years from the date of purchase and that the County's investment portfolio be structured so that securities mature to meet cash requirements' for ongoing operations and/or long-term debt payments. The stated intent of the policy is to avoid the need to sell securities prior to maturity. Repurchase agreements are limited to 30 days and the market value of the securities must exceed the principal value of the agreement by at least 2 percent and be marked to market daily

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2008

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

**Custodial Credit Risk** For an investment, custodial credit risk is the risk that, in the event of failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The U.S. Treasury bills, Federal National Mortgage Association bonds, Federal Home Loan bank notes and Indian Michigan Power preferred stock are exposed to custodial credit risk in that they are uninsured, not registered in the County's name and held by the counterparty, not in the County's name. The County has no investment policy dealing with investment custodial credit risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

**Credit Risk** All investments of the County carry a rating of AAA by Standard & Poor's. The County has no investment policy that addresses credit risk.

**Concentration of Credit Risk** The County has some limits on amounts that may be invested in any one issuer, as detailed above. None of those limits have been exceeded at December 31, 2008. The following is the County's investment allocation at December 31, 2008:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Percent of Total</u>
STAROhio	\$ 19,877,509	86.0%
KeyCorp Common Stock	31,686	0.1%
America Electric Power Common Stock	2,596	0.0%
Repurchase Agreement	1,917,707	8.3%
U.S. Treasury Bills	898,962	3.9%
Federal National Mortgage Assoc. Bonds	53,391	0.2%
Federal Home Loan Bank Notes	272,516	1.2%
Indiana Michigan Power Preferred Stock	47,900	0.2%
Total Investments	<u>\$ 23,102,267</u>	<u>100.0%</u>

**NOTE 7: 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 2008 for real and public utility property taxes represents collections of the 2007 taxes. Property tax payments received during 2008 for tangible personal property (other than public utility property) are for 2008 taxes.

2008 real property taxes were levied after October 1, 2008, on the assessed value as of January 1, 2008, the lien date. Assessed values are established by the State law at 35 percent of appraised market value. 2008 real property taxes are collected in and intended to finance 2009.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2008 public utility property taxes became a lien December 31, 2007, are levied after October 1, 2008 and are collected in 2009 with real property taxes.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2008

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**NOTE 7: PROPERTY TAXES (Continued)**

2008 tangible personal property taxes are levied after October 1, 2007 on the value as of December 31, 2007. Collections are made in 2008. Tangible personal property assessments are being phased out – the assessment percentage for all property including inventory for 2008 is 12.5 percent. This will be reduced to 6.25 percent for 2009 and zero for 2010. 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 at September 20.

The full tax rate for all County operations for the year ended December 31, 2008 was \$11.03 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2008 property tax receipts were based are as follows:

Real property	\$ 1,633,817,080
Public utility personal property	83,439,520
Tangible personal property	<u>116,875,390</u>
 Total assessed value	 <u>\$ 1,834,131,990</u>

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, 2008 for which there is an enforceable legal claim. In the governmental funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2008 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

**NOTE 8: PERMISSIVE SALES AND USE TAX**

In April 1977, the County Commissioners by resolution imposed a 1/2 percent 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 percent tax.

Proceeds of the tax are credited to the County's general fund and provide financing for current operating expenditures.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2008

**NOTE 9: RECEIVABLES**

Receivables at December 31, 2008 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, accrued interest, alimony, child support, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Except for alimony and child support collected and distributed through an agency fund, receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

At December 31, 2008 the Ashtabula County Airport, a discretely presented component unit, owed \$90,000 to the General Fund. This amount is presented on the statement of net assets as “component unit receivable” and “primary government payable” and represents amounts the County loaned to the component unit. The receivable is not expected to be collected within the year.

Special assessments expected to be collected in more than one year amount to \$949,358. At December 31, 2008 the amount of delinquent special assessments was \$36,427.

A summary of the principal items of intergovernmental receivables follows:

<i>Governmental Activities</i>	<u>Amount</u>
Local Government	\$ 757,645
Homestead and Rollback	922,280
Motor Vehicle License Tax	1,771,429
Motor Vehicle Gas Tax	1,130,510
Grants	432,566
Federal Government Reimbursements	930,135
State Government Reimbursements	1,765,051
 Total	 \$ 7,709,616

**NOTE 10: 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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2008

**NOTE 10: SHARED RISK POOL (Continued)**

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 2008 was \$430,757.

**NOTE 11: 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. During 2008, the County contracted with the County Risk Sharing Authority (CORSA) for insurance coverage as follows:

**I. Liability**

General Liability	\$ 1,000,000
Law Enforcement Liability	1,000,000
Automobile Liability	1,000,000
Public Official Errors and Omissions Liability	1,000,000
Excess Liability	5,000,000
Uninsured Motorists Liability	250,000
Ohio Stop Gap (Additional Workers' Compensation Coverage)	1,000,000
Medical Professional Liability	6,000,000
Jail Doctor Coverage	1,000,000

**II. Property**

Building and Contents – Replacement Cost	132,846,309
Other Property Insurance:	
Bridges	7,605,796
Contractors Equipment	100,000,000
Data Processing Equipment	100,000,000
Property in Transit	100,000
Extra Expense	1,000,000
Flood and Earthquake	100,000,000
Valuable Papers and Records	1,000,000
Automobile Physical Damage	1,000,000
Automatic Acquisition	5,000,000
Unintentional Omissions	250,000
Equipment Breakdown	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.

The County has elected to provide medical benefits through a self insured program. The maintenance of these benefits is accounted for in the self-funded hospitalization internal service fund. An excess coverage insurance (stop loss) policy covers annual claims in excess of \$75,000 per individual. Incurred but not reported claims of \$763,844 have been accrued as a liability based on estimate by a third-party administrator.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2008

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**NOTE 11: RISK MANAGEMENT (Continued)**

The County participates in the State Workers' Compensation retrospective rating and payment system. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for injured employees. The maintenance of these benefits is accounted for in the General fund. The claims liability of \$260,649 are reported as a long-term liability on the statement of net assets is 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 claims liability reported at December 31, 2008, is based on the requirements of Governmental Accounting Standards Board 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 claims adjustment expenses. Changes in total claims activity for 2007 and 2008 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2007	\$ 1,230,537	\$ 6,292,620	\$ 6,325,157	\$ 1,198,000
2008	1,198,000	6,221,967	6,395,474	1,024,493

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2008

**NOTE 12: CAPITAL ASSETS**

A summary of changes in capital assets during 2008 follows:

	Beginning Balance 01/01/2008	Additions	Deletions	Ending Balance 12/31/2008
<b>Governmental Activities</b>				
<i>Capital Assets Not Being Depreciated:</i>				
Land	\$ 849,188	\$ -	\$ -	\$ 849,188
Construction in Progress	6,623,921	354,576	(6,978,497)	-
Infrastructure	103,256,872	6,985,819	(14,730)	110,227,961
<i>Total Capital Assets Not Being Depreciated</i>	<u>110,729,981</u>	<u>7,340,395</u>	<u>(6,993,227)</u>	<u>111,077,149</u>
<i>Capital Assets, Being Depreciated:</i>				
Buildings	28,657,143	-	-	28,657,143
Improvements Other Than Buildings	535,123	204,982	-	740,105
Equipment	6,475,830	51,530	(6,095)	6,521,265
Vehicles	5,700,709	594,944	(339,939)	5,955,714
<i>Total Capital Assets, Being Depreciated</i>	<u>41,368,805</u>	<u>851,456</u>	<u>(346,034)</u>	<u>41,874,227</u>
<i>Less Accumulated Depreciation:</i>				
Buildings	(6,115,814)	(444,318)	-	(6,560,132)
Improvements Other Than Buildings	(216,067)	(23,830)	-	(239,897)
Equipment	(2,862,590)	(336,405)	5,486	(3,193,509)
Vehicles	(2,674,924)	(380,120)	215,284	(2,839,760)
<i>Total Accumulated Depreciation</i>	<u>(11,869,395)</u>	<u>(1,184,673)</u>	<u>* 220,770</u>	<u>(12,833,298)</u>
<i>Total Capital Assets Being Depreciated, Net</i>	<u>29,499,410</u>	<u>(333,217)</u>	<u>(125,264)</u>	<u>29,040,929</u>
<i>Total Governmental Capital Assets, Net</i>	<u>\$ 140,229,391</u>	<u>\$ 7,007,178</u>	<u>\$ (7,118,491)</u>	<u>\$ 140,118,078</u>

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2008

**NOTE 12: CAPITAL ASSETS (Continued)**

\*Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$ 265,214
Judicial	64,666
Public Safety	222,591
Public Works	198,985
Health	167,875
Human Services	265,342
	\$ 1,184,673

	Beginning Balance 01/01/2008	Additions	Deletions	Ending Balance 12/31/2008
<b>Business-Type Activities:</b>				
<i>Capital Assets Not Being Depreciated:</i>				
Land	\$ 218,083	\$ -	\$ -	\$ 218,083
Construction in Progress	2,179,814	629,605	(1,906,054)	903,365
<i>Total Capital Assets Not Being Depreciated</i>	<u>2,397,897</u>	<u>629,605</u>	<u>(1,906,054)</u>	<u>1,121,448</u>
<i>Capital Assets, Being Depreciated:</i>				
Buildings	22,152,609	420,547	-	22,573,156
Water and Sewer System	45,525,547	1,485,507	-	47,011,054
Equipment	2,562,774	-	-	2,562,774
Vehicles	205,081	14,020	-	219,101
<i>Total Capital Assets, Being Depreciated</i>	<u>70,446,011</u>	<u>1,920,074</u>	<u>-</u>	<u>72,366,085</u>
<i>Less Accumulated Depreciation:</i>				
Buildings	(4,853,076)	(624,137)	-	(5,477,213)
Water and Sewer System	(19,029,081)	(1,646,679)	-	(20,675,760)
Equipment	(1,469,079)	(302,142)	-	(1,771,221)
Vehicles	(107,894)	(9,622)	-	(117,516)
<i>Total Accumulated Depreciation</i>	<u>(25,459,130)</u>	<u>(2,582,580)</u>	<u>-</u>	<u>(28,041,710)</u>
<i>Total Capital Assets Being Depreciated, Net</i>	<u>44,986,881</u>	<u>(662,506)</u>	<u>-</u>	<u>44,324,375</u>
<i>Total Business-Type Capital Assets, Net</i>	<u>\$ 47,384,778</u>	<u>\$ (32,901)</u>	<u>\$ (1,906,054)</u>	<u>\$ 45,445,823</u>



**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2008

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**NOTE 13: DEFINED BENEFIT PENSION PLANS**

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

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

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

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2008, members in state and local classifications contributed 10.0 percent of covered payroll, public safety members and law enforcement members contributed 10.1 percent. The employer contribution rate for 2008 was 14.0 percent, except for those plan members in law enforcement or public safety. For those classifications, the employer's contributions were 17.40 percent of covered payroll.

For 2008 a portion of the County's contribution equal to 7 percent of covered payroll was allocated to fund the post-employment health care plan. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate of 14 percent for the local employers, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contributions for pension obligations to traditional and combined plans for the years ended December 31, 2008, 2007 and 2006 were \$4,912,484, \$4,882,403, and \$4,662,983, respectively. The full amount has been contributed for 2007 and 2006. 92.1 percent has been contributed for 2008 with the remainder being presented as "intergovernmental payable" in the governmental activities column of the statement of net assets. Contributions to the member-directed plan for 2008 were \$66,729 made by the County and \$47,664 made by the plan members.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2008

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**NOTE 13: DEFINED BENEFIT PENSION PLANS (Continued)**

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

Plan Description – The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 East Broad Street, Columbus, OH 43215-3371 or by calling (888) 227-7877, or by visiting the STRS Ohio website at [www.strsoh.org](http://www.strsoh.org).

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 Ohio funds divided by an actuarially determined annuity factor. The DC plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. 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. 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 of the DC plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – For the fiscal year ended December 31, 2008, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent, 13 percent was the portion used to fund pension obligations. For 2007, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS for the years ended December 31, 2008, 2007 and 2006 were \$154,510, \$128,664, and \$130,810, respectively. 100 percent has been contributed for the years 2008, 2007 and 2006.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2008

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**NOTE 14: POSTEMPLOYMENT BENEFITS**

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

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2008, local government employers contributed 13.85 percent of covered payroll (17.17 percent for public safety and law enforcement). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The amount of the employer contributions which was allocated to fund post-employment health care was 5.00 percent of covered payroll from January 1 through June 30, 2008 and 6.00 percent from July 1 through December 31, 2008.

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

The County’s contributions allocated to fund post-employment health care benefits for the years ended December 31, 2008, 2007, and 2006 were \$2,420,210, \$1,887,208 and \$1,624,711 respectively; 91.8 percent has been contributed for 2008 and 100 percent for 2007 and 2006.

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2008

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**NOTE 14: POSTEMPLOYMENT BENEFITS (Continued)**

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

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

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2009, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2008, 2007 and 2006 were \$11,036, \$9,190, and \$9,658, respectively. 100 percent has been contributed for 2008, 2007, and 2006.

**NOTE 15: COMPENSATED ABSENCES**

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time 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, twenty-five (25) percent of an employee's accumulated, unused sick leave is paid, up to a maximum of 240 hours.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2008

**NOTE 16: LONG-TERM OBLIGATIONS**

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
<b>Governmental Activities:</b>			
Human Services Building Bonds-1998	5.35%	\$ 500,000	3/1/2008
4-H Building Bonds-2000	5.00%	126,000	12/1/2030
Various Purpose Bonds-1999	3.30%	6,135,000	12/1/2009
County Building Bonds-2001	4.90%	1,000,000	12/1/2011
Nursing Home Improvement Bonds-2003	4.50%	3,500,000	5/1/2031
Road Improvement Bond-2003	4.95%	225,000	8/1/2014
OPWC Loan-Cork Cold Springs Road/Bridges-2004	0.00%	50,000	1/1/2015
OPWC Loan-State Road Safety Realignment-2006	0.00%	100,000	1/1/2017
Note Payable - Engineer's Excavator-2006	4.90%	144,870	1/27/2009
Note Payable - Engineer's Excavator-2007	5.25%	84,250	6/8/2010
Private Activity Bond - Cook Road Improvement - 2006	7.00%	92,000	10/5/2026
<b>Business-Type Activities:</b>			
Revenue Bonds-Sewer District Improv.-1998 #1	5.00%	509,700	1/1/2028
Revenue Bonds-Water System Acquisition Bonds-2005	3.97%	5,311,000	6/1/2035
Revenue Bonds-Geneva State Park Lodge-2004	5.66%	14,200,000	6/1/2029
Lodge & Conference Center Improvement Notes-2008	2.15%	7,330,000	5/28/2009
OWDA Loan-Palmer Avenue-1994	3.54%	684,854	7/4/2014
OWDA Loan-County Line Road Waterline-1994	7.21%	175,606	1/1/2014
OWDA Loan-Austinburg Sewer Improv.-1998	3.20%	2,095,097	1/1/2020
OWDA Loan-Driftwood Sanitary Sewer-2000	2.00%	321,987	1/1/2019
OWDA Loan-Rome Rock Creek-2000	2.00%	359,259	7/1/2021
OWDA Loan-North Bend Sewer-2000	5.77%	196,919	7/1/2020
OWDA Loan-AshCraft Wastewater-2001	3.64%	761,353	7/1/2022
OWDA Loan-Holiday Campland Wastewater-2002	1.00%	538,569	1/1/2013
OWDA Loan-Water System #2-2004	4.34%	13,220,039	7/1/2033
OWDA Loan-Airport-2002	5.15%	41,961	7/1/2012
OWDA Loan-Olive Drive Sewer	3.85%	79,013	7/1/2023
OWDA Loan-Waterline Construction	4.48%	1,131,604	7/1/2025
OWDA Loan-Waterline Extension 2005	4.00%	117,783	7/1/2025
OWDA Loan-Waterline Extension 2006	4.00%	459,849	7/1/2037
OWDA Loan-Austinburg Sewer Design 2007	4.97%	303,967	7/1/2013
OPWC Loan-Plymouth-Stumpville Road-1999	0.00%	146,000	7/1/2019
OPWC Loan-Driftwood Sanitary Sewer-2000	0.00%	316,704	1/1/2022
OPWC Loan-Lake Road Waterline Replacement-2003	0.00%	249,515	7/1/2024
OPWC Loan-Geneva Area Lake Road Waterline-2005	0.00%	71,948	1/1/2027
OPWC Loan-Saybrook Water Tank Improvement-2005	0.00%	349,900	7/1/2020
OPWC Loan-Jone/Perry/N. Market Waterline-2005	0.00%	165,000	1/1/2026
OPWC Loan-Ashtabula County Water System-2007	0.00%	350,000	1/1/2029

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2008

**NOTE 16: LONG-TERM OBLIGATIONS (Continued)**

Changes in the County's long-term obligations during 2008 were as follows:

	Outstanding 12/31/2007	Additions	Reductions	Outstanding 12/31/2008	Amounts Due In One Year
<b>Governmental Activities:</b>					
<i>General Obligation Bonds (Unvoted):</i>					
Human Services Building	\$ 63,000	\$ -	\$ (63,000)	\$ -	\$ -
4-H Building	110,400	-	(2,700)	107,700	2,800
1999 Various Purpose	1,430,000	-	(700,000)	730,000	730,000
2001 County Building	458,066	-	(106,495)	351,571	111,781
2003 Nursing Home Improvement	3,223,800	-	(77,300)	3,146,500	80,800
2002 Road Improvement	157,500	-	(22,500)	135,000	22,500
<i>Total General Obligation Bonds</i>	<u>5,442,766</u>	<u>-</u>	<u>(971,995)</u>	<u>4,470,771</u>	<u>947,881</u>
<i>OPWC Loans:</i>					
Cork Cold Springs Road/Bridges	35,000	-	(5,000)	30,000	5,000
State Road Safety Realignment	90,000	-	(10,000)	80,000	10,000
<i>Total OPWC Loans</i>	<u>125,000</u>	<u>-</u>	<u>(15,000)</u>	<u>110,000</u>	<u>15,000</u>
<i>Other Long-Term Obligations:</i>					
Notes Payable	182,873	-	(74,966)	107,907	78,483
Cook Road Improvement (TIF)	89,356	-	(2,146)	87,210	2,553
Capital Leases	389,700	105,713	(190,089)	305,324	92,209
Claims Payable	536,661	54,100	(330,112)	260,649	-
Compensated Absences	2,714,914	174,797	-	2,889,711	1,144,596
<i>Total Other Long-Term Obligations</i>	<u>3,913,504</u>	<u>334,610</u>	<u>(597,313)</u>	<u>3,650,801</u>	<u>1,317,841</u>
<i>Total Governmental Activities</i>	<u>\$ 9,481,270</u>	<u>\$ 334,610</u>	<u>\$ (1,584,308)</u>	<u>\$ 8,231,572</u>	<u>\$ 2,280,722</u>

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2008

**NOTE 16: LONG-TERM OBLIGATIONS (Continued)**

	Outstanding 12/31/2007	Additions	(Reductions)	Outstanding 12/31/2008	Amounts Due In One Year
<b>Business-Type Activities:</b>					
<b>Revenue Bonds (Self-Supporting):</b>					
Sewer District Improvement #1	\$ 380,900	\$ -	\$ (10,700)	\$ 370,200	\$ 11,200
Water System Acquisition Bonds	5,067,000	-	(104,000)	4,963,000	108,000
Geneva State Park Lodge	13,565,000	-	(340,000)	13,225,000	350,000
Unamortized Discount	(95,509)	-	4,469	(91,040)	-
Convention Facilities Revenue Bonds	7,125,000	-	(7,125,000)	-	-
Unamortized Discount	(48,492)	-	48,492	-	-
<b>Total Revenue Bonds</b>	<b>25,993,899</b>	<b>-</b>	<b>(7,526,739)</b>	<b>18,467,160</b>	<b>469,200</b>
<b>General Obligation Notes:</b>					
Lodge & Conference Center Notes	-	7,330,000	-	7,330,000	7,330,000
Unamortized Discount	-	(5,498)	-	(5,498)	-
<b>Total General Obligation Notes</b>	<b>-</b>	<b>7,324,502</b>	<b>-</b>	<b>7,324,502</b>	<b>7,330,000</b>
<b>OWDA Loans:</b>					
Palmer Avenue	276,969	-	(38,607)	238,362	39,986
County Line Road Waterline	79,786	-	(11,095)	68,691	11,894
Austinburg Sewer Improvement	1,358,096	-	(99,857)	1,258,239	104,013
Driftwood Sanitary Sewer	219,139	-	(14,982)	204,157	15,510
Rome Rock Creek	257,776	-	(16,811)	240,965	17,149
North Bend Sewer	147,484	-	(8,332)	139,152	8,819
AshCraft Wastewater	603,347	-	(32,250)	571,097	33,435
Holiday Campland Wastewater	275,998	-	(54,104)	221,894	54,646
Water System #1	12,142,229	-	(267,848)	11,874,381	279,599
Airport	21,531	-	(4,368)	17,163	4,596
Olive Drive Sewer	66,083	-	(3,187)	62,896	3,311
Water Line Construction	1,006,247	-	(38,917)	967,330	40,679
Waterline Extension - 2005	92,732	-	(2,512)	90,220	3,952
Waterline Extension - 2006	354,188	-	(8,536)	345,652	8,791
Austinburg Sewer Design 2007	104,476	60,763	(7,550)	157,689	7,550
<b>Total OWDA Loans</b>	<b>17,006,081</b>	<b>60,763</b>	<b>(608,956)</b>	<b>16,457,888</b>	<b>633,930</b>
<b>OPWC Loans:</b>					
Plymouth-Stumpville Road	83,950	-	(7,300)	76,650	7,300
Driftwood Road	221,692	-	(15,835)	205,857	15,836
Lake Road Waterline	205,767	-	(12,471)	193,296	12,470
Geneva Area Lake Road Waterline	68,406	-	(3,600)	64,806	3,600
Saybrook Water Tank Improvement	321,435	4,853	(10,876)	315,412	21,752
Jones/Perry/N.Market St. Waterline	120,378	43,986	-	164,364	8,218
Ashtabula County Water System	235,254	114,744	(8,750)	341,248	17,500
<b>Total OPWC Loans</b>	<b>1,256,882</b>	<b>163,583</b>	<b>(58,832)</b>	<b>1,361,633</b>	<b>86,676</b>
Compensated Absences	70,422	533	-	70,955	12,735
<b>Total Business-Type Activities</b>	<b>\$ 44,327,284</b>	<b>\$ 7,549,381</b>	<b>\$ (8,194,527)</b>	<b>\$ 43,682,138</b>	<b>\$ 8,532,541</b>

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2008

**NOTE 16: 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.

The notes payable, issued for the purchase of equipment, will be paid from motor vehicle and gas taxes. The Cook Road Improvement loan will be paid from contributions of property owners.

In 2007, \$7,500,000 of revenue bonds were issued by the County for the County Convention and Facilities Authority. The debt proceeds of both preceding bond issues were used to construct, make improvements to, and pay related start-up costs of a 109 room resort lodge and conference facility at Geneva State Park. In 2008, the County retired the revenue bonds with the proceeds of general obligation notes totaling \$7,330,000.

The sewer district improvement revenue bonds, water system acquisition bonds, 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 funds.

On May 15, 2005, the County issued \$14,200,000 in taxable economic development revenue bonds. The bonds were issued at a discount of \$111,733. The bonds were issued for a twenty-six year period with a final maturity at May 15, 2029. Revenues derived from operation of the lodge (net of related expenses), a 2 percent bed tax levied by the Ashtabula County Convention and Facilities Authority, bed tax revenues of \$50,000 each from the Village of Geneva-on-the-Lake and the Ashtabula County Convention and Visitors' Bureau for the first five years of operation is pledged to repay the bonds. In addition, up to two-thirds of the County's real estate transfer tax revenue received by the general fund can be used to repay the debt.

The \$14,200,000 bond issue consists of term bonds. The term bonds were issued with a varying interest rate of 4.2 percent - 6.1 percent. The term bonds that mature in the year 2009, with an interest rate of 4.2 percent are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on May 15, 2007, and on each May 15 thereafter at 100 percent of the principal amount thereof, plus accrued interest to the date of redemption according to the following schedule:

Date	Principal Amount to be Redeemed
2009	350,000

The term bonds due May 15, 2014, with an interest rate of 5.2 percent are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on May 15, 2010, and on each May 15 thereafter at 100 percent of the principal amount thereof, plus accrued interest to the date of redemption according to the following schedule:

Date	Principal Amount to be Redeemed
2010	\$ 365,000
2011	385,000
2012	405,000
2013	430,000
2014	450,000



**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2008

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**NOTE 16: LONG-TERM OBLIGATIONS (Continued)**

The term bonds due May 15, 2019, with an interest rate of 5.6 percent are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on May 15, 2015, and on each May 15 thereafter at 100 percent of the principal amount thereof, plus accrued interest to the date of redemption according to the following schedule:

Date	Principal Amount to be Redeemed
2015	\$ 475,000
2016	500,000
2017	530,000
2018	555,000
2019	590,000

The term bonds due May 15, 2024, with an interest rate of 5.95 percent are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on May 15, 2020, and on each May 15 thereafter at 100 percent of the principal amount thereof, plus accrued interest to the date of redemption according to the following schedule:

Date	Principal Amount to be Redeemed
2020	\$ 620,000
2021	660,000
2022	700,000
2023	740,000
2024	785,000

The term bonds due May 15, 2029, with an interest rate of 6.1 percent are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on May 15, 2025, and on each May 15 thereafter at 100 percent of the principal amount thereof, plus accrued interest to the date of redemption according to the following schedule:

Date	Principal Amount to be Redeemed
2025	\$ 830,000
2026	880,000
2027	935,000
2028	990,000
2029	1,050,000

The term bonds maturing after May 15, 2014 are subject to optional redemption, in whole or in part, on any date in order of maturity as determined by the County, in whole or in part on any date and in authorized denominations, at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2008

**NOTE 16: LONG-TERM OBLIGATIONS (Continued)**

Capital leases will be paid from the general fund, public assistance, nursing home and emergency 911 special revenue funds which utilize the assets.

Compensated absences reported in the “compensated absences payable” account will be paid from the fund from which the employees’ salaries are paid. These funds include the general fund, motor vehicle and gas tax, dog and kennel, public assistance, children services, child support enforcement, real estate assessment, solid waste planning, mental retardation and developmental disabilities board, nursing home, community corrections placement, youth services, delinquent real estate tax assessment collection, special probation, mental health and recovery services board, court special projects, emergency management agency, emergency 911 calling, drug task force, Ohio crime victims, certificate of title administration, sewer district, water district.

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		OPWC Loans	Other Long-Term Liabilities	
	Principal	Interest	Principal	Principal	Interest
2009	\$ 947,881	\$ 200,957	\$ 15,000	\$ 80,929	\$ 11,560
2010	227,226	159,133	15,000	32,270	7,390
2011	236,264	148,253	15,000	2,936	5,642
2012	117,900	138,841	15,000	3,132	5,445
2013	122,300	133,049	15,000	3,374	5,203
2014-2018	593,200	583,715	35,000	20,888	22,198
2019-2023	711,700	441,454	-	29,616	13,271
2024-2028	887,700	265,523	-	21,972	2,317
2029-2033	626,600	56,982	-	-	-
<b>Total</b>	<b>\$ 4,470,771</b>	<b>\$ 2,127,907</b>	<b>\$ 110,000</b>	<b>\$ 195,117</b>	<b>\$ 73,026</b>

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

Year	General Obligation Notes		Revenue Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2009	\$ 7,330,000	\$ 157,595	\$ 469,200	\$ 977,742	\$ 617,592	\$ 668,055	\$ 86,677
2010	-	-	489,800	958,134	642,029	643,618	86,677
2011	-	-	514,300	934,039	667,511	618,135	86,677
2012	-	-	541,000	908,699	691,375	591,560	86,677
2013	-	-	569,600	882,086	659,299	564,197	86,677
2014-2018	-	-	3,306,000	3,948,124	3,412,906	2,404,006	433,384
2019-2023	-	-	4,280,700	2,972,955	3,021,050	1,710,811	357,987
2024-2028	-	-	5,608,600	1,641,529	3,036,824	1,059,539	136,877
2029-2033	-	-	2,341,000	296,136	3,205,961	357,797	-
2034-2036	-	-	438,000	17,508	-	-	-
<b>Total</b>	<b>\$ 7,330,000</b>	<b>\$ 157,595</b>	<b>\$ 18,558,200</b>	<b>\$ 13,536,952</b>	<b>\$ 15,954,547</b>	<b>\$ 8,617,718</b>	<b>\$ 1,361,633</b>

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2008

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**NOTE 16: LONG-TERM OBLIGATIONS (Continued)**

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 is as follows:

OWDA Loans:	
Waterline Extension - 2006	345,652
Austinburg Sewer Design	<u>157,689</u>
Total	<u>\$ 503,341</u>

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 percent 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 percent of the first \$100,000,000 of the assessed valuation, plus 1 ½ percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2 ½ percent of such valuation in excess of \$300,000,000.

At December 31, 2008, the County had an unvoted debt margin of \$5,440,403, and a direct debt margin of \$29,873,806.

The County has pledged all future sewer district revenues, net of specified operating expenses, to repay revenue bonds, OPWC loans and OWDA loans. Proceeds from the bonds and loans have provided financing of improvement and replacement of multiple wastewater lines and to the treatment plants. The debt is payable solely from net revenues and is payable through 2028. Annual principal and interest payments on the debt issues are expected to require less than 50 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$4,266,504. Principal and interest paid and total net revenues for the current year were \$417,013 and \$401,661, respectively.

The County has pledged all future water district revenues, net of specified operating expenses, to repay revenue bonds, OPWC loans and OWDA loans. Proceeds from the bonds provided financing for the purchase of the water system from a private enterprise. Proceeds from the loans have provided financing of improvement, replacement, or extension, of many water lines throughout the service area. The debt is payable solely from net revenues and is payable through 2037. Annual principal and interest payments on the debt issues are expected to require less than 70 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$30,832,644. Principal and interest paid and total net revenues for the current year were \$1,294,024 and \$1,105,147, respectively.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2008

**NOTE 16: LONG-TERM OBLIGATIONS (Continued)**

The County has pledged all future Geneva State Park lodge revenues, net of specified operating expenses, to repay revenue bonds. In addition to the pledged operating revenues, a 2 percent bed tax levied by the Ashtabula County Convention and Facilities Authority, bed tax revenues of \$50,000 each from the Village of Geneva-on-the-Lake and the Ashtabula County Convention and Visitors' Bureau for the first five years of operation are also pledged to repay the bonds. Further, up to two-thirds of the County's real estate transfer tax revenue received by the general fund can be used to repay the debt. Proceeds from the bonds provided financing for the construction of the building and start-up of the business. The bonds are payable through 2029. Annual principal and interest payments on the debt issues are expected to require 100 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$23,433,244. Principal and interest paid and total net revenues for the current year were \$1,105,923 and \$845,714, respectively.

**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, 2008 there were three series of industrial revenue bonds outstanding, with an aggregate principal amount payable of \$2,516,904.

**NOTE 17: LOAN PAYABLE**

The 503 Corporation has a loan payable to the U.S. Department of Agriculture through the Farmers Home Administration (FMHA). The total loan is for \$750,000. The loan is for the purpose of a relending program in accordance with certain standards established by the FMHA. This loan is collateralized with loans made with these funds and other assets.

In the current year, the loan payment included \$26,063 of principal and \$4,785 interest paid. 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
2009	\$ 26,324	\$ 4,524	\$ 30,848
2010	26,586	4,261	30,847
2011	26,853	3,995	30,848
2012	27,121	3,727	30,848
2013	27,393	3,455	30,848
2014-2018	141,127	13,113	154,240
2019-2023	148,325	5,915	154,240
2024	28,612	0	28,612
Total	\$ 452,341	\$ 38,990	\$ 491,331

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2008

**NOTE 18: CAPITALIZED LEASES**

The County entered into leases for the acquisition of phone systems 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 statement of net assets.

The original amounts capitalized and the book value as of December 31, 2008 for governmental activities follows:

	Governmental Activities
Asset:	
Equipment	\$ 622,312
Less: Accumulated Depreciation	(125,719)
Current Book Value	\$ 496,593

In 2009, the County will be making lease payments of \$103,932 which consists of \$92,209 in principal and \$11,723 in interest expense. The following is a schedule of the future minimum lease payments required and the present value of the minimum lease payments as of December 31, 2008.

	Year	Amount
	2009	\$ 103,932
	2010	109,078
	2011	70,808
	2012	46,309
Total minimum lease payments		330,127
Less: amount representing interest		24,802
Present value of minimum lease payments		\$ 305,324

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2008

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**NOTE 19: INTERFUND TRANSFERS AND BALANCES**

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**A. Interfund Transfers**

Interfund transfers for the year ended December 31, 2008, consisted of the following:

Transfers To	Transfers From		
	General	Motor Vehicle and Gas Tax	Nursing Home
General	\$ -	\$ -	\$ -
Motor Vehicle and Gas Tax	-	-	-
Public Assistance	-	-	-
Other Governmental Funds	2,070,135	42,450	262,768
Sewer	2,710	-	-
Geneva State Park Lodge	27,123	-	-
Internal Service	330,532	-	-
<b>Total</b>	<b>\$ 2,430,500</b>	<b>\$ 42,450</b>	<b>\$ 262,768</b>

Transfers To	Transfers From		
	Other Governmental Funds	Water District	Totals
General	\$ 420,256	\$ -	\$ 420,256
Motor Vehicle and Gas Tax	273,424	-	273,424
Public Assistance	763,953	-	763,953
Other Governmental Funds	1,435,089	-	3,810,442
Sewer	2,711	7,550	12,971
Geneva State Park Lodge	1,110,392	-	1,137,515
Internal Service	-	-	330,532
<b>Total</b>	<b>\$ 4,005,825</b>	<b>\$ 7,550</b>	<b>\$ 6,749,093</b>

The general fund transfers to the major and nonmajor governmental funds were made to provide additional resources for current operations. The transfers from the general, motor vehicle and gas tax and the nursing home funds to the bond retirement fund were made for the payment of debt.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2008

**NOTE 19: INTERFUND TRANSFERS AND BALANCES (Continued)**

**B. Interfund balances**

Interfund balances consisted of the following at December 31, 2008, as reported on the fund statements:

Payable Fund	Receivable Fund		Total
	General	Hospitalization	
EMA Department of Justice Grant	\$ 30,500	\$ -	\$ 30,500
COPS Methamphetamine Grant	30,865	-	30,865
Child Support	-	21,010	21,010
Community Corrections	-	5,258	5,258
Youth Services	-	12,869	12,869
Special Probation	-	930	930
Ohio Crime Victims	-	3,654	3,654
County Court Special Projects	-	7,979	7,979
Community Development	-	10,151	10,151
Total	\$ 61,365	\$ 61,851	\$ 123,216

The primary purpose of the interfund payables to the general fund is to cover costs in specific funds where revenues were not received by December 31. These interfund balances will be repaid once the anticipated revenues are received.

The interfund payables to the hospitalization internal service fund arose from employee health insurance premium paid for the year ended December 31, 2008, that had not been reimbursed by the operating funds at year end.

All interfund balances are expected to be repaid within one year. Interfund balances between governmental funds are eliminated on the government-wide financial statement; therefore, no internal balances at December 31, 2008 are reported on the Statement of Net Assets.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2008

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**NOTE 20: 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 determines its own budget. The Library did not receive any funding from the County during 2008.

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

The Ashtabula County Port Authority was created in August 1988 by the County of Ashtabula, Ohio, under 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.

***C. Ashtabula County Convention Facilities Authority***

The resolution of the county commissioners created a convention facilities authority (CFA) under the authority granted by Chapter 351 of the Ohio Revised Code, and levied an excise tax of 2 percent on lodging within the County to pay the cost of the Geneva State Park Lodge and Conference Center to pay principal, interest and premium on convention facilities authority tax anticipation bonds issued to pay those costs; to pay the operating costs of the authority; to pay operating and maintenance costs of those facilities.



**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
*December 31, 2008*

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**NOTE 20: RELATED ORGANIZATIONS (Continued)**

***C. Ashtabula County Convention Facilities Authority (Continued)***

Six directors were appointed by the County Commissioners. One shall be a representative of the townships in the County, one shall be a representative of a major business trade association located in the County, and one shall be a representative of the Convention and Visitors' Bureau operating within the County. Not more than three of the persons appointed under this division shall be members of the same political party.

Three directors were appointed by the mayor of the municipal corporation that has the greatest population residing in the territory of the authority. Each appointment shall be subject to approval by a majority of the members of the legislative authority of the municipal corporation. Not more than two of the persons appointed under this division shall be members of the same political party.

Two directors were appointed by agreement of the mayors of the remaining municipal corporations located within the County in such manner as the Board of County Commissioners directs in the authorizing resolution. The persons appointed under this division shall not be members of the same political party.

***D. Ashtabula County Metro Park***

The Probate Judge of the County appoints the three Park District Commissioners. The District hires and fires staff, and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own taxing and debt issuance authority and is a related organization of the County.

**NOTE 21: 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 provides 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.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
*December 31, 2008*

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**NOTE 21: JOINTLY GOVERNED ORGANIZATIONS (Continued)**

***C. Geauga, Ashtabula, and Portage Partnership Incorporated (GAPP)***

GAPP provides for implementation of a local workforce investment system to comply with the Workforce Investment Act. The GAPP board consists of thirty-three members, eleven from each participating County. The operation of the council is controlled by an advisory committee, which consists of a representative from each agency. Funding comes from each of the participants. GAPP, Inc., which is a private not-for-profit entity with a status as a 501(c)(3) organization, functions as the fiscal agent. The Board of Trustees for GAPP, Inc. is appointed by the Board of County Commissioners of each county.

***D. Heartland East Administrative Services Center (Heartland)***

Heartland is a five-county consortium of Mental Health and Recovery Boards brought together to provide shared services for the purpose of managing ODMH/ODADAS MACSIS related tasks, the multi-agency community services information system. The county board members include: Stark County Community Mental Health Board, Ashtabula County Alcohol/Drug Addiction & Mental Health Services Board, Columbiana County Mental Health and Recovery Services Board, Mental Health and Recovery Services Board of Portage County, Mental Health and Recovery Board of Wayne and Holmes Counties and Alcohol & Drug Addiction Service Board of Stark County Community Mental Health Board 800 Market Avenue North, Suite 1150, Canton, Ohio 44702.

***E. North East Ohio Network (N.E.O.N.)***

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Portage, Trumbull, Columbiana, Geauga, Lake, Mahoning, Medina, Ashtabula, Lorain, Summit, Wayne and Stark Counties. N.E.O.N. operation is controlled by their board which is comprised of the superintendent's of Mental Retardation and Developmental Disabilities of each participating County. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2008, mental retardation and developmental disability board contributed \$320,000.

**NOTE 22: RELATED PARTY TRANSACTIONS**

During 2008 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 \$243,537 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.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
*December 31, 2008*

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**NOTE 23: CONTINGENT LIABILITIES**

**A. *Grants***

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

**B. *Litigation***

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecutor that ultimate disposition of these claims will not have a material effect, if any, on the financial condition of the County.

**NOTE 24: 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:

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2008

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**NOTE 24: ASH CRAFT INDUSTRIES – COMPONENT UNIT (Continued)**

**A. Summary of Significant Accounting Policies (Continued)**

**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.

**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 the entire 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 \$191,124.

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.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2008

**NOTE 24: ASH CRAFT INDUSTRIES – COMPONENT UNIT (Continued)**

***B. Cash***

Cash is comprised of the following at December 31, 2008:

Cash on Hand	\$	50
Cash in checking		116,692
Cash in savings		16,420
Cash in money market		65,479
Cash in certificates of deposit		<u>61,508</u>
Total	\$	<u>260,149</u>

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

The following is a summary of equipment and capital improvements at December 31, 2008:

Buildings	\$	231,720
Equipment		108,387
Capital improvements		27,257
Vehicle		<u>44,798</u>
		412,162
Less: Accumulated depreciation		<u>(171,449)</u>
Net equipment and capital improvements	\$	<u>240,713</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, 2008 the Organization's there were no uninsured cash balances.

**NOTE 25: 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.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2008

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**NOTE 25: ASHTABULA COUNTY AIRPORT AUTHORITY-COMPONENT UNIT (Continued)**

***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.

***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 relates 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 and Cash Equivalents***

The Airport maintains interest bearing depository accounts. All funds of the Airport are maintained in these accounts and are presented in the Statement of Net Assets as "Cash and Cash Equivalents." 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 2008 amounted to \$2,569.

***3. Primary Government Payable***

The Airport has an obligation to the primary government of \$90,000 at December 31, 2008, which is classified as "Primary Government Payable." This obligation was incurred in 1997 for the purchase by the County of a refueler truck to be used for Airport operations. It was to be repaid in equal installments through 2002. No payments have been made on this obligation.

***4. Capital Assets***

All capital assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements during the year. The Airport maintains a capitalization threshold of one hundred dollars.

Donated capital 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 materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the capital assets.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2008

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**NOTE 25: ASHTABULA COUNTY AIRPORT AUTHORITY-COMPONENT UNIT (Continued)**

***B. Summary of Significant Accounting Policies (continued)***

***4. Capital Assets (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 and Improvements
25 years	Improvements other than buildings
5 years	Vehicles
3-20 years	Furniture and Equipment

***5. Operating Revenues and Expenses***

Operating revenues are those revenues that are generated directly from primary activities. For the Airport, these revenues are charges for services and miscellaneous reimbursements. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of the Airport. Revenues and expenses which do not meet these definitions are reported as non-operating.

***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.

***C. Deposits and Investments***

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

***D. Risk Management***

The Airport maintains commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles, and
- Errors and omissions

Settled claims have not exceeded coverage in any of the last three years.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2008

**NOTE 25: ASHTABULA COUNTY AIRPORT AUTHORITY-COMPONENT UNIT (Continued)**

**E. Capital Assets**

A summary of the Airport's capital assets at December 31, 2008 follows:

	Balance 12/31/2007	Additions	Deletions	Balance 12/31/2008
<i>Nondepreciable Capital Assets:</i>				
Land	\$ 108,569	\$ -	\$ -	\$ 108,569
Construction in Progress	364,621	636,240	(1,000,861)	-
<i>Total Nondepreciable Capital Assets</i>	473,190	636,240	(1,000,861)	108,569
<i>Capital Assets Being Depreciated:</i>				
Building and Improvements	1,674,089	341,299	-	2,015,388
Improvements Other Than Buildings	1,205,235	801,182	-	2,006,417
Vehicles	413,764	10,800	(25,000)	399,564
Furniture and Equipment	31,567	1,050	-	32,617
<i>Total Capital Assets Being Depreciated</i>	3,324,655	1,154,331	(25,000)	4,453,986
<i>Less: Accumulated Depreciation:</i>				
Building and Improvements	(197,823)	(52,934)	-	(250,757)
Improvements Other Than Buildings	(224,558)	(62,748)	-	(287,306)
Vehicles	(322,167)	(14,589)	20,000	(316,756)
Furniture and Equipment	(25,633)	(3,263)	-	(28,896)
<i>Total Accumulated Depreciation</i>	(770,181)	(133,534)	20,000	(883,715)
<i>Total Capital Assets Being Depreciated, Net</i>	2,554,474	1,020,797	(5,000)	3,570,271
<i>Business-Type Capital Assets, Net</i>	\$ 3,027,664	\$ 1,657,037	\$ (1,005,861)	\$ 3,678,840

**F. Defined Benefit Pension Plans**

Like the primary government, the Airport participates in the Ohio Public Employees Retirement System (OPERS). (See Note 13.)

The Airport's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2008, 2007 and 2006 was \$9,116, \$2,061 and \$4,900, respectively. Ninety-five percent has been contributed for 2008, and the full amount has been contributed for 2007 and 2006. There were no contributions made to the member-directed plan for 2008.

**G. Postemployment Benefits**

Like the primary government, the Airport participates in the Ohio Public Employees Retirement System (OPERS); see Note 14. The Airport's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2008, 2007, and 2006 were \$4,448, \$893 and \$1,477, respectively.



**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2008

**NOTE 25: ASHTABULA COUNTY AIRPORT AUTHORITY-COMPONENT UNIT (Continued)**

**H. Long-Term Debt**

In 2005 the Airport Authority issued revenue bonds where the government income derived from the constructed assets will be used to retire the debt. The interest rate on the revenue bonds is 4.125 percent and they are scheduled to mature in 2035. Changes in the long-term obligations during 2008 were as follows:

	Amount Outstanding 12/31/2007	Additions	Reductions	Amount Outstanding 12/31/2008	Amount Due In One Year
<b>Business-Type Activities:</b>					
Revenue Bonds	\$ 1,350,100	\$ -	\$ (26,500)	\$ 1,323,600	\$ 27,600

The annual requirements to retire this debt are as follows:

	2005 Revenue Bonds		
	Principal	Interest	Total
2009	\$ 27,600	\$ 54,599	\$ 82,199
2010	28,700	53,460	82,160
2011	30,000	52,276	82,276
2012	31,100	51,039	82,139
2013	32,500	49,756	82,256
2014-2018	183,400	227,564	410,964
2019-2023	224,500	186,478	410,978
2024-2028	274,700	136,199	410,899
2029-2033	336,300	74,659	410,959
2034-2035	154,800	9,641	164,441
	<u>\$ 1,323,600</u>	<u>\$ 895,671</u>	<u>\$ 2,219,271</u>

**I. Termination and Settlement Agreement**

On July 21, 2008, the Airport and Lakeside Aviation, LLC entered into an agreement to terminate a contract previously entered into by the two parties. As a result of the early termination by Lakeside Aviation, LLC, they agreed to allow the Airport to retain fuel, software and various pieces of equipment left behind when they pulled out of the Airport in October of 2007. In addition, Lakeside Aviation, LLC, agreed to make a one-time payment of \$50,000 to the Airport which will relieve them of all prior commitments entered into under the original contract. In July, 2008, the Airport received a deposit, net of attorney fees, in the amount of \$44,128.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
*December 31, 2008*

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**NOTE 26: SUBSEQUENT EVENTS**

HB 420 modified Ohio Revised Code Section 3375.49, effective December 31, 2008. It provides in part that commencing January 1, 2009, the board of county commissioners shall be responsible for providing space, and all applicable utilities, to the law library referred to in section 3375.48. Additionally, effective January 1, 2010, the Bill creates a Law Library Resources Fund (LLRF) in each County. At that time the Law Library Association must transfer their public cash and property purchased with public funds to the county.

The impact on the County is not expected to be significant as the most of the cost of space, utilities, and the librarian compensation was already provided by the County.

**Ashtabula County, Ohio**  
*Required Supplementary Information*  
*Condition Assessments of the County's Infrastructure*  
*December 31, 2008*

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The County reports its infrastructure of roads and bridges 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:

2008		2007		2006	
Centerline Miles	Average PCR	Centerline Miles	Average PCR	Centerline Miles	Average PCR
347	66.11	348	66.82	347	66.25

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2008	\$ 4,687,403	\$ 4,098,130	\$ 589,273
2007	4,089,185	4,021,138	68,047
2006	6,242,373	5,899,568	342,805
2005	4,773,399	4,097,793	675,606
2004	6,701,478	6,471,568	229,910

**Ashtabula County, Ohio**  
*Required Supplementary Information*  
*Condition Assessments of the County's Infrastructure*  
*December 31, 2008*

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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 and bridge culverts:

2008		2007		2006	
Number of Bridges	Average Condition Ranking	Number of Bridges	Average Condition Ranking	Number of Bridges	Average Condition Ranking
903	6.88	906	6.73	902	7.17

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2008	\$ 2,003,855	\$ 1,796,136	\$ 207,719
2007	1,090,659	1,221,094	(130,435)
2006	2,104,738	1,862,702	242,036
2005	1,099,497	959,810	139,687
2004	1,503,162	1,407,588	95,574

**COMBINING AND INDIVIDUAL  
FUND STATEMENTS AND SCHEDULES**

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## Combining Statements -- Nonmajor Governmental 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 amounts relating to 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 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.

*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.

*Juvenile Special Projects Fund* – To account for funds used to aid with mediation and for training and conferences for the Juvenile Court judge.

### **Nonmajor Special Revenue Funds (Continued)**

*Probate Dispute Resolution Fund* – To account for funds used to aid with mediation and for the training and conferences for the Probate Court judge.

*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.

*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 – Prosecutor Fund* – To account for one half of the 5% collected on 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.

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

*FEMA Small Projects Grant Fund* – To account for grant money received from the Federal Emergency Management Agency to repair several bridges that were damaged by flooding.

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

*HUD Grant Fund* – To account for funds received from the U.S. Department of Housing and Urban Development used to provide housing rehabilitation service for the elderly and low-income residents.

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

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

*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.

### **Nonmajor Special Revenue Funds (Continued)**

*Emergency Management Department of Justice Fund* – To account for revenues from Homeland Security grants.

*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.

*Northern Border Grant Fund* – To account for a federal grant expenditures for homeland security activities.

*COPS Methamphetamine Grant Fund* – To account for grant expenditures combating illegal drug activity in the County.

*OVI Task Force Grant Fund* – To account for grant expenditures enforcing traffic laws in County

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

*Workforce Development Fund* – To account for revenue and expenditures for Workforce Investment Act.

*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 Grants Fund* – To account for small federal grants received through the office of the Ohio Secretary of State expended to train pollworkers and make special accommodations at poll locations.

*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.

*Clerk of Courts Special Projects Fund* – To account for money allocated by the courts to be used for a Joint Court Mediation Project.

*Economic Development Fund* – To account for funds dedicated to the purpose of economic development and preservation of natural resources.

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

*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.



### **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.

*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.

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2008*

	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	\$ 9,661,347	\$ 404,580	\$ 782,694	\$ 10,848,621
Cash and Cash Equivalents:				
In Segregated Accounts	1,706,898	-	-	1,706,898
Receivables:				
Taxes	2,717,794	911,545	16,134	3,645,473
Accounts	152,083	-	11,256	163,339
Special Assessments	225,023	3,666	-	228,689
Accrued Interest	-	-	-	-
Intergovernmental Receivable	737,244	55,448	1,021	793,713
Loans Receivable	2,328,457	-	-	2,328,457
<i>Total Assets</i>	<u>\$ 17,528,846</u>	<u>\$ 1,375,239</u>	<u>\$ 811,105</u>	<u>\$ 19,715,190</u>
<b>Liabilities</b>				
Accounts Payable	\$ 418,216	\$ -	\$ 5,797	\$ 424,013
Accrued Wages and Benefits	196,007	-	-	196,007
Interfund Payable	123,216	-	-	123,216
Intergovernmental Payable	192,378	-	-	192,378
Deferred Revenue	3,124,170	970,659	17,155	4,111,984
<i>Total Liabilities</i>	<u>4,053,987</u>	<u>970,659</u>	<u>22,952</u>	<u>5,047,598</u>
<b>Fund Balances</b>				
Fund Balance:				
Reserved for Encumbrances	146,245	-	10,909	157,154
Reserved for Loans	2,328,457	-	-	2,328,457
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	11,000,157	-	-	11,000,157
Debt Service Fund	-	404,580	-	404,580
Capital Projects Funds	-	-	777,244	777,244
<i>Total Fund Balances</i>	<u>13,474,859</u>	<u>404,580</u>	<u>788,153</u>	<u>14,667,592</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 17,528,846</u>	<u>\$ 1,375,239</u>	<u>\$ 811,105</u>	<u>\$ 19,715,190</u>

**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2008*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$ 2,693,269	\$ 836,246	\$ 15,401	\$ 3,544,916
Charges for Services	4,242,451	-	153,640	4,396,091
Fines and Forfeitures	104,939	-	-	104,939
Intergovernmental	8,905,095	214,093	3,854	9,123,042
Special Assessments	194,551	2,361	-	196,912
Interest	189,964	-	9,291	199,255
Contributions and Donations	273	-	-	273
Other	20,831	92,684	-	113,515
<i>Total Revenues</i>	<u>16,351,373</u>	<u>1,145,384</u>	<u>182,186</u>	<u>17,678,943</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	2,744,762	2,925	-	2,747,687
Judicial	121,632	-	91,493	213,125
Public Safety	2,525,268	-	-	2,525,268
Public Works	31,676	-	-	31,676
Health	1,121,252	-	16,311	1,137,563
Human Services	8,713,123	-	7,868	8,720,991
Capital Outlay	148,609	-	116,596	265,205
Debt Service:				
Principal Retirement	26,063	971,994	-	998,057
Interest and Fiscal Charges	-	244,273	-	244,273
<i>Total Expenditures</i>	<u>15,432,385</u>	<u>1,219,192</u>	<u>232,268</u>	<u>16,883,845</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>918,988</u>	<u>(73,808)</u>	<u>(50,082)</u>	<u>795,098</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	-	-	-	-
Proceeds from Sales of Capital Assets	1,201	-	-	1,201
Transfers In	2,579,379	1,191,063	40,000	3,810,442
Transfers Out	(2,848,455)	(1,113,103)	(44,266)	(4,005,824)
<i>Total Other Financing Sources (Uses)</i>	<u>(267,875)</u>	<u>77,960</u>	<u>(4,266)</u>	<u>(194,181)</u>
<i>Net Change in Fund Balances</i>	651,113	4,152	(54,348)	600,917
<i>Fund Balances Beginning of Year</i>	<u>12,823,746</u>	<u>400,428</u>	<u>842,501</u>	<u>14,066,675</u>
<i>Fund Balances End of Year</i>	<u>\$ 13,474,859</u>	<u>\$ 404,580</u>	<u>\$ 788,153</u>	<u>\$ 14,667,592</u>

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2008*

	<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	\$ 4,489	\$ 101,581	\$ 19,262	\$ 2,694,276
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	2,717,794
Accounts	-	-	612	262
Special Assessments	-	-	-	-
Intergovernmental Receivable	-	-	-	582,959
Loans Receivable	-	-	-	-
<i>Total Assets</i>	<u>\$ 4,489</u>	<u>\$ 101,581</u>	<u>\$ 19,874</u>	<u>\$ 5,995,291</u>
<b>Liabilities</b>				
Accounts Payable	\$ 110	\$ 1,054	\$ 18,403	\$ 246,012
Accrued Wages	-	1,674	-	78,731
Interfund Payable	-	-	-	-
Intergovernmental Payable	-	1,261	-	68,908
Deferred Revenue	-	-	-	2,886,649
<i>Total Liabilities</i>	<u>110</u>	<u>3,989</u>	<u>18,403</u>	<u>3,280,300</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	-	-	-	-
Reserved for Loans	-	-	-	-
Unreserved, Undesignated (Deficit)	4,379	97,592	1,471	2,714,991
<i>Total Fund Balance (Deficit)</i>	<u>4,379</u>	<u>97,592</u>	<u>1,471</u>	<u>2,714,991</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 4,489</u>	<u>\$ 101,581</u>	<u>\$ 19,874</u>	<u>\$ 5,995,291</u>

<u>Probate Court</u>	<u>Indigent Guardianship</u>	<u>Child Support</u>	<u>Real Estate Assessment</u>	<u>Solid Waste</u>	<u>Indigent Drivers</u>	<u>Litter Control</u>
\$ 1,023	\$ 1,075	\$ 364,253	\$ 1,059,902	\$ 602,256	\$ 248,994	\$ 216,246
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	855	41,363	-	47,501	851	-
-	-	-	-	-	-	-
-	-	-	-	-	1,264	-
-	-	-	-	-	-	-
<u>\$ 1,023</u>	<u>\$ 1,930</u>	<u>\$ 405,616</u>	<u>\$ 1,059,902</u>	<u>\$ 649,757</u>	<u>\$ 251,109</u>	<u>\$ 216,246</u>
\$ -	\$ -	\$ 16,677	\$ 31,589	\$ 24,047	\$ 6,336	\$ -
-	-	36,106	12,670	4,445	-	-
-	-	21,010	-	-	-	-
-	-	29,726	10,488	34,492	-	-
-	-	-	-	-	-	-
-	-	103,519	54,747	62,984	6,336	-
-	-	2,246	12,141	58,601	-	-
-	-	-	-	-	-	-
1,023	1,930	299,851	993,014	528,172	244,773	216,246
1,023	1,930	302,097	1,005,155	586,773	244,773	216,246
<u>\$ 1,023</u>	<u>\$ 1,930</u>	<u>\$ 405,616</u>	<u>\$ 1,059,902</u>	<u>\$ 649,757</u>	<u>\$ 251,109</u>	<u>\$ 216,246</u>

(Continued)

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (Continued)*  
*December 31, 2008*

	Juvenile Special Projects	Probate Dispute Resolution	Enforcement and Education	Community Corrections
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 13,979	\$ 15,068	\$ 47,711	\$ 53,452
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	-
Accounts	1,833	2,405	290	-
Special Assessments	-	-	-	-
Intergovernmental Receivable	-	-	-	-
Loans Receivable	-	-	-	-
<i>Total Assets</i>	<u>\$ 15,812</u>	<u>\$ 17,473</u>	<u>\$ 48,001</u>	<u>\$ 53,452</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ 218	\$ -	\$ -
Accrued Wages	-	-	-	3,423
Interfund Payable	-	-	-	5,258
Intergovernmental Payable	-	-	-	3,184
Deferred Revenue	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>218</u>	<u>-</u>	<u>11,865</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	-	-	-	-
Reserved for Loans	-	-	-	-
Unreserved, Undesignated (Deficit)	15,812	17,255	48,001	41,587
<i>Total Fund Balance (Deficit)</i>	<u>15,812</u>	<u>17,255</u>	<u>48,001</u>	<u>41,587</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 15,812</u>	<u>\$ 17,473</u>	<u>\$ 48,001</u>	<u>\$ 53,452</u>

<u>Youth Services</u>	<u>Child Abuse</u>	<u>Delinquent Real Estate Tax Assessment Collection Prosecutor</u>	<u>Treasurer Prepay Interest</u>	<u>Delinquent Real Estate Tax Assessment Collection Treasurer</u>	<u>FEMA Small Project Grant</u>	<u>Special Probation</u>
\$ 180,895	\$ 1,520	\$ 502,163	\$ 63,575	\$ 439,486	\$ -	\$ 136,956
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,455	-	-	-	-	-	11,586
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 186,350</u>	<u>\$ 1,520</u>	<u>\$ 502,163</u>	<u>\$ 63,575</u>	<u>\$ 439,486</u>	<u>\$ -</u>	<u>\$ 148,542</u>
\$ 12,261	\$ -	\$ -	\$ 62	\$ 24	\$ -	\$ 157
21,092	-	4,760	-	4,625	-	1,750
12,869	-	-	-	-	-	930
17,331	-	2,814	-	3,502	-	1,884
-	-	-	-	-	-	-
<u>63,553</u>	<u>-</u>	<u>7,574</u>	<u>62</u>	<u>8,151</u>	<u>-</u>	<u>4,721</u>
4,349	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>118,448</u>	<u>1,520</u>	<u>494,589</u>	<u>63,513</u>	<u>431,335</u>	<u>-</u>	<u>143,821</u>
<u>122,797</u>	<u>1,520</u>	<u>494,589</u>	<u>63,513</u>	<u>431,335</u>	<u>-</u>	<u>143,821</u>
<u>\$ 186,350</u>	<u>\$ 1,520</u>	<u>\$ 502,163</u>	<u>\$ 63,575</u>	<u>\$ 439,486</u>	<u>\$ -</u>	<u>\$ 148,542</u>

(Continued)

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (Continued)*  
*December 31, 2008*

	HUD Grant	Drug Control Grant	County Courts Special Projects	Emergency Management
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 21,975	\$ 17,015	\$ 562,012	\$ 196,554
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	13,997	-
Special Assessments	-	-	-	-
Intergovernmental Receivable	11,222	-	-	-
Loans Receivable	-	-	-	-
<i>Total Assets</i>	<u>\$ 33,197</u>	<u>\$ 17,015</u>	<u>\$ 576,009</u>	<u>\$ 196,554</u>
<b>Liabilities</b>				
Accounts Payable	\$ 19,732	\$ -	\$ -	\$ 275
Accrued Wages	-	-	1,231	4,658
Interfund Payable	-	-	3,654	-
Intergovernmental Payable	-	-	1,069	3,561
Deferred Revenue	11,222	-	-	-
<i>Total Liabilities</i>	<u>30,954</u>	<u>-</u>	<u>5,954</u>	<u>8,494</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	-	-	-	200
Reserved for Loans	-	-	-	-
Unreserved, Undesignated (Deficit)	2,243	17,015	570,055	187,860
<i>Total Fund Balance (Deficit)</i>	<u>2,243</u>	<u>17,015</u>	<u>570,055</u>	<u>188,060</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 33,197</u>	<u>\$ 17,015</u>	<u>\$ 576,009</u>	<u>\$ 196,554</u>



<u>Special Emergency Planning</u>	<u>Emergency Management Department of Justice</u>	<u>Emergency 911</u>	<u>Northern Border Grant</u>	<u>COPS Methamphetamine Grant</u>	<u>OVI Task Force</u>	<u>Drug Abuse Resistance Education</u>
\$ 51,927	\$ 58,505	\$ 536,169	\$ 12,231	\$ 58,394	\$ 38,383	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	225,023	-	-	-	-
-	-	-	1,276	14,340	-	-
-	-	-	-	-	-	-
<u>\$ 51,927</u>	<u>\$ 58,505</u>	<u>\$ 761,192</u>	<u>\$ 13,507</u>	<u>\$ 72,734</u>	<u>\$ 38,383</u>	<u>\$ -</u>
\$ 86	\$ 28,843	\$ 345	\$ -	\$ -	\$ -	\$ -
-	-	2,307	-	-	-	-
-	30,500	-	-	30,865	-	-
-	-	1,838	-	-	-	-
-	-	225,023	1,276	-	-	-
<u>86</u>	<u>59,343</u>	<u>229,513</u>	<u>1,276</u>	<u>30,865</u>	<u>-</u>	<u>-</u>
-	12,404	-	-	75	-	-
-	-	-	-	-	-	-
<u>51,841</u>	<u>(13,242)</u>	<u>531,679</u>	<u>12,231</u>	<u>41,794</u>	<u>38,383</u>	<u>-</u>
<u>51,841</u>	<u>(838)</u>	<u>531,679</u>	<u>12,231</u>	<u>41,869</u>	<u>38,383</u>	<u>-</u>
<u>\$ 51,927</u>	<u>\$ 58,505</u>	<u>\$ 761,192</u>	<u>\$ 13,507</u>	<u>\$ 72,734</u>	<u>\$ 38,383</u>	<u>\$ -</u>

(Continued)

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (Continued)*  
*December 31, 2008*

	<u>Workforce Development</u>	<u>Drug Task Force</u>	<u>Ohio Crime Victims</u>	<u>Board of Elections Grants</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 52,194	\$ 512	\$ 12,281	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special Assessments	-	-	-	-
Intergovernmental Receivable	126,183	-	-	-
Loans Receivable	-	-	-	-
<i>Total Assets</i>	<u>\$ 178,377</u>	<u>\$ 512</u>	<u>\$ 12,281</u>	<u>\$ -</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Accrued Wages	-	4,101	1,523	-
Interfund Payable	-	-	7,979	-
Intergovernmental Payable	-	3,889	1,308	-
Deferred Revenue	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>7,990</u>	<u>10,810</u>	<u>-</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	-	-	-	-
Reserved for Loans	-	-	-	-
Unreserved, Undesignated (Deficit)	178,377	(7,478)	1,471	-
<i>Total Fund Balance (Deficit)</i>	<u>178,377</u>	<u>(7,478)</u>	<u>1,471</u>	<u>-</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 178,377</u>	<u>\$ 512</u>	<u>\$ 12,281</u>	<u>\$ -</u>

<u>Inmate Medical</u>	<u>Certificate of Title Administrator</u>	<u>Clerk of Courts Special Projects</u>	<u>Economic Development</u>	<u>Community Development</u>	<u>503 Corporation</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 60,648	\$ 280,998	\$ 454,300	\$ 251,841	\$ 227,246	\$ -	\$ 9,661,347
-	-	-	-	-	1,706,898	1,706,898
-	-	-	-	-	-	-
9,973	13,030	2,070	-	-	-	2,717,794
-	-	-	-	-	-	152,083
-	-	-	-	-	-	225,023
-	-	-	-	-	-	737,244
-	-	-	-	-	2,328,457	2,328,457
<u>\$ 70,621</u>	<u>\$ 294,028</u>	<u>\$ 456,370</u>	<u>\$ 251,841</u>	<u>\$ 227,246</u>	<u>\$ 4,035,355</u>	<u>\$ 17,528,846</u>
\$ 264	\$ 137	\$ -	\$ -	\$ 11,250	\$ 334	\$ 418,216
-	7,358	-	-	-	5,553	196,007
-	-	-	-	10,151	-	123,216
1,249	5,874	-	-	-	-	192,378
-	-	-	-	-	-	3,124,170
<u>1,513</u>	<u>13,369</u>	<u>-</u>	<u>-</u>	<u>21,401</u>	<u>5,887</u>	<u>4,053,987</u>
1,047	1,280	-	-	53,902	-	146,245
-	-	-	-	-	2,328,457	2,328,457
68,061	279,379	456,370	251,841	151,943	1,701,011	11,000,157
<u>69,108</u>	<u>280,659</u>	<u>456,370</u>	<u>251,841</u>	<u>205,845</u>	<u>4,029,468</u>	<u>13,474,859</u>
<u>\$ 70,621</u>	<u>\$ 294,028</u>	<u>\$ 456,370</u>	<u>\$ 251,841</u>	<u>\$ 227,246</u>	<u>\$ 4,035,355</u>	<u>\$ 17,528,846</u>

**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2008*

	Viaduct Lighting	Dog and Kennel	Marriage License	Children Service
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ 2,693,269
Charges for Services	-	112,624	10,200	78,054
Fines and Forfeitures	-	8,110	-	-
Intergovernmental	976	-	11,535	4,783,501
Special Assessments	-	-	-	-
Interest	-	-	-	-
Contributions and Donations	-	273	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>976</u>	<u>121,007</u>	<u>21,735</u>	<u>7,554,824</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	-	-	-	1,938
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	1,423	-	-	-
Health	-	149,031	21,769	-
Human Services	-	-	-	6,786,281
Other	-	-	-	-
Capital Outlay	-	-	-	23,345
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>1,423</u>	<u>149,031</u>	<u>21,769</u>	<u>6,811,564</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(447)</u>	<u>(28,024)</u>	<u>(34)</u>	<u>743,260</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	-	-	-	-
Proceeds for Sale of Capital Assets	-	-	-	500
Transfers In	-	70,000	-	-
Transfers Out	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>70,000</u>	<u>-</u>	<u>500</u>
<i>Net Change in Fund Balances</i>	(447)	41,976	(34)	743,760
<i>Fund Balances Beginning of Year</i>	<u>4,826</u>	<u>55,616</u>	<u>1,505</u>	<u>1,971,231</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 4,379</u>	<u>\$ 97,592</u>	<u>\$ 1,471</u>	<u>\$ 2,714,991</u>

<u>Probate Court</u>	<u>Indigent Guardianship</u>	<u>Child Support</u>	<u>Real Estate Assessment</u>	<u>Solid Waste</u>	<u>Indigent Drivers</u>	<u>Litter Control</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
591	11,645	684,883	1,126,729	553,134	-	(5,000)
-	-	-	-	-	21,614	-
-	-	1,537,431	30,674	-	15,500	2,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	118	-	3,116	-	-
<u>591</u>	<u>11,645</u>	<u>2,222,432</u>	<u>1,157,403</u>	<u>556,250</u>	<u>37,114</u>	<u>(3,000)</u>
-	-	-	1,386,437	-	-	-
976	12,114	-	-	-	-	-
-	-	-	-	-	63,237	-
-	-	-	-	-	-	1,410
-	-	-	-	660,071	-	-
-	-	2,004,973	-	(78,131)	-	-
-	-	-	-	-	-	-
-	-	-	35,018	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>976</u>	<u>12,114</u>	<u>2,004,973</u>	<u>1,421,455</u>	<u>581,940</u>	<u>63,237</u>	<u>1,410</u>
<u>(385)</u>	<u>(469)</u>	<u>217,459</u>	<u>(264,052)</u>	<u>(25,690)</u>	<u>(26,123)</u>	<u>(4,410)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	150,000	-	-	-	-
-	-	(477,941)	-	-	-	-
-	-	(327,941)	-	-	-	-
(385)	(469)	(110,482)	(264,052)	(25,690)	(26,123)	(4,410)
<u>1,408</u>	<u>2,399</u>	<u>412,579</u>	<u>1,269,207</u>	<u>612,463</u>	<u>270,896</u>	<u>220,656</u>
<u>\$ 1,023</u>	<u>\$ 1,930</u>	<u>\$ 302,097</u>	<u>\$ 1,005,155</u>	<u>\$ 586,773</u>	<u>\$ 244,773</u>	<u>\$ 216,246</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, 2008*

	Juvenile Special Projects	Probate Dispute Resolution	Enforcement and Education	Community Corrections
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Fines and Forfeitures	23,785	23,165	2,682	-
Intergovernmental	-	-	-	116,601
Special Assessments	-	-	-	-
Interest	-	-	-	-
Contributions and Donations	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>23,785</u>	<u>23,165</u>	<u>2,682</u>	<u>116,601</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	20,697	22,163	-	-
Public Safety	-	-	-	185,534
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>20,697</u>	<u>22,163</u>	<u>-</u>	<u>185,534</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,088</u>	<u>1,002</u>	<u>2,682</u>	<u>(68,933)</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	-	-	-	-
Proceeds for Sale of Capital Assets	-	-	-	-
Transfers In	-	-	-	48,300
Transfers Out	(3,300)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(3,300)</u>	<u>-</u>	<u>-</u>	<u>48,300</u>
<i>Net Change in Fund Balances</i>	(212)	1,002	2,682	(20,633)
<i>Fund Balances Beginning of Year</i>	<u>16,024</u>	<u>16,253</u>	<u>45,319</u>	<u>62,220</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 15,812</u>	<u>\$ 17,255</u>	<u>\$ 48,001</u>	<u>\$ 41,587</u>

Youth Services	Child Abuse	Delinquent Real Estate Tax Assessment Collection Prosecutor	Treasurer Prepay Interest	Delinquent Real Estate Tax Assessment Collection Treasurer	FEMA Small Project Grant	Special Probation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(3,470)	-	130,611	-	130,611	-	87,566
-	-	-	-	-	-	11,586
254,959	-	-	-	-	267,144	-
-	-	-	-	-	-	-
-	-	8,883	4,808	10,178	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>251,489</u>	<u>-</u>	<u>139,494</u>	<u>4,808</u>	<u>140,789</u>	<u>267,144</u>	<u>99,152</u>
-	-	116,430	5,604	157,428	-	-
-	-	-	-	-	-	-
1,082,131	-	-	-	-	-	92,463
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,082,131</u>	<u>-</u>	<u>116,430</u>	<u>5,604</u>	<u>157,428</u>	<u>-</u>	<u>92,463</u>
(830,642)	-	23,064	(796)	(16,639)	267,144	6,689
-	-	-	-	-	-	-
-	-	-	-	-	-	701
750,000	-	-	300	447,974	-	-
-	-	(447,299)	-	-	(273,424)	-
<u>750,000</u>	<u>-</u>	<u>(447,299)</u>	<u>300</u>	<u>447,974</u>	<u>(273,424)</u>	<u>701</u>
(80,642)	-	(424,235)	(496)	431,335	(6,280)	7,390
203,439	1,520	918,824	64,009	-	6,280	136,431
<u>\$ 122,797</u>	<u>\$ 1,520</u>	<u>\$ 494,589</u>	<u>\$ 63,513</u>	<u>\$ 431,335</u>	<u>\$ -</u>	<u>\$ 143,821</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, 2008*

	HUD Grant	Drug Control Grant	County Courts Special Projects	Emergency Management
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	74,932	203,070
Fines and Forfeitures	-	-	13,997	-
Intergovernmental	267,773	33,713	-	81,597
Special Assessments	-	-	-	-
Interest	815	-	-	-
Contributions and Donations	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>268,588</u>	<u>33,713</u>	<u>88,929</u>	<u>284,667</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	-	25,495	-	-
Judicial	-	-	55,135	-
Public Safety	-	-	-	270,390
Public Works	-	-	-	-
Health	280,230	-	-	-
Human Services	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	5,217	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>280,230</u>	<u>25,495</u>	<u>60,352</u>	<u>270,390</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(11,642)</u>	<u>8,218</u>	<u>28,577</u>	<u>14,277</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	-	-	-	-
Proceeds for Sale of Capital Assets	-	-	-	-
Transfers In	-	-	-	31,324
Transfers Out	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,324</u>
<i>Net Change in Fund Balances</i>	(11,642)	8,218	28,577	45,601
<i>Fund Balances Beginning of Year</i>	<u>13,885</u>	<u>8,797</u>	<u>541,478</u>	<u>142,459</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 2,243</u>	<u>\$ 17,015</u>	<u>\$ 570,055</u>	<u>\$ 188,060</u>



Special Emergency Planning	Emergency Management Department of Justice	Emergency 911	Northern Border Grant	COPS Methamphetamine Grant	OVI Task Force	Drug Abuse Resistance Education
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	204,668	-	-	-	-
-	-	-	-	-	-	-
29,705	132,033	-	13,772	240,561	46,745	-
-	-	194,551	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>29,705</u>	<u>132,033</u>	<u>399,219</u>	<u>13,772</u>	<u>240,561</u>	<u>46,745</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
15,964	36,416	232,422	21,909	223,536	8,362	-
-	28,843	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	11,998	-	-	17,027	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>15,964</u>	<u>77,257</u>	<u>232,422</u>	<u>21,909</u>	<u>240,563</u>	<u>8,362</u>	<u>-</u>
<u>13,741</u>	<u>54,776</u>	<u>166,797</u>	<u>(8,137)</u>	<u>(2)</u>	<u>38,383</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	50,000	-	-
<u>(15,000)</u>	<u>(16,324)</u>	<u>-</u>	<u>-</u>	<u>(8,129)</u>	<u>-</u>	<u>(27,321)</u>
<u>(15,000)</u>	<u>(16,324)</u>	<u>-</u>	<u>-</u>	<u>41,871</u>	<u>-</u>	<u>(27,321)</u>
(1,259)	38,452	166,797	(8,137)	41,869	38,383	(27,321)
<u>53,100</u>	<u>(39,290)</u>	<u>364,882</u>	<u>20,368</u>	<u>-</u>	<u>-</u>	<u>27,321</u>
<u>\$ 51,841</u>	<u>\$ (838)</u>	<u>\$ 531,679</u>	<u>\$ 12,231</u>	<u>\$ 41,869</u>	<u>\$ 38,383</u>	<u>\$ -</u>

**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (Continued)*  
*For the Year Ended December 31, 2008*

	Workforce Development	Drug Task Force	Ohio Crime Victims	Board of Elections Grants
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	291,207	110,710	53,051	12,607
Special Assessments	-	-	-	-
Interest	-	-	-	-
Contributions and Donations	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>291,207</u>	<u>110,710</u>	<u>53,051</u>	<u>12,607</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	-	-	-	12,607
Judicial	-	-	-	-
Public Safety	-	157,211	75,713	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>157,211</u>	<u>75,713</u>	<u>12,607</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>291,207</u>	<u>(46,501)</u>	<u>(22,662)</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	-	-	-	-
Proceeds for Sale of Capital Assets	-	-	-	-
Transfers In	-	20,000	40,000	-
Transfers Out	(286,012)	-	(27,500)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(286,012)</u>	<u>20,000</u>	<u>12,500</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	5,195	(26,501)	(10,162)	-
<i>Fund Balances Beginning of Year</i>	<u>173,182</u>	<u>19,023</u>	<u>11,633</u>	<u>-</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 178,377</u>	<u>\$ (7,478)</u>	<u>\$ 1,471</u>	<u>\$ -</u>

Inmate Medical	Certificate of Title Administrator	Clerk of Courts Special Projects	Economic Development	Community Development	503 Corporation	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,693,269
140,201	312,281	389,383	-	-	(262)	4,242,451
-	-	-	-	-	-	104,939
-	-	-	-	571,300	-	8,905,095
-	-	-	-	-	-	194,551
-	-	-	-	-	165,280	189,964
-	-	-	-	-	-	273
-	-	-	-	16,134	1,463	20,831
<u>140,201</u>	<u>312,281</u>	<u>389,383</u>	<u>-</u>	<u>587,434</u>	<u>166,481</u>	<u>16,351,373</u>
-	329,370	-	24,155	525,361	159,937	2,744,762
-	-	10,547	-	-	-	121,632
59,980	-	-	-	-	-	2,525,268
-	-	-	-	-	-	31,676
-	-	-	-	10,151	-	1,121,252
-	-	-	-	-	-	8,713,123
-	-	-	-	-	-	-
-	-	-	-	56,004	-	148,609
-	-	-	-	-	26,063	26,063
-	-	-	-	-	-	-
<u>59,980</u>	<u>329,370</u>	<u>10,547</u>	<u>24,155</u>	<u>591,516</u>	<u>186,000</u>	<u>15,432,385</u>
<u>80,221</u>	<u>(17,089)</u>	<u>378,836</u>	<u>(24,155)</u>	<u>(4,082)</u>	<u>(19,519)</u>	<u>918,988</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	1,201
27,321	-	-	944,160	-	-	2,579,379
<u>(100,000)</u>	<u>(91,000)</u>	<u>(149,360)</u>	<u>(925,845)</u>	<u>-</u>	<u>-</u>	<u>(2,848,455)</u>
<u>(72,679)</u>	<u>(91,000)</u>	<u>(149,360)</u>	<u>18,315</u>	<u>-</u>	<u>-</u>	<u>(267,875)</u>
7,542	(108,089)	229,476	(5,840)	(4,082)	(19,519)	651,113
<u>61,566</u>	<u>388,748</u>	<u>226,894</u>	<u>257,681</u>	<u>209,927</u>	<u>4,048,987</u>	<u>12,823,746</u>
<u>\$ 69,108</u>	<u>\$ 280,659</u>	<u>\$ 456,370</u>	<u>\$ 251,841</u>	<u>\$ 205,845</u>	<u>\$ 4,029,468</u>	<u>\$ 13,474,859</u>

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2008*

	<u>Construction</u>	<u>Permanent Improvement</u>	<u>Ditch Maintenance</u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 353,474	\$ 103,466	\$ 18,200
Receivables:			
Taxes	-	16,134	-
Accounts	-	-	-
Intergovernmental Receivable	-	1,021	-
<i>Total Assets</i>	<u>\$ 353,474</u>	<u>\$ 120,621</u>	<u>\$ 18,200</u>
<b>Liabilities</b>			
Accounts Payable	\$ -	\$ -	\$ -
Deferred Revenue	-	17,155	-
<i>Total Liabilities</i>	<u>-</u>	<u>17,155</u>	<u>-</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	-	-	-
Unreserved, Undesignated	353,474	103,466	18,200
<i>Total Fund Balances</i>	<u>353,474</u>	<u>103,466</u>	<u>18,200</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 353,474</u>	<u>\$ 120,621</u>	<u>\$ 18,200</u>

County Court Computer	Total Nonmajor Capital Projects Funds
\$ 307,554	\$ 782,694
-	16,134
11,256	11,256
-	1,021
<u>\$ 318,810</u>	<u>\$ 811,105</u>
\$ 5,797	\$ 5,797
-	17,155
<u>5,797</u>	<u>22,952</u>
10,909	10,909
302,104	777,244
<u>313,013</u>	<u>788,153</u>
<u>\$ 318,810</u>	<u>\$ 811,105</u>

**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2008*

	<u>Construction</u>	<u>Permanent Improvement</u>	<u>Ditch Maintenance</u>
<b>Revenues</b>			
Property Taxes	\$ -	\$ 15,401	\$ -
Charges for Services	-	-	527
Intergovernmental	-	3,854	-
Interest	9,333	-	(42)
<i>Total Revenues</i>	<u>9,333</u>	<u>19,255</u>	<u>485</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial	-	-	-
Health	16,311	-	-
Human Services	7,868	-	-
Capital Outlay	59,096	57,500	-
<i>Total Expenditures</i>	<u>83,275</u>	<u>57,500</u>	<u>-</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(73,942)</u>	<u>(38,245)</u>	<u>485</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	40,000	-	-
Transfers Out	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>40,000</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(33,942)	(38,245)	485
<i>Fund Balance Beginning of Year</i>	<u>387,416</u>	<u>141,711</u>	<u>17,715</u>
<i>Fund Balances End of Year</i>	<u>\$ 353,474</u>	<u>\$ 103,466</u>	<u>\$ 18,200</u>

County Court Computer	Total Nonmajor Capital Projects Funds
\$ -	\$ 15,401
153,113	153,640
-	3,854
-	9,291
<u>153,113</u>	<u>182,186</u>
91,493	91,493
-	16,311
-	7,868
-	116,596
<u>91,493</u>	<u>232,268</u>
<u>61,620</u>	<u>(50,082)</u>
-	40,000
<u>(44,266)</u>	<u>(44,266)</u>
<u>(44,266)</u>	<u>(4,266)</u>
17,354	(54,348)
<u>295,659</u>	<u>842,501</u>
<u>\$ 313,013</u>	<u>\$ 788,153</u>

## Combining Statements – Fiduciary Funds

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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 organization, or other governments and therefore not available to support the County's own programs. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

### 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 to be used for client care and special programs.

*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 scholarships as set forth in the trust agreements.

*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.

*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:

*District Board of Health* – To account for the funds and subfunds of the Board of Health for which the County Auditor is the ex-officio fiscal agent as required under ORC Section 3709.31.

*Metropolitan Park District* – The County Auditor is the fiscal office for this separate governmental agency.

*Soil and Water* – To account for the funds and subfunds of the Soil and Water District, established under ORC, Chapter 1515, for which the Count Auditor is the fiscal agent.

*Family and Children First* – The County Auditor is the fiscal officer for the Family and Children First Council.

(Continued)



## Agency Funds (Continued)

*Refund Occupancy*  
*Wildlife Conservation-Schools*  
*Metro Housing Authority*  
*Ashtabula City Permit Fee*  
*Inmate Agency*

*Undivided General Tax Fund* – To account for the collection of real estate taxes and special assessments that are periodically apportioned to the subdivisions and the County operating funds.

*Undivided Local Government* – To account for the collection of shared revenues from the State of Ohio that represent a portion of state income taxes, state sales taxes, and corporate franchise taxes. Receipts are apportioned to the subdivisions and the County.

*Undivided Personal Property Tax* – To account for the collection of tangible personal property taxes that are periodically apportioned to the subdivisions and to the County operating funds.

*Library Local Government* – To account for the collection of shared revenues from the State of Ohio that represents a portion of state income taxes which are returned to the County for use by libraries and park districts.

*Economic Development* – To account for the collection of revenue from a County imposed lodging tax. The receipts are periodically disbursed to County Convention and Visitors Bureau, Ashtabula County Convention Facilities Authority, the County operating fund and appropriate subdivisions.

*Ohio Elections Commission* – To account for monies which are collected when a levy or elected position is placed on a local ballot. Receipts are paid to State Treasury.

*Auto License*  
*Cigarette Tax*  
*Township Gas Tax*  
*Trailer Tax*  
*Unclaimed Forfeited Land*  
*General Personal Property Tax-Delinquent*

*Homestead and Rollback*  
*Inheritance Tax*  
*Prepayments*  
*Public Utility Property Tax Rollback*  
*Recorder's Housing Trust*  
*Public Defenders Indigent*

*Payroll Clearing* – To account for payroll taxes and other related payroll deductions accumulated from the governmental and business-type funds for distribution to other governmental units and private entities.

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

*County Agency Fund* – to account for the activities of the County Sheriff's civil account.

*Law Library*  
*Unemployment Compensation*  
*Significant Areas*  
*Veterans Services*

**Ashtabula County, Ohio**  
*Combining Statement of Net Assets*  
*Private Purpose Trust Funds*  
*December 31, 2008*

	<u>Mental Retardation</u>	<u>Children's Trust</u>	<u>County Trust</u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 344,951	\$ 43,346	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	173,775	53,695
Accrued Interest Receivable	-	191	193
	<u>344,951</u>	<u>217,312</u>	<u>53,888</u>
<i>Total Assets</i>	<u>344,951</u>	<u>217,312</u>	<u>53,888</u>
<b>Liabilities</b>			
Accounts Payable	482	446	-
	<u>482</u>	<u>446</u>	<u>-</u>
<i>Total Liabilities</i>	<u>482</u>	<u>446</u>	<u>-</u>
<b>Net Assets</b>			
Held in Trust for Nursing Home	-	-	-
Held in Trust for Children's Services	-	216,866	-
Held in Trust for Mental Retardation	344,469	-	-
Held in Trust for Law Enforcement	-	-	-
Held in Trust for Scholarship	-	-	53,888
	<u>344,469</u>	<u>216,866</u>	<u>53,888</u>
Restricted for Other Purposes	<u>\$ 344,469</u>	<u>\$ 216,866</u>	<u>\$ 53,888</u>

County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Total
\$ -	\$ 3,999	\$ 139,046	\$ 531,342
46,583	180,948	-	455,001
-	349	-	733
<u>46,583</u>	<u>185,296</u>	<u>139,046</u>	<u>987,076</u>
-	-	-	928
-	-	-	928
46,583	-	139,046	185,629
-	-	-	216,866
-	-	-	344,469
-	185,296	-	185,296
-	-	-	53,888
<u>\$ 46,583</u>	<u>\$ 185,296</u>	<u>\$ 139,046</u>	<u>\$ 986,148</u>

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Net Assets*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2008*

	<u>Mental Retardation</u>	<u>Children's Trust</u>	<u>County Trust</u>
<b>Additions</b>			
Contributions	\$ 3,357	\$ 14,292	\$ -
Interest	9,035	-	720
Miscellaneous	(482)	(446)	-
<i>Total Additions</i>	<u>11,910</u>	<u>13,846</u>	<u>720</u>
<b>Deductions</b>			
Change in Fair Value of Investments	-	48,625	-
Other Operating Expenses	5,564	26,067	1,745
<i>Total Deductions</i>	<u>5,564</u>	<u>74,692</u>	<u>1,745</u>
<i>Change in Net Assets</i>	6,346	(60,846)	(1,025)
<i>Net Assets Beginning of Year, Restated (See Note 3)</i>	<u>338,123</u>	<u>277,712</u>	<u>54,913</u>
<i>Net Assets End of Year</i>	<u><u>\$ 344,469</u></u>	<u><u>\$ 216,866</u></u>	<u><u>\$ 53,888</u></u>

<u>County Home Resident Trust</u>	<u>Law Enforcement</u>	<u>Nursing Home Memorial Foundation</u>	<u>Total</u>
\$ 139,155	\$ 122,686	\$ -	\$ 279,490
13	1,522	3,711	15,001
-	3,999	-	3,071
<u>139,168</u>	<u>128,207</u>	<u>3,711</u>	<u>297,562</u>
-	-	-	48,625
<u>153,728</u>	<u>117,875</u>	<u>-</u>	<u>304,979</u>
<u>153,728</u>	<u>117,875</u>	<u>-</u>	<u>353,604</u>
(14,560)	10,332	3,711	(56,042)
<u>61,143</u>	<u>174,964</u>	<u>135,335</u>	<u>1,042,190</u>
<u>\$ 46,583</u>	<u>\$ 185,296</u>	<u>\$ 139,046</u>	<u>\$ 986,148</u>

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2008*

	Balance 12/31/2007	Additions	Reductions	Balance 12/31/2008
<b>Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,651,254	\$ 1,905,064	\$ 1,793,515	\$ 1,762,803
<b>Liabilities</b>				
Intergovernmental Payable	\$ 12,900	\$ 22,647	\$ 12,900	\$ 22,647
Undistributed Monies	1,638,354	101,802	-	1,740,156
<i>Total Liabilities</i>	<u>\$ 1,651,254</u>	<u>\$ 124,449</u>	<u>\$ 12,900</u>	<u>\$ 1,762,803</u>
<b>Metropolitan Park</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 11,823	\$ 47,443	\$ 39,816	\$ 19,450
<b>Liabilities</b>				
Undistributed Monies	\$ 11,823	\$ 7,627	\$ -	\$ 19,450
<b>Soil and Water Special</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 92,280	\$ 180,448	\$ 169,786	\$ 102,942
<b>Liabilities</b>				
Intergovernmental Payable	\$ 9,334	\$ 2,583	\$ 9,334	\$ 2,583
Undistributed Monies	82,946	17,413	-	100,359
<i>Total Liabilities</i>	<u>\$ 92,280</u>	<u>\$ 19,996</u>	<u>\$ 9,334</u>	<u>\$ 102,942</u>
<b>Family and Children</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 294,488	\$ 711,327	\$ 673,278	\$ 332,537
Accounts Receivable	3,047	-	3,047	-
<i>Total Assets</i>	<u>\$ 297,535</u>	<u>\$ 711,327</u>	<u>\$ 676,325</u>	<u>\$ 332,537</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ 136,708	\$ -	\$ 136,708
Intergovernmental Payable	370	1,006	370	1,006
Undistributed Monies	297,165	-	102,342	194,823
<i>Total Liabilities</i>	<u>\$ 297,535</u>	<u>\$ 137,714</u>	<u>\$ 102,712</u>	<u>\$ 332,537</u>

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2008*

	Balance 12/31/2007	Additions	Reductions	Balance 12/31/2008
<b>Refund Occupancy</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 628,834	\$ 100,959	\$ 119,704	\$ 610,089
<b>Liabilities</b>				
Accounts Payable	\$ 407	\$ -	\$ 407	\$ -
Intergovernmental Payable	407	946	407	946
Undistributed Monies	628,020	-	18,877	609,143
<i>Total Liabilities</i>	<u>\$ 628,834</u>	<u>\$ 946</u>	<u>\$ 19,691</u>	<u>\$ 610,089</u>
<b>Wildlife Conservation-School</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ -	\$ 4,003	\$ 4,003	\$ -
<b>Liabilities</b>				
Undistributed Monies	\$ -	\$ 4,003	\$ 4,003	\$ -
<b>Metropolitan Housing Authority</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ -	\$ 62,134	\$ 62,134	\$ -
<b>Liabilities</b>				
Undistributed Monies	\$ -	\$ 62,134	\$ 62,134	\$ -
<b>Ashtabula City Permit Fees</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 25,950	\$ 43,500	\$ 68,450	\$ 1,000
<b>Liabilities</b>				
Intergovernmental Payable	\$ 25,950	\$ -	\$ 24,950	\$ 1,000
<b>Inmate Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 11,750	\$ 1,594	\$ -	\$ 13,344
<b>Liabilities</b>				
Undistributed Monies	\$ 11,750	\$ 1,594	\$ -	\$ 13,344

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2008*

	Balance 12/31/2007	Additions	Reductions	Balance 12/31/2008
<b>Undivided General Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 3,543,881	\$ 81,622,467	\$ 81,419,313	\$ 3,747,035
Receivables:				
Taxes	\$ 74,111,372	\$ 78,369,596	\$ 74,111,372	\$ 78,369,596
Special Assessments	\$ 4,421,810	\$ 4,705,821	\$ 4,421,810	\$ 4,705,821
<i>Total Assets</i>	<u>\$ 82,077,063</u>	<u>\$ 164,697,884</u>	<u>\$ 159,952,495</u>	<u>\$ 86,822,452</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$ 82,077,063</u>	<u>\$ 83,278,571</u>	<u>\$ 78,533,182</u>	<u>\$ 86,822,452</u>
<b>Undivided Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 4,652,798	\$ 4,652,798	\$ -
Intergovernmental Receivable	1,535,751	1,340,619	1,535,751	1,340,619
<i>Total Assets</i>	<u>\$ 1,535,751</u>	<u>\$ 5,993,417</u>	<u>\$ 6,188,549</u>	<u>\$ 1,340,619</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$ 1,535,751</u>	<u>\$ 1,340,619</u>	<u>\$ 1,535,751</u>	<u>\$ 1,340,619</u>
<b>Undivided Personal Property Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,009,268	\$ 7,337,247	\$ 8,317,399	\$ 29,116
Taxes Receivable	9,610,728	-	9,610,728	-
<i>Total Assets</i>	<u>\$ 10,619,996</u>	<u>\$ 7,337,247</u>	<u>\$ 17,928,127</u>	<u>\$ 29,116</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$ 10,619,996</u>	<u>\$ -</u>	<u>\$ 10,590,880</u>	<u>\$ 29,116</u>
<b>Library and Local Government</b>				
<b>Assets</b>				
Intergovernmental Receivable	<u>\$ 1,842,860</u>	<u>\$ 5,407,409</u>	<u>\$ 5,561,120</u>	<u>\$ 1,689,149</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$ 1,842,860</u>	<u>\$ 1,689,149</u>	<u>\$ 1,842,860</u>	<u>\$ 1,689,149</u>



**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2008*

	Balance 12/31/2007	Additions	Reductions	Balance 12/31/2008
<b>Economic Development</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 622,451	\$ 619,254	\$ 3,197
Cash and Cash Equivalents in Segregated Accounts	1,003	-	1,003	-
Accounts Receivable	-	54,250	-	54,250
<i>Total Assets</i>	<u>\$ 1,003</u>	<u>\$ 676,701</u>	<u>\$ 620,257</u>	<u>\$ 57,447</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ 51,443	\$ -	\$ 51,443
Intergovernmental Payable	1,003	50,144	45,143	6,004
<i>Total Liabilities</i>	<u>\$ 1,003</u>	<u>\$ 101,587</u>	<u>\$ 45,143</u>	<u>\$ 57,447</u>
<b>Ohio Elections Commission</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 590	\$ 190	\$ 700	\$ 80
<b>Liabilities</b>				
Undistributed Monies	\$ 590	\$ -	\$ 510	\$ 80
<b>Auto License</b>				
<b>Assets</b>				
Intergovernmental Receivable	\$ 531,868	\$ 1,534,928	\$ 1,560,957	\$ 505,839
<b>Liabilities</b>				
Intergovernmental Payable	\$ 531,868	\$ 505,839	\$ 531,868	\$ 505,839
<b>Cigarette Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 1	\$ 4,344	\$ 4,345	\$ -
<b>Liabilities</b>				
Intergovernmental Payable	\$ 1	\$ -	\$ 1	\$ -
<b>Township Gas Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 2,430,955	\$ 2,430,955	\$ -
Intergovernmental Receivable	1,207,814	1,141,156	1,207,814	1,141,156
<i>Total Assets</i>	<u>\$ 1,207,814</u>	<u>\$ 3,572,111</u>	<u>\$ 3,638,769</u>	<u>\$ 1,141,156</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$ 1,207,814	\$ 1,141,156	\$ 1,207,814	\$ 1,141,156

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2008*

	Balance 12/31/2007	Additions	Reductions	Balance 12/31/2008
<b>Trailer Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 98,688	\$ 732,998	\$ 639,543	\$ 192,143
<b>Liabilities</b>				
Intergovernmental Payable	\$ 98,688	\$ 93,455	\$ -	\$ 192,143
<b>Unclaimed Forfeited Land</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 35,432	\$ -	\$ -	\$ 35,432
<b>Liabilities</b>				
Undistributed Monies	\$ 35,432	\$ -	\$ -	\$ 35,432
<b>General Personal Property Tax-Delinquent</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 1,702,569	\$ 1,686,328	\$ 16,241
<b>Liabilities</b>				
Undistributed Monies	\$ -	\$ 16,241	\$ -	\$ 16,241
<b>Homestead and Rollback</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 1,951,748	\$ 1,951,748	\$ -
<b>Liabilities</b>				
Intergovernmental Payable	\$ -	\$ 1,951,748	\$ 1,951,748	\$ -
<b>Inheritance Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 279,705	\$ 2,190,448	\$ 1,868,003	\$ 602,150
<b>Liabilities</b>				
Intergovernmental Payable	\$ 279,705	\$ 602,150	\$ 279,705	\$ 602,150
<b>Prepayment</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 464,514	\$ 46,487	\$ -	\$ 511,001
<b>Liabilities</b>				
Intergovernmental Payable	\$ 464,514	\$ 511,001	\$ 464,514	\$ 511,001

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2008*

	Balance 12/31/2007	Additions	Reductions	Balance 12/31/2008
<b>Public Utility Property Tax Rollback</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 789,527	\$ 789,527	\$ -
<b>Liabilities</b>				
Undistributed Monies	\$ -	\$ 789,527	\$ 789,527	\$ -
<b>Recorders Housing Trust</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 100,170	\$ 348,019	\$ 371,889	\$ 76,300
Accounts Receivable	-	-	-	-
<i>Total Assets</i>	<u>\$ 100,170</u>	<u>\$ 348,019</u>	<u>\$ 371,889</u>	<u>\$ 76,300</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 100,170	\$ -	\$ 23,870	\$ 76,300
<b>Public Defenders Indigent</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 14,277	\$ 10,006	\$ 2,075	\$ 22,208
Accounts Receivable	-	-	-	-
<i>Total Assets</i>	<u>\$ 14,277</u>	<u>\$ 10,006</u>	<u>\$ 2,075</u>	<u>\$ 22,208</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 14,277	\$ 7,931	\$ -	\$ 22,208
<b>Payroll Clearing</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 256,842	\$ 4,652		\$ 261,494
<b>Liabilities</b>				
Undistributed Monies	\$ 256,842	\$ 4,652	\$ -	\$ 261,494
<b>Court Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 1,078,579	\$ -	\$ 459,487	\$ 619,092
Interest Receivable	956	534	956	534
<i>Total Assets</i>	<u>\$ 1,079,535</u>	<u>\$ 534</u>	<u>\$ 460,443</u>	<u>\$ 619,626</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 1,079,535	\$ -	\$ 459,909	\$ 619,626

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2008*

	Balance 12/31/2007	Additions	Reductions	Balance 12/31/2008
<b>County Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 208,717	\$ 20,950	\$ -	\$ 229,667
<b>Liabilities</b>				
Undistributed Monies	\$ 208,717	\$ 20,950	\$ -	\$ 229,667
<b>Law Library</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,526	\$ 192,445	\$ 192,445	\$ 1,526
Cash and Cash Equivalents in Segregated Accounts	3,871	-	3,823	48
Accounts Receivable	11,970	-	11,970	-
Intergovernmental Receivable	1,423	-	1,423	-
<i>Total Assets</i>	<u>\$ 18,790</u>	<u>\$ 192,445</u>	<u>\$ 209,661</u>	<u>\$ 1,574</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$ 18,790	\$ 1,574	\$ 18,790	\$ 1,574
Undistributed Monies	-	-	-	-
<i>Total Liabilities</i>	<u>\$ 18,790</u>	<u>\$ 1,574</u>	<u>\$ 18,790</u>	<u>\$ 1,574</u>
<b>Unemployment Compensation</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 57,172	\$ 30,075	\$ 27,889	\$ 59,358
<b>Liabilities</b>				
Intergovernmental Payable	\$ 57,172	\$ 2,186	\$ -	\$ 59,358
<b>Significant Areas</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 93,320	\$ 12,500	\$ 80,820
<b>Liabilities</b>				
Undistributed Monies	\$ -	\$ 80,820	\$ -	\$ 80,820
<b>Veterans Services Donations</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 4,000	\$ 4,000	\$ -
<b>Liabilities</b>				
Undistributed Monies	\$ -	\$ 4,000	\$ 4,000	\$ -

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2008*

	Balance 12/31/2007	Additions	Reductions	Balance 12/31/2008
<b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 8,566,695	\$ 105,869,876	\$ 105,969,649	\$ 8,466,922
Cash and Cash Equivalents in Segregated Accounts	1,303,920	22,544	464,313	862,151
Receivables:				
Taxes	83,722,100	78,369,596	83,722,100	78,369,596
Accounts	15,017	54,250	15,017	54,250
Special Assessments	4,421,810	4,705,821	4,421,810	4,705,821
Accrued Interest	956	534	956	534
Intergovernmental Receivable	5,119,716	11,375,860	11,818,813	4,676,763
<i>Total Assets</i>	<u>\$ 103,150,214</u>	<u>\$ 200,398,481</u>	<u>\$ 206,412,658</u>	<u>\$ 97,136,037</u>
<b>Liabilities</b>				
Accounts Payable	\$ 407	\$ 188,151	\$ 407	\$ 188,151
Intergovernmental Payable	98,784,186	91,194,774	97,050,217	92,928,743
Undistributed Monies	4,365,621	1,118,694	1,465,172	4,019,143
Deposits Held and Due to Others				-
<i>Total Liabilities</i>	<u>\$ 103,150,214</u>	<u>\$ 92,501,619</u>	<u>\$ 98,515,796</u>	<u>\$ 97,136,037</u>

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**INDIVIDUAL FUND SCHEDULES  
OF REVENUES, EXPENDITURES/EXPENSES  
AND CHANGES IN FUND BALANCE/FUND EQUITY  
BUDGET (NON-GAAP BASIS) AND ACTUAL**

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**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, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$ 3,743,275	\$ 3,743,275	\$ 3,744,882	\$ 1,607
Permissive Sales Taxes	8,350,000	8,350,000	8,657,650	307,650
Charges for Services	3,816,762	3,816,762	3,814,428	(2,334)
Licenses and Permits	31,132	31,132	50,164	19,032
Fines and Forfeitures	719,284	719,284	793,156	73,872
Intergovernmental	2,730,881	2,770,881	2,872,581	101,700
Interest	2,264,355	1,241,958	1,292,952	50,994
Contributions and Donations	-	-	221,070	221,070
Other	154,302	154,302	50,668	(103,634)
<b>Total Revenues</b>	<b>21,809,991</b>	<b>20,827,594</b>	<b>21,497,551</b>	<b>669,957</b>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Commissioners Office				
Personal Services	548,367	548,367	530,232	18,135
Fringe Benefits	276,273	159,974	157,937	2,037
Materials and Supplies	6,370	6,370	5,996	374
Contractual Services	118,406	300,706	359,985	(59,279)
Other	108,267	61,722	48,680	13,042
<b>Total Commissioners Office</b>	<b>1,057,683</b>	<b>1,077,139</b>	<b>1,102,830</b>	<b>(25,691)</b>
Commissioners Data Services				
Personal Services	135,580	138,930	138,841	89
Fringe Benefits	43,306	43,271	42,262	1,009
Materials and Supplies	5,460	4,931	3,702	1,229
Contractual Services	93,606	90,881	56,852	34,029
Other	228	228	27	201
<b>Total Commissioners Data Services</b>	<b>278,180</b>	<b>278,241</b>	<b>241,684</b>	<b>36,557</b>
Auditor's Office				
Personal Services	285,692	278,763	278,032	731
Fringe Benefits	80,763	80,901	80,166	735
Materials and Supplies	7,297	11,250	7,216	4,034
Contractual Services	1,125	3,874	3,667	
Other	2,275	2,400	2,351	49
<b>Total Auditor's Office</b>	<b>377,152</b>	<b>377,188</b>	<b>371,432</b>	<b>5,549</b>



**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, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Auditor Personal Property Department				
Materials and Supplies	37	37	37	-
Total Auditor Personal Property Department	<u>37</u>	<u>37</u>	<u>37</u>	<u>-</u>
County Treasurer's Office				
Personal Services	192,403	192,417	192,416	1
Fringe Benefits	61,140	59,094	59,029	65
Materials and Supplies	5,126	6,811	11,285	(4,474)
Contractual Services	36,280	61,424	63,747	(2,323)
Other	1,411	2,626	2,550	76
Total County Treasurer's Office	<u>296,360</u>	<u>322,372</u>	<u>329,027</u>	<u>(6,655)</u>
Prosecuting Attorney				
Personal Services	723,666	865,305	858,801	6,504
Fringe Benefits	269,316	291,220	288,218	3,002
Materials and Supplies	12,429	12,429	10,788	1,641
Other	1,541	1,541	1,200	341
Total Prosecuting Attorney	<u>1,006,952</u>	<u>1,170,495</u>	<u>1,159,007</u>	<u>11,488</u>
County Planning Commission				
Personal Services	105,000	111,930	114,065	(2,135)
Fringe Benefits	30,311	31,421	28,260	3,161
Materials and Supplies	2,300	2,250	1,764	486
Contractual Services	100	100	-	100
Other	1,500	1,500	998	502
Total County Planning Commission	<u>139,211</u>	<u>147,201</u>	<u>145,087</u>	<u>2,114</u>
County Purchasing Department				
Materials and Supplies	621,500	721,500	658,823	62,677
Contractual Services	5,000	5,000	4,598	402
Total County Purchasing Department	<u>626,500</u>	<u>726,500</u>	<u>663,421</u>	<u>63,079</u>

**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, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Board of Elections				
Personal Services	410,504	299,504	297,063	2,441
Fringe Benefits	93,754	94,059	90,747	3,312
Materials and Supplies	105,051	138,968	124,923	14,045
Contractual Services	114,602	227,296	214,142	13,154
Other	2,000	2,000	1,794	206
	<u>725,911</u>	<u>761,827</u>	<u>728,669</u>	<u>33,158</u>
Total Board of Elections				
Maintenance and Operations				
Personal Services	168,532	177,066	177,066	-
Fringe Benefits	66,683	67,960	66,880	1,080
Materials and Supplies	30,000	30,000	27,250	2,750
Contractual Services	770,000	811,272	842,853	(31,581)
Capital Outlay	(6,129)	25,000	23,735	1,265
	<u>1,029,086</u>	<u>1,111,298</u>	<u>1,137,784</u>	<u>(26,486)</u>
Total Maintenance and Operations				
County Recorder				
Personal Services	180,145	191,081	191,081	-
Fringe Benefits	86,220	87,896	84,881	3,015
Materials and Supplies	1,820	1,820	1,814	6
Contractual Services	1,650	1,650	1,561	89
Other	2,289	2,289	2,289	-
	<u>272,124</u>	<u>284,736</u>	<u>281,626</u>	<u>3,110</u>
Total County Recorder				
County General Taxes				
Other	32,000	32,000	883	31,117
	<u>32,000</u>	<u>32,000</u>	<u>883</u>	<u>31,117</u>
Total County General Taxes				
Board of Revision				
Contractual Services	500	1,900	1,728	172
	<u>500</u>	<u>1,900</u>	<u>1,728</u>	<u>172</u>
Total Board of Revision				
Recorder's Micrographic				
Materials and Supplies	10,000	10,000	-	10,000
Contractual Services	110,000	110,000	110,399	(399)
	<u>120,000</u>	<u>120,000</u>	<u>110,399</u>	<u>9,601</u>
Total Recorder's Micrographic				

**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, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
County Wide Audit				
Contractual Services	200,000	200,000	138,825	61,175
Total County Wide Audit	<u>200,000</u>	<u>200,000</u>	<u>138,825</u>	<u>61,175</u>
Group and Liability Insurance				
Contractual Services	13,500	13,500	4,166	9,334
Other	462,000	462,000	439,983	22,017
Total Group and Liability Insurance	<u>475,500</u>	<u>475,500</u>	<u>444,149</u>	<u>31,351</u>
Total General Government- Legislative and Executive	<u>6,637,196</u>	<u>7,086,434</u>	<u>6,856,588</u>	<u>229,639</u>
General Government:				
Judicial				
Court of Appeals				
Contractual Services	50,000	78,009	78,009	-
Total Court of Appeals	<u>50,000</u>	<u>78,009</u>	<u>78,009</u>	<u>-</u>
Common Pleas Court				
Personal Services	725,513	864,053	863,082	971
Fringe Benefits	276,899	307,149	304,801	2,348
Materials and Supplies	10,920	36,000	34,046	1,954
Contractual Services	25,842	40,200	36,727	3,473
Other	26,300	31,069	23,837	7,232
Total Common Pleas Court	<u>1,065,474</u>	<u>1,278,471</u>	<u>1,262,493</u>	<u>15,978</u>
Common Pleas Jury Commission				
Personal Services	19,061	23,525	23,525	-
Fringe Benefits	6,935	7,624	7,603	21
Materials and Supplies	209	460	445	15
Contractual Services	5,141	10,350	8,861	1,489
Total Common Pleas Jury Commission	<u>31,346</u>	<u>41,959</u>	<u>40,434</u>	<u>1,525</u>

**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, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Court Mediator				
Personal Services	119,954	123,594	123,594	-
Fringe Benefits	42,564	43,127	40,794	2,333
Materials and Supplies	4,400	4,400	2,260	2,140
	<u>166,918</u>	<u>171,121</u>	<u>166,648</u>	<u>4,473</u>
Total Court Mediator				
Juvenile Court				
Personal Services	164,428	215,260	214,982	278
Fringe Benefits	72,073	79,421	78,454	967
Materials and Supplies	1,138	1,800	2,044	(244)
Contractual Services	17,453	22,988	19,403	3,585
Other	1,608	250	250	-
	<u>256,700</u>	<u>319,719</u>	<u>315,133</u>	<u>4,586</u>
Total Juvenile Court				
Probate Court				
Personal Services	201,657	236,359	232,664	3,695
Fringe Benefits	83,806	89,544	89,210	334
Materials and Supplies	1,545	3,624	3,812	(188)
Contractual Services	1,445	3,245	2,563	682
Other	1,135	3,959	3,790	169
	<u>289,588</u>	<u>336,731</u>	<u>332,039</u>	<u>4,692</u>
Total Probate Court				
Clerk of Courts				
Personal Services	284,020	353,140	351,782	1,358
Fringe Benefits	110,966	121,646	120,445	1,201
Materials and Supplies	4,163	13,563	12,950	613
Contractual Services	525	2,325	159	2,166
	<u>399,674</u>	<u>490,674</u>	<u>485,336</u>	<u>5,338</u>
Total Clerk of Courts				
Eastern County Court				
Personal Services	162,738	190,459	181,288	9,171
Fringe Benefits	70,302	74,336	71,092	3,244
Materials and Supplies	1,502	1,502	1,404	98
Contractual Services	1,721	1,238	597	641
Other	1,462	5,389	4,125	1,264
	<u>237,725</u>	<u>272,924</u>	<u>258,506</u>	<u>14,418</u>
Total Eastern County Court				

**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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Western County Court				
Personal Services	184,754	183,856	184,877	(1,021)
Fringe Benefits	88,525	89,422	87,076	2,346
Materials and Supplies	1,000	10,000	6,829	3,171
Contractual Services	3,500	8,000	6,500	1,500
Other	1,949	3,225	2,841	384
	<u>279,728</u>	<u>294,503</u>	<u>288,123</u>	<u>6,380</u>
Total Western County Court				
Ashtabula Municipal Court				
Personal Services	89,094	111,594	106,705	4,889
Fringe Benefits	29,777	37,265	36,519	746
Other	5,000	1,158	1,158	-
	<u>123,871</u>	<u>150,017</u>	<u>144,382</u>	<u>5,635</u>
Total Ashtabula Municipal Court				
Conneaut Municipal Court				
Personal Services	60,589	65,172	64,622	550
Fringe Benefits	24,722	25,915	25,601	314
Contractual Services	-	1,014	118	910
Other	-	2,500	1,590	910
	<u>85,311</u>	<u>94,601</u>	<u>91,931</u>	<u>1,774</u>
Total Conneaut Municipal Court				
Law Library				
Personal Services	50,690	50,690	50,690	-
Fringe Benefits	17,613	17,613	17,591	22
	<u>68,303</u>	<u>68,303</u>	<u>68,281</u>	<u>22</u>
Total Law Library				
Attorney Fees Public Defender				
Contractual Services	796,335	919,035	843,742	75,293
	<u>796,335</u>	<u>919,035</u>	<u>843,742</u>	<u>75,293</u>
Total Attorney Fees Public Defender				
Total General Government - Judicial	<u>3,850,973</u>	<u>4,516,067</u>	<u>4,375,057</u>	<u>141,010</u>

**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, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Public Safety:				
Adult Probation				
Personal Services	33,717	33,717	33,717	-
Fringe Benefits	9,198	8,710	8,696	14
Materials and Supplies	850	850	350	500
Total Adult Probation	<u>43,765</u>	<u>43,277</u>	<u>42,763</u>	<u>514</u>
Juvenile Probation				
Personal Services	245,682	304,181	304,181	-
Fringe Benefits	88,825	95,416	95,107	309
Materials and Supplies	2,439	2,854	2,806	48
Total Juvenile Probation	<u>336,946</u>	<u>402,451</u>	<u>402,094</u>	<u>357</u>
Coroner				
Personal Services	179,188	214,750	214,750	-
Fringe Benefits	59,485	64,119	64,119	-
Materials and Supplies	2,471	15,061	15,061	-
Contractual Services	83,509	86,913	86,712	201
Other	18,197	17,608	17,608	-
Total Coroner	<u>342,850</u>	<u>398,451</u>	<u>398,250</u>	<u>201</u>
Sheriff Department				
Personal Services	4,247,456	4,309,029	4,234,247	74,782
Fringe Benefits	1,340,754	1,343,464	1,261,169	82,295
Materials and Supplies	398,171	404,946	413,266	(8,320)
Contractual Services	134,691	134,324	135,162	(838)
Other	47,920	52,860	49,625	3,235
Total Sheriff Department	<u>6,168,992</u>	<u>6,244,623</u>	<u>6,093,469</u>	<u>151,154</u>
Building Regulations Department				
Personal Services	228,541	232,569	232,569	-
Fringe Benefits	91,371	94,488	94,487	1
Materials and Supplies	4,550	2,915	2,958	(43)
Contractual Services	21,953	35,576	36,036	(460)
Other	422	422	420	2
Total Building Regulations Department	<u>346,837</u>	<u>365,970</u>	<u>366,470</u>	<u>(500)</u>
Total Public Safety	<u>7,239,390</u>	<u>7,454,772</u>	<u>7,303,046</u>	<u>151,726</u>

**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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Public Works:				
County Engineer Office				
Personal Services	104,978	104,978	102,931	2,047
Fringe Benefits	39,623	39,623	39,225	398
	<u>144,601</u>	<u>144,601</u>	<u>142,156</u>	<u>2,445</u>
Total County Engineer Office				
Commissioners Risk Management				
Personal Services	56,354	74,580	74,517	63
Fringe Benefits	28,238	30,426	26,101	4,325
Materials and Supplies	546	846	700	146
Contractual Services	43,125	58,228	47,069	11,159
	<u>128,263</u>	<u>164,080</u>	<u>148,387</u>	<u>15,693</u>
Total Commissioners Risk Management				
Total Public Works	<u>272,864</u>	<u>308,681</u>	<u>290,543</u>	<u>18,138</u>
Health:				
Tuberculosis Clinic and Care				
Contractual Services	7,232	17,232	10,154	7,078
	<u>7,232</u>	<u>17,232</u>	<u>10,154</u>	<u>7,078</u>
Total Tuberculosis Clinic and Care				
Registration Vital Statistics				
Other	1,375	1,504	1,504	-
	<u>1,375</u>	<u>1,504</u>	<u>1,504</u>	<u>-</u>
Total Registration Vital Statistics				
Other Health Department				
Contractual Services	53,775	103,775	102,956	819
	<u>53,775</u>	<u>103,775</u>	<u>102,956</u>	<u>819</u>
Total Other Health Department				
Total Health	<u>62,382</u>	<u>122,511</u>	<u>114,614</u>	<u>7,897</u>

**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, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Human Services:				
Veterans Service Commission				
Personal Services	244,100	244,100	222,707	21,393
Fringe Benefits	102,176	97,916	89,312	8,604
Materials and Supplies	90,000	22,475	17,995	4,480
Contractual Services	268,344	331,984	322,939	9,045
Other	225,550	233,695	206,191	27,504
	<u>930,170</u>	<u>930,170</u>	<u>859,144</u>	<u>71,026</u>
Total Veterans Service Commission				
Veterans Service				
Contractual Services	5,000	5,000	4,000	1,000
Materials and Supplies	6,000	6,000	935	5,065
Other	11,700	11,700	9,371	2,329
	<u>22,700</u>	<u>22,700</u>	<u>14,306</u>	<u>8,394</u>
Total Veterans Service				
County Humane Society				
Personal Services	2,711	3,393	2,954	439
Fringe Benefits	419	528	456	72
	<u>3,130</u>	<u>3,921</u>	<u>3,410</u>	<u>511</u>
Total County Humane Society				
County Allocation				
Contractual Services	466,000	466,800	458,330	8,470
	<u>466,000</u>	<u>466,800</u>	<u>458,330</u>	<u>8,470</u>
Total County Allocation				
Total Human Services	<u>1,422,000</u>	<u>1,423,591</u>	<u>1,335,190</u>	<u>88,401</u>
Conservation and Recreation				
Agriculture Department				
Contractual Services	329,986	335,806	333,080	2,726
	<u>329,986</u>	<u>335,806</u>	<u>333,080</u>	<u>2,726</u>
Total Agriculture Department				
Total Conservation and Recreation	<u>329,986</u>	<u>335,806</u>	<u>333,080</u>	<u>2,726</u>
Debt Service				
Principal Retirement	28,923	31,288	32,296	(1,008)
Interest and Fiscal Charges	4,916	11,130	10,836	294
	<u>33,839</u>	<u>42,418</u>	<u>43,132</u>	<u>(714)</u>
Total Debt Service				



**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, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<i>Total Expenditures</i>	<u>19,848,630</u>	<u>21,290,280</u>	<u>20,651,250</u>	<u>638,823</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,961,361</u>	<u>(462,686)</u>	<u>846,301</u>	<u>1,308,780</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	498	498	11,258	10,760
Advances In	65,321	165,321	229,000	63,679
Advances Out	(100,000)	(225,365)	(225,365)	-
Transfer In	807,720	1,226,348	420,256	(806,092)
Transfer Out	<u>(3,261,712)</u>	<u>(2,993,329)</u>	<u>(2,427,791)</u>	<u>565,538</u>
<i>Total Other Financing Uses</i>	<u>(2,488,173)</u>	<u>(1,826,527)</u>	<u>(1,992,642)</u>	<u>(166,115)</u>
<i>Net Change in Fund Balance</i>	(526,812)	(2,289,213)	(1,146,341)	1,142,665
<i>Fund Balance Beginning of Year</i>	2,864,206	2,864,206	2,864,206	-
Prior Year Encumbrances Appropriated	<u>472,342</u>	<u>472,342</u>	<u>472,342</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 2,809,736</u></u>	<u><u>\$ 1,047,335</u></u>	<u><u>\$ 2,190,207</u></u>	<u><u>\$ 1,142,665</u></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, 2008*

	<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	\$ 4,394	\$ 4,394	\$ 4,217	\$ (177)
Fines and Forfeitures	90,000	90,000	99,247	9,247
Intergovernmental	6,347,377	6,666,308	6,615,733	(50,575)
Interest	110,000	110,000	93,767	(16,233)
Other	21,122	21,122	20,272	(850)
<i>Total Revenues</i>	<u>6,572,893</u>	<u>6,891,824</u>	<u>6,833,236</u>	<u>(58,588)</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Roads				
Personal Services	1,288,481	1,288,481	1,068,886	219,595
Fringe Benefits	605,590	517,590	437,068	80,522
Materials and Supplies	1,576,832	1,964,832	1,916,719	48,113
Contractual Services	806,500	916,500	675,457	241,043
<i>Total Roads</i>	<u>4,277,403</u>	<u>4,687,403</u>	<u>4,098,130</u>	<u>589,273</u>
Bridges and Culverts				
Personal Services	400,000	400,000	328,267	71,733
Fringe Benefits	218,300	163,300	150,362	12,938
Materials and Supplies	285,000	285,000	234,846	50,154
Contractual Services	401,200	1,401,200	1,328,306	72,894
Capital Outlay		108,931	108,931	-
<i>Total Bridges and Culverts</i>	<u>1,304,500</u>	<u>2,358,431</u>	<u>2,150,712</u>	<u>207,719</u>
Engineer				
Personal Services	713,379	713,379	632,842	80,537
Fringe Benefits	228,823	268,823	182,021	86,802
<i>Total Engineer</i>	<u>942,202</u>	<u>982,202</u>	<u>814,863</u>	<u>167,339</u>
<i>Total Public Works</i>	<u>6,524,105</u>	<u>8,028,036</u>	<u>7,063,705</u>	<u>964,331</u>
Debt Service				
Principal Retirement	63,199	63,199	63,199	-
Interest and Fiscal Charges	4,969	4,969	4,969	-
<i>Total Debt Service</i>	<u>68,168</u>	<u>68,168</u>	<u>68,168</u>	<u>-</u>
<i>Total Expenditures</i>	<u>6,592,273</u>	<u>8,096,204</u>	<u>7,131,873</u>	<u>964,331</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(19,380)</u>	<u>(1,204,380)</u>	<u>(298,637)</u>	<u>905,743</u>

(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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	7,707	7,707	2,598	(5,109)
Transfers In	-	-	273,424	273,424
Transfer Out	(44,000)	(44,000)	(42,450)	1,550
<i>Total Other Financing Sources (Uses)</i>	<u>(36,293)</u>	<u>(36,293)</u>	<u>233,572</u>	<u>269,865</u>
<i>Net Change in Fund Balance</i>	(55,673)	(1,240,673)	(65,065)	1,175,608
<i>Fund Balance Beginning of Year</i>	3,005,443	3,005,443	3,005,443	-
Prior Year Encumbrances Appropriated	<u>120,299</u>	<u>120,299</u>	<u>120,299</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 3,070,069</u>	<u>\$ 1,885,069</u>	<u>\$ 3,060,677</u>	<u>\$ 1,175,608</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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	1,197,000	1,197,000	1,233,422	36,422
Charges for Services	423,000	423,000	269,534	(153,466)
Intergovernmental	16,582,727	16,648,727	13,630,235	(3,018,492)
Other	300,000	300,000	240,780	(59,220)
<i>Total Revenues</i>	<u>18,502,727</u>	<u>18,568,727</u>	<u>15,373,971</u>	<u>(3,194,756)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Personal Services	5,137,884	5,137,884	4,819,880	318,004
Fringe Benefits	2,121,839	2,123,839	1,836,567	287,272
Materials and Supplies	544,700	594,700	464,800	129,900
Contractual Services	10,677,605	10,691,605	10,508,557	183,048
Other	20,000	20,000	4,928	15,072
<i>Total Expenditures</i>	<u>18,502,028</u>	<u>18,568,028</u>	<u>17,634,732</u>	<u>933,296</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>699</u>	<u>699</u>	<u>(2,260,761)</u>	<u>(2,261,460)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	-	-	2,602	2,602
Transfers In	700,000	700,000	763,953	63,953
Transfers Out	-	(48,420)	-	48,420
<i>Total Other Financing Sources</i>	<u>700,000</u>	<u>651,580</u>	<u>766,555</u>	<u>114,975</u>
<i>Net Change in Fund Balance</i>	<u>700,699</u>	<u>652,279</u>	<u>(1,494,206)</u>	<u>(2,146,485)</u>
<i>Fund Balance Beginning of Year</i>	<u>40,271</u>	<u>40,271</u>	<u>40,271</u>	<u>-</u>
Prior Year Encumbrances Appropriated	1,502,205	1,502,205	1,502,205	-
<i>Fund Balance End of Year</i>	<u>\$ 2,243,175</u>	<u>\$ 2,194,755</u>	<u>\$ 48,270</u>	<u>\$ (2,146,485)</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Board of Mental Retardation Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 5,877,000	\$ 5,877,000	\$ 6,051,591	\$ 174,591
Charges for Services	670,000	670,000	881,048	211,048
Intergovernmental	3,711,000	3,717,990	3,980,636	262,646
<i>Total Revenues</i>	10,258,000	10,264,990	10,913,275	648,285
<b>Expenditures</b>				
Current:				
Health:				
Personal Services	5,995,000	6,088,000	5,820,710	267,290
Fringe Benefits	3,740,000	3,679,000	3,227,884	451,116
Materials and Supplies	580,000	742,990	731,918	11,072
Contractual Services	1,598,000	1,648,000	1,388,483	259,517
Other	102,000	102,000	67,914	34,086
<i>Total Expenditures</i>	12,015,000	12,259,990	11,236,909	1,023,081
<i>Excess of Revenue Under Expenditures</i>	(1,757,000)	(1,995,000)	(323,634)	1,671,366
<b>Other Financing Sources</b>				
Proceeds from Sale of Capital Assets	-	-	2,800	2,800
<i>Total Other Financing Sources</i>	-	-	2,800	2,800
<i>Net Change in Fund Balance</i>	(1,757,000)	(1,995,000)	(320,834)	1,674,166
<i>Fund Balance Beginning of Year</i>	12,751,097	12,751,097	12,751,097	-
Prior Year Encumbrances Appropriated	344,506	344,506	344,506	-
<i>Fund Balance End of Year</i>	\$ 11,338,603	\$ 11,100,603	\$ 12,774,769	\$ 1,674,166

**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, 2008*

	<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	\$ 3,466,281	\$ 3,466,281	\$ 3,156,193	\$ (310,088)
Intergovernmental	8,247,195	8,247,195	7,497,864	(749,331)
Interest	-	-	6	6
<i>Total Revenues</i>	<u>11,713,476</u>	<u>11,713,476</u>	<u>10,654,063</u>	<u>(1,059,413)</u>
Human Services:				
Personal Services	5,395,235	5,201,735	4,984,511	217,224
Fringe Benefits	2,333,370	2,266,870	1,950,954	315,916
Materials and Supplies	1,286,503	1,406,503	1,339,323	67,180
Contractual Services	2,286,350	2,456,350	2,285,707	170,643
Other	151,518	151,518	137,408	14,110
<i>Total Expenditures</i>	<u>11,452,976</u>	<u>11,482,976</u>	<u>10,697,903</u>	<u>785,073</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	260,500	230,500	(43,840)	(274,340)
<b>Other Financing Uses</b>				
Transfers Out	(262,768)	(262,768)	(262,768)	-
<i>Total Other Financing Uses</i>	<u>(262,768)</u>	<u>(262,768)</u>	<u>(262,768)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(2,268)	(32,268)	(306,608)	(274,340)
<i>Fund Balance Beginning of Year</i>	751,709	751,709	751,709	-
Prior Year Encumbrances Appropriated	35,774	35,774	35,774	-
<i>Fund Balance End of Year</i>	<u><u>785,215</u></u>	<u><u>755,215</u></u>	<u><u>480,875</u></u>	<u><u>(274,340)</u></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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$ 525,000	\$ 525,000	\$ 502,710	\$ (22,290)
Intergovernmental	10,288,500	11,808,139	11,927,344	119,205
Other	108,000	16,000	12,980	(3,020)
<i>Total Revenues</i>	<u>10,921,500</u>	<u>12,349,139</u>	<u>12,443,034</u>	<u>93,895</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	471,644	471,644	386,008	85,636
Fringe Benefits	126,250	126,250	113,518	12,732
Materials and Supplies	10,000	10,000	7,977	2,023
Contractual Services	11,091,986	11,725,345	11,271,654	453,691
Other	16,000	16,000	15,389	611
<i>Total Expenditures</i>	<u>11,715,880</u>	<u>12,349,239</u>	<u>11,794,546</u>	<u>554,693</u>
<i>Net Change in Fund Balance</i>	(794,380)	(100)	648,488	648,588
<i>Fund Balance Beginning of Year</i>	967,987	967,987	967,987	-
Prior Year Encumbrances Appropriated	<u>109,338</u>	<u>109,338</u>	<u>109,338</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 282,945</u>	<u>\$ 1,077,225</u>	<u>\$ 1,725,813</u>	<u>\$ 648,588</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, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 2,000	\$ 2,000	\$ 976	\$ (1,024)
<b>Expenditures</b>				
Current:				
Public Works:				
Contractual Services	2,000	2,000	2,106	(106)
<i>Net Change in Fund Balance</i>	-	-	(1,130)	(1,130)
<i>Fund Balance Beginning of Year</i>	4,771	4,771	4,771	-
Prior Year Encumbrances Appropriated	160	160	160	-
<i>Fund Balance End of Year</i>	<u>\$ 4,931</u>	<u>\$ 4,931</u>	<u>\$ 3,801</u>	<u>\$ (1,130)</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, 2008*

	<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	\$ 110,000	\$ 110,000	\$ 112,624	\$ 2,624
Fines and Forfeitures	2,500	2,500	8,110	5,610
Contributions and Donations	-	-	273	273
<i>Total Revenues</i>	<u>112,500</u>	<u>112,500</u>	<u>121,007</u>	<u>8,507</u>
<b>Expenditures</b>				
Current:				
Health				
Commissioner's Office				
Personal Services	32,000	32,000	31,841	159
Fringe Benefits	6,400	6,150	5,570	580
Materials and Supplies	5,500	5,700	4,684	1,016
Contractual Services	105,200	105,200	83,800	21,400
Other	3,000	3,050	1,751	1,299
Total Commissioner's Office	<u>152,100</u>	<u>152,100</u>	<u>127,646</u>	<u>24,454</u>
Auditor's Office				
Personal Services	12,360	12,360	12,254	106
Fringe Benefits	1,900	5,776	5,658	118
Materials and Supplies	1,500	1,205	1,903	(698)
Other	-	228	228	-
Total Auditor's Office	<u>15,760</u>	<u>19,569</u>	<u>20,043</u>	<u>(474)</u>
<i>Total Expenditures</i>	<u>167,860</u>	<u>171,669</u>	<u>147,689</u>	<u>23,980</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(55,360)</u>	<u>(59,169)</u>	<u>(26,682)</u>	<u>32,487</u>
<b>Other Financing Sources</b>				
Transfer In	80,000	80,000	70,000	(10,000)
<i>Total Other Financing Sources</i>	<u>80,000</u>	<u>80,000</u>	<u>70,000</u>	<u>(10,000)</u>
<i>Net Change in Fund Balance</i>	24,640	20,831	43,318	22,487
<i>Fund Balance Beginning of Year</i>	57,564	57,564	57,564	-
Prior Year Encumbrances Appropriated	698	698	698	-
<i>Fund Balance End of Year</i>	<u>\$ 82,902</u>	<u>\$ 79,093</u>	<u>\$ 101,580</u>	<u>\$ 22,487</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, 2008*

	<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	\$ 15,000	\$ 15,000	\$ 10,047	\$ (4,953)
Intergovernmental	<u>11,000</u>	<u>11,000</u>	<u>11,535</u>	<u>535</u>
<i>Total Revenues</i>	<u>26,000</u>	<u>26,000</u>	<u>21,582</u>	<u>(4,418)</u>
<b>Expenditures</b>				
Current:				
Health				
Other	<u>25,000</u>	<u>25,000</u>	<u>19,364</u>	<u>5,636</u>
<i>Net Change in Fund Balance</i>	1,000	1,000	2,218	1,218
<i>Fund Balance Beginning of Year</i>	<u>14,543</u>	<u>14,543</u>	<u>14,543</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 15,543</u>	<u>\$ 15,543</u>	<u>\$ 16,761</u>	<u>\$ 1,218</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, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$ 2,686,000	\$ 2,686,000	\$ 2,693,269	\$ 7,269
Charges for Services	145,000	145,000	78,052	(66,948)
Intergovernmental	4,635,200	4,635,200	4,733,421	98,221
<i>Total Revenues</i>	<u>7,466,200</u>	<u>7,466,200</u>	<u>7,504,742</u>	<u>38,542</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Personal Services	1,250,112	1,266,112	1,153,158	112,954
Fringe Benefits	2,540,905	2,640,905	2,567,639	73,266
Materials and Supplies	197,241	237,241	201,433	35,808
Contractual Services	2,882,021	2,882,021	2,847,686	34,335
Other	92,787	102,787	105,938	(3,151)
<i>Total Expenditures</i>	<u>6,963,066</u>	<u>7,129,066</u>	<u>6,875,854</u>	<u>253,212</u>
<i>Net Change in Fund Balance</i>	503,134	337,134	628,888	291,754
<i>Fund Balance Beginning of Year</i>	1,673,720	1,673,720	1,673,720	-
Prior Year Encumbrances Appropriated	<u>391,668</u>	<u>391,668</u>	<u>391,668</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 2,568,522</u>	<u>\$ 2,402,522</u>	<u>\$ 2,694,276</u>	<u>\$ 291,754</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, 2008*

	<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	\$ 800	\$ 800	\$ 591	\$ (209)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Materials and Supplies	1,300	1,300	976	324
<i>Net Change in Fund Balance</i>	(500)	(500)	(385)	115
<i>Fund Balance Beginning of Year</i>	1,408	1,408	1,408	-
<i>Fund Balance End of Year</i>	<u>\$ 908</u>	<u>\$ 908</u>	<u>\$ 1,023</u>	<u>\$ 115</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, 2008*

	<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	\$ 10,790	\$ (7,210)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Fringe Benefits	2,500	2,500	2,454	46
Materials and Supplies	300	300	75	225
Contractual Services	11,000	11,000	9,585	1,415
<i>Total Expenditures</i>	<u>13,800</u>	<u>13,800</u>	<u>12,114</u>	<u>1,686</u>
<i>Net Change in Fund Balance</i>	4,200	4,200	(1,324)	(5,524)
<i>Fund Balance Beginning of Year</i>	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 6,600</u>	<u>\$ 6,600</u>	<u>\$ 1,076</u>	<u>\$ (5,524)</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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 537,000	\$ 613,537	\$ 674,463	\$ 60,926
Intergovernmental	2,120,000	2,120,000	1,537,431	(582,569)
Other	-	-	248	248
<i>Total Revenues</i>	2,657,000	2,733,537	2,212,142	(521,395)
<b>Expenditures</b>				
Current:				
Human Services:				
Personal Services	1,325,019	1,331,458	1,202,539	128,919
Fringe Benefits	500,494	548,960	455,351	93,609
Materials and Supplies	31,262	33,762	16,363	17,399
Contractual Services	316,154	318,154	348,381	(30,227)
Other	4,000	4,000	1,304	2,696
<i>Total Expenditures</i>	2,176,929	2,236,334	2,023,938	212,396
<i>Excess of Revenues Over Expenditures</i>	480,071	497,203	188,204	(308,999)
<b>Other Financing Sources (Uses)</b>				
Transfers In	225,000	225,000	150,000	(75,000)
Transfers Out	(750,000)	(750,000)	(477,941)	272,059
<i>Total Other Financing Uses</i>	(525,000)	(525,000)	(327,941)	197,059
<i>Net Change in Fund Balance</i>	(44,929)	(27,797)	(139,737)	(111,940)
<i>Fund Balance Beginning of Year</i>	353,733	353,733	353,733	-
Prior Year Encumbrances Appropriated	101,149	101,149	101,149	-
<i>Fund Balance End of Year</i>	\$ 409,953	\$ 427,085	\$ 315,145	\$ (111,940)

**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, 2008*

	<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	\$ 960,000	\$ 960,000	\$ 1,126,729	\$ 166,729
Intergovernmental	-	-	30,674	30,674
<i>Total Revenues</i>	<u>960,000</u>	<u>960,000</u>	<u>1,157,403</u>	<u>197,403</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	425,000	445,000	442,846	2,154
Fringe Benefits	161,700	161,449	154,862	6,587
Materials and Supplies	120,000	96,259	96,552	(293)
Contractual Services	557,000	1,061,292	1,040,175	21,117
Other	4,000	3,700	2,513	1,187
<i>Total Expenditures</i>	<u>1,267,700</u>	<u>1,767,700</u>	<u>1,736,948</u>	<u>30,752</u>
<i>Net Change in Fund Balance</i>	(307,700)	(807,700)	(579,545)	228,155
<i>Fund Balance Beginning of Year</i>	1,370,604	1,370,604	1,370,604	-
Prior Year Encumbrances Appropriated	<u>3,208</u>	<u>3,208</u>	<u>3,208</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 1,066,112</u>	<u>\$ 566,112</u>	<u>\$ 794,267</u>	<u>\$ 228,155</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, 2008*

	<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	\$ 390,000	\$ 390,000	\$ 588,054	\$ 198,054
Other	15,000	15,000	3,116	(11,884)
<i>Total Revenues</i>	<u>405,000</u>	<u>405,000</u>	<u>591,170</u>	<u>186,170</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	124,606	106,606	94,861	11,745
Fringe Benefits	52,136	50,952	(63,995)	114,947
Materials and Supplies	13,000	30,000	25,160	4,840
Contractual Services	586,000	587,184	577,933	9,251
Other	4,000	5,000	4,170	830
<i>Total Expenditures</i>	<u>779,742</u>	<u>779,742</u>	<u>638,129</u>	<u>141,613</u>
<i>Net Change in Fund Balance</i>	(374,742)	(374,742)	(46,959)	327,783
<i>Fund Balance Beginning of Year</i>	556,708	556,708	556,708	-
Prior Year Encumbrances Appropriated	<u>2,829</u>	<u>2,829</u>	<u>2,829</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 184,795</u>	<u>\$ 184,795</u>	<u>\$ 512,578</u>	<u>\$ 327,783</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, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines and Forfeitures	\$ 71,200	\$ 71,200	\$ 20,763	\$ (50,437)
Intergovernmental	-	-	14,236	14,236
<i>Total Revenues</i>	<u>71,200</u>	<u>71,200</u>	<u>34,999</u>	<u>(36,201)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Eastern County Court Contractual Services	8,000	23,000	11,437	11,563
Western County Court Contractual Services	<u>10,000</u>	<u>50,000</u>	<u>45,464</u>	<u>4,536</u>
<i>Total Expenditures</i>	<u>18,000</u>	<u>73,000</u>	<u>56,901</u>	<u>16,099</u>
<i>Net Change in Fund Balance</i>	53,200	(1,800)	(21,902)	(20,102)
<i>Fund Balance Beginning of Year</i>	270,476	270,476	270,476	-
Prior Year Encumbrances Appropriated	<u>420</u>	<u>420</u>	<u>420</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 324,096</u>	<u>\$ 269,096</u>	<u>\$ 248,994</u>	<u>\$ (20,102)</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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 2,000	\$ (48,000)
<b>Expenditures</b>				
Current:				
Public Works				
Materials and Supplies	1,000	252,326	627	251,699
Contractual Services	253,132	1,500	1,410	90
<i>Total Expenditures</i>	<u>254,132</u>	<u>253,826</u>	<u>2,037</u>	<u>251,789</u>
<i>Net Change in Fund Balance</i>	(204,132)	(203,826)	(37)	203,789
<i>Fund Balance Beginning of Year</i>	215,657	215,657	215,657	-
Prior Year Encumbrances Appropriated	<u>627</u>	<u>627</u>	<u>627</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 12,152</u>	<u>\$ 12,458</u>	<u>\$ 216,247</u>	<u>\$ 203,789</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Juvenile Special Projects Fund*  
*For the Year Ended December 31, 2008*

	<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	\$ 17,000	\$ 23,000	\$ 23,284	\$ 284
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Fringe Benefits	3,000	3,000	3,000	-
Materials and Supplies	5,000	5,000	1,697	3,303
Other	-	19,300	16,000	3,300
<i>Total Expenditures</i>	<u>8,000</u>	<u>27,300</u>	<u>20,697</u>	<u>6,603</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>9,000</u>	<u>(4,300)</u>	<u>2,587</u>	<u>6,887</u>
<b>Other Financing Uses</b>				
Transfers Out	(5,000)	(5,000)	(3,300)	1,700
<i>Total Other Financing Uses</i>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(3,300)</u>	<u>1,700</u>
<i>Net Change in Fund Balance</i>	4,000	(9,300)	(713)	8,587
<i>Fund Balance Beginning of Year</i>	<u>14,692</u>	<u>14,692</u>	<u>14,692</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 18,692</u>	<u>\$ 5,392</u>	<u>\$ 13,979</u>	<u>\$ 8,587</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Probate Dispute Resolution Fund*  
*For the Year Ended December 31, 2008*

	<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	\$ 10,000	\$ 17,000	\$ 21,840	\$ 4,840
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Fringe Benefits	3,000	7,905	7,809	96
Materials and Supplies	7,000	2,095	2,095	-
Other	-	17,041	12,041	5,000
<i>Total Expenditures</i>	<u>10,000</u>	<u>27,041</u>	<u>21,945</u>	<u>5,096</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>-</u>	<u>(10,041)</u>	<u>(105)</u>	<u>9,936</u>
<b>Other Financing Uses</b>				
Transfers Out	(5,000)	-	-	-
<i>Total Other Financing Uses</i>	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>(5,000)</u>	<u>(10,041)</u>	<u>(105)</u>	<u>9,936</u>
<i>Fund Balance Beginning of Year</i>	<u>15,173</u>	<u>15,173</u>	<u>15,173</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 10,173</u>	<u>\$ 5,132</u>	<u>\$ 15,068</u>	<u>\$ 9,936</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, 2008*

	<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	\$ 500	\$ 500	\$ 2,392	\$ 1,892
<b>Expenditures</b>				
Current:				
Public Safety:	-	-	-	-
<i>Net Change in Fund Balance</i>	500	500	2,392	1,892
<i>Fund Balance Beginning of Year</i>	45,318	45,318	45,318	-
<i>Fund Balance End of Year</i>	<u>\$ 45,818</u>	<u>\$ 45,818</u>	<u>\$ 47,710</u>	<u>\$ 1,892</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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 136,541	\$ 136,541	\$ 132,630	\$ (3,911)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	114,347	123,217	119,711	3,506
Fringe Benefits	38,553	37,637	27,268	10,369
Materials and Supplies	100			-
Contractual Services	32,385	32,752	31,917	835
<i>Total Expenditures</i>	<u>185,385</u>	<u>193,606</u>	<u>178,896</u>	<u>14,710</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(48,844)</u>	<u>(57,065)</u>	<u>(46,266)</u>	<u>10,799</u>
<b>Other Financing Sources</b>				
Transfers In	45,000	45,000	48,300	(3,300)
<i>Total Other Financing Sources</i>	<u>45,000</u>	<u>45,000</u>	<u>48,300</u>	<u>(3,300)</u>
<i>Net Change in Fund Balance</i>	(3,844)	(12,065)	2,034	14,099
<i>Fund Balance at Beginning of Year</i>	51,419	51,419	51,419	-
Prior Year Encumbrances Appropriated	-	-	-	-
<i>Fund Balance at End of Year</i>	<u>\$ 47,575</u>	<u>\$ 39,354</u>	<u>\$ 53,453</u>	<u>\$ 14,099</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, 2008*

	<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	\$ -	\$ -	\$ 330	\$ 330
Intergovernmental	293,000	487,439	254,959	(232,480)
<i>Total Revenues</i>	<u>293,000</u>	<u>487,439</u>	<u>255,289</u>	<u>(232,150)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	573,050	703,829	614,582	89,247
Fringe Benefits	279,778	349,977	245,132	104,845
Materials and Supplies	57,928	66,783	59,799	6,984
Contractual Services	134,829	150,069	139,280	10,789
<i>Total Expenditures</i>	<u>1,045,585</u>	<u>1,270,658</u>	<u>1,058,793</u>	<u>211,865</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(752,585)	(783,219)	(803,504)	(20,285)
<b>Other Financing Sources</b>				
Transfers In	550,000	750,000	750,000	-
<i>Total Other Financing Sources</i>	<u>550,000</u>	<u>750,000</u>	<u>750,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(202,585)	(33,219)	(53,504)	(20,285)
<i>Fund Balance Beginning of Year</i>	213,465	213,465	213,465	-
Prior Year Encumbrances Appropriated	11,725	11,725	11,725	-
<i>Fund Balance End of Year</i>	<u>\$ 22,605</u>	<u>\$ 191,971</u>	<u>\$ 171,686</u>	<u>\$ (20,285)</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-Prosecutor Fund*  
*For the Year Ended December 31, 2008*

	<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	\$ 209,000	\$ 104,500	\$ 130,611	\$ 26,111
Interest	24,000	12,000	10,711	(1,289)
<i>Total Revenues</i>	<u>233,000</u>	<u>116,500</u>	<u>141,322</u>	<u>24,822</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	85,000	85,000	86,761	(1,761)
Fringe Benefits	32,833	33,540	25,042	8,498
Materials and Supplies	4,000	5,493	1,413	4,080
Contractual Services	4,000	4,300	3,581	719
<i>Total Expenditures</i>	<u>125,833</u>	<u>128,333</u>	<u>116,797</u>	<u>11,536</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>107,167</u>	<u>(11,833)</u>	<u>24,525</u>	<u>13,286</u>
<b>Other Financing Uses</b>				
Transfers Out	(447,299)	(447,299)	(447,299)	-
<i>Total Other Financing Uses</i>	<u>(447,299)</u>	<u>(447,299)</u>	<u>(447,299)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(340,132)	(459,132)	(422,774)	36,358
<i>Fund Balance Beginning of Year</i>	<u>924,936</u>	<u>924,936</u>	<u>924,936</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 584,804</u>	<u>\$ 465,804</u>	<u>\$ 502,162</u>	<u>\$ 36,358</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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	\$ 13,000	\$ 13,000	\$ 7,746	\$ (5,254)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Other	14,000	14,300	5,542	8,758
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,000)	(1,300)	2,204	(14,012)
<b>Other Financing Uses</b>				
Transfers In	-	-	300	300
<i>Total Other Financing Sources</i>	-	-	300	300
<i>Net Change in Fund Balance</i>	(1,000)	(1,300)	2,504	3,804
<i>Fund Balance Beginning of Year</i>	60,299	60,299	60,299	-
<i>Fund Balance End of Year</i>	<u>\$ 59,299</u>	<u>\$ 58,999</u>	<u>\$ 62,803</u>	<u>\$ 3,804</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-Treasurer Fund*  
*For the Year Ended December 31, 2008*

	<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	\$ 209,000	\$ 104,500	\$ 130,611	\$ 26,111
Interest	<u>24,000</u>	<u>12,000</u>	<u>10,178</u>	<u>(1,822)</u>
<i>Total Revenues</i>	<u>233,000</u>	<u>116,500</u>	<u>140,789</u>	<u>24,289</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	99,975	105,975	101,172	4,803
Fringe Benefits	60,850	54,850	42,198	12,652
Materials and Supplies	7,400	8,675	4,883	3,792
Contractual Services	<u>6,700</u>	<u>6,100</u>	<u>1,024</u>	<u>5,076</u>
<i>Total Expenditures</i>	<u>174,925</u>	<u>175,600</u>	<u>149,277</u>	<u>26,323</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>58,075</u>	<u>(59,100)</u>	<u>(8,488)</u>	<u>(2,034)</u>
<b>Other Financing Sources</b>				
Transfers In	<u>-</u>	<u>447,299</u>	<u>447,974</u>	<u>675</u>
<i>Total Other Financing Sources</i>	<u>-</u>	<u>447,299</u>	<u>447,974</u>	<u>675</u>
<i>Net Change in Fund Balance</i>	58,075	388,199	439,486	51,287
<i>Fund Balance Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 58,075</u>	<u>\$ 388,199</u>	<u>\$ 439,486</u>	<u>\$ 51,287</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*FEMA Small Projects Grant Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 80,000	\$ 320,820	\$ 267,144	\$ (53,676)
<b>Expenditures</b>	-	-	-	-
<i>Excess of Revenues Over (Under) Expenditures</i>	80,000	320,820	267,144	(53,676)
<b>Other Financing Uses</b>				
Transfers Out	-	(273,424)	(273,424)	-
<i>Total Other Financing Uses</i>	-	(273,424)	(273,424)	-
<i>Net Change in Fund Balance</i>	80,000	47,396	(6,280)	(53,676)
<i>Fund Balance Beginning of Year</i>	6,280	62,080	6,280	-
<i>Fund Balance End of Year</i>	<u>\$ 86,280</u>	<u>\$ 109,476</u>	<u>\$ -</u>	<u>\$ (53,676)</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, 2008*

	<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	\$ 96,000	\$ 96,000	\$ 93,243	\$ (2,757)
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	30,000	60,000	39,583	20,417
Fringe Benefits	16,300	35,975	33,082	2,893
Materials and Supplies	2,000	2,000	925	1,075
Contractual Services	2,300	4,600	1,488	3,112
Total Eastern County Court	<u>50,600</u>	<u>102,575</u>	<u>75,078</u>	<u>27,497</u>
Personal Services	30,000	-	15,310	(15,310)
Fringe Benefits	16,300	-	-	-
Contractual Services	2,300	-	-	-
Total Western County Court	<u>48,600</u>	<u>-</u>	<u>15,310</u>	<u>(15,310)</u>
<i>Total Expenditures</i>	<u>99,200</u>	<u>102,575</u>	<u>90,388</u>	<u>12,187</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,200)</u>	<u>(6,575)</u>	<u>2,855</u>	<u>9,430</u>
<b>Other Financing Sources</b>				
Proceeds from Sale of Capital Assets	-	-	701	701
<i>Total Other Financing Sources</i>	<u>-</u>	<u>-</u>	<u>701</u>	<u>701</u>
<i>Net Change in Fund Balance</i>	(3,200)	(6,575)	3,556	10,131
<i>Fund Balance Beginning of Year</i>	<u>133,400</u>	<u>133,400</u>	<u>133,400</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 130,200</u>	<u>\$ 126,825</u>	<u>\$ 136,956</u>	<u>\$ 10,131</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*HUD Grant Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 190,000	\$ 285,000	\$ 267,773	\$ (17,227)
Interest	-	-	947	947
<i>Total Revenues</i>	<u>190,000</u>	<u>285,000</u>	<u>268,720</u>	<u>(16,280)</u>
<b>Expenditures</b>				
Current:				
Health:				
Contractual Services	<u>285,000</u>	<u>285,000</u>	<u>309,540</u>	<u>(24,540)</u>
<i>Net Change in Fund Balance</i>	(95,000)	-	(40,820)	(40,820)
<i>Fund Balance Beginning of Year</i>	12,958	12,958	12,958	-
Prior Year Encumbrances Appropriated	<u>28,802</u>	<u>28,802</u>	<u>28,802</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (53,240)</u>	<u>\$ 41,760</u>	<u>\$ 940</u>	<u>\$ (40,820)</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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 95,000	\$ 95,000	\$ 33,713	\$ (61,287)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	52,000	52,000	25,495	26,505
Other	40,000	40,000		40,000
<i>Total Expenditures</i>	<u>92,000</u>	<u>92,000</u>	<u>25,495</u>	<u>66,505</u>
<i>Net Change in Fund Balance</i>	3,000	3,000	8,218	5,218
<i>Fund Balance Beginning of Year</i>	<u>8,797</u>	<u>8,797</u>	<u>8,797</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 11,797</u>	<u>\$ 11,797</u>	<u>\$ 17,015</u>	<u>\$ 5,218</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Courts Special Projects Fund*  
*For the Year Ended December 31, 2008*

	<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	\$ 103,000	\$ 103,000	\$ 78,843	\$ (24,157)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Eastern County Court				
Personal Services	-	8,500	7,571	929
Fringe Benefits	2,483	2,483	1,416	1,067
Materials and Supplies	-	10,000	8,721	1,279
Other	-	26,693	427	26,266
Total Eastern County Court	<u>2,483</u>	<u>47,676</u>	<u>18,135</u>	<u>29,541</u>
Western County Court				
Personal Services	38,909	38,909	32,052	6,857
Fringe Benefits	7,872	7,872	4,837	3,035
Total Western County Court	<u>46,781</u>	<u>46,781</u>	<u>36,889</u>	<u>9,892</u>
<i>Total Expenditures</i>	<u>49,264</u>	<u>94,457</u>	<u>55,024</u>	<u>39,433</u>
<i>Excess of Revenues Over Expenditures</i>	53,736	8,543	23,819	15,276
<b>Other Financing Uses</b>				
Transfers Out	<u>(8,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Other Financing Uses</i>	<u>(8,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	45,236	8,543	23,819	15,276
<i>Fund Balance Beginning of Year</i>	537,773	537,773	537,773	-
Prior Year Encumbrances Appropriated	<u>422</u>	<u>422</u>	<u>422</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 583,431</u>	<u>\$ 546,738</u>	<u>\$ 562,014</u>	<u>\$ 15,276</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, 2008*

	<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	\$ 60,000	\$ 195,000	\$ 203,070	\$ 8,070
Intergovernmental	53,000	53,000	81,597	28,597
Other	30,000	30,000	-	(30,000)
<i>Total Revenues</i>	<u>143,000</u>	<u>278,000</u>	<u>284,667</u>	<u>6,667</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	157,242	137,152	126,524	10,628
Fringe Benefits	50,975	52,975	37,223	15,752
Materials and Supplies	68,000	71,800	62,954	8,846
Contractual Services	50,700	63,600	40,945	22,655
Other	200	1,600	1,509	91
<i>Total Expenditures</i>	<u>327,117</u>	<u>327,127</u>	<u>269,155</u>	<u>57,972</u>
<i>Excess of Revenues Under Expenditures</i>	(184,117)	(49,127)	15,512	64,639
<b>Other Financing Sources</b>				
Transfers In	-	-	31,324	31,324
<i>Total Other Financing Sources</i>	<u>-</u>	<u>-</u>	<u>31,324</u>	<u>31,324</u>
<i>Net Change in Fund Balance</i>	(184,117)	(49,127)	46,836	95,963
<i>Fund Balance Beginning of Year</i>	<u>149,517</u>	<u>149,517</u>	<u>149,517</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ (34,600)</u>	<u>\$ 100,390</u>	<u>\$ 196,353</u>	<u>\$ 95,963</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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 17,000	\$ 17,000	\$ 29,705	\$ 12,705
<b>Expenditures</b>				
Current:				
Public Safety:				
Fringe Benefits	15,000	22,000	11,388	10,612
Materials and Supplies	12,000	12,000	1,490	10,510
Contractual Services	<u>32,000</u>	<u>10,000</u>	<u>3,000</u>	<u>7,000</u>
<i>Total Expenditures</i>	<u>59,000</u>	<u>44,000</u>	<u>15,878</u>	<u>28,122</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(42,000)	(27,000)	13,827	40,827
<b>Other Financing Uses</b>				
Transfers Out	<u>-</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>
<i>Total Other Financing Uses</i>	<u>-</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(42,000)	(42,000)	(1,173)	40,827
<i>Fund Balance Beginning of Year</i>	<u>53,100</u>	<u>53,100</u>	<u>53,100</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 11,100</u>	<u>\$ 11,100</u>	<u>\$ 51,927</u>	<u>\$ 40,827</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Emergency Management Department of Justice Grant Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 115,000	\$ 182,043	\$ 143,117	\$ (38,926)
<b>Expenditures</b>				
Current:				
Public Safety:				
Materials and Supplies	18,672	18,672	6,378	12,294
Contractual Services	96,665	96,665	72,436	24,229
<i>Total Expenditures</i>	<u>115,337</u>	<u>115,337</u>	<u>78,814</u>	<u>36,523</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(337)	66,706	64,303	(2,403)
<b>Other Financing Sources (Uses)</b>				
Advances In	-	-	30,500	30,500
Advances Out	(65,000)	(65,000)	(65,000)	-
Transfers Out	65,000	(16,334)	(16,334)	-
<i>Total Other Financing Uses</i>	<u>-</u>	<u>(81,334)</u>	<u>(50,834)</u>	<u>30,500</u>
<i>Net Change in Fund Balance</i>	(337)	(14,628)	13,469	28,097
<i>Fund Balance Beginning of Year</i>	<u>14,628</u>	<u>14,628</u>	<u>14,628</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 14,291</u>	<u>\$ -</u>	<u>\$ 28,097</u>	<u>\$ 28,097</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, 2008*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$ 224,000	\$ 224,000	\$ 204,668	\$ (19,332)
Special Assessments	196,000	196,000	194,551	(1,449)
<i>Total Revenues</i>	<u>420,000</u>	<u>420,000</u>	<u>399,219</u>	<u>(20,781)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	57,321	69,421	69,591	(170)
Fringe Benefits	39,918	46,118	30,629	15,489
Materials and Supplies	23,000	33,550	24,484	9,066
Contractual Services	152,000	134,750	106,574	28,176
Other	5,400	5,400	3,199	2,201
<i>Total Expenditures</i>	<u>277,639</u>	<u>289,239</u>	<u>234,477</u>	<u>54,762</u>
<i>Net Change in Fund Balance</i>	142,361	130,761	164,742	33,981
<i>Fund Balance Beginning of Year</i>	369,346	369,346	369,346	-
Prior Year Encumbrances Appropriated	<u>2,079</u>	<u>2,079</u>	<u>2,079</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 513,786</u>	<u>\$ 502,186</u>	<u>\$ 536,167</u>	<u>\$ 33,981</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Northern Border Grant Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 32,000	\$ 32,000	\$ 20,632	\$ (11,368)
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	3,480	31,780	16,046	15,734
Fringe Benefits	-	-	932	(932)
Contractual Services	-	-	4,931	(4,931)
<i>Total Expenditures</i>	<u>3,480</u>	<u>31,780</u>	<u>21,909</u>	<u>9,871</u>
<i>Net Change in Fund Balance</i>	28,520	220	(1,277)	(1,497)
<i>Fund Balance Beginning of Year</i>	<u>13,508</u>	<u>13,508</u>	<u>13,508</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 42,028</u>	<u>\$ 13,728</u>	<u>\$ 12,231</u>	<u>\$ (1,497)</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*COPS Methamphetamine Grant Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 449,641	\$ 226,221	\$ (223,420)
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	40,000	49,000	46,985	2,015
Fringe Benefits	8,400	10,350	9,780	570
Materials and Supplies	30,000	80,000	73,516	6,484
Contractual Services	0	146,865	110,357	36,508
<i>Total Expenditures</i>	<u>78,400</u>	<u>286,215</u>	<u>240,638</u>	<u>45,577</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(78,400)	163,426	(14,417)	(177,843)
<b>Other Financing Sources (Uses)</b>				
Advances In	-	-	94,865	94,865
Transfers In	-	-	50,000	50,000
Advances Out	-	(94,865)	(64,000)	30,865
Transfers Out	-	(50,000)	(8,129)	41,871
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>(144,865)</u>	<u>72,736</u>	<u>217,601</u>
<i>Net Change in Fund Balance</i>	(78,400)	18,561	58,319	39,758
<i>Fund Balance Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ (78,400)</u>	<u>\$ 18,561</u>	<u>\$ 58,319</u>	<u>\$ 39,758</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*OVI Task Force Grant Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 70,000	\$ 46,745	\$ (23,255)
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	-	44,522	6,749	37,773
Fringe Benefits	-	10,425	-	10,425
Materials and Supplies	-	15,000	1,613	13,387
<i>Total Expenditures</i>	<u>-</u>	<u>69,947</u>	<u>8,362</u>	<u>61,585</u>
<i>Net Change in Fund Balance</i>	-	53	38,383	38,330
<i>Fund Balance Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 53</u>	<u>\$ 38,383</u>	<u>\$ 38,330</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, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
<i>Excess of Revenues Over (Under) Expenditures</i>	-	-	-	-
<b>Other Financing Uses</b>				
Transfers Out	-	(27,321)	(27,321)	-
<i>Total Other Financing Uses</i>	-	(27,321)	(27,321)	-
<i>Net Change in Fund Balance</i>	-	(27,321)	(27,321)	-
<i>Fund Balance Beginning of Year</i>	27,321	27,321	27,321	-
<i>Fund Balance End of Year</i>	<u>\$ 27,321</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Workforce Development Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 525,000	\$ 525,000	\$ 338,206	\$ (186,794)
<b>Expenditures</b>	-	-	-	-
<i>Excess of Revenues Over Expenditures</i>	525,000	525,000	338,206	(186,794)
<b>Other Financing Uses</b>				
Transfers Out	(525,000)	(525,000)	(286,012)	238,988
<i>Total Other Financing Uses</i>	(525,000)	(525,000)	(286,012)	238,988
<i>Net Change in Fund Balance</i>	-	-	52,194	52,194
<i>Fund Balance Beginning of Year</i>	-	-	-	-
<i>Fund Balance End of Year</i>	\$ -	\$ -	\$ 52,194	\$ 52,194



**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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 70,000	\$ 115,962	\$ 110,710	\$ (5,252)
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	121,057	125,186	130,737	(5,551)
Fringe Benefits	19,793	24,519	24,348	171
<i>Total Expenditures</i>	<u>140,850</u>	<u>149,705</u>	<u>155,085</u>	<u>(5,380)</u>
<i>Excess of Revenues Under Expenditures</i>	(70,850)	(33,743)	(44,375)	(10,632)
<b>Other Financing Sources</b>				
Transfers In	-	10,000	20,000	10,000
<i>Total Other Financing Sources</i>	<u>-</u>	<u>10,000</u>	<u>20,000</u>	<u>10,000</u>
<i>Net Change in Fund Balance</i>	(70,850)	(23,743)	(24,375)	(632)
<i>Fund Balance Beginning of Year</i>	<u>24,887</u>	<u>24,887</u>	<u>24,887</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (45,963)</u>	<u>\$ 1,144</u>	<u>\$ 512</u>	<u>\$ (632)</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, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 50,000	\$ 90,000	\$ 54,437	\$ (35,563)
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	60,000	60,000	56,392	3,608
Fringe Benefits	46,300	46,200	9,548	36,652
Materials and Supplies	3,000	3,000	1,564	1,436
Other	-	100	100	-
<i>Total Expenditures</i>	<u>109,300</u>	<u>109,300</u>	<u>67,604</u>	<u>41,696</u>
<i>Excess of Revenues Under Expenditures</i>	(59,300)	(19,300)	(13,167)	6,133
<b>Other Financing Sources (Uses)</b>				
Transfers In	3,500	47,000	40,000	(7,000)
Transfers Out	-	(27,500)	(27,500)	-
<i>Total Other Financing Sources</i>	<u>3,500</u>	<u>19,500</u>	<u>12,500</u>	<u>(7,000)</u>
<i>Net Change in Fund Balance</i>	(55,800)	200	(667)	(867)
<i>Fund Balance Beginning of Year</i>	<u>12,947</u>	<u>12,947</u>	<u>12,947</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (42,853)</u>	<u>\$ 13,147</u>	<u>\$ 12,280</u>	<u>\$ (867)</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Board of Elections Grants Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 13,000	\$ 12,607	\$ (393)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Materials and Supplies	-	5,246	5,230	16
Contractual Services	-	7,377	7,377	-
<i>Total Expenditures</i>	-	12,623	12,607	16
<i>Net Change in Fund Balance</i>	-	377	-	(377)
<i>Fund Balance Beginning of Year</i>	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 377</u>	<u>\$ -</u>	<u>\$ (377)</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, 2008*

	<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	\$ 195,000	\$ 195,000	\$ 135,276	\$ (59,724)
<b>Expenditures</b>				
Current:				
Public Safety:				
Materials and Supplies	20,000	20,000	15,926	4,074
Contractual Services	50,000	55,000	49,407	5,593
<i>Total Expenditures</i>	<u>70,000</u>	<u>75,000</u>	<u>65,333</u>	<u>9,667</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	125,000	120,000	69,943	(50,057)
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	27,321	27,321
Transfers Out	(100,000)	(100,000)	(100,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(100,000)</u>	<u>(100,000)</u>	<u>(72,679)</u>	<u>27,321</u>
<i>Net Change in Fund Balance</i>	25,000	20,000	(2,736)	(22,736)
<i>Fund Balance Beginning of Year</i>	55,360	55,360	55,360	-
Prior Year Encumbrances Appropriated	2,445	2,445	2,445	-
<i>Fund Balance End of Year</i>	<u>\$ 82,805</u>	<u>\$ 77,805</u>	<u>\$ 55,069</u>	<u>\$ (22,736)</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, 2008*

	<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	\$ 352,000	\$ 352,000	\$ 315,988	\$ (36,012)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	234,074	234,074	233,599	475
Fringe Benefits	103,349	103,349	84,799	18,550
Materials and Supplies	5,700	6,902	6,675	227
Contractual Services	2,500	1,298	1,298	-
Other	1,680	1,680	1,676	4
<i>Total Expenditures</i>	<u>347,303</u>	<u>347,303</u>	<u>328,047</u>	<u>19,256</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	4,697	4,697	(12,059)	(16,756)
<b>Other Financing Uses</b>				
Transfers Out	-	(91,000)	(91,000)	-
<i>Total Other Financing Uses</i>	<u>-</u>	<u>(91,000)</u>	<u>(91,000)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	4,697	(86,303)	(103,059)	(16,756)
<i>Fund Balance Beginning of Year</i>	<u>382,517</u>	<u>382,517</u>	<u>382,517</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 387,214</u>	<u>\$ 296,214</u>	<u>\$ 279,458</u>	<u>\$ (16,756)</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Clerk of Courts Special Projects Fund*  
*For the Year Ended December 31, 2008*

	<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	\$ 191,000	\$ 191,000	\$ 388,632	\$ 197,632
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Materials and Supplies	-	-	32	(32)
Contractual Services	-	10,515	10,515	-
<i>Total Expenditures</i>	<u>-</u>	<u>10,515</u>	<u>10,547</u>	<u>(32)</u>
<i>Excess of Revenues Over Expenditures</i>	191,000	180,485	378,085	197,600
<b>Other Financing Uses</b>				
Transfers Out	<u>(140,000)</u>	<u>(149,360)</u>	<u>(149,360)</u>	<u>-</u>
<i>Total Other Financing Uses</i>	(140,000)	(149,360)	(149,360)	-
<i>Net Change in Fund Balance</i>	51,000	31,125	228,725	197,600
<i>Fund Balance Beginning of Year</i>	225,479	225,479	225,479	-
Prior Year Encumbrances Appropriated	<u>95</u>	<u>95</u>	<u>95</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 276,574</u>	<u>\$ 256,699</u>	<u>\$ 454,299</u>	<u>\$ 197,600</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Economic Development Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive				
Contractual Services	24,155	24,155	24,155	-
<i>Excess of Revenues Under Expenditures</i>	<u>(24,155)</u>	<u>(24,155)</u>	<u>(24,155)</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	850,000	850,000	944,160	94,160
Transfers Out	<u>(825,845)</u>	<u>(925,845)</u>	<u>(925,845)</u>	<u>-</u>
<i>Total Other Financing Sources (Uses)</i>	<u>24,155</u>	<u>(75,845)</u>	<u>18,315</u>	<u>94,160</u>
<i>Net Change in Fund Balance</i>	-	(100,000)	(5,840)	94,160
<i>Fund Balance Beginning of Year</i>	<u>257,680</u>	<u>257,680</u>	<u>257,680</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 257,680</u>	<u>\$ 157,680</u>	<u>\$ 251,840</u>	<u>\$ 94,160</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, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 863,000	\$ 874,250	\$ 571,300	\$ (302,950)
Other	20,000	20,000	16,134	(3,866)
<i>Total Revenues</i>	<u>883,000</u>	<u>894,250</u>	<u>587,434</u>	<u>(306,816)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Materials and Supplies	2,500	2,500	-	2,500
Contractual Services	709,309	1,005,618	629,100	376,518
<i>Total Expenditures</i>	<u>711,809</u>	<u>1,008,118</u>	<u>629,100</u>	<u>379,018</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>171,191</u>	<u>(113,868)</u>	<u>(41,666)</u>	<u>72,202</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	123	-	(123)
Transfers Out	-	(284)	-	284
<i>Total Other Financing Uses</i>	<u>-</u>	<u>(161)</u>	<u>-</u>	<u>161</u>
<i>Net Change in Fund Balance</i>	171,191	(114,029)	(41,666)	72,363
<i>Fund Balance Beginning of Year</i>	156,343	156,343	156,343	-
Prior Year Encumbrances Appropriated	58,670	58,670	58,670	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 386,204</u>	<u>\$ 100,984</u>	<u>\$ 173,347</u>	<u>\$ 72,363</u>



**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Debt Service Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$ 814,000	\$ 814,000	\$ 836,246	\$ 22,246
Intergovernmental	207,000	207,000	214,093	7,093
Special Assessments	2,000	2,000	2,361	361
Other	-	295,967	92,684	(203,283)
<i>Total Revenues</i>	<u>1,023,000</u>	<u>1,318,967</u>	<u>1,145,384</u>	<u>(173,583)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	-	2,925	2,925	-
Debt Service:				
Principal Retirement	1,311,999	1,336,910	1,314,206	22,704
Interest and Fiscal Charges	1,022,033	1,022,213	1,015,164	7,049
<i>Total Debt Service</i>	<u>2,334,032</u>	<u>2,359,123</u>	<u>2,329,370</u>	<u>29,753</u>
<i>Total Expenditures</i>	<u>2,334,032</u>	<u>2,362,048</u>	<u>2,332,295</u>	<u>29,753</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,311,032)</u>	<u>(1,043,081)</u>	<u>(1,186,911)</u>	<u>(143,830)</u>
<b>Other Financing Sources</b>				
Transfers In	850,000	950,000	1,191,063	241,063
<i>Total Other Financing Sources</i>	<u>850,000</u>	<u>950,000</u>	<u>1,191,063</u>	<u>241,063</u>
<i>Net Change in Fund Balance</i>	(461,032)	(93,081)	4,152	97,233
<i>Fund Balance Beginning of Year</i>	<u>400,427</u>	<u>400,427</u>	<u>400,427</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (60,605)</u>	<u>\$ 307,346</u>	<u>\$ 404,579</u>	<u>\$ 97,233</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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	\$ 15,000	\$ 15,000	\$ 10,176	\$ (4,824)
<b>Expenditures</b>				
Health				
Contractual Services		16,311	16,311	-
Total Health	-	16,311	16,311	-
Human Services				
Materials and Supplies	40,000	40,000	34,210	5,790
Contractual Services	8,000	8,000	32,754	(24,754)
Total Human Services	48,000	48,000	66,964	(18,964)
<i>Total Expenditures</i>	<u>48,000</u>	<u>64,311</u>	<u>83,275</u>	<u>-</u>
<i>Excess of Revenues Under Expenditures</i>	(33,000)	(49,311)	(73,099)	(23,788)
<b>Other Financing Sources</b>				
Transfers In	-	40,000	40,000	-
<i>Total Other Financing Sources</i>	<u>-</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(33,000)	(9,311)	(33,099)	(23,788)
<i>Fund Balance Beginning of Year</i>	354,977	354,977	354,977	-
Prior Year Encumbrances Appropriated	31,069	31,069	31,069	-
<i>Fund Balance End of Year</i>	<u>\$ 353,046</u>	<u>\$ 376,735</u>	<u>\$ 352,947</u>	<u>\$ (23,788)</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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$ 14,500	\$ 14,500	\$ 15,401	\$ 901
Intergovernmental	3,700	3,700	3,854	154
<i>Total Revenues</i>	<u>18,200</u>	<u>18,200</u>	<u>19,255</u>	<u>1,055</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Materials and Supplies	50,000	550,000	57,500	492,500
Contractual Services	-	50,000	-	50,000
<i>Total Expenditures</i>	<u>50,000</u>	<u>600,000</u>	<u>57,500</u>	<u>542,500</u>
<i>Excess of Revenues Under Expenditures</i>	(31,800)	(581,800)	(38,245)	543,555
<b>Other Financing Sources</b>				
Proceeds of Lease Transactions	-	550,000	-	550,000
<i>Total Other Financing Sources</i>	<u>-</u>	<u>550,000</u>	<u>-</u>	<u>550,000</u>
<i>Net Change in Fund Balance</i>	(31,800)	(31,800)	(38,245)	1,093,555
<i>Fund Balance Beginning of Year</i>	64,666	64,666	64,666	-
Prior Year Encumbrances Appropriated	77,045	77,045	77,045	-
<i>Fund Balance End of Year</i>	<u>\$ 109,911</u>	<u>\$ 109,911</u>	<u>\$ 103,466</u>	<u>\$ 1,093,555</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, 2008*

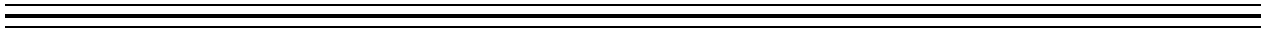
	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$ 900	\$ 900	\$ 527	\$ (373)
<b>Expenditures</b>	-	-	-	-
<i>Net Change in Fund Balance</i>	900	900	527	(373)
<i>Fund Balance Beginning of Year</i>	17,645	17,645	17,645	-
<i>Fund Balance End of Year</i>	<u>\$ 18,545</u>	<u>\$ 18,545</u>	<u>\$ 18,172</u>	<u>\$ (373)</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, 2008*

	<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	\$ 167,950	\$ 167,950	\$ 147,886	\$ (20,064)
<b>Expenditures</b>				
Current:				
General Government				
Judicial				
Materials and Supplies	112,000	112,600	37,503	75,097
Contractual Services	85,000	105,000	52,173	52,827
Other	30,500	67,655	16,767	50,888
<i>Total Expenditures</i>	<u>227,500</u>	<u>285,255</u>	<u>106,443</u>	<u>178,812</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(59,550)</u>	<u>(117,305)</u>	<u>41,443</u>	<u>158,748</u>
<b>Other Financing Uses</b>				
Transfers Out	(71,400)	(49,000)	(44,266)	4,734
<i>Total Other Financing Uses</i>	(71,400)	(49,000)	(44,266)	4,734
<i>Net Change in Fund Balance</i>	(130,950)	(166,305)	(2,823)	163,482
<i>Fund Balance Beginning of Year</i>	284,095	284,095	284,095	-
Prior Year Encumbrances Appropriated	11,562	11,562	11,562	-
<i>Fund Balance End of Year</i>	<u>\$ 164,707</u>	<u>\$ 129,352</u>	<u>\$ 292,834</u>	<u>\$ 163,482</u>

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## **STATISTICAL SECTION**



# Statistical Section

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

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	<b>S1-S7</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	<b>S8-S19</b>
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	<b>S20-S25</b>
<b>Economic and Demographic Information</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	<b>S26-S27</b>
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the county provides and the activities it performs.	<b>S28-S33</b>

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.



**Ashtabula County, Ohio**  
*Net Assets by Component*  
*Last Six Years*  
*(accrual basis of accounting)*

	2003	2004	2005	2006	2007	2008
<b>Governmental Activities:</b>						
Invested in Capital Assets, Net of Related Debt	\$ 264,107,890	\$ 124,829,827	\$ 125,931,071	\$ 128,591,643	\$ 133,999,696	\$ 135,049,540
Restricted for:						
Capital Projects	727,994	815,004	923,666	943,053	844,498	790,308
Debt Service	1,038,125	349,341	626,640	755,084	397,070	407,429
Roads and Bridges	-	5,026,322	5,350,634	9,379,732	5,951,246	5,922,220
Health and Human Services	-	13,416,731	17,133,607	17,215,325	19,032,291	19,323,983
Grant Programs	-	843,393	3,313,251	2,705,315	1,149,051	851,049
Community Development	-	-	3,666,714	3,766,802	3,570,583	3,577,127
Real Estate Assessment	-	-	947,279	1,240,866	1,249,690	983,919
Other Purposes	28,313,036	6,526,397	2,747,532	3,626,156	3,734,793	4,048,017
Unrestricted	4,267,582	3,794,977	4,376,912	4,655,255	5,384,058	4,036,741
Total Governmental Activities Net Assets	298,454,627	155,601,992	165,017,306	172,879,231	175,312,976	174,990,333
<b>Business-type Activities:</b>						
Invested in Capital Assets, Net of Related Debt	7,891,268	9,002,437	7,316,052	3,624,698	3,758,145	2,304,505
Restricted	-	-	-	390,000	124,161	299,129
Unrestricted	3,834,198	3,074,716	2,696,361	5,411,735	5,415,399	5,481,304
Total Business-type Activities Net Assets	11,725,466	12,077,153	10,012,413	9,426,433	9,297,705	8,084,938
<b>Primary Government:</b>						
Invested in Capital Assets, Net of Related Debt	271,999,158	133,832,264	133,247,123	132,216,341	137,757,841	137,354,045
Restricted	30,079,155	26,977,188	34,709,323	40,022,333	36,053,383	36,203,181
Unrestricted	8,101,780	6,869,693	7,073,273	10,066,990	10,799,457	9,518,045
Total Primary Government Net Assets	\$ 310,180,093	\$ 167,679,145	\$ 175,029,719	\$ 182,305,664	\$ 184,610,681	\$ 183,075,271

**Ashtabula County, Ohio**  
*Changes in Net Assets*  
*Last Six Years*  
*(accrual basis of accounting)*

	2003	2004	2005	2006	2007	2008
<b>Expenses</b>						
Governmental Activities:						
General Government:						
Legislative and Executive	\$ 8,606,358	\$ 8,319,211	\$ 8,535,732	\$ 8,133,070	\$ 9,595,422	\$ 9,713,341
Judicial	3,821,326	3,676,855	3,242,139	3,648,615	4,491,701	4,697,277
Public Safety:	8,036,807	8,605,110	8,790,934	8,697,483	9,522,419	9,998,879
Public Works	7,654,851	6,267,051	6,526,213	6,497,033	6,813,923	6,937,219
Health:	20,610,334	21,159,833	19,102,312	24,531,200	22,829,242	25,237,135
Human Services:	34,463,519	33,191,439	32,932,322	37,332,319	37,427,777	38,058,203
Conservation and Recreation	366,868	378,151	363,224	341,995	385,792	333,080
Other	3,781,013	3,385,973	2,341,114	1,020,788	690,965	-
Interest and Fiscal Charges	413,402	623,373	328,751	323,881	317,466	246,647
<i>Total Governmental Activities Expenses</i>	<u>87,754,478</u>	<u>85,606,996</u>	<u>82,162,741</u>	<u>90,526,384</u>	<u>92,074,707</u>	<u>95,221,781</u>
Business-type Activities:						
Sewer	5,347,632	2,240,781	2,513,685	2,623,230	2,763,091	2,785,843
Water	-	3,159,696	6,977,395	3,320,373	4,133,727	3,896,909
Geneva State Park Lodge	1,794,570	5,289,683	1,876,862	2,161,396	2,116,971	2,232,794
<i>Total Business-type Activities Expenses</i>	<u>7,142,202</u>	<u>10,690,160</u>	<u>11,367,942</u>	<u>8,104,999</u>	<u>9,013,789</u>	<u>8,915,546</u>
<i>Total Primary Government Expenses</i>	<u>94,896,680</u>	<u>96,297,156</u>	<u>93,530,683</u>	<u>98,631,383</u>	<u>101,088,496</u>	<u>104,137,327</u>
<b>Program Revenues</b>						
Governmental Activities:						
Charges for Services						
General Government:						
Legislative and Executive	4,058,517	4,358,721	3,533,386	3,135,477	3,844,133	3,971,931
Judicial	2,508,803	1,177,767	1,192,785	1,421,535	1,784,535	1,937,930
Public Safety	4,212,883	1,794,429	2,311,262	2,189,601	2,177,904	2,018,124
Public Works	181,611	3,787,245	67,499	104,012	116,778	116,642
Health	969,117	656,421	2,329,798	1,516,031	1,292,244	1,565,717
Human Services:	3,465,215	3,090,312	3,399,452	3,324,362	4,052,792	4,163,880
Conservation and Recreation	242,470	-	-	-	-	-
Other	2,183,009	-	-	-	-	-
Operating Grants and Contributions						
General Government:						
Legislative and Executive	284,631	577,553	2,713,926	1,017,096	35,380	608,370
Public Safety	491,162	891,567	1,515,314	1,210,941	664,332	1,095,234
Public Works	56,786	1,565,586	6,383,432	12,100,179	-	-
Health:	13,435,729	14,550,296	12,569,132	16,973,796	15,337,832	17,401,147
Human Services:	28,526,736	23,714,827	25,721,258	25,763,459	29,478,134	27,965,243
Other	497,104	-	-	-	-	-
Capital Grants and Contributions						
General Government:						
Legislative and Executive	33,679	3,454	-	-	-	-
Public Works	3,019,713	176,670	-	150,358	4,418,878	488,214
<i>Total Governmental Activities Program Revenues</i>	<u>\$ 64,167,165</u>	<u>\$ 56,344,848</u>	<u>\$ 61,737,244</u>	<u>\$ 68,906,847</u>	<u>\$ 63,202,942</u>	<u>\$ 61,332,432</u>

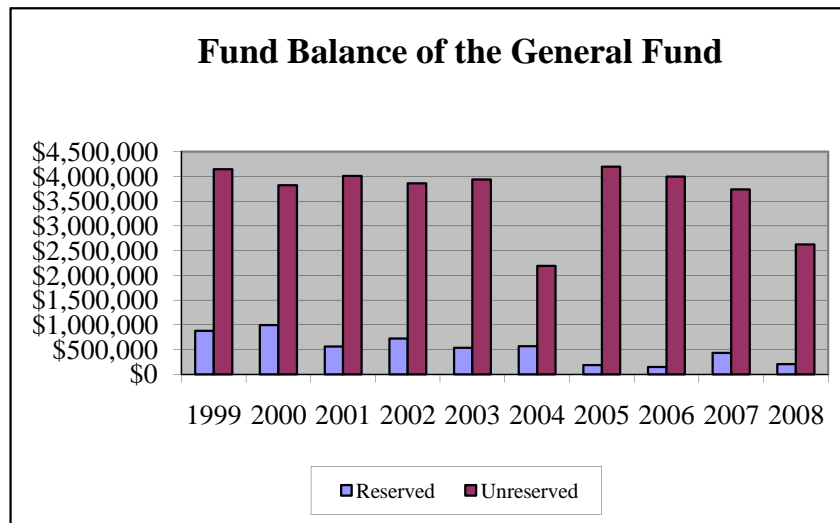
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**Ashtabula County, Ohio**  
*Changes in Net Assets (Continued)*  
*Last Six Years*  
*(accrual basis of accounting)*

	2003	2004	2005	2006	2007	2008
<b>Business-type Activities:</b>						
<b>Charges for Services</b>						
Sewer	\$ 3,564,532	\$ 1,693,353	\$ 1,783,692	\$ 1,951,383	\$ 2,026,108	\$ 2,061,366
Water	-	2,696,221	6,010,760	2,816,422	3,290,011	3,326,833
Geneva State Park Lodge	-	2,989,778	315,810	-	204,396	-
Operating Grants and Contributions	-	-	-	94,551	532,923	-
Capital Grants and Contributions	783,774	1,136,718	985,512	34,534	358,239	484,713
<i>Total Business-type Activities</i>						
<i>Program Revenues</i>	4,348,306	8,516,070	9,095,774	4,896,890	6,411,677	5,872,912
<i>Total Primary Government</i>						
<i>Program Revenues</i>	68,515,471	64,860,918	70,833,018	73,803,737	69,614,619	5,872,912
<b>Net (Expense)/Revenue</b>						
Governmental Activities	(23,587,313)	(29,262,148)	(20,425,497)	(21,619,537)	(28,871,765)	(33,889,349)
Business-type Activities	(2,793,896)	(2,174,090)	(2,272,168)	(3,208,109)	(2,602,112)	(3,042,634)
<i>Total Primary Government</i>						
<i>Net (Expense)/Revenue</i>	(26,381,209)	(31,436,238)	(22,697,665)	(24,827,646)	(31,473,877)	(36,931,983)
<b>General Revenues and Other Changes in Net Assets</b>						
<b>Governmental Activities:</b>						
<b>Property Taxes Levied for:</b>						
General Purposes	18,299,090	14,682,565	4,934,183	4,952,450	4,009,794	3,677,121
Health	-	-	7,346,932	7,444,463	7,074,091	6,546,025
Human Services	-	-	3,580,283	3,486,309	3,442,667	3,928,144
Capital Outlay	17,272	-	-	16,467	17,429	15,485
Debt Service	1,206,240	842,264	849,196	893,703	885,612	840,807
<b>Permissive Sales Tax Imposed for:</b>						
General Purposes	-	8,428,480	8,777,806	8,649,600	8,722,401	8,486,298
<b>Grants and Entitlements not</b>						
Restricted to Specific Programs	2,963,934	2,870,928	2,625,763	2,627,145	5,309,516	9,157,496
Investment Earnings	643,909	754,680	1,618,407	2,832,709	3,068,700	1,610,343
Miscellaneous	694,162	335,094	478,012	848,078	264,815	447,923
Transfers	(15,000)	(62,582)	(258,107)	(2,276,438)	(1,715,221)	(1,142,936)
<i>Total Governmental Activities</i>	23,809,607	27,851,429	29,952,475	29,474,486	31,079,804	33,566,706
<b>Business-type Activities:</b>						
Investment Earnings	14,740	19,343	36,515	90,237	93,394	200,153
Miscellaneous	2,676,749	163,290	-	262,430	2,448	1,069
Bed Tax	-	-	-	-	322,574	485,709
Transfers	15,000	62,852	258,107	2,276,438	1,715,221	1,142,936
<i>Total Business-type Activities</i>	2,706,489	245,485	294,622	2,629,105	2,133,637	1,829,867
<i>Total Primary Government</i>	26,516,096	28,096,914	30,247,097	32,103,591	33,213,441	35,396,573
<b>Change in Net Assets</b>						
Governmental Activities	222,294	(1,410,719)	9,526,978	7,854,949	2,208,039	(322,643)
Business-type Activities	(87,407)	(1,928,605)	(1,977,546)	(579,004)	(468,475)	(1,212,767)
<i>Total Primary Government</i>						
<i>Change in Net Assets</i>	\$ 134,887	\$ (3,339,324)	\$ 7,549,432	\$ 7,275,945	\$ 1,739,564	\$ (1,535,410)

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

	1999	2000	2001	2002
<b>General Fund</b>				
Reserved	\$ 877,514	\$ 996,840	\$ 560,939	\$ 725,826
Unreserved	4,145,521	3,818,838	4,005,763	3,858,897
<b>Total General Fund</b>	<u>5,023,035</u>	<u>4,815,678</u>	<u>4,566,702</u>	<u>4,584,723</u>
<b>All Other Governmental Funds</b>				
Reserved	4,367,595	5,193,929	9,253,882	6,677,060
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	17,818,646	21,288,128	15,818,299	14,704,596
Debt Service Fund	646,273	668,482	533,641	553,606
Capital Projects Funds	1,021,707	754,269	1,441,537	744,232
<b>Total All Other Governmental Funds</b>	<u>23,854,221</u>	<u>27,904,808</u>	<u>27,047,359</u>	<u>22,679,494</u>
<b>Total Governmental Funds</b>	<u><u>\$ 28,877,256</u></u>	<u><u>\$ 32,720,486</u></u>	<u><u>\$ 31,614,061</u></u>	<u><u>\$ 27,264,217</u></u>



<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
\$ 538,039	\$ 569,366	\$ 188,450	\$ 145,790	\$ 430,125	\$ 209,808
<u>3,940,564</u>	<u>2,188,604</u>	<u>4,197,519</u>	<u>3,995,764</u>	<u>3,736,869</u>	<u>2,622,582</u>
<u>4,478,603</u>	<u>2,757,970</u>	<u>4,385,969</u>	<u>4,141,554</u>	<u>4,166,994</u>	<u>2,832,390</u>
6,438,679	5,594,188	6,029,276	5,465,320	3,594,672	2,662,714
16,365,196	17,942,536	22,628,082	25,753,204	28,784,004	30,007,554
418,185	427,861	548,865	792,242	400,428	404,580
<u>596,390</u>	<u>459,595</u>	<u>578,203</u>	<u>904,224</u>	<u>728,817</u>	<u>777,244</u>
<u>23,818,450</u>	<u>24,424,180</u>	<u>29,784,426</u>	<u>32,914,990</u>	<u>33,507,921</u>	<u>33,852,092</u>
<u>\$ 28,297,053</u>	<u>\$ 27,182,150</u>	<u>\$ 34,170,395</u>	<u>\$ 37,056,544</u>	<u>\$ 37,674,915</u>	<u>\$ 36,684,482</u>

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

	1999	2000	2001	2002
<b>Revenues</b>				
Property Taxes	\$10,858,053	\$12,952,930	\$13,579,251	\$14,040,463
Permissive Sales Taxes	7,552,179	7,969,907	7,071,360	8,727,481
Charges for Services	5,566,325	6,505,952	8,990,455	7,555,654
Licenses and Permits	118,046	143,609	101,626	115,400
Fines and Forfeitures	833,500	924,203	911,096	683,636
Intergovernmental	46,664,514	52,424,860	47,552,582	54,436,350
Special Assessments	355,427	389,331	314,702	303,582
Interest	1,727,766	2,437,674	1,944,697	893,456
Contributions and Donations	0	0	0	0
Other	323,516	264,571	1,110,975	1,085,594
<i>Total Revenues</i>	<u>73,999,326</u>	<u>84,013,037</u>	<u>81,576,744</u>	<u>87,841,616</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	\$ 7,275,924	\$ 7,049,444	\$ 10,575,370	\$ 10,501,834
Judicial	3,302,719	3,841,252	3,907,372	3,562,052
Public Safety	7,887,219	8,444,478	9,065,006	8,149,091
Public Works	5,638,686	7,963,965	6,433,871	7,286,647
Health	12,400,838	17,525,126	18,910,911	21,239,556
Human Services	28,876,070	31,702,965	34,265,468	35,154,683
Conservation and Recreation	293,282	304,005	344,473	708,880
Economic Development	116,294	187,046	-	-
Other	537,150	615,144	627,206	598,412
Capital Outlay	3,709,204	1,105,661	1,764,247	3,611,384
Debt Service:				
Principal Retirement	586,090	1,193,041	1,127,148	1,261,596
Interest and Fiscal Charges	566,039	481,441	461,352	531,466
<i>Total Expenditures</i>	<u>71,189,515</u>	<u>80,413,568</u>	<u>87,482,424</u>	<u>92,605,601</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,809,811</u>	<u>3,599,469</u>	<u>(5,905,680)</u>	<u>(4,763,985)</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	0	0	-	-
Proceeds of Loans	6,269,225	247,972	256,466	511,688
Proceeds from Sale of Capital Assets	0	0	-	-
Transfers In	2,001,735	2,426,941	2,178,187	2,505,912
Transfers Out	(2,021,735)	(2,620,513)	(2,208,187)	(2,545,507)
<i>Total Other Financing Sources (Uses)</i>	<u>6,249,225</u>	<u>54,400</u>	<u>226,466</u>	<u>472,093</u>
<i>Net Change in Fund Balances</i>	<u>\$9,059,036</u>	<u>\$3,653,869</u>	<u>(\$5,679,214)</u>	<u>(\$4,291,892)</u>
Debt Service as a Percentage of Noncapital Expenditures	1.7%	2.1%	1.9%	2.0%

2003	2004	2005	2006	2007	2008
\$19,520,546	\$15,329,060	\$16,687,808	\$16,802,397	\$15,372,075	\$ 14,993,453
7,810,093	8,459,659	8,682,584	8,784,820	8,693,576	8,522,192
9,132,005	10,196,628	12,074,831	10,980,493	12,520,194	12,463,916
31,542	51,690	44,195	32,252	24,000	50,164
826,148	679,014	520,781	800,583	968,957	1,027,358
51,848,007	50,818,009	49,337,300	57,465,001	58,587,801	57,123,120
	451,587	221,141	200,785	196,986	196,912
643,909	754,680	1,607,240	2,837,365	3,068,700	1,610,343
0	0	18,697	150,358	128,272	221,343
694,162	292,867	387,237	848,078	337,510	439,463
<u>90,506,412</u>	<u>87,033,194</u>	<u>89,581,814</u>	<u>98,902,132</u>	<u>99,898,071</u>	<u>96,648,264</u>
\$ 8,466,050	\$ 8,115,869	\$ 8,399,711	\$ 8,757,210	\$ 9,277,916	\$ 9,452,363
3,829,221	3,638,944	3,189,437	3,542,534	4,462,606	4,604,046
8,133,221	8,684,245	8,469,894	8,920,538	9,470,131	9,830,284
7,672,343	8,550,871	6,212,491	8,312,576	6,638,719	6,779,874
20,586,446	21,087,482	19,051,529	24,414,677	22,825,820	24,883,395
34,428,425	33,158,768	32,781,834	35,852,000	37,244,132	37,877,520
366,868	378,151	363,224	341,995	385,792	333,080
-	-	-	-	-	-
3,781,013	3,385,973	2,341,114	1,020,788	690,965	-
516,028	116,021	316,311	261,181	5,192,820	1,206,032
4,790,337	1,461,775	1,164,042	1,129,250	1,182,860	1,090,169
413,402	444,594	380,979	337,653	312,435	259,321
<u>92,983,354</u>	<u>89,022,693</u>	<u>82,670,566</u>	<u>92,890,402</u>	<u>97,684,196</u>	<u>96,316,084</u>
(2,476,942)	(1,989,499)	6,911,248	6,011,730	2,213,875	332,180
-	-	-	-	322,312	105,713
3,500,000	451,026	426,805	336,870	84,250	-
-	-	-	-	8,626	32,685
2,446,027	1,612,361	1,741,233	4,408,526	4,625,286	5,268,075
(2,461,027)	(1,677,399)	(1,999,340)	(8,044,964)	(6,635,978)	(6,741,543)
<u>3,485,000</u>	<u>385,988</u>	<u>168,698</u>	<u>(3,299,568)</u>	<u>(1,595,504)</u>	<u>(1,335,070)</u>
<u>\$1,008,058</u>	<u>(\$1,603,511)</u>	<u>\$7,079,946</u>	<u>\$2,712,162</u>	<u>\$618,371</u>	<u>(\$1,002,890)</u>
5.6%	2.1%	1.9%	1.6%	1.6%	1.4%

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value
1999	758,291,370	195,450,370	2,724,976,400	148,581,340	168,842,432
2000	893,893,170	203,771,930	3,136,186,000	166,113,470	188,765,307
2001	912,191,310	213,319,800	3,215,746,029	157,894,140	179,425,159
2002	929,067,450	217,500,840	3,275,909,400	118,377,840	134,520,273
2003	1,114,259,610	262,876,730	3,934,675,257	117,809,380	133,874,295
2004	1,128,499,460	265,543,960	3,982,981,200	108,281,220	123,046,841
2005	1,145,499,810	267,933,050	4,038,379,600	112,489,690	127,829,193
2006	1,283,948,420	289,425,250	4,495,353,343	105,325,760	119,688,364
2007	1,301,741,680	298,864,870	4,573,161,571	105,562,920	119,957,864
2008	1,324,982,790	308,834,290	4,668,048,800	83,439,520	94,817,636

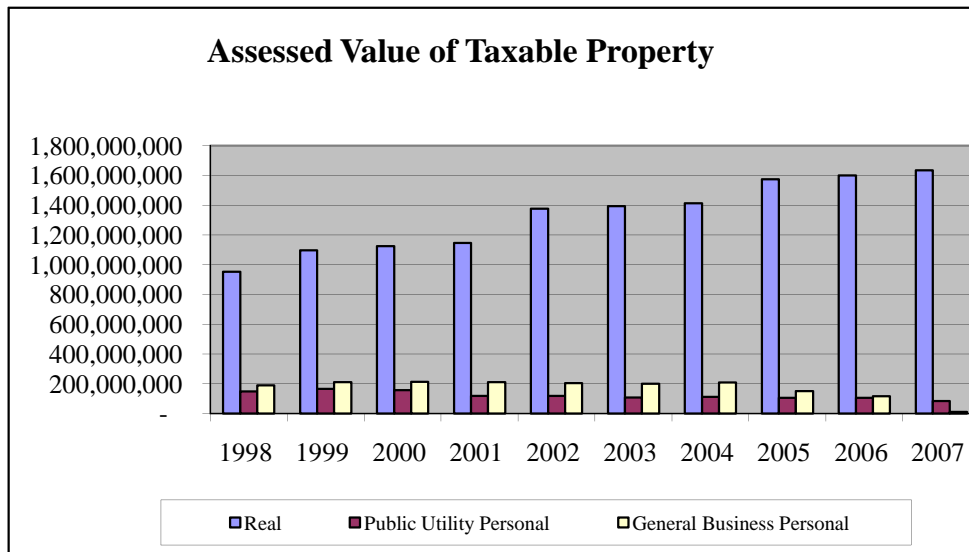
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax was assessed on all tangible personal property used in business in Ohio through 2008. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property tax was phased out during the years 2006-2008. The listing percentage prior to 2006 was 25% for machinery and equipment and 23% for inventories, then 18.75% for 2006, 12.5% for 2007, 6.25% for 2008, and zero for 2009.

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



Tangible Personal Property		Total			Weighted Average Tax Rate
General Business		Assessed Value	Estimated Actual Value	Ratio	
189,027,120	756,108,480	1,291,350,200	3,649,927,312	35.38%	8.120076
210,613,230	842,452,920	1,474,391,800	4,167,404,227	35.38%	7.991616
213,101,860	852,407,440	1,496,507,110	4,247,578,628	35.23%	8.988863
210,233,910	840,935,640	1,475,180,040	4,251,365,313	34.70%	8.967513
204,183,090	816,732,360	1,699,128,810	4,885,281,913	34.78%	8.180989
200,781,900	803,127,600	1,703,106,540	4,909,155,641	34.69%	9.499745
207,608,020	830,432,080	1,733,530,570	4,996,640,873	34.69%	9.509913
150,133,390	800,711,413	1,828,832,820	5,415,753,120	33.77%	8.937169
116,875,390	935,003,120	1,823,044,860	5,628,122,555	32.39%	8.896911
11,636,920	93,095,360	1,728,893,520	4,855,961,796	35.60%	8.804623



**Ashtabula County, Ohio**  
*Property Tax Rates - County*  
(per \$1,000 of assessed value)  
Last Ten Years

	1999	2000	2001	2002	2003	2004
<b>Unvoted Millage</b>						
Operating	\$1.97	\$1.97	\$1.97	\$1.97	\$1.97	\$1.97
Permanent Improvement	0.01	0.01	0.01	0.01	0.01	0.01
Debt	0.54	0.54	0.54	0.54	0.54	0.54
<b>Voted Millage - by levy</b>						
1985 MHRS (648 Board) Operating - 5 years						
Residential/Agricultural Real	0.405655	0.352497	0.352688	0.352885	0.299660	0.299841
Commercial/Industrial and Public Utility Real	0.479751	0.480775	0.481397	0.483348	0.413404	0.414300
General Business and Public Utility Personal	0.60	0.60	0.60	0.60	0.60	0.60
1990 MRDD (169 Board) Operating - 5 years						
Residential/Agricultural Real	0.338046	0.293747	0.293907	0.294071	0.249717	0.249868
Commercial/Industrial and Public Utility Real	0.403608	0.404471	0.404994	0.406635	0.347792	0.348546
General Business and Public Utility Personal	0.50	0.50	0.50	0.50	0.50	0.50
1992 MRDD (169 Board) Operating - 7 years						
Residential/Agricultural Real	1.481478					
Commercial/Industrial and Public Utility Real	1.779108					
General Business and Public Utility Personal	2.00					
1997 MRDD (169 Board) Operating - continuing						
Residential/Agricultural Real	1.330000	1.155712	1.156339	1.156985	0.982477	0.983072
Commercial/Industrial and Public Utility Real	1.330000	1.330000	1.330000	1.330000	1.137538	1.140004
General Business and Public Utility Personal	1.33	1.33	1.33	1.33	1.33	1.33
1997 Children Services Operating - 5 years						
Residential/Agricultural Real	1.750000	1.520674	1.521499	1.522349	1.292733	1.293516
Commercial/Industrial and Public Utility Real	1.750000	1.750000	1.750000	1.750000	1.496761	1.500005
General Business and Public Utility Personal	1.75	1.75	1.75	1.75	1.75	1.75
1999 MRDD (169 Board) Operating - 10 years						
Residential/Agricultural Real		1.737914	1.738856	1.739828	1.477410	1.478304
Commercial/Industrial and Public Utility Real		2.000000	2.000000	2.000000	1.710584	1.714292
General Business and Public Utility Personal		2.00	2.00	2.00	2.00	2.00
2000 Senior Services - 5 years						
Residential/Agricultural Real			1.000000	1.000000	0.849170	0.849683
Commercial/Industrial and Public Utility Real			1.000000	1.000000	0.855292	0.857146
General Business and Public Utility Personal			1.00	1.00	1.00	1.00
2003 MRDD (169 Board) Operating - 7 years						
Residential/Agricultural Real						1.330000
Commercial/Industrial and Public Utility Real						1.330000
General Business and Public Utility Personal						1.33
<b>Total voted millage by type of property</b>						
Residential/Agricultural Real	5.305179	5.060544	6.063289	6.066118	5.151167	6.484284
Commercial/Industrial and Public Utility Real	5.742467	5.965246	6.966391	6.969983	5.961371	7.304293
General Business and Public Utility Personal	6.18	6.18	7.18	7.18	7.18	8.51
<b>Total millage by type of property</b>						
Residential/Agricultural Real	7.825179	7.580544	8.583289	8.586118	7.671167	9.004284
Commercial/Industrial and Public Utility Real	8.262467	8.485246	9.486391	9.489983	8.481371	9.824293
General Business and Public Utility Personal	8.70	8.70	9.70	9.70	9.70	11.03

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Real property tax rates for voted levies are reduced so that inflationary increases in value do not generate additional revenue.

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

Source: Office of the County Auditor, Ashtabula County, Ohio

2005	2006	2007	2008
\$1.97	\$1.97	\$1.97	\$1.97
0.01	0.01	0.01	0.01
0.54	0.54	0.54	0.54
0.299937	0.272208	0.272181	0.253477
0.415982	0.393076	0.393289	0.365758
0.60	0.60	0.60	0.60
0.249948	0.249948	0.226818	0.211231
0.349960	0.349960	0.330869	0.307708
0.50	0.50	0.50	0.50
0.983387	0.892471	0.892383	0.831058
1.144631	1.081603	1.082189	1.006433
1.33	1.33	1.33	1.33
1.293930	1.174304	1.174188	1.629740
1.506093	1.423163	1.423933	1.626115
1.75	1.75	1.75	1.75
1.478778	1.342062	1.341930	1.249712
1.721250	1.626472	1.627352	1.513434
2.00	2.00	2.00	2.00
0.849955	0.771375	0.771299	0.718296
0.860625	0.813236	0.813676	0.756717
1.00	1.00	1.00	1.00
1.330000	1.207037	1.206919	1.123980
1.330000	1.256764	1.257445	1.169421
1.33	1.33	1.33	1.33
6.485935	5.909405	5.885718	6.017494
7.328541	6.944274	6.928753	6.745586
8.51	8.51	8.51	8.51
9.005935	8.429405	8.405718	8.537494
9.848541	9.464274	9.448753	9.265586
11.03	11.03	11.03	11.03

**Ashtabula County, Ohio**  
*Property Tax Rates of Overlapping Governments*  
(per \$1,000 of assessed value)  
*Last Ten Years*

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b><i>In County School Districts:</i></b>										
Ashtabula Area City Schools	\$44.30	\$49.30	\$49.30	\$51.55	\$51.55	\$52.00	\$52.00	\$52.50	52.5	52.5
Buckeye Local Schools	38.81	43.61	43.61	43.61	43.61	43.61	45.31	45.31	45.31	45.31
Conneaut Area City Schools	42.84	45.83	45.83	45.83	45.83	45.83	45.83	37.63	37.63	37.63
Geneva Area City Schools	46.98	46.98	46.98	52.93	52.93	52.93	52.93	51.88	52.01	52.01
Grand Valley Local Schools	43.29	43.14	50.71	50.71	50.11	50.06	50.01	50.01	50.01	50.01
Jefferson Area Local Schools	43.97	44.97	47.97	47.97	47.97	47.97	54.73	54.73	54.73	54.73
Pymatuning Valley Local Schools	35.08	35.73	40.63	40.63	39.03	33.23	38.92	37.92	37.84	37.84
<b><i>Out of County School Districts:</i></b>										
Ledgemont Local Schools	59.50	59.50	59.08	50.70	50.20	50.20	50.20	50.20	50.2	50.2
<b><i>Joint Vocational School Districts:</i></b>										
Join Vocational School District	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11
<b><i>Cities:</i></b>										
Ashtabula	12.31	12.31	12.61	12.61	12.11	11.11	11.11	11.11	9.31	9.31
Conneaut	13.27	12.11	11.11	9.97	8.67	8.67	8.53	8.30	8.1	8.1
Geneva	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.7	8.7
<b><i>Villages:</i></b>										
Andover	12.81	12.81	12.81	12.81	12.81	10.81	11.35	11.35	11.35	11.35
Geneva-on-the-lake	15.80	15.80	15.80	15.80	15.80	15.80	17.35	17.35	17.35	17.35
Jefferson	10.28	10.28	10.28	10.28	10.28	10.28	8.53	8.53	8.53	8.53
North Kingsville	5.18	6.18	6.18	6.18	6.18	6.18	6.18	5.60	5.60	5.60
Roaming Shores								7.70	7.70	7.70
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><i>Townships:</i></b>										
Andover	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85
Andover (Excluding Vill)	10.48	10.48	10.48	10.48	10.48	9.73	8.98	8.98	10.48	10.48
Ashtabula	1.42	1.42	1.42	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Ashtabula (Excluding City)	12.76	12.76	12.76	15.26	15.26	15.02	15.02	14.02	15.51	15.51
Austinburg	10.86	9.73	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98
Cherry Valley	6.58	6.58	6.58	6.33	6.33	6.33	6.33	6.33	6.58	6.58
Colebrook	7.23	7.23	6.73	7.23	7.23	7.23	8.23	8.23	8.23	8.23
Denmark	5.89	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39
Dorset	9.98	9.98	9.98	9.98	9.98	9.98	12.98	12.98	12.98	12.98
Geneva	1.36	1.36	1.36	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Geneva (Excluding City & Vill)	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39
Harpersfield	8.25	8.25	8.25	8.10	8.10	8.10	7.90	7.90	7.48	7.48
Hartsgrove	9.38	9.38	9.38	9.38	9.38	9.38	9.38	9.38	10.38	10.38
Jefferson	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Jefferson (Excluding Vill)	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48
Kingsville	11.68	11.68	12.68	12.68	12.68	12.68	12.68	12.68	13.18	13.18
Lenox	8.48	8.48	8.48	8.48	8.48	8.48	8.98	8.98	8.98	8.98

(continued)

**Ashtabula County, Ohio**  
*Property Tax Rates of Overlapping Governments*  
(per \$1,000 of assessed value)  
*Last Ten Years*

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Monroe	12.68	14.18	14.18	14.18	14.18	14.18	14.18	14.18	14.18	14.18
Morgan	3.98	3.98	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48
Morgan (Excluding Villages)	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
New Lyme	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98
Orwell	2.17	2.17	2.17	2.17	2.17	2.17	1.92	1.92	1.92	1.92
Orwell (Excluding Vill)	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06
Pierpont	10.68	10.68	10.68	10.68	10.68	10.68	11.68	11.68	11.68	11.68
Plymouth	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
Richmond	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	6.08	6.08
Rome	5.48	4.48	4.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48
Rome (Excluding Vill)	3.50	3.50	3.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Saybrook	0.92	0.92	0.92	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Saybrook (Excluding City)	13.36	13.36	14.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11
Sheffield	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68
Trumbull	11.48	11.48	11.48	11.48	11.48	11.48	11.48	11.48	7.98	7.98
Wayne	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
Williamsfield	12.94	12.94	12.94	12.94	12.94	12.94	12.94	12.94	13.44	13.44
Windsor	16.48	15.98	15.98	15.98	15.98	15.48	15.48	14.98	14.98	14.98
<b>Ambulance Districts</b>										
Jefferson Ambulance District	5.50	4.80	4.80	4.80	4.80	4.80	4.50	4.50	4.50	4.50
Northwest Ambulance District	2.77	2.77	3.30	4.03	4.03	4.03	4.03	3.50	3.50	3.50
South Central Ambulance District	3.19	3.19	3.19	3.19	3.19	2.67	2.67	2.50	2.50	2.50
<b>Parks</b>										
Ashtabula Township	----	----	----	1.18	1.18	1.18	1.18	1.18	1.18	1.18
Conneaut Township	----	----	----	1.14	1.64	1.64	1.64	1.64	1.64	1.64
Geneva Township	----	----	----	0.42	0.42	0.42	0.42	0.42	0.42	0.42
Saybrook Township	----	----	----	0.62	0.62	0.62	0.62	0.62	0.62	0.62
<b>Cemeteries</b>										
Geneva Union	----	----	----	0.64	0.64	0.64	0.64	0.64	0.64	0.64
Jefferson Oakdale Union	----	----	----	1.00	1.00	1.00	0.75	0.75	0.75	0.75
<b>Libraries</b>										
Harbor Topky Library	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Kingsville Public Library	----	----	----	----	----	1.00	1.00	1.00	1.00	1.00
<b>Recreational Districts</b>										
Orwell Recreational District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

The rates presented in this Table represent the original voted rates.

Overlapping rates are those of local and county governments that apply to property owners within the County.

**Source:** Office of the County Auditor, Ashtabula County, Ohio

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**Ashtabula County, Ohio**  
*Property Tax Levies and Collections (1)*  
*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
1999	\$8,843,310	\$8,509,712	96.23%	\$360,904	\$8,870,616	100.31%	\$529,146	6.0%
2000	9,879,569	9,501,497	96.17%	385,193	9,886,690	100.07%	575,749	5.8%
2001	11,366,737	10,850,384	95.46%	408,096	11,258,480	99.05%	748,871	6.6%
2002	11,237,381	10,740,181	95.58%	521,130	11,261,311	100.21%	752,393	6.7%
2003	11,940,528	11,390,450	95.39%	548,644	11,939,094	99.99%	564,436	4.7%
2004	14,015,729	13,353,644	95.28%	631,150	13,984,794	99.78%	664,442	4.7%
2005	14,237,550	13,591,491	95.46%	716,123	14,307,614	100.49%	401,761	2.8%
2006	14,739,768	14,036,934	95.23%	611,288	14,648,222	99.38%	477,696	3.2%
2007	15,094,356	14,230,140	94.27%	765,346	14,995,486	99.34%	534,194	3.5%
2008	15,807,171	14,970,843	94.71%	792,241	15,763,084	99.72%	656,280	4.2%

**Source:** Office of the County Auditor, Ashtabula County, Ohio

(1) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental revenue.

(2) The County does not identify delinquent tax collections by tax year.

**Ashtabula County, Ohio**  
*Property Tax Levies and Collections (1)*  
*Tangible Personal Property Taxes*  
*Last Ten Years*

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
1999	\$1,714,017	\$1,612,835	94.10%	\$42,002	\$1,654,837	96.55%
2000	1,855,536	1,821,925	98.19	48,912	1,870,837	100.82
2001	2,100,180	2,011,712	95.79	39,104	2,050,816	97.65
2002	2,090,011	2,026,755	96.97	37,179	2,063,934	98.75
2003	2,065,133	2,016,812	97.66	18,767	2,035,579	98.57
2004	2,154,408	2,138,537	99.26	16,879	2,155,416	100.05
2005	2,343,991	2,307,766	98.45	20,934	2,328,700	99.35
2006	1,727,521	1,634,707	94.63	136,480	1,771,187	102.53
2007	1,250,353	1,247,380	99.76	104,934	1,352,314	108.15
2008	678,192	674,179	99.41	17,206	691,385	101.95

**Source:** Office of the County Auditor, Ashtabula County, Ohio

(1) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental revenue.

(2) The County does not identify delinquent tax collections by tax year.



**Ashtabula County, Ohio**

*Principal Taxpayers*

*Real Estate Tax*

*2008 and 1999 (1)*

Name of Taxpayer	2008	
	Assessed Value	Percent of Real Property Assessed Value
Cabot Ashtabula 23 LLC	\$15,528,680	0.97%
ABC Chemicals Inc	5,025,140	0.31
Walmart Real Estate	3,861,840	0.24
First Energy Generation	3,767,340	0.24
Sanifill Of Ohio Inc.	2,864,090	0.18
Lowes Home Centers	2,529,840	0.16
E&L Investors	2,437,560	0.15
Donald Andrus	2,256,480	0.14
HD Development	1,974,390	0.12
Premix	1,831,560	0.11
Totals	\$42,076,920	2.62%
Total Assessed Valuation	\$1,600,606,550	
Name of Taxpayer	1999	
	Assessed Value	Percent of Real Property Assessed Value
Ashtabula Mall Co	\$13,294,530	1.43%
CEI	8,300,640	0.89
ABC Chemicals	4,657,290	0.50
Saybrook Investment	2,630,530	0.28
Pinney Dock	2,495,080	0.27
E&L Investors	2,138,470	0.23
Walmart Stores	2,036,580	0.22
Premix Inc	1,714,450	0.18
MFG	1,471,150	0.16
Cascade Ohio Inc.	1,383,720	0.15
Totals	\$40,122,440	4.31%
Total Assessed Valuation	\$932,704,920	

(1) The amounts presented represent the assessed values upon which 2007 and 1998 collections were based.

**Source:** Office of the County Auditor, Ashtabula County, Ohio

**Ashtabula County, Ohio**  
*Principal Taxpayers*  
*Tangible Personal Property Tax*  
*2008 and 1999 (1)*

Name of Taxpayer	2008	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Csp Of Ohio Inc.	\$1,124,700	0.96%
Moran Foods Inc.	230,390	0.20
Crown Castle GT Co LLC	106,590	0.09
Home Depot	65,540	0.06
Crown Communication Inc	54,430	0.05
Veitsch-Radex America Inc.	54,040	0.05
Sterling Of Ohio Inc.	25,320	0.02
SBA Properties Inc	25,090	0.02
OMCO Building Corp	13,610	0.01
Stone Ridge Inc.	10,160	0.01
Total	<u>\$1,709,870</u>	<u>1.47%</u>
Total Assessed Valuation	<u>\$116,875,390</u>	

Name of Taxpayer	1999	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Millenium	\$36,277,920	20.14%
Premix	4,322,390	2.40
Molded Fiberglass	3,979,640	2.21
Kennametal	3,644,790	2.02
ESAB	3,489,780	1.94
Presrite Corp	3,481,350	1.93
Elkem Metals	2,848,040	1.58
Buffalo Molded Plastics	2,801,830	1.56
Parker Hannifin Corporation	2,800,750	1.55
General Electric Co	2,713,690	1.51
Total	<u>\$66,360,180</u>	<u>36.84%</u>
Total Assessed Valuation	<u>\$180,120,080</u>	

(1) The amounts presented represent the assessed values upon which 2007 and 1998 collections were based.

**Source:** Office of the County Auditor, Ashtabula County, Ohio

**Ashtabula County, Ohio**  
*Principal Taxpayers*  
*Public Utilities Tangible Personal Property Tax*  
*2008 and 1999 (1)*

Name of Taxpayer	2008	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric	\$37,216,520	35.26%
Ohio American Water	15,672,000	14.85
First Energy Generation	10,314,180	9.77
Norfolk Southern Combined	6,191,040	5.86
American Transmission	5,793,480	5.49
Ohio Edison Co	5,015,580	4.75
East Ohio Gas	3,622,000	3.43
CSX Transportation	1,541,500	1.46
Aqua Ohio	280,080	0.27
Cleveland Electric Ill Co	770,620	0.73
<b>Total</b>	<b>\$86,417,000</b>	<b>81.87%</b>
<b>Total Assessed Valuation</b>	<b>\$105,562,920</b>	
Name of Taxpayer	1999	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric	\$87,475,090	57.09%
Western Reserve Tele Co	15,034,640	9.81
East Ohio Gas Co/Dominion	12,108,580	7.90
Consolidated Rail Corp	9,660,360	6.31
Consumers Ohio Water	7,490,390	4.89
Ohio American Water	7,342,390	4.79
Ohio Edison Co	5,126,180	3.35
United Telephone Co	4,147,250	2.71
Conneaut Telephone Co	3,238,480	2.11
Norfolk Southern Combined	2,406,660	1.57
<b>Total</b>	<b>\$154,030,020</b>	<b>100.53%</b>
<b>Total Assessed Valuation</b>	<b>\$153,213,070</b>	

(1) The amounts presented represent the assessed values upon which 2007 and 1998 collections were based.

**Source:** Office of the County Auditor, Ashtabula County, Ohio

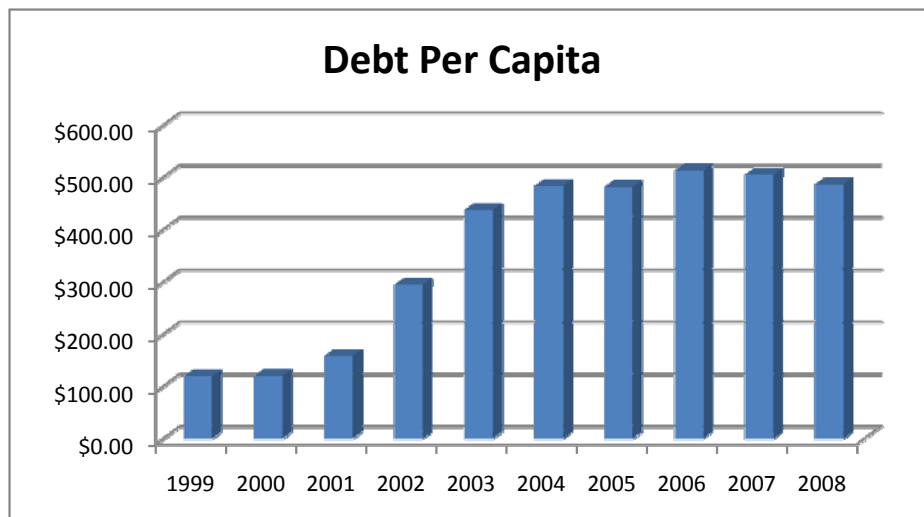
**Ashtabula County, Ohio**  
*Ratios of Outstanding Debt to  
Total Personal Income and Debt per Capita  
Last Ten Years*

Year	Governmental Activities			Business-Type Activities	
	General Obligation Bonds	Special Assessment Bonds	Other	General Obligation Notes	Revenue Bonds
1999	\$ 7,455,600	\$ 1,235,000	\$ 351,239	\$ -	\$ 449,900
2000	6,866,300	1,000,000	352,226	-	442,700
2001	7,125,900	760,000	276,735	-	435,100
2002	6,538,247	515,000	103,354	-	427,100
2003	9,199,584	260,000	25,000	-	418,800
2004	8,259,306	-	55,000	-	14,501,083
2005	7,265,603	-	45,000	-	19,759,352
2006	6,372,232	-	140,000	-	26,787,249
2007	5,442,766	-	751,017	-	25,993,899
2008	4,470,771	-	457,859	7,324,502	18,467,160

**Source:** Office of the County Auditor, Ashtabula County, Ohio

(1) Personal Income and Population are located on S28.

es			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
OWDA Loans	OPWC Loans	Notes			
\$ 2,748,094	\$ -	\$ -	\$ 12,300,814	0.56%	\$ 119.08
3,126,712	443,504	-	12,288,895	0.53%	119.63
3,371,100	436,204	-	16,191,743	0.69%	157.72
18,272,226	421,319	-	30,162,811	1.25%	293.99
23,068,805	412,406	11,186,677	44,790,163	1.81%	437.18
22,675,960	618,229	3,000,000	49,395,760	1.95%	483.16
17,627,069	976,007	3,000,000	49,134,904	1.88%	481.69
17,451,605	940,399	-	52,067,508	1.93%	513.13
17,006,081	1,256,883	-	51,023,219	1.84%	504.43
16,457,888	1,361,633	-	48,953,044	1.71%	486.38



**Ashtabula County, Ohio**  
*Ratios of General Bonded Debt to Estimated True Values of Taxable Property  
 And Bonded Debt Per Capita  
 Last Ten Years*

Year	Population (1)	Estimated Actual Value	General Obligation Bonds	Ratio of Net Bonded Debt to Estimated Actual Value	Bonded Debt per Capita
1999	103,300	\$3,488,144,192	\$7,455,600	0.214%	\$72.17
2000	102,728	3,989,405,187	6,866,300	0.172	66.84
2001	102,663	4,026,747,748	7,125,900	0.177	69.41
2002	102,597	3,883,941,033	6,538,247	0.168	63.73
2003	102,453	4,539,787,073	9,199,584	0.203	89.79
2004	102,235	4,909,155,641	8,259,306	0.168	80.79
2005	102,005	4,996,640,873	7,265,603	0.145	71.23
2006	101,471	5,415,753,120	6,372,232	0.118	62.80
2007	101,151	5,628,122,555	5,442,766	0.097	53.81
2008	100,648	4,855,961,796	11,795,273	0.243	117.19

**Sources:** (1) U.S. Census Bureau  
 Office of the County Auditor, Ashtabula County, Ohio

**Ashtabula County**  
*Computation of Legal Debt Margin*  
*Last Six Years (1)*

	2003	2004	2005	2006	2007	2008
Tax Valuation	<u>\$1,699,128,810</u>	<u>\$1,703,106,540</u>	<u>\$1,733,530,570</u>	<u>\$1,828,832,820</u>	<u>\$1,823,044,860</u>	<u>\$1,728,893,520</u>
Debt Limit (2)	<u>40,978,220</u>	<u>41,077,663</u>	<u>41,838,264</u>	<u>44,220,821</u>	<u>44,076,122</u>	<u>41,722,338</u>
General Bonded Outstanding						
General Obligation Bonds	9,199,584	8,259,306	7,265,603	6,533,083	5,442,766	4,470,771
Special Assessment Bonds	260,000	-	-	-	-	-
Revenue Bonds	418,800	14,610,000	19,759,352	26,787,249	26,137,900	18,558,200
General Obligation Notes	-	-	-	-	-	7,330,000
OWDA Loans	23,068,805	22,675,960	17,627,069	17,451,605	17,006,081	16,457,888
OPWC Loans	437,406	354,030	976,007	1,080,399	1,381,882	1,471,633
503 Corporation Loan	580,027	555,154	529,851	504,301	478,404	452,341
Notes	11,186,677	3,000,000	3,000,000	236,711	272,229	195,117
Total	<u>45,151,299</u>	<u>49,454,450</u>	<u>49,157,882</u>	<u>52,593,348</u>	<u>50,719,262</u>	<u>48,935,950</u>
Less:						
Revenue Bonds	418,800	14,610,000	19,759,352	26,787,249	26,137,900	18,558,200
OWDA Loans	23,068,805	22,675,960	17,627,069	17,451,605	17,006,081	16,457,888
OPWC Loans	437,406	354,030	976,007	940,399	1,381,882	1,471,633
Special Assessment Bonds	260,000	-	-	-	-	-
Notes	11,186,677	3,000,000	3,000,000	-	272,229	195,117
Amount Available in Debt Service	<u>418,185</u>	<u>427,861</u>	<u>548,865</u>	<u>748,999</u>	<u>400,428</u>	<u>404,580</u>
Amount of Debt Subject to Limit	<u>9,361,426</u>	<u>8,386,599</u>	<u>7,246,589</u>	<u>6,665,096</u>	<u>5,520,742</u>	<u>11,848,532</u>
Legal Debt Margin	<u>\$ 31,616,794</u>	<u>\$ 32,691,064</u>	<u>\$ 34,591,675</u>	<u>\$ 37,555,725</u>	<u>\$ 38,555,380</u>	<u>\$ 29,873,806</u>
Legal Debt Margin as a Percentage of the Debt Limit	77.16%	79.58%	82.68%	84.93%	87.47%	71.60%
Unvoted Debt Limit (3)	\$ 16,991,288	\$ 17,031,065	\$ 17,335,306	\$ 18,288,328	\$ 18,230,449	\$ 17,288,935
Amount of Debt Subject to Limit	<u>9,361,426</u>	<u>8,386,599</u>	<u>7,246,589</u>	<u>6,665,096</u>	<u>5,520,742</u>	<u>11,848,532</u>
Unvoted Legal Debt Margin	<u>\$ 7,629,862</u>	<u>\$ 8,644,466</u>	<u>\$ 10,088,717</u>	<u>\$ 11,623,232</u>	<u>\$ 12,709,707</u>	<u>\$ 5,440,403</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	44.90%	50.76%	58.20%	63.56%	69.72%	31.47%

(1) Information prior to 2003 is not available.

(1) Ohio Bond Law sets a limit calculated as follows:  
 Three percent of the first \$100,000,000 of the tax valuation  
 One and one-half percent of the next \$200,000,000 of the tax valuation  
 Two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

(2) Ohio Bond Law sets a limit of one percent of the tax valuation

**Source:** Office of the County Auditor, Ashtabula County, Ohio

## Ashtabula County, Ohio

### Computation of Direct and Overlapping Governmental Activities Debt

December 31, 2008

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County	Amount Applicable To County
<b>Direct - Ashtabula County</b>			
General Obligation Bonds	\$ 5,442,766	100.00%	\$ 5,442,766
Long-term Notes	272,229	100.00	272,229
<i>Total Direct - Ashtabula County</i>	<u>5,714,995</u>		<u>5,714,995</u>
<b>Overlapping</b>			
Cities Wholly Within the County	2,484,925	100.00	2,484,925
Villages Wholly Within the County	3,293,652	100.00	3,293,652
Townships Wholly Within the County	139,426	100.00	139,426
School Districts Wholly Within the County	<u>76,704,625</u>	100.00	<u>76,704,625</u>
<i>Total Overlapping</i>	<u>82,622,628</u>		<u>82,622,628</u>
<i>Totals</i>	<u><u>\$ 88,337,623</u></u>		<u><u>\$ 88,337,623</u></u>

Source: Ashtabula County Auditor



**Ashtabula County, Ohio**  
*Pledged Revenue Coverage*  
*Enterprise Funds*  
*Last Six Years (1)*

Year	(2) Gross Revenues	Operating Expenses Net of Depreciation	Net Available Revenue	Bond Debt Service		OWDA Loan Principal and Interest		OPWC Loan Principal and Interest		Note Principal and Interest		Total	Coverage
				Principal and Interest	Interest	Principal and Interest	Interest	Principal and Interest	Interest				
<b><u>Sewer District Fund Debt Coverage</u></b>													
2003	\$ 7,037,765	(3) \$ 3,306,559	(3) \$ 3,731,206	\$ 29,655	(3) \$ 832,026	(3) \$ 23,135	(3)	-	\$ 884,816	-	-	\$ 884,816	4.22
2004	1,710,979	1,132,611	578,368	29,740	384,374	15,835		-	429,949	-	-	429,949	1.35
2005	1,820,120	1,448,147	371,973	29,700	319,835	15,835		-	365,370	-	-	365,370	1.02
2006	2,006,043	1,429,632	576,411	29,740	356,095	15,836		-	401,671	-	-	401,671	1.44
2007	2,420,098	1,720,260	699,838	29,755	362,436	15,835		-	408,026	-	-	408,026	1.72
2008	2,124,304	1,722,643	401,661	29,745	371,433	15,835		-	417,013	-	-	417,013	0.96
<b><u>Water District Fund Debt Coverage</u></b>													
2004	2,964,132	2,590,629	373,503	-	825,600	13,535		-	839,135	-	-	839,135	0.45
2005	6,610,272	5,496,867	1,113,405	149,310	6,842,037	19,770		-	7,011,117	-	-	7,011,117	0.16
2006	2,850,956	1,703,371	1,147,585	304,008	923,856	19,772		-	1,247,636	-	-	1,247,636	0.92
2007	3,996,568	2,467,910	1,528,658	304,157	931,917	23,371		-	1,259,445	-	-	1,259,445	1.21
2008	3,326,833	2,221,686	1,105,147	304,148	946,879	42,997		-	1,294,024	-	-	1,294,024	0.85
<b><u>Geneva State Park Lodge Fund Debt Coverage</u></b>													
2003	-	1,602,148	(1,602,148)	-	-	-		-	138,885	138,885	-	138,885	(11.54)
2004	4,023,592	3,790,517	233,075	402,101	-	-		-	15,348,376	15,348,376	-	15,750,477	0.01
2005	315,810	3,448	312,362	797,357	-	-		-	990,937	193,580	-	990,937	0.32
2006	392,558	133,447	259,111	1,107,692	-	-		-	4,254,699	3,147,007	-	4,254,699	0.06
2007	575,541	94,035	481,506	1,871,358	-	-		-	1,871,358	-	-	1,871,358	0.26
2008	1,012,308	166,594	845,714	1,105,923	-	-		-	1,105,923	-	-	1,105,923	0.76

(1) Information prior to 2003 is not available.

(2) Includes interest income and other non-operating revenue.

(3) Amounts include both water and sewer activity. In 2003, these funds were combined and reported as a single fund.

**Source:** Office of the County Auditor, Ashtabula County, Ohio

**Ashtabula County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

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Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Personal Income	Unemployment Rate (3)
1999	103,300	\$ 2,214,552	\$ 21,438	5.9%
2000	102,728	2,304,918	22,437	4.8
2001	102,663	2,337,958	22,773	6.0
2002	102,597	2,407,721	23,468	7.3
2003	102,453	2,478,835	24,195	7.8
2004	102,235	2,529,445	24,741	7.2
2005	102,005	2,606,939	25,557	7.1
2006	101,471	2,696,707	26,576	6.6
2007	101,151	2,773,000	27,414	6.9
2008	100,648	2,856,031	28,376	8.0

**Sources:** (1) U.S. Census Bureau  
(2) U.S. Bureau of Economic Analysis (projected for 2008)  
(3) Ohio Department of Job & Family Services

**Ashtabula County, Ohio**

*Principal Employers*

*Current Year*

Employer (1)	Nature of Business (1)	2008		
		Number of Employees (1)	Rank	Percentage of Total Employment
Ashtabula County Medical Center	Hospital	1,201	1	2.7%
Ashtabula County Government	Government of Cabinetry	1,022	2	2.3
Kraftmaid Cabinetry	Manufacturing of Cabinetry	1,000	3	2.2
Ashtabula Area City Schools	School	632	4	1.4
University Hospitals Health Systems	Hospital	540	5	1.2
Lyondell Chemical Company	Manufacturing of Titanium Products	470	6	1.0
Kennametal, Inc.	Manufacturing of Metal Cutting Tools	435	7	1.0
General Aluminum	Manufacturing of Aluminum Castings	370	8	0.8
Molded Fiber Glass	Manufacturing of Composites	350	9	0.8
Premix	Manufacturing of Reinforced Plastics	335	10	0.7
Total		6,355		14.1
Total Employment within the County (2)		45,100		

**Sources:** (1) Ashtabula County Auditor

(2) Ohio Department of Job & Family Services

**Ashtabula County, Ohio**  
*County Government Employees by Function/Activity*  
*Last Ten Years*

	1998	1999	2000	2001	2002
General Government					
Legislative and Executive					
Commissioners	9.00	9.00	8.00	8.00	8.50
Auditor	18.00	18.00	18.00	18.00	18.00
Treasurer	10.00	10.00	9.50	9.50	8.50
Prosecuting Attorney	17.50	19.75	20.75	22.75	21.50
Board of Elections	10.50	10.50	10.50	10.50	10.50
Recorder	6.00	6.00	6.00	6.00	6.00
Buildings and Grounds	7.00	7.00	8.00	8.00	8.00
Data Processing	3.00	4.00	4.00	4.00	4.00
Risk Management	-	-	-	-	-
Judicial					
Probate Court	5.00	6.00	6.00	6.00	6.00
Juvenile Court	20.00	21.00	22.00	22.00	22.00
Clerk of Courts	16.00	16.00	16.00	16.00	15.00
Youth Detention Center	21.50	21.50	20.50	20.50	18.00
Law Library	1.00	1.00	1.00	1.00	1.00
Public Safety					
Sheriff	85.00	85.00	85.00	80.00	75.00
Probation	1.00	1.00	1.00	2.00	2.00
Emergency Management Agency	4.00	4.00	4.00	4.00	4.50
Coroner	5.00	5.00	4.50	4.50	3.50
Public Works					
Engineer	64.25	66.75	67.25	68.00	67.75
Building Department	8.00	8.00	9.00	6.00	6.00
Environmental Services	10.00	11.00	11.00	13.00	13.25
Recycling	1.00	2.00	2.00	2.00	2.00
Health					
MRDD	n/a	157.00	157.00	162.00	170.00
Alcohol, Drug Abuse and Mental Health	3.50	3.00	4.00	4.00	4.00
Human Services					
Nursing Home	n/a	n/a	n/a	242.50	249.50
Jobs and Family Services	110.50	116.75	141.00	146.50	141.50
Children's Services	78.50	81.50	79.50	84.00	83.00
Child Support Enforcement Agency	31.00	32.00	26.00	27.00	24.00
Veteran Services	6.50	6.50	6.50	6.50	8.00
Conservation and Recreation					
Soil & Water Conservation District	3.00	3.00	3.00	3.00	3.00
Ashtabula County Metro Parks	1.50	1.00	1.00	1.00	1.00
Planning Commission	7.25	7.00	7.00	6.00	6.00
Total	<u>564.50</u>	<u>740.25</u>	<u>759.00</u>	<u>1,014.25</u>	<u>1,011.00</u>

**Method:** 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee

The count is performed on July 1 each year.

**Source:** Office of the County Auditor, Ashtabula County, Ohio

2003	2004	2005	2006	2007	2008
9.50	8.50	7.50	8.00	13.00	12.00
17.00	17.00	16.00	16.00	15.50	18.50
8.50	8.00	7.00	7.50	7.50	7.50
20.25	20.25	13.00	20.25	22.25	23.50
11.50	10.50	11.00	10.50	8.50	8.50
6.00	6.00	5.00	5.00	5.00	5.00
8.00	7.00	7.00	6.00	6.00	6.00
3.00	4.00	4.50	4.50	5.00	4.00
-	-	2.00	2.00	2.00	2.00
6.00	6.00	6.00	6.00	8.00	8.00
22.00	22.00	20.00	20.00	21.00	22.00
16.00	15.00	14.00	14.00	17.00	17.00
17.00	16.50	16.00	16.00	16.00	17.00
1.00	1.00	1.00	1.00	1.00	1.00
85.00	85.50	85.50	88.50	87.00	88.00
2.00	2.00	2.00	3.00	4.00	4.00
4.00	3.00	4.00	4.00	4.00	3.00
3.50	3.50	3.50	4.00	4.50	4.50
65.25	58.75	60.50	60.75	64.50	63.50
6.00	6.00	6.00	6.00	6.00	6.00
13.50	14.75	12.00	13.50	13.00	13.00
4.00	4.00	4.00	3.50	3.00	3.00
171.00	162.00	166.00	150.00	166.00	168.00
4.00	4.00	4.00	4.00	7.00	7.50
220.00	200.50	171.50	179.50	193.00	205.00
141.25	140.75	140.00	139.00	137.50	135.00
86.50	67.00	71.50	78.00	79.00	79.50
27.00	26.00	29.00	30.00	29.00	29.00
7.50	6.50	6.50	7.50	7.50	7.50
3.00	3.00	2.00	2.00	3.00	3.00
1.00	1.00	1.00	1.00	1.00	1.00
3.00	3.00	3.00	3.00	3.00	3.00
<u>993.25</u>	<u>933.00</u>	<u>902.00</u>	<u>914.00</u>	<u>959.75</u>	<u>975.50</u>

**Ashtabula County, Ohio**  
*Operating Indicators by Function/Activity*  
*Last Three Years (1)*

	2006	2007	2008
<b>General Government</b>			
<b>Legislative and Executive</b>			
Commissioners			
Number of resolutions	746	662	629
Auditor			
Number of real estate transfers	5,168	4,571	3,841
Number of parcels	81,270	81,634	81,737
Number of checks issued	56,602	52,463	37,856
Number of direct deposits / EFTs	n/a	4,589	16,661
Treasurer			
Number of parcels collected	65,821	66,131	65,298
Return on portfolio	\$ 2,636,023.01	\$ 2,842,752.14	\$ 1,399,780.36
Average Interest Rate	4.7417%	4.7536%	2.0516%
Board of Elections			
Number of registered voters	62,265	60,432	64,209
Number of voters last general election	35,197	19,416	45,817
Percentage of register voters that voted	57%	32%	71%
Recorder			
Number of deeds recorded	6,008	5,254	4,602
Number of mortgages recorded	13,828	11,079	8,747
Number of leases recorded	1,570	723	2,447
Number of liens recorded	667	728	653
Miscellaneous documents recorded	309	320	305
<b>Judicial</b>			
Common Pleas Courts			
Number of civil cases filed	n/a	1,554	1,633
Number of criminal cases filed	n/a	470	511
Number of domestic cases filed	n/a	521	489
Eastern County Court			
Number of civil cases filed	n/a	734	755
Number of criminal cases filed	n/a	715	766
Number of traffic cases	n/a	3,429	3,497
Western County Court			
Number of civil cases filed	n/a	888	1,012
Number of criminal cases filed	n/a	1,358	1,217
Number of traffic cases	n/a	3,672	3,370
Information Technology			
Number of users served	n/a	300	300

(Continued)

**Ashtabula County, Ohio**  
*Operating Indicators by Function/Activity(Continued)*  
*Last Three Years (1)*

	2006	2007	2008
<b>Public Works</b>			
Engineer			
Miles of roads resurfaced			
Hot Mix	6.40	5.35	1.65
Cold Mix	14.89	14.25	11.80
Chip and Seal	41.97	35.84	31.08
Number of bridges and culverts replaced/improved	9	17	21
Number of signs and markers erected	1,338	1,453	788
<b>Health</b>			
MRDD			
Number of students enrolled			
Early intervention program	55	66	64
Preschool	16	16	12
School age	74	73	72
Dog and Kennel			
Dog Licenses Issued	11,426	11,336	11,392
Number of Kennels	71	68	63
<b>Public Safety</b>			
Sheriff			
Jail Operation			
Average daily jail census	n/a	108	95
Prisoners booked	n/a	2,207	2,107
Prisoners released	n/a	2,218	2,142
Enforcement			
Number of incidents reported	n/a	20,227	23,347
Number of citations issued	n/a	2,212	3,669
Number of papers served	n/a	6,110	2,245
Coroner			
Number of deaths reported	n/a	n/a	703
Number of autopsies performed	n/a	47	57
Building Department			
Number of residential permits issued	2,301	1,863	1,655
Number of commercial permits issued	606	660	596
Number of inspections performed	6,476	5,701	5,004

(1) Information prior to 2006 is not available.

**Source:** Office of the County Auditor, Ashtabula County, Ohio

**Ashtabula County, Ohio**  
*Capital Asset Statistics by Function/Activity*  
*Last Two Years (1)*

	2007	2008
<b>General Government</b>		
<b>Legislative and Executive</b>		
Commissioners		
Administrative office space (sq. ft.)	14,074	14,074
Auditor		
Administrative office space	2,645	2,645
Treasurer		
Administrative office space	1,258	1,258
Prosecuting Attorney		
Administrative office space	4,639	4,639
Board of Elections		
Administrative office space	1,645	1,645
Voting Machines	140	140
Recorder		
Administrative office space	1,818	1,818
Buildings and Grounds		
Administrative office space	1,397	1,397
Data Processing		
Administrative office space	1,801	1,801
Office Services		
Administrative office space	1,973	1,973
<b>Judicial</b>		
Common Pleas Court		
Number of court rooms	3	3
Probate Court		
Number of court rooms	1	1
Juvenile Court		
Number of court rooms	1	1
Clerk of Courts		
Administrative office space	3,042	3,042
Law Library		
Administrative office space	1,294	1,294
<b>Public Safety</b>		
Sheriff		
Jail capacity	112	112
Number of patrol vehicles	51	56
Probation		
Number of vehicles	1	1

(Continued)



**Ashtabula County, Ohio**  
*Capital Asset Statistics by Function/Activity*  
*Last Two Years (1)*

	<u>2007</u>	<u>2008</u>
Emergency Management Agency		
Number of emergency response vehicles	4	3
Coroner		
Number of emergency response vehicles	2	2
<b>Public Works</b>		
Engineer		
Centerline miles of roads	347.76	355.06
Number of bridges	415	415
Number of culverts	520	527
Number of vehicles	26	29
<b>Health</b>		
MRDD		
Number of facilities	1	1
Number of buses	21	22
Mental Health		
Number of facilities	2	2
<b>Human Services</b>		
Jobs and Family Services		
Administrative office space	25,870	25,870
Number of vehicles	13	14
Children's Services		
Administrative office space	23,814	23,814
Number of vehicles	10	10
Veteran Services		
Number of vehicles	3	3
Community and Economic Development		
Number of related infrastructure projects	5	7

(1) Information prior to 2007 is not available.

**Source:** Office of the County Auditor, Ashtabula County, Ohio





Mary Taylor, CPA  
Auditor of State

**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  
SEPTEMBER 29, 2009**